

**CSR Reporting Across Borders:
Evidence of ‘Global Crossvergence’ in the Technology Industry**
A cross-cultural analysis of corporate social responsibility (CSR) reporting

Student Name: Laura Demarki Milanovic

Student Number: 689806

Supervisor: dr. Aviv Barnoy

Master Media Studies - Media & Business
Erasmus School of History, Culture and Communication
Erasmus University Rotterdam

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Abstract

Grounded in stakeholder and legitimacy theories, this study investigates how technology firms worldwide communicate their corporate social responsibility (CSR) in annual sustainability reports. CSR reporting, also known as sustainability reporting, has become a well-established business practice globally over the last three decades, involving voluntary disclosure of companies’ social and environmental impacts. These reports are a valuable tool for organisations to address stakeholder concerns, gain public trust and demonstrate responsible environmental and social behaviour. Despite the fact that most CSR reports are largely voluntary and unregulated, they have become expected by diverse organisational stakeholders. As such, the purpose of this research is to investigate how global technology firms, each originating from a country with distinct institutional backgrounds, construct their CSR narratives in order to achieve organisational legitimacy. The selected companies originate from the US, Germany and Japan. Even though there is a breadth of cross-cultural research on CSR reporting, the findings remain contradictory and inconclusive. As such, this study seeks to contribute to the existing debate by employing a qualitative thematic analysis of 15 sustainability reports. Specifically, the study was interested in uncovering potential similarities or variations in the way technology firms make sense of and communicate about CSR.

The analysis yielded five main themes that display elements of global standardisation and local distinctiveness. The five identified themes are as follows: (1) *Converging Perspectives on CSR in the Technology Industry*; (2) *Diverging CSR Motivations: From Benevolence to Strategic Value*; (3) *Establishing Environmental Legitimacy: Measures vs Leadership*; (4) *Making Sense of Employee CSR: Balancing Care, Ethics and Growth*; (5) *Being a Good Neighbour: A Matter of Perspective*. The first theme illustrates a converging pattern in how the meaning of sustainability is framed among technology firms from different countries. The second theme reveals diverging CSR motivations. The third theme focuses on environmental communication and the different ways organisations seek to establish environmental legitimacy. The fourth theme examines employee-related CSR narratives while the final fifth theme looks into how technology firms make sense of their responsibility towards local communities.

Overall, the findings demonstrate that technology firms employ a variety of legitimation strategies to construct organisational legitimacy. The study also discovers evidence of varying stakeholder priorities. Hence, the study adds to a small evidence basis that supports the idea of global CSR crossvergence, reflecting the tension between converging forces of globalisation and diverging forces of local institutional factors.

KEYWORDS: *CSR reporting; technology industry; cross-cultural analysis; legitimacy theory; stakeholder theory; CSR crossvergence*

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I am excited to see what comes next.

1. Introduction

1.1 Introduction of the Research Purpose

Corporate social responsibility reporting, shortened as CSR reporting, has become a well-established business practice globally over the last three decades, involving voluntary disclosure of companies' social and environmental impacts (KPMG, 2022, p. 13). These reports serve as an important tool in the corporate repertoire to address growing stakeholder concerns, establish public trust and demonstrate responsible environmental and social behaviour (Harness, 2023, p. 2). Even though there is a global consensus that corporations need to disclose detailed information on environmental and social activities, most countries do not have a standardised mandatory framework but only reporting guidelines in place. This lack of standardisation, coupled with a myriad of different definitions and understandings of CSR, has resulted in inconsistencies in global reporting practices (Ellerup Nielsen & Thomsen, 2007, p. 25). As such, CSR reporting practices vary across different countries and regions as the expectations about the role of business in society are nationally and culturally contingent (Maignan & Ralston; 2002, p. 509; Fukukawa & Moon, 2004, p. 46; Matten & Moon, 2008, p. 405.)

Due to the rising significance of CSR reporting, an increasing number of governments have started to impose mandatory reporting requirements, signalling a shift towards more stringent oversight. The most recent example of this trend is the European Union's Corporate Sustainability Reporting Directive (CSRD) (European Commission, n.d.). Still, there is a long way to go until this becomes a widely established global practice because of the lack of agreement on the issue. Namely, while some believe that mandatory reporting is necessary to increase the transparency of corporate claims and ensure comparability, others argue that introducing mandatory CSR reporting is going to reduce opportunities to innovate and that legal requirements simply cannot accommodate various cultural, economic and industry differences (Fasan, 2013, p. 46).

With that said, CSR reporting continues to attract vast scholarly attention. Current literature recognises that these reports are more than just a mere impression management tool (Hooghiemstra, 2000, p. 57) but rather a mechanism to preserve organisational legitimacy, delay more stringent regulation and maintain the status quo (Perrault Crawford & Clark Williams, 2011, p. 339). From this perspective, despite their seemingly voluntary and altruistic nature, CSR reports can also be viewed as strategic corporate narratives intended to uphold and legitimise existing corporate structures (Harness, 2023, p. 2).

Previous research highlighted that CSR reports are tailored to specific contexts in which the firms operate (Maignan & Ralston; 2002, pp. 509-512; Golob & Bartlett, 2007, pp. 5-7; Chen & Bouvain, 2009, pp. 312-313; Lee, 2021, p. 227). This means that their content is significantly determined by unique institutional factors as well as diverse stakeholder expectations. This does not come as a surprise considering that CSR itself is essentially a contested concept that lacks a standardised definition and represents the evolving relationship between business and society (Okoye, 2009, p. 623).

As such, this master thesis aims to explore how corporate social responsibility is communicated in annual sustainability reports from a cross-cultural perspective, as a means to achieving corporate legitimacy. In particular, the study will focus on the reporting practices of technology firms. Despite being well-reputed and enjoying overall corporate legitimacy (Kummitha, 2023, p. 2), technology companies have a dual impact on the environment, economy and people which is often overlooked (Deng et al., 2017, p. 145). Furthermore, it is surprising that in comparison to other industries, the technology sector has been largely unexplored, especially in the area of CSR (Dabić et al., 2016, p. 262).

In view of the above, it becomes necessary to analyse which CSR issues and stakeholders are given centre stage, as well as how the concept of CSR is perceived and constructed to appease stakeholder and societal demands across different cultural settings. As such, this master thesis aims to answer the following research question: *'In what ways do technology companies communicate corporate social responsibility in annual sustainability reports?'*

In order to answer the above research question, the study will employ qualitative thematic analysis of 15 annual sustainability reports issued by three multinational technology firms, each originating from a country with distinct national, political and cultural institutional backgrounds. The study will attempt to compare reporting practices from three world regions: North America, Europe and Asia.

Before proceeding, some important CSR concepts which are going to be discussed in this study need to be clarified. Corporate social responsibility (abbreviated as CSR) refers to the firm's responsibility towards the society and environment in which it operates. CSR and/or sustainability reports are voluntary annual corporate publications which companies use to report on their social and environmental impacts as well as to provide relevant governance information (Cote, 2021). ESG reporting is an international framework developed by the United Nations Global Compact as a sustainable framework which focuses on three key areas – environment, society and governance (ESG). Compared to CSR which

represents the company's holistic strategy to create positive social and environmental impact, ESG is targeted towards the investor community and provides more quantifiable CSR data to make the latter more concrete and measurable (Nugroho et al., 2024, p. 7). Finally, the Global Reporting Initiative (GRI) standards is the world's most famous sustainability framework which provides organisations with guidelines on how to communicate their CSR contributions and impact (GRI, 2022, p. 2).

1.2 Theoretical Relevance

This study aims to contribute to the current scholarly debate in two ways. First of all, it will contribute to the existing body of knowledge on CSR in the technology sector. Previous research has identified that CSR studies are unevenly distributed with most of the research focusing on controversial industries including the energy, automobile and financial sectors (Dabić et al., 2016, p. 267). To date, only a handful of studies focused on the technology industry and those that have often have a limited focus on narrow geographical areas (Ramya et al., 2020, p. 856) or exclusive topics such as digital issues which include data privacy, security and transparency (Famularo, 2023, pp. 20-21; Reid et al., 2023, pp. 94-95). Furthermore, a small number of studies focused on technology firms' CSR communication through corporate websites (Ramya et al., 2020, pp. 849-855; Fifka et al., 2018, pp. 11-12) as well as how CSR is integrated into their corporate strategy (Guadamillas-Gómez et al., 2010, p. 28). Lastly, only one study looked explicitly at CSR reporting and the relationship between digital transformation and sustainability (Jones & Wynn, 2021, p. 1). This is still only a handful of studies compared to the growing importance of the technology sector in the global economy and especially sustainability market. Namely, technology firms play a significant role in facilitating sustainable progress through sustainable products and green innovation (Lee & Kim, 2009, p. 145). However, more recently, they have also been identified as major environmental polluters (Brown, 2023). With this in mind, it is clear that the existing knowledge on CSR and CSR communication in the technology industry is rather scarce which calls for a more in-depth analysis. As such, this study aims to fill this research gap and hopefully provide a better understanding of how technology companies make sense of their corporate responsibilities in the wider society.

Second, the research at hand aims to contribute to the existing scholarly debate on CSR reporting from a cross-cultural perspective. Despite the breadth of literature on CSR reporting across borders, the findings remain largely inconsistent and inconclusive (Chen & Bouvain, 2009, p. 299). In particular, prior studies offer conflicting views. For example,

Maignan and Ralston (2002, pp. 509-510) found clear country-specific differences in how important CSR is perceived and which CSR issues are given prominence. Similarly, Lee (2021, pp. 227-228) discovered cross-national variations in the way firms' social roles are communicated in CSR reports. In contrast, Fifka et al. (2018, p. 11) found no significant cross-country differences, attributing the harmonisation pattern to the increased adoption of global reporting guidelines such as GRI standards. There are also those who take a middle ground, shedding light on global patterns of crossvergence indicating elements of both global standardisation and local distinctiveness (Vollero et al., 2022, pp. 2,7). Similarly, Einwiller and colleagues (2016, pp. 239-140) discovered both differences and similarities in their study on CSR reporting between German and American firms. With that said, this master thesis hopes to bring novel insight into the existing discussion on CSR reporting in an industry that has not yet been explored.

1.3 Societal Relevance

Considering the increased importance of CSR and the fact that the latter is a contextual concept with no clear definition (Ellerup Nielsen & Thomsen, 2007, p. 26), the societal relevance of this research lies in providing a better understanding of how technology firms make sense of their responsibilities and their role in wider society. Even though over the last few years CSR has become a global phenomenon, studies have noted that the prevailing idea of CSR, as we know it today, predominantly reflects Western values and norms (Matten & Moon, 2004, p. 335). As such, with the increased globalisation of the economy and the global CSR movement slowly spreading across each country, region and continent, it seems important to examine how countries with different political, economic and sociocultural contexts adopt these practices. Previous studies have highlighted that while CSR is a concept dominated by Western views, particularly American ones, evidence shows that the way CSR is adopted across countries is largely influenced by local factors as well (Vollero et al., 2022, p. 1). Therefore, the societal relevance of this research is to examine CSR communication practices among technology firms in order to shed light on the relationship between CSR, globalisation and local institutional factors in the global technology industry.

1.4 Chapter Outline

The remainder of this study is organised as follows. The second chapter will proceed with the theoretical discussion that provides the foundational knowledge relevant to the research purpose. Specifically, the chapter will present existing theoretical debates on the

topics of CSR, CSR reporting, stakeholder and legitimacy theories as well as rhetorical legitimisation strategies. After this, the third chapter will discuss methodological choices and the research design, including sampling, operationalisation, data collection and analysis. Chapter four is going to present research findings which are thematically categorised into five key themes. Finally, the research will conclude with chapter five. This chapter will provide an overview of key research findings relating them to the existing literature and theories presented in chapter two. This will be followed by research limitations and recommendations for future research.

2. Theoretical Framework

The following chapter presents a critical overview of theories and existing literature on corporate social responsibility (hereafter CSR) pertinent to this study's research aim. The first part of the chapter begins with an introduction to CSR research, including its rise to prominence, conceptualisation and various global manifestations. The second part focuses exclusively on CSR reporting from a communication perspective, addressing the inconsistent nature of this practice, inconclusive findings from cross-cultural studies and CSR communication within the technology industry. Finally, the chapter concludes with an explanation of the underpinning theories – namely stakeholder and legitimacy theories – and the relevant legitimisation strategies used in CSR reporting.

2.1 Corporate Social Responsibility (CSR)

2.1.1 Conceptualising CSR

Since the 1990s, the relationship between business and society has been widely debated (Ihlen et al., 2011, p. 6). The expansion of the global economy has resulted in heightened public expectations about the role of business in society. This has pushed organisations to include CSR as a crucial item on the corporate agenda (Einwiller et al., 2016, p. 230; Ellerup Nielsen & Thomsen, 2018, p. 492). Fundamentally, CSR reflects increasing stakeholder demands for corporations to demonstrate greater accountability and transparency regarding their environmental and social impact (Ellerup Nielsen & Thomsen, 2007, p. 25). In the last three decades, many companies have started to practice social and environmental responsibility in some form or the other. Yet, merely implementing environmental policies and contributing to charities represents only half of the equation. Put differently, effectively communicating CSR efforts has become essential to satisfy stakeholder expectations and with that, uphold the organisational legitimacy in the eyes of stakeholders (Türkel & Akan, 2015, p. 151).

While the idea of companies having responsibilities that extend beyond profit maximisation first surfaced in the 1960s, it was not until three decades later that CSR became a widely studied subject area in academic research (Ihlen et al., 2011, p. 6). However, to this day, the concept of CSR still lacks a universally agreed-upon definition, and it is often understood differently among practitioners and various academic disciplines (Matten & Moon, 2008, p. 405). That is to say, Dahlsrud (2008, p. 6) defines CSR as a socially constructed phenomenon whose meaning is largely influenced by the unique context in which it is being applied. Similarly, Okoye (2009) asserts that CSR is an 'essentially

contested concept' whose meaning is synonymous with describing the dynamic relationship between business and society as well as a myriad of different issues that fit under the umbrella of corporate responsibility (p. 623). These arguments are in accord with Morsing and Schultz's (2006) view of CSR as a 'moving target', meaning that stakeholder expectations, societal values and environmental concerns change over time (p. 323).

However, the widespread popularity of CSR alongside its contested nature makes the latter 'complex and complicated' in both academic research and practical application (Sheehy, 2015, p. 625). This complexity stems from a large spectrum of issues, social actors and societies involved, each with their own agendas and interests. Namely, the lack of a standardised definition allows various parties to shape the CSR agenda to best serve their own interests. Similarly, the lack of uniform definition in academic research allows different disciplines to develop interpretations that reflect their particular priorities and approaches. This is problematic because each discipline has its own biases, preferred methodologies and goals, none of which are totally objective (Sheehy, 2015, pp. 626-629). Hence, some scholars argue for an urgent need to come down with a singular definition of CSR in the form of international regulation (Sheehy, 2015, p. 643). Others argue that such regulation is not entirely necessary as long as the concept of CSR is frequently reassessed to encompass all the diverse issues concerning the business-society relationship (Okoye, 2009, p. 624).

Nevertheless, one of the most widely established CSR conceptualisations is Carroll's (1991, p. 40) CSR pyramid which distinguishes four main categories of corporate responsibility – economic, legal, ethical and philanthropic. From this perspective, economic responsibility serves as the cornerstone of the pyramid which requires firms to remain profitable by delivering good quality products or services. The second step is legal responsibility, which mandates that firms follow all applicable laws and regulations. The third step includes corporations' ethical duties, which emphasises the need for behaving morally and in line with societal norms and expectations. Finally, at the top of the pyramid is philanthropic or altruistic responsibility, which encourages firms to engage in discretionary activities that give back to communities through voluntary service, charitable giving and community involvement (Carroll, 1991, pp. 41-43). Carroll's (1991, p. 43) CSR pyramid also serves as an effective framework for identifying and managing various groups of stakeholders. By addressing the different responsibilities within the pyramid, organisations can enhance their ability to satisfy the diverse expectations of stakeholders, whose priorities and concerns may vary.

Given that this study aims to explore CSR as a communication tool to build organisational legitimacy, the study adopts a definition of CSR from a public relations (PR) perspective. Notably, scholars have realised that CSR and PR are not two opposite sides of a coin but rather share a similar objective of enhancing the quality of relationships of an organisation among its stakeholders and the public (Clark, 2000, p. 376; Bartlett, 2011, p. 71; Kim, 2022, p. 11). The PR definition of CSR builds upon Carroll's (1991) model but places a greater emphasis on the importance of building positive stakeholder relationships. In other words, CSR is believed to be socially defined through relationships between an organisation and its stakeholders, whereby these relationships are guided by stakeholder expectations regarding what constitutes socially responsible behaviour (Kim, 2022, p. 12). Naturally, the role of communication here is extremely important as it is through constant dialogue with stakeholders that the meaning of CSR is continuously renegotiated to ensure mutual understanding and alignment (Golob et al., 2013, p. 179).

Studying CSR from a PR lens highlights the crucial role communication plays in establishing organisational legitimacy. It recognises that CSR is inherently anchored in the communicative dilemma where organisations are expected to communicate their CSR activities to increase accountability and transparency. Yet, such communicative efforts are often perceived as mere self-promotion (Ellerup Nielsen & Thomsen, 2018, pp. 494-495). With that said, the PR and communication scholarship on CSR calls for a new perspective which moves beyond the instrumental view of CSR communication as a managerial tool for reputational gains and influencing stakeholder opinions. Instead, it emphasises the constitutive role communication has in constructing the meaning of CSR, redefining CSR as a communicatively constructed phenomenon (Golob et al., 2013, p. 179; Schultz et al., 2013, pp. 688-689).

2.1.2 CSR dilemma: moral duty, strategic incentive or license to operate?

Despite the wealth of literature on CSR, scholars have yet to agree on one unified theory explaining why organisations decide to engage in CSR in the first place (Jo & Harjoto, 2011, p. 353). Namely, much of the debate has been largely centred around three dominant research paradigms – ethical, strategic and relational. The ethical argument views CSR as a moral imperative where corporations undertake CSR because they believe this is a morally right thing to do. In contrast, the strategic argument presents CSR as a business case, emphasising the potential of value creation for both the company and society. Finally, the relational argument focuses on the importance of meeting stakeholder expectations to

maintain the firm's social license to operate (Wickert & Risi, 2019, pp. 24-43). Each of these perspectives will be further elaborated on below.

From an ethical perspective, firms feel intrinsically motivated to engage in CSR due to their own values and principles driven by a sense of moral duty to make positive contributions to society (Hamza & Jarboui, 2020, p. 6). Similarly, Crane and Matten (2015, as cited in Wickert & Risi, 2019, p. 27) assert that beyond moral responsibility, businesses also hold an ethical obligation towards society to address environmental and social issues that they often contribute to. This argument reflects the idea of a corporate social contract which stipulates that organisations have responsibilities beyond simply maximising profits. In fact, businesses are seen as participants in a mutual agreement with society, in which both business and society are regarded as equal members. Each with their own rights and reciprocal responsibilities (Lantos, 2001, p. 599).

On the other hand, proponents of strategic CSR argue that the latter should serve both business and society. In particular, Lantos (2001, p. 595) asserts that purely altruistic CSR activities and doing good at the possible expense of shareholders is not legitimate. Instead, he argues that organisations should limit their CSR activities to those that also contribute to the business bottom line, whether through financial or reputational gains. In this view, philanthropic activities should only be executed when accompanied by a well-crafted PR strategy aimed at enhancing the corporate image (Lantos, 2001, p. 600). Generally, the strategic argument for CSR fits well with Elkington's (2004, p. 3) idea of the Triple Bottom Line which encourages firms to measure their success in terms of profit and environmental and social performance.

Another economic argument was proposed by Jensen (2002, pp. 239-240) who argues that the best way to implement social responsibility is in a manner that also promotes corporate self-interest. In this way, by investing in social welfare companies can reap benefits from it by maximising their long-term value. This approach is commonly known as the 'enlightened self-interest' (Wickert & Risi, 2019, p. 29). Expanding upon this notion, Porter and Kramer (2011, p. 6) introduced one of the most influential arguments for strategic CSR, advocating for the idea of creating shared value (CSV). The main notion behind CSV is to align social responsibility with key business objectives. Specifically, the authors argue that instead of focusing on generic social issues that are not directly linked to business operations, companies should prioritise creating social impact within their value chain. In this way, businesses continue to act as businesses prioritising profitability and social issues are redefined into business opportunities (Wickert & Risi, 2019, p. 30).

However, while strategic CSR has gained traction with many businesses worldwide, it has also drawn criticism for its ethical shortcomings. Namely, it is argued that strategic CSR allows companies to cherry-pick only those issues which are deemed beneficial enough to solve, potentially neglecting more urgent social and environmental problems. As such, there is a valid concern that strategic CSR may reduce social responsibility to yet another business success metric where social responsibility is only practised if there is a strong business case for it (Wickert & Risi, 2019, pp. 31-32).

Finally, from a relational perspective, the firms engage in CSR to address growing stakeholder and societal pressures and uphold organisational legitimacy. This perspective recognises the increasing stakeholder influence in shaping the CSR agenda, determining which social and environmental issues receive attention (Wickert & Risi, 2019, p. 37). In this light, apart from being accountable to their shareholders, the firms are also responsible to broader stakeholder groups such as employees, customers, government bodies, non-governmental organisations (NGOs) and local communities (Freeman, 2010, pp. 38-39). By addressing the concerns of many different stakeholders and acting per their expectations, the firms try to secure a social license to operate, seeking stakeholder consent for their business operations (Wilburn & Wilburn, 2011, p. 8) This perspective will be further elaborated by drawing on the stakeholder and legitimacy theories later in this chapter.

2.1.3 CSR in a global context

As already explained, the concept of CSR lacks a universally agreed definition. This has for a long time made cross-national analysis of CSR practices very difficult (Kang & Moon, 2012, p. 86) Although the conventional idea of CSR which includes corporate philanthropy, community engagement and environmental stewardship originates from the United States, in the last two decades the concept has gradually gained prominence in countries all around the globe. Nevertheless, this does not mean that just because CSR has not received the same amount of attention in other parts of the world, CSR in those countries is altogether non-existent (Matten & Moon, 2004, p. 338). Scholars have realised that CSR practices in different regions and countries may vary as society's expectations about the role of business in society are nationally and culturally contingent (Maignan & Ralston; 2002, p. 509; Fukukawa & Moon; 2004 p. 46; Matten & Moon, 2008, p. 405.) As such, Matten and Moon (2008) developed a framework for understanding national differences in CSR which explains why US companies are more inclined towards 'explicit CSR' while their European counterparts lean towards 'implicit CSR' (p. 409).

As Matten and Moon (2004) explained, explicit CSR stands for ‘corporate policies that lead companies to assume responsibility for some interests of society’ (p. 341). Here, a key distinction is that explicit CSR involves voluntary and self-driven CSR policies and initiatives that tackle issues the corporation sees as inherent to its social responsibility (Matten & Moon, 2004, p. 341). The main reason why explicit CSR has emerged first and foremost in the US is due to its unique national business system and institutional context. In other words, due to relatively unregulated labour and financial markets, limited welfare systems and a strong emphasis on individual freedom and responsibility, many social issues including education, healthcare and community support, have traditionally been seen as CSR (Crane et al. 2013, p. 17). Consequently, corporate philanthropy and community involvement have always been top CSR priorities for American firms, which is not the case among their European counterparts (Brammer & Pavelin, 2005, p. 23; Einwiller et al., 2016, p. 239). Some examples of explicit CSR include the voluntary social work of corporate foundations like the Starbucks Foundation (Kumar et al., 2019, p. 1123).

Comparatively, research has shown that European companies are more inclined to address social issues less explicitly. This is because many of the issues that are considered to be corporate responsibility in the US are generally seen to be governmental responsibility in European countries. These include healthcare and welfare provision as well as fight against the climate change (Crane et al. 2013, p. 17). Thus, implicit CSR has been defined as ‘a country’s formal and informal institutions through which the corporations’ responsibility for society’s interests are agreed and assigned to corporations’ (Matten & Moon, 2004, p. 342). This essentially means that European corporations operate in a stricter regulatory environment where the government plays a defining role and have generally less individual discretion than their American counterparts (Matten & Moon, 2008, p. 407). Examples of implicit CSR include providing employee benefits such as health insurance, pensions and family benefits. It can also include working together with governments and other corporations through national business associations towards collective interests (Kumar et al., 2019, p. 1123).

Likewise, developed countries in Asia, such as Japan, are very similar to continental Europe in terms of their institutional environment. Characterised by a greater degree of collectivism and ‘high coordination and control systems based on relations and partnerships, rather on markets’, Japanese companies have long practised implicit CSR without recognising it as such (Crane et al. 2013, p. 18). In Japan, the idea of a corporate social contract is prevalent as both society and businesses are seen as members of society and are

therefore responsible for it (Eweje & Sakaki, 2016, p. 681). Moreover, it is argued that creating shared value is not a new concept in Japanese society which first and foremost expects businesses to remain profitable to provide employment and produce high-quality goods (Kim et al., 2020, p. 385). In contrast to American CSR, which often emphasises philanthropy and altruism towards broader communities, Japanese CSR focuses on creating shared value with stakeholders with whom corporations maintain close relationships. Therefore, the Japanese CSR model places special emphasis on maintaining good relationships with key stakeholders including employees, governments, industry bodies and consumers (Sharma, 2013, p. 138; Eweje & Sakaki, 2015, p. 681).

Finally, it is important to note that notwithstanding national differences in CSR, several studies have pointed out that due to the increased globalisation, changing labour markets, heightened public pressure and the growing influence of large multinational corporations, there has been a shift towards adoption of more explicit CSR in European and Asian countries (Matten & Moon, 2008, pp. 411-412). Still, as noted by Crane and colleagues (2013, p. 17), this shift is primarily observed among large multinational companies which are more likely to be influenced by global institutional pressures. Recent research indicates that small and medium enterprises still remain wary of explicit CSR finding it counterproductive, therefore, they are more likely to practice implicit forms of corporate responsibility (Morsing & Spence, 2019, pp. 1940-1941).

2.2 CSR Reporting

2.2.1 CSR reporting as a corporate communication tool

Communication is a fundamental aspect of CSR (Coombs & Holladay, 2012, p. 109). As a result of the increased stakeholder pressure, media scrutiny and greater demands for corporate transparency, organisations regularly publish voluntary non-financial reports, known as CSR or sustainability reports. This reporting serves as an instrumental tool for companies to communicate on a wide array of non-financial issues including the organisation's social and environmental performance (Feldner & Berg, 2014, pp. 1-3). What began with only a handful of companies releasing environmental reports in 1989, has grown significantly over time and is now considered to be a common practice in today's business environment (Perrault Crawford & Clark Williams, 2011, p. 338). Regardless of their voluntary nature, 96% of the world's top 250 companies issued a CSR report in 2022. This trend clearly shows that CSR reporting has become the norm, rather than the exception (KPMG, 2022, p. 13).

However, a rise in the quantity of disclosed information does not necessarily imply a rise in its quality. Specifically, Clark Williams (2008, pp. 238, 246) underscores that companies may be more concerned with achieving certain strategic ends rather than presenting a real picture of their environmental and social performance. Furthermore, because of their largely voluntary and unregulated nature, the content of CSR reports is open to managerial interpretation. This means that even though CSR reporting calls for rational and objective disclosure of voluntary information which is evident in the GRI's goal to provide 'a balanced and reasonable representation of an organisation's positive and negative contributions towards the goal of sustainable development' (GRI & B Lab, 2021, p. 3.), many companies may choose to disclose only selected information if that helps them attract new investors or improve their image (Clark Williams, 2008, p. 24). According to Perrault Crawford and Clark Williams, (2011, p. 345), this is often done for the benefit of the company, but at the expense of the user.

In this light, CSR reporting can be viewed as a vital corporate communication tool designed to influence public perceptions of the company. It allows organisations to manage various stakeholder expectations and present a well-curated strategic narrative. In this way, if used well, CSR reports can help companies enhance their reputations, gain competitive advantage and build long-lasting stakeholder relationships (Hooghiemstra, 2000, pp. 57, 64). Some even argue that CSR reports are proof that organisations want to engage with non-traditional stakeholders such as activist groups and the public, and foster stakeholder dialogue (Logsdon and van Buren, 2009, p. 356). At the same time, selective reporting and embellishment have also been criticised by scholars, arguing that such reports should not be viewed as fair and objective corporate disclosures, but rather as glossy marketing publications (Laskin & Nesova, 2022, p. 93). Similarly, CSR reporting has been often criticised because firms tend to emphasise their intention and policy statements, instead of showcasing measurable and quantifiable results and targets (Perrault Crawford & Clark Williams, 2011, p. 341).

In any case, an increasing amount of research highlights that CSR reporting has value beyond being a mere impression management tool. Apart from being used by corporations to gain organisational legitimacy in the eyes of their stakeholders (Hooghiemstra, 2000, p. 57) or to delay the implementation of stricter regulations (Feldner & Berg, 2014, p. 5), avoiding such reports can also both detrimental to their corporate image and financial performance (Perrault Crawford & Clark Williams, 2011, p. 339).

2.2.1 CSR reporting across borders

It is important to distinguish between voluntary CSR reporting and mandatory annual reporting. While both CSR and annual reporting are seen as a function of investor relations, CSR reports are predominantly unregulated and not governed by laws (Clark Williams, 2008, p. 233). Today, only a few countries have mandatory CSR reporting requirements, with the European Corporate Sustainability Reporting Directive (CSRD) being the most recent example (European Commission, n.d.). In most countries, however, there are only reporting guidelines which firms may or may not choose to follow at their own discretion. Conversely, annual reports are legally required financial documents which follow a strict format and must provide relevant accounting information such as last year's earnings (Fasan, 2013, pp. 42-46). This lack of a common global policy for CSR reporting has resulted in apparent content inconsistencies and a lack of standardisation (Ellerup Nielsen & Thomsen, 2007, p. 25).

Thereby, international guidelines such as the ESG framework and GRI standards allow companies to follow a structured approach to reporting their social, environmental and governance information which in turn increases transparency and provides stakeholders with a means for better comparability (GRI, n.d.). GRI standards are the world's most adopted international standards, used by 78% of the top 250 global companies (KPMG, 2022, p. 24). GRI standards are based on the ESG reporting framework developed by the United Nations Global Compact as a sustainable framework which focuses on three key areas – environment, society and governance (ESG). Unlike CSR which focuses on social and environmental activities that aim to make the business more accountable, ESG serves as an international framework for measuring the success and impact of CSR activities. In other words, while CSR represents the company's strategy developed to create a positive impact, ESG translates this strategy into concrete and quantifiable data that is primarily used by investors and regulators to assess performance (Nugroho et al., 2024, p. 7). Nevertheless, despite their widespread adoption, Waddock and Googins (2011, p. 37) note that international guidelines such as ESG and GRI do not fully solve the transparency issue. This is primarily because organisations can decide on the level of their comprehensiveness and because there are variations based on the company size.

Thus, considering that CSR is a contextual concept whose meaning is dependent on the specific environment in which it operates and that CSR reporting is a widely inconsistent corporate practice (Ellerup Nielsen & Thomsen, 2007, pp. 25-26), it is not surprising that many studies highlight country, industry and market-specific differences in the way

companies communicate their environmental and social responsibility in CSR reports (Golob & Bartlett, 2007, pp. 5-7; Chen & Bouvain, 2009, pp. 312-313; Lee, 2021, p. 227). However, the findings remain largely inconclusive.

For example, Lee (2021, p. 227) conducted a cross-national analysis of CSR reporting among North American, European and Asian firms to investigate differences in how firms define social responsibility across diverse market economies. His study found that companies' social roles were distinctly communicated and institutionalised through CSR, corporate citizenship and corporate sustainability, indicating notable differences across nations. In contrast, Fifka and colleagues (2018, p. 11) discovered no significant differences in the CSR communication between the US and Indian firms, explaining the cross-country convergence as a consequence of the increased adoption of global reporting guidelines such as GRI and UNGC. This is at odds with previous research conducted in the same area. Specifically, it contradicts findings from Einwiller and colleagues (2016, pp. 239-240) who discovered evidence of home country influence on CSR reporting of US and German firms. According to their study, US firms are more likely to take a value-driven CSR approach and concentrate on community issues, whereas German firms focus on strategic CSR arguments and environmental performance. Conversely, their study also found evidence of CSR homogenisation in reporting on topics concerning employees as well as companies' economic responsibilities to their shareholders. This is largely in line with the results of Chen and Bouvain (2009, pp. 305-309) who discovered country differences in CSR reporting among the US, UK, Australia and Germany. In particular, their study demonstrates there are differences in CSR issues and stakeholder prioritisation. The US, UK and Australia were found to be more similar to each other focusing more on local communities and social topics, as opposed to German companies which prioritised environmental and worker-related issues. Additionally, German companies stressed the importance of collaborative action with governments to drive change, something that was not discussed among other companies.

More recently, Vollero and colleagues (2022) found evidence of 'global crossvergence' between the West and East, indicating 'elements of uniformity and distinctiveness' (p. 2). Their research shows that CSR has become more integrated into the overall corporate identity and purpose of firms globally. Particularly, CSR is presented as a key dimension of organisational identity which is expressed through corporate mission and value statements to align the organisation's core values with stakeholder interests. In this regard, it is apparent that CSR is becoming widely accepted as the norm, both in Western and Asian countries. Nevertheless, the study also notes that Western firms are more likely to

frame CSR as an economic imperative, while Asian firms still primarily see it through a philanthropic lens (Vollero et al., 2022, p. 8).

Based on the above, it is evident that although there is a breadth of cross-cultural research surrounding CSR reporting, the results are indefinite and making comparisons is often challenging due to the distinctive methods employed in each study. It is also important to note that most existing research applied quantitative methods, which necessitates a more in-depth qualitative study. This master thesis aims to fill this research gap by conducting an exploratory analysis of technology firms' CSR reporting across the US, Germany and Japan.

2.2.1 CSR reporting in the technology industry

The focus of this study is on CSR reporting of technology manufacturing firms, an industry with a dual impact on the environment and society (Deng et al., 2017, p. 145). The technology sector generally enjoys a good reputation concerning sustainability, predominantly because of their significant contributions 'to building a sustainable economy by proactively innovating products and services that are not only commercially attractive and environmentally sound but also socially positive' (Lee & Kim, 2009, p. 145). More recently, however, the technology sector has come under increased public scrutiny regarding its environmental impact (Brown, 2023). The industry faces charges for the growing electronic waste, the use of hazardous substances and resource-intensive operations that contribute significantly to climate change through high energy consumption and also accelerate the depletion of natural resources (Chen et al., 2020, p. 2). Furthermore, the industry is based on a complex global supply chain that is difficult to manage (van Liemt, 2007, p. 15) and frequently requires the extraction of minerals from conflict regions which raises additional social concerns (Brown, 2023). Moreover, following the rise of Industry 4.0, the global technology manufacturing market has grown tremendously, exceeding \$277 billion in 2022 and it is only predicted to continue growing (Fortune Business Insights, 2024). Yet, notwithstanding its significance, CSR within the technology sector remains an under-explored area (Dabić et al., 2016, p. 262).

While technological innovation is proclaimed by many as a driving force for creating positive sustainable impact (Omri, 2020, p. 1), a recent study done by Brozzi et al. (2020, p. 15) shows that very few corporations view sustainability as a crucial goal for the future, combining long-term economic success with social progress and environmental stewardship. Instead, technology manufacturers still largely perceive sustainability from a strategic perspective, seeing it as a means for gaining a competitive advantage and increasing profits. Correspondingly, scholars have examined the way technology firms integrate CSR into their

corporate strategies and discovered that most companies seek to frame sustainability as a business case, ‘making social responsibility compatible with the search of economic profit’ (Guadamillas-Gómez et al., 2010, p. 28).

Additionally, other studies have explored online environmental CSR communication of technology firms in developing countries revealing that firms pay equal attention to communicating environmental policies and initiatives, as well as promoting green products and technologies (Ramya et al., 2020, pp. 849-855). This aligns with Jones and Wynn’s (2021, pp. 8-10) findings which demonstrate that technology corporations seek to equate digital transformation with sustainable development in their CSR reports. Specifically, their study shows that while technology firms are eager to communicate their commitment to sustainability, the latter is viewed as a catalyst for the digital transformation of a global economy. These companies are keen to present their digital products and services as a key solution to solve global challenges. As a result, their approaches to sustainable development are driven by economic objectives to the same extent as altruistic concerns for their employees and the broader community. Finally, several studies focused exclusively on how technology firms disclose information on digital issues in CSR reporting, including data privacy, security and transparency (Famularo, 2023, pp. 20-21; Reid et al., 2023, pp. 94-95).

However, to the author's best knowledge, no studies to date have conducted an in-depth qualitative analysis of how technology firms from different national contexts conceptualise and communicate their social responsibility in CSR reporting, as a means of achieving organisational legitimacy. This thesis aims to fill this research gap.

2.3 Achieving Legitimacy through CSR Reporting

This study, informed by stakeholder and legitimacy theories, seeks to explore how technology firms utilise CSR reporting in order to achieve organisational legitimacy. Previous studies have linked CSR reporting with corporate attempts to build legitimacy in the eyes of the corporation’s stakeholders. This perspective emphasises that firms disclose environmental and social information to construct a socially responsible corporate image with the aim of legitimising their behaviour to their stakeholders (Branco & Rodrigues, 2006, p. 236)

2.3.1 Stakeholder theory and CSR reporting

Both stakeholder and legitimacy theories have been widely applied across CSR communication research (Crane & Glozer, 2016, p. 1234). The stakeholder theory focuses on the relationship between an organisation and its stakeholders (Fernando & Lawrence,

2014, p. 157). It holds that organisations should protect the interests of all stakeholders ‘who can affect or are affected by the achievement of the organisation's objectives’ (Freeman, 2010, p. 46). From this perspective, an organisation is responsible to various stakeholder groups whose expectations must be met in order to achieve economic growth and long-term survival. These stakeholder groups include shareholders, employees, customers, suppliers, local communities, NGOs, government officials and the environment. Of course, different stakeholder groups frequently present different and sometimes even conflicting needs and expectations (Sweeney & Coughlan, 2008, p. 115; Crane & Glozer, 2016, p. 1234; Mahmud et al., 2021, p. 2).

Stakeholder theory distinguishes between two key approaches: the ethical branch which assumes that an organisation is equally responsible towards all stakeholders, regardless of the stakeholder legitimacy, power or urgency (Deegan, 2009, as cited in Fernando & Lawrence, 2014, p. 159); and the managerial branch which asserts that organisations have a greater responsibility towards more powerful stakeholders whose resources and relationships are critical to the organisation’s success (Mitchell et al., 1997, p. 854). The latter approach is more commonly studied in academic research and is often empirically tested (Deegan, 2009, as cited in Fernando & Lawrence, 2014, p. 160).

Deciding which stakeholder group is more important than the other poses a significant challenge to organisations. Guided by the stakeholder approach, CSR reporting is seen as a key communication tool for managing stakeholders' expectations regarding an organisation’s environmental and social impact which can significantly influence the organisation’s license to operate (Morsing & Schultz, 2006, p. 2). Given that stakeholder groups and their prioritisation may vary across different national contexts (Golob & Bartlett, 2007, p. 8), stakeholder theory provides a useful theoretical lens to apply in this study. It helps identify which stakeholders are prioritised in CSR reporting in specific national contexts, how these priorities differ and whether there are any changes in communication to suit their specific interests and needs.

2.3.2 Legitimacy theory and CSR reporting

Legitimacy theory is often used in conjunction with stakeholder theory in studying CSR communication. As argued by Gray et al. (1995, p. 52), these two theories can be seen as overlapping perspectives that focus on the relationship between an organisation and its stakeholders. The main idea behind legitimacy theory is that organisations require approval from their stakeholders and the broader society to conduct business. It is implied there exists a social contract between an organisation and society through which organisations must

operate within the bounds, norms and expectations of the society in which the firm operates (Fernando & Lawrence, 2014, p. 152). Organisational legitimacy is a socially constructed concept where an organisation's actions are deemed appropriate if they are aligned with the 'socially constructed system of norms, values, beliefs, and definitions' (Suchman, 1995, p. 574). In his seminal study, Suchman (1995, pp. 577-585) introduced three main types of organisational legitimacy – pragmatic, cognitive and moral. Pragmatic legitimacy relies on fulfilling stakeholder self-interest. It is exchange-related whereby the organisation is granted legitimacy as long as the stakeholders receive some kind of benefit from the company's activities. Cognitive legitimacy happens when organisations are perceived as conforming to what is economically, socially and culturally expected from them, either by acting in accordance with what is considered business as usual or is taken for granted by the public. Finally, moral legitimacy is value-based and sociotropic, depending on the judgements of whether the organisation's activities are considered 'the right thing to do' in terms of broader social good and collective welfare (Suchman, 1995, p. 579).

Given that organisations today operate in a complex global environment managing multiple stakeholder groups at the same time, for them to be able to respond to different pressures and various expectations, they have to activate all three types of organisational legitimacy. It is important to note, however, that not all legitimacy types might be prioritised equally as legitimation dynamics are strongly contingent on the distinct institutional environment in which the firm operates (Suchman, 1995, p. 586). In this context, CSR communication, especially in the form of corporate reporting, can serve as a tool for legitimising corporate activities with the aim of preserving a favourable position in the eyes of stakeholders. Although CSR disclosures remain mostly voluntary and not legally mandated, they have nonetheless become institutionalised and are expected by stakeholders (Harness, 2023, p. 2). Based on the above, this study aims to explore how CSR reporting is utilised by technology firms in different national contexts as a means to achieving organisational legitimacy. Specifically, the research seeks to explore whether there are differences in the way organisations seek to activate different types of legitimacy based on their specific institutional environments and stakeholder expectations.

2.3.3 Legitimation strategies in corporate reports

Organisations are invariably searching for new ways to achieve legitimacy (Castelló & Lozano, 2011, p. 11). In this sense, CSR reporting emerged as an important mechanism for managing organisational legitimacy, as stakeholders continue to pressure organisations to reveal the nature and extent of their CSR activities (Marais, 2012, p. 225). As a result,

organisations respond to these pressures with various legitimisation strategies in the form of communicative choices which are apparent in their corporate narratives. By examining more closely the communicative strategies employed in their CSR reports, it is possible to discern the way organisations conceptualise CSR and with that, their role as a business in wider society (Castelló & Galang, 2014, pp. 216-217).

Past research identified three primary legitimisation strategies present in CSR narratives – strategic, institutional and political CSR rhetoric. These strategies correspond to three types of organisational legitimacy – pragmatic, cognitive and moral, respectively (Castelló & Lozano, 2011, pp. 17-21; Castelló & Galang, 2014, pp. 216-217; Vollero et al., 2018, p. 623). Strategic CSR rhetoric relies on economic CSR arguments which align the organisation's key business objectives with CSR activities. This legitimisation strategy reconceptualises CSR as a strategic management issue, emphasising how CSR benefits the business, either through economic or reputational gains, fuels innovation or demonstrates the management efficiency of undertaken projects. This rhetoric often involves detailed descriptions of internal CSR processes, quantifiable results and targets (Castelló & Galang, 2014, p. 198). Conversely, institutional CSR rhetoric attempts to link corporate CSR activities with broader societal expectations. Through this type of rhetoric, the organisation attempts to align itself with the institutionalised CSR movement emphasising symbols such as sustainability, corporate citizenship and philanthropy. This type of rhetoric is primarily used in corporate identity and commitment statements, as well as introductory parts of the reports in an attempt to build a positive organisational ethos (Castelló & Lozano, 2011, pp. 17, 20). Finally, political CSR rhetoric, also known as dialectic rhetoric, highlights the multifaceted relationships between an organisation and its stakeholders (Vollero et al., 2018, p. 624). It is grounded in stakeholder dialogue emphasising that the organisation is willing to directly engage with stakeholders through partnerships, social contribution activities and adherence to global standards (Castelló & Lozano, 2011, p. 20)

Organisations may adopt different legitimisation strategies based on various national, industrial and organisational factors (Castelló & Lozano, 2011, p. 202). For example, since political, financial, educational and cultural institutions differ greatly from one country to another, it can be expected that CSR legitimisation strategies will also differ across national contexts. On the other hand, due to the isomorphic forces of globalisation and the widespread expansion of the CSR movement, some similarities in these strategies are also likely.

Research done by Castelló and Lozano (2011, p. 202) on communicative approaches to CSR noted a global shift in CSR narratives from using strategic and institutional language towards more political rhetoric, reconceptualising the role of firms as political actors. Similarly, in their study on CSR legitimisation strategies in Asia, Castelló and Galang (2014, pp. 216-218) found that foreign firms operating in Asian countries were more likely to use political rhetoric, while the institutional rhetoric was prevalent in CSR communication of local firms and developing countries. Strategic rhetoric was more commonly used by smaller firms, whereas larger firms predominantly employed institutional rhetoric. In terms of industry context, Castelló & Galang (2014, pp. 204, 213) argue that in industries with greater public familiarity, such as technology and manufacturing, that generally enjoy good reputations and are not prone to scandals, firms are more likely to adopt subtle legitimisation strategies demonstrating consistent CSR performance to reassure their stakeholders that everything is running smoothly. Consequently, these industries are more inclined to use strategic and institutional CSR rhetoric.

Still, the extant research on CSR legitimisation strategies remains scarce and there is a need to broaden the focus to other areas of the world outside Asia. As was previously discussed in this chapter, the way CSR is conceptualised differs across countries, regions and continents, therefore it seems important to explore how organisations make sense of their responsibilities and in what way they construct their CSR arguments. This study aims to contribute to this knowledge gap by focusing on an underexplored industry in a cross-regional context.

3. Method

The following chapter outlines the method of analysis and discusses methodological choices including research design, sampling technique and operationalisation of the research question. It begins with the introduction of the research purpose and chosen method of analysis, followed by a discussion of the sampling procedure, data collection and analysis. The chapter concludes with a brief reflection on the research validity and reliability.

3.1 Research Design

This master's thesis aims to explore in what ways global technology firms communicate corporate social responsibility in their annual sustainability reports. Grounded in stakeholder and legitimacy theories, which view CSR reporting as a communication tool for managing stakeholder expectations and maintaining organisational legitimacy, the research seeks to unveil predominant themes in CSR communication of technology firms from a cross-cultural perspective.

Because of their largely unregulated and voluntary nature, CSR reports are context-specific which means that their content is significantly shaped by specific economic, political, social and industry factors (Maignan & Ralston; 2002, pp. 509-512; Golob & Bartlett, 2007, pp. 5-7; Chen & Bouvain, 2009, pp. 312-313; Lee, 2021, p. 227). These factors may influence the selection and their approach to important environmental and social topics. Furthermore, bearing in mind that the role of business in society may vary across cultures, this study will explore how CSR is conceptualised within three distinct national environments with diverse socio-cultural expectations. It will also examine variances in stakeholder prioritisation. Additionally, the research aims to uncover how technology firms utilise sustainability reporting to establish organisational legitimacy in the eyes of their stakeholders. Previous research has identified diverse CSR communication strategies for obtaining moral, cognitive and pragmatic organisational legitimacy (Castelló & Lozano, 2011, pp. 17-21; Castelló & Galang, 2014, pp. 216-217; Vollero et al., 2018, p. 623)

To answer the research question at hand, the study employed a qualitative thematic analysis of voluntary sustainability reports published annually by technology companies as standalone documents, focusing on their social and environmental performance. Thematic analysis (TA) is a versatile research method that allows 'identifying, analysing and reporting patterns within data' (Braun & Clarke, 2006, p. 79). This particular method has been commonly applied across CSR communication research as it helps uncover common elements, patterns and goals in the language of CSR texts, revealing the underlying meaning

of CSR messages (Vollero et al., 2018, p. 621; Vollero et al., 2022, p. 4). In particular, TA is suitable for analysing differences in perceptions and understandings which is closely aligned with the goal of this research. Similarly, TA is particularly valuable in exploratory research thanks to its open-ended approach (Herzog et al., 2019, pp. 388, 385). Thus, considering the scant research on CSR communication within the technology sector, this study will adopt an exploratory approach which makes TA a suitable and helpful method of analysis.

3.2 Sampling and Data Collection

As already mentioned, the focus of this study is on sustainability reporting, also known as CSR reporting, of technology firms. Despite being well-reputed and enjoying overall corporate legitimacy (Kummitha, 2023, p. 2), technology companies have a dual impact on the environment, economy and people which is often overlooked (Deng et al., 2017, p. 145). Furthermore, it is surprising that in comparison to other industries, the technology sector has been largely unexplored, especially in the area of CSR and CSR communication (Dabić et al., 2016, p. 262). Hence, this study seeks to contribute to the existing knowledge of the industry by focusing on three multinational technology firms in a cross-cultural setting.

The selection of companies followed a homogenous purposive sampling, ensuring comparability in terms of industry, size, products and financial performance. Given that technology companies encompass diverse business operations, special attention was given to choosing comparable companies from different countries. The chosen sample includes 3M from the US, Siemens from Germany and Hitachi from Japan. It is important to note that the original data sample from the proposal included General Electric (GE) instead of 3M, but this had to be changed because not all of GE's sustainability reports were available for the selected timeframe. 3M was chosen instead, as GE's primary American competitor. With that said, all three selected companies are technology multinationals with a strong global presence that position themselves as sustainability leaders and routinely issue sustainability reports. In addition, all companies are publicly traded which means they are expected to disclose their environmental, social and governance information for investor relations. It should be clarified that between 2019 and 2023, which is the analysed timeframe of this research, there were no country-specific regulations on voluntary CSR reports in the US, Germany or Japan. Recently, the EU has introduced a new set of mandatory regulations, however, this does not enter force before the end of 2024 (European Commission, n.d.)

Nevertheless, all companies have disclosed that they follow the Global Reporting Initiative (GRI) standards which are the world's most commonly used reporting standards that help organisations communicate their sustainability efforts (GRI, n.d.). Bearing this in mind, it is not surprising their sustainability reports have similar structures which are formed based on environmental, social and governance (ESG) issues. As already explained in the theoretical framework, ESG is a sustainable framework introduced by the UNGC to make CSR activities more concrete and measurable (Nugroho et al., 2024, p. 7). Apart from ESG issues, sustainability reports also contain information about the organisation itself, risks and opportunities, stakeholder communication, senior management commitment and identification of stakeholders and their expectations (Emerick, 2024).

The study conducted a secondary data analysis of sustainability reports that are publicly available on the Internet. Given that the reports are available in the public domain, no explicit permission to use the data was deemed needed. The reports were issued separately from annual reports between 2019 and 2023. This time frame was chosen to include a time dimension and potentially observe any changes in reports over time, with 2023 being the most recent year for which the data is available. This is another change from the original proposal due to the updated data sample and the fact that all companies have now published their 2023 reports. The final dataset consisted of 15 documents, 5 for each company, with page numbers ranging from 60 to 250 pages. The sample overview is included in Appendix A. The analysis focused exclusively on textual data, excluding visuals, data tables and graphs. The PDF reports were downloaded from corporate websites and uploaded to Atlas.ti to start the analysis.

3.3 Operationalisation

Thematic analysis can be carried out both inductively and deductively. Since the nature of this research is exploratory, an inductive or “bottom-up” approach was applied. This means that the themes were identified without relying on predetermined concepts, allowing for an open exploration of data without any preconceptions. This approach is more common in exploratory analysis as it allows new insight to emerge from the data itself, rather than confirming existing theories (Braun & Clarke, 2006, p. 83). Hence, operationalisation in exploratory research is not typically necessary.

However, since this thesis approaches the subject of CSR reporting as a means of achieving organisational legitimacy, a multifaceted and abstract theoretical concept, some sensitising concepts were identified during the literature review. In qualitative studies,

sensitising concepts are ‘those background ideas that inform the overall research problem’ which help the researcher during the analysis (Bowen, 2006, p. 14). To explore how technology firms utilise sustainability reports to maintain corporate legitimacy, literature on CSR legitimation strategies and organisational legitimacy provided valuable insights.

Previous research indicated that organisations adopt diverse legitimation strategies that appeal to different types of organisational legitimacy. In particular, organisational legitimacy has been conceptualised as consisting of three key dimensions – pragmatic, institutional and moral (Suchman, 1995). Since then, CSR scholars have often examined the link between corporate legitimacy as a construct and CSR (Vollero et al., 2018, p. 623). In particular, the current body of research discovered three different strategies (strategic CSR rhetoric, institutional CSR rhetoric and political CSR rhetoric) that organisations employ in their CSR narratives to construct organisational legitimacy. The legitimation strategies and associated types of organisational legitimacy are summarised in Table 1.

Table 1. Sensitising concepts

Organisational Legitimacy	Legitimation strategies	Definition	Themes
Pragmatic legitimacy	Strategic CSR rhetoric	Instrumental view of CSR; emphasises strategic benefits and treats the latter as an operational resource	CSR operationalisation: innovation; value creation; human capital; customer-centricity; financial performance; reputation
Institutional legitimacy	Institutional CSR rhetoric	Ethical view of CSR; includes symbols of identification with the CSR movement (corporation’s socially responsible behaviours which are in line with societal and industry expectations)	Sustainability; corporate responsibility; philanthropy; compliance
Moral legitimacy	Political CSR rhetoric	Rooted in the practice of stakeholder dialogue; focuses on stakeholder	Stakeholder dialogue; partnerships; global standards; global

		relationships and global agenda	agenda; collective action; leadership
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3.4 Data Analysis

The data was analysed following Braun and Clarke's (2006, pp. 88-93) six-step guide to conducting TA. Although the latter is a flexible research method, it requires an iterative process to ensure transparency. As already discussed, TA is a suitable method for discovering latent meaning in the data that is not immediately obvious. As such, this method of analysis demands a high level of subjectivity and interpretation which requires the researcher to take on an active role in analysing the data. In this view, themes do not passively emerge from the data set but are actively produced by the researcher through a constant process that involves interpretation and creativity (Braun & Clarke, 2019, p. 593). Still, to approach the data systematically, the researcher made sure to follow all the required steps and document any changes and decisions made during the analysis. This was done to ensure transparency as well as facilitate self-reflexivity (Herzog et al., 2019, p. 393)

After downloading all reports, I first familiarised myself with the data to get a full picture and try to make sense of possible patterns in relation to the research question. This step was necessary as it paved the way for the coding process that ensued (Braun & Clarke, 2006, p. 87). After becoming familiarised with the data, all reports were uploaded to Atlas.ti for initial code generation. The system was only used as a starting point of the analysis as it provided a clear overview of all generated codes. This stage is also known as open coding. During this stage, the entire dataset gets organised into meaningful fragments which will at a later stage be grouped into larger corresponding themes. Each part of the dataset must get full and equal attention, as even the slightest piece of information may hold valuable meaning (Braun & Clarke, 2006, p. 88).

The third phase, referred to as axial coding, starts once the entire dataset has been coded and the list of initial codes has been developed. At this stage, the researcher revisits the coded data grouping the codes into potential overarching themes (Braun & Clarke, 2006, p. 89). This phase was challenging as it involved making several important decisions regarding what is relevant to the research purpose and what can be discarded. Braun and Clarke (2019) emphasise that themes should be more than just grouped data summaries; they should instead 'capture the diversity of meaning in relation to a topic or area of focus' (p. 593). Thus, bearing in mind the limited scope of this research, a decision was made to focus on only those findings that best answer the research question and capture the most important

cross-cultural similarities or differences in CSR reporting of global technology firms. This selectivity was necessary to make the data more coherent and relevant, however, it raises a valid concern about potential bias. This is an important limitation to keep in mind, however, it should not impair the quality of this research or make it any less reliable since all decisions were made through thoughtful and deliberate process.

The fourth step concentrated on reviewing and refining the identified themes, making sure each theme forms a coherent pattern and makes sense to the research question. In this stage, I have already started writing my initial thoughts about the themes which were later incorporated into the final report. Writing about themes as they were being developed was helpful to be more actively engaged with the data as well as to ensure that each theme was supported by sufficient evidence to be considered a theme. The fifth stage included labelling the themes before proceeding to the last phase of producing the final report (Braun & Clarke, 2006, p. 93).

3.5 Validity and Reliability

Because in qualitative research the researcher's role is central to analysing and interpreting the data (Braun & Clarke, 2019, p. 593), this type of research is often highly subjective and prone to potential bias. Consequently, it is important to approach the data systematically and document the process behind developing the themes to increase transparency and reliability. Additionally, the researcher should continuously evaluate all decisions and assumptions that were made concerning the data staying cognisant of the ways our subjectivity may influence the course of data analysis. This will in turn improve the trustworthiness of research findings (Herzog et al., 2019, pp. 388-390).

In terms of research validity, Silverman (2011, pp. 375-383) identified several methods for increasing the validity of qualitative research – analytical induction, constant comparative method and deviant-case analysis. Specifically, the constant comparative method involves continuously comparing different parts of the data, remaining open to identifying new codes and testing whether themes and sub-themes have been properly developed and fit the research question. Likewise, deviant case analysis helps refine the analysis by locating codes that may not fill well within categories and reevaluating them until all codes have been appropriately accounted for or discarded if they do not serve the research purpose. These two methods applied together form analytical induction. Since during the course of the analysis I have made sure apply all of these methods, the research findings should be considered as valid.

4. Results

The following section aims to present the main findings in relation to the study's research question: '*In what ways do technology companies communicate corporate social responsibility in annual sustainability reports?*'. Given that the study is informed by stakeholder and legitimacy theories, special attention was paid to different communicative strategies organisations employ to build corporate legitimacy. By conducting a qualitative thematic analysis that was inductive and explorative in nature, the analysis yielded five main themes that illuminate similarities and differences in how technology firms globally interpret their social and environmental corporate responsibilities.

The key themes that emerged are as follows: (1) *Converging Perspectives on CSR in the Technology Industry*; (2) *Diverging CSR Motivations: From Benevolence to Strategic Value*; (3) *Establishing Environmental Legitimacy: Measures vs Leadership*; (4) *Making Sense of Employee CSR: Balancing Care, Ethics and Growth*; (5) *Being a Good Neighbour: A Matter of Perspective*.

4.1 Converging Perspectives on CSR in the Technology Industry

The first theme identified during data analysis uncovers how technology firms present their views on CSR in relation to their business operations. Interestingly, the term 'CSR' was rarely used in the reports and the corporations predominantly referred to 'sustainability' to denote their social and environmental responsibilities. Notwithstanding their distinct national and sociocultural contexts, the study reveals a pattern in how all examined technology firms frame sustainability in the context of their operations. 3M, Hitachi and Siemens share three key similarities. These include aligning sustainability with organisational purpose, associating it with technological progress and innovation and presenting it as a collective action between an organisation and its stakeholders.

4.1.1 'This is our purpose'

The first finding demonstrates how all three analysed firms incorporate sustainability into their mission statements aligning their organisational purpose with sustainable progress. In demonstrating their commitment to sustainability, Siemens (2019) states, 'Serving society while doing successful and sustainable business is at the heart of Siemens' strategy. It's our company's ultimate purpose' (p. 2). Similarly, in introducing its 'Strategic Sustainability Framework', 3M (2021) claims that since its founding the company has been dedicated to solving global challenges, stating, 'People must come together to create a more positive future where everyone can thrive. The resilience of our planet, our people and our economy

depends on it. We believe we can help. This is our purpose' (p. 52). Likewise, Hitachi (2023) also incorporates sustainability into its mission statement, asserting, 'Since our founding, Hitachi has been working to solve the challenges facing society by following our mission' (p.10).

These examples demonstrate how technology firms see sustainability as long-term company strategy, rather than a short-term objective or a compliance requirement. By incorporating sustainability into the organisational purpose, these organisations seek to integrate CSR as part of their corporate identity. In this way, they strive to gain acceptance from various global stakeholders by aligning themselves with the global CSR movement and expectations. As such, it can be implied that globalisation clearly plays an important role in driving the adoption of CSR, as companies feel the need to comply with worldwide CSR norms and expectations.

4.1.2. *'We got this'*

The second finding emphasises how all examined firms associate sustainability with technological progress and innovation, underscoring the role of science and technology in advancing global sustainability goals. For instance, Hitachi (2022) states, 'Hitachi will lead global Green Transformation by switching to renewable energy, electrification, energy conservation and automation, and contribute to the realisation of a sustainable society (p. 7). The company aims to achieve its sustainability goals by expanding the business 'through even greater utilisation of data and technology' (Hitachi, 2022, p. 13). Similarly, Siemens (2022) asserts, 'We firmly believe that technology is the answer to creating a sustainable future. By combining the real and the digital worlds, we can solve the challenges of our times and meet the needs of our customers' (p. 4). The company defines its environmental responsibility in terms of 'leveraging digitalisation for optimised resource usage and circularity readiness', while its social responsibility is framed within the bounds of 'designing and operating the most efficient train and e-mobility solutions within sustainable communities, built upon decarbonised building technologies' (Siemens, 2023, p. 4). Finally, 3M (2020) also links sustainability to innovation, stating, 'But just as society's challenges continue to evolve, so does our science. We are relentlessly evolving and adapting our technologies in order to help solve the problems of today and tomorrow' (p. 198).

These examples illustrate that technology companies agree on the idea that technological progress and innovation is crucial for achieving sustainability. In demonstrating their commitment to realising a sustainable future, these companies equate sustainable progress with technological progress, essentially legitimising their own business

operations. In this view, by aligning sustainability with technological innovation, technology companies can utilise sustainability as a differentiation tool to gain a competitive edge.

4.1.3. *'We are all in this together'*

The third finding demonstrates how all examined firms strategically frame sustainability as a collective action, highlighting the importance of stakeholder collaboration and both commercial and non-commercial partnerships to drive positive change. In this view, 3M (2023) highlights that its 'impact is best amplified when we work with others, sharing knowledge and resources to strengthen our collective action toward a more sustainable future' (p. 5). The company asserts that sustainability has opened new doors to 'work with employees, customers, governments, NGOs and other corporations to drive real and needed change, collectively building a more sustainable future' (3M, 2023, p. 5). Similarly, Siemens (2022) states, 'Only by collaborating closely with stakeholder groups can we make serious progress on complex and intertwined sustainability challenges such as environmental concerns' (p. 26). The corporation claims, 'We maintain a constant dialogue for that purpose with investors, customers, suppliers, our people, communities, policymakers, media, nongovernmental organisations, business organisations, and academia' (Siemens, 2021, p. 43). This closely corresponds with Hitachi's (2022) approach whose goal is to 'work toward resolution of social issues through engagement in collaborative creation with a wide range of stakeholders, including customers, governments and municipalities, as well as academic and research institutions' (p. 22).

The above examples demonstrate how technology firms conceptualise sustainability as a shared responsibility and a joint action which requires active multistakeholder collaboration. This view of sustainability highlights that the organisation is willing to directly engage and build positive relationships with stakeholders. In this way, the companies signal that they are not making important sustainability decisions in a vacuum or out of self-interest, but rather seek input from those impacted by their actions.

4.2 Diverging CSR Motivations: From Benevolence to Strategic Value

While there is a common thread among technology companies worldwide regarding how sustainability is perceived and presented in their corporate narratives, the current study has revealed variations in the way these companies present their arguments for engaging in CSR in the first place. The analysis yields three distinct approaches to justifying their CSR engagement. 3M's *benevolent approach* underscores broader ethical and societal arguments that are intrinsically driven by a sense of moral duty towards key stakeholders and the wider

society. Hitachi's *strategic approach* is rooted in strong economic arguments that present CSR as a means for maximising corporate value. Siemens' *synergistic approach* strikes the balance between social and economic motives, highlighting the strategic benefits of CSR while emphasising that economic growth can only be pursued if it goes hand in hand with environmental and human concerns.

4.2.1 Benevolent approach

For 3M, CSR is linked to addressing shared global needs and challenges driven by its own sense of morality. The company asserts, 'Our sustainability strategy is a systemic approach, seeking to drive innovation and holistic impact against shared global needs' (3M, 2022, p. 39). The company aims to build a sustainable future where all 'ecosystems thrive, communities are safe and healthy and opportunities are equitable for all' (3M, 2022, p. 39). By framing its sustainability strategy as a systemic approach to addressing shared global needs, 3M positions itself as a responsible and engaged corporate citizen dedicated to positively impacting society and the environment.

Notably, the company frequently instils a feeling of urgency in CSR narratives, portraying itself as a "benevolent saviour" whose primary purpose appears to be improving lives and protecting the environment, rather than making a profit. This idea is further reinforced by taking into consideration that the economic benefits of CSR are rarely mentioned within 3M reports. Instead, the company aims to depict itself as a sustainability leader driven by a moral obligation and responsibility towards society, the environment and its diverse groups of stakeholders. The company engages in CSR not out of self-interest, but because of broader social motives and an ethical commitment to its stakeholders. The company states, 'As we act with urgency, we know systemic change requires resources and long-term dedication. Our customers, employees, and communities deserve it. People around the world are motivated by it — and our future will be better for it' (3M, 2022, p. 25).

4.2.2 Strategic approach

Hitachi, on the other hand, approaches CSR from a strong strategic perspective. The company asserts, 'Hitachi believes a strong commitment to sustainability will be the Growth Driver. Sustainability is not a cost nor is it for compliance. It is value creation for the business first, and as a consequence, for society' (Hitachi, 2022, p. 9). In this view, sustainability is framed as an integral component of Hitachi's business strategy. It is viewed as essential for ensuring continued business success. As a result, the company presents the arguments for CSR involvement from a self-interest perspective emphasising that

sustainability first and foremost benefits the business and, by extension, society. In that sense, it can be implied that at least in terms of constructing its CSR narrative, Hitachi prioritises profitability over environmental and social concerns.

Furthermore, Hitachi acknowledges external pressures that are forcing the company to think beyond financial performance and consider their environmental and social impact. Unlike 3M, the company does not portray its commitment to CSR as intrinsically motivated. Instead, it is presented against the backdrop of growing stakeholder pressures that must be addressed to remain competitive. Hitachi (2023) prioritises commercial stakeholders over broader communities, stating:

Today, customers increasingly want to work with companies that are committed to sustainability rather than purely financial performance. Investors, too, are using environmental, social and corporate governance (ESG) criteria when choosing where to put their money. Young people especially, prefer to work for companies that have a broader purpose. (p. 8)

4.2.3 Synergistic approach

Siemens makes its case for CSR engagement by striking a balance between strategic and societal considerations. For Siemens, sustainability is considered a business opportunity that provides numerous prospects for economic growth while also benefiting society and the environment. Hence, economic growth and sustainable development are presented to be of equal importance where growth must consider environmental and social impact. From this perspective, Siemens presents its rationale for CSR engagement using both value and profit-driven arguments where sustainability and economic growth operate in synergy. This aligns with a triple-bottom approach which emphasises profit, people and the planet. As opposed to Hitachi and 3M, Siemens does not specify any particular stakeholders in their rationale but rather talks about society and future generations as a whole. Siemens' (2020) approach is exemplified in the following statement:

At Siemens, we define sustainable development as the means to achieve profitable and long-term growth. As a result, we are committed to thinking and acting in the interest of future generations by striking a balance between people, planet, and profit. (p. 16)

In summary, there are evident differences in the way technology companies justify their CSR involvement. Specifically, it has been shown that while 3M portrays CSR as a moral imperative driven by a sense of responsibility towards stakeholders, society and the environment, Siemens and Hitachi are more inclined to incorporate strategic arguments into

their narratives framing CSR as a ‘win-win situation’ for both the business and society. From this perspective, CSR is not viewed only as a means of doing good and behaving responsibly but also as a strategic imperative to remain competitive in the market and enhance economic value. Still, even though both Hitachi and Siemens highlight the strategic importance of CSR in their business operations, there are differences in the way they relate sustainability to profitability. That is to say, Siemens views sustainability and economic growth as operating in synergy, where one cannot exist without the other, whereas Hitachi primarily sees sustainability as a means for increasing economic value.

4.3 Establishing Environmental Legitimacy: Measures vs Leadership

The third theme sheds light on how technology companies communicate environmental responsibility in their sustainability reports. This theme has been more prominent in Siemens and Hitachi’s reports, compared to 3M which prioritised social concerns. Generally, there is little difference in the coverage of the environmental dimension of CSR between examined companies. All technology firms report on the same ecological concerns, including reducing carbon emissions, improving resource efficiency and promoting product stewardship. This homogenisation is perhaps not surprising considering that all three companies operate on a global scale and that due to increased globalisation many CSR issues are considered universally important. Still, by looking into their CSR messaging more closely, we can notice differences in the way tech companies construct their narratives to establish environmental legitimacy in the eyes of their stakeholders.

Specifically, even though all examined companies stress their commitment to environmental protection, it has been noted that Siemens and Hitachi focus more on environmental performance and regulatory compliance, as opposed to 3M which emphasises environmental leadership. In other words, Siemens and Hitachi provide detailed information about measures taken to reduce environmental impact in their internal operations, including governance structure, environmental policies and programs. In contrast, 3M puts more emphasis on its active engagement in leadership activities, both within the US and internationally, including participating in conferences, engaging in public policy and hosting environmental awareness events. This is not to say that Siemens and Hitachi do not demonstrate environmental leadership at all, however, this is much less emphasised than in the 3M reports.

4.3.1 ‘We take proactive measures to protect the environment’

Siemens and Hitachi dedicate considerable space in their reports to discuss internal

environmental governance, denoting a clear hierarchy of responsibilities and organisational structure. For example, on the topic of climate change, Siemens (2021) states, ‘We have pledged to make an important contribution to decarbonising the global economy [...] We will achieve this goal with the aid of an appropriate governance structure, including strategy and risk management’ (p. 76). Furthermore, both companies go to great lengths to describe their management processes, presenting quantifiable data and operational details. For instance, Hitachi (2022) claims that the company ‘has globally applicable criteria for environmental management classification to conduct environmental management properly and efficiently in accordance with the environmental load and compliance risk levels’ (p. 38).

Both companies emphasise regulatory compliance, referring to local laws and regulations and highlighting that their environmental standards are stricter than what is legally required. Hitachi (2021) highlights, ‘In order to better ensure compliance with the laws and regulations of each country and region and minimise environmental risks, Hitachi sets and monitors compliance with voluntary management criteria that are more stringent than regulatory requirements’ (p. 39). Furthermore, in addition to reporting on their environmental measures, both Siemens and Hitachi provide information on their negative environmental impacts, such as environmental incidents and failures. Siemens (2022) annually reports on the number of incidents, stating, ‘In fiscal 2022, we recorded 41 incidents, of which one incurred a fine. [...] They involved spills of chemicals, diesel, hydraulic oils, or resins and losses of coolant gases’ (p. 78).

4.3.2 ‘We take industry-leading actions to solve environmental problems’

In contrast, 3M communicates environmental responsibility by emphasising their active involvement in environmental leadership activities. For instance, 3M (2023) introduces their narrative on climate change stating, ‘3M has long been a leader in addressing both challenges and opportunities presented by climate change and energy conservation’ (p. 83). The company highlights their latest global engagements: ‘We had a robust presence at the United Nations Framework Convention on Climate Change (COP27), where we engaged with and learned from our peers, strengthened collaborations with government, nonprofit, and corporate partners [...]’ (3M, 2023, p. 83). Additionally, 3M (2023) underscores the company’s alignment with global sustainability standards, emphasising, ‘As new [global] information is published and shared, we continue to refine our understanding of a variety of climate issues and reposition our climate strategy.’ (p. 83). 3M is also actively participating in various public speaking engagements. The firm stresses,

‘Public speaking engagements and partnerships are integral elements of our Strategic Energy Management Plan’ (3M, 2023, p. 84).

These examples demonstrate 3M's strategy to build its environmental legitimacy by positioning itself as an industry leader that advocates for environmental awareness and actively participates in global discussions. This approach helps 3M gain credibility among stakeholders by showcasing proactive leadership and aligning itself with global sustainability standards.

In instances where 3M discusses operational CSR details, the company frequently frames its operations within the context of wider society. For example, in addressing chemical management, 3M highlights its commitment to society and the environment while explaining the necessity for using chemicals in business operations. This can be perceived as an attempt to retain the status quo and deflect any potential criticism for not using more sustainable options. 3M (2022) states, ‘Helping people live safe and productive lives is important to 3M [...] Chemicals are essential for producing 3M’s broad range of products. Effective and responsible chemical management [...] reflects 3M’s role in supporting our global community.’ (p. 194). Lastly, it seems important to mention that 3M does not provide any information on its negative environmental impact.

4.2.3. *‘We join forces to drive environmental impact’*

To further reinforce their environmental legitimacy, technology companies emphasise the importance of commercial and non-commercial strategic partnerships and successful collaborations to protect the environment. This is a smart strategy because by aligning with credible external organisations, firms can ‘borrow’ their credibility and enhance their own. This strategy was prevalent among all surveyed companies, but there are variations in which stakeholders are most engaged.

3M represents the largest diversity of external stakeholders with the most popular being local and international NGOs like Recycling Partnership and Ellen McArthur Foundation, business partnerships such as Water Resilience Coalition and international organisations including the UN, the World Economic Forum (WEF) and the Organisation for Economic Co-operation and Development (OECD). In comparison, Hitachi prefers to collaborate with national governments and industry associations, especially in its home country of Japan. One such partnership is the 30by30 Alliance for Biodiversity, which consists of the Japanese government, local companies and NGOs. Additionally, Hitachi often engages with large international organisations such as the UN and the European Commission. Siemens mostly collaborated with well-established international and regional

institutions such as the OECD, the UN, the European Union and WEF.

These differences in stakeholder prioritisation reflect unique regulatory environments and cultural contexts in which the firms operate. 3M may favour NGOs because, in the US, NGOs often serve as industry watchdogs, playing a significant role in shaping public opinion and influencing policymaking. On the other hand, Siemens and Hitachi operate in more complex regulatory environments where government policies and regulations have a considerable impact on business operations. Therefore, these companies may prioritise stakeholders with regulatory power and influence such as governments and international organisations.

4.4 Making Sense of Employee CSR: Balancing Care, Ethics and Growth

The fourth theme of this research shifts the focus towards the social dimension of CSR reporting. In particular, it investigates how technology companies from around the world make sense of their obligations towards their employees. This was an equally prominent theme among all examined companies, as employees received by far the most attention compared to other stakeholders. The analysis identified three narratives for communicating employee responsibilities.

First, *the caring narrative* underlines the organisation's strong commitment to employee wellbeing, including benefits and a willingness to engage in employee dialogue. Second, *the ethical narrative* addresses workforce-related ethical issues such as diversity, equity and inclusion (DEI). Third, *the growth narrative* emphasises employee professional development and human resource (HR) management. Notably, all three methods are used simultaneously in CSR reports, though their prioritisation may vary and can change over time.

Overall, the study found evidence of similarities in the way technology firms approach the issue of employee-related CSR, supporting the idea that globalisation slowly but surely drives the progressive convergence of many social policies and CSR communication strategies. Still, a closer look reveals less visible differences that highlight the influence of unique sociocultural and institutional factors.

4.4.1 Caring narrative: Employee well-being and benefits

The first approach to communicating employee responsibilities attempts to portray the corporation as a “concerned employer” displaying feelings of care and worry about their employees' well-being. This approach is present in all analysed reports, however, it was particularly pronounced during the times of the COVID-19 pandemic. Specifically, tech

firms demonstrate care for employees in several ways, but most frequently through discourses on employee health and safety, work-life balance, competitive benefits and employee engagement.

During the pandemic, all companies reported extensively on actions taken to protect employee health and safety, putting a lot of emphasis on employee well-being. For example, 3M (2021) states, '3M promotes a culture of employee health and well-being through disease prevention programs, on-site clinical services, employee assistance programs and comprehensive health care benefits' (p. 49). While some companies like 3M highlighted voluntary initiatives implemented to combat the crisis, Hitachi and Siemens emphasised compliance with governmental measures. Hitachi (2021) asserts, 'COVID-19's impact is global, and our countermeasures in each region are informed by the conditions at regional headquarters' (p. 99). Furthermore, the companies described how proud they felt of their employees' strength and resilience in such challenging times. This approach is reflected in Siemens's (2020) statement:

They say nothing reveals character like a crisis, and Siemens has certainly revealed its character. At all levels of our organisation, our employees have adapted to a new way of life and working and, despite the unique circumstances, have achieved outstanding results. (p. 10)

It is needless to say the post-pandemic "new normal" brought many significant changes to organisations, with one of the most notable being the accelerated shift to remote working. All examined firms embraced this change as an opportunity to provide greater flexibility to their employees, which would in turn improve their work-life balance. For example, Hitachi (2022) emphasises that the company 'goes beyond "work-life balance", in which employees are simply balancing work and private life, to promote "work-life management" which encourages employees to proactively take charge of improving the quality of both their work and private lives' (p. 106). Similarly, 3M (2023) states, 'COVID-19 forever changed the way we work. It taught us that we can and need to reimagine how 3M operates. We learned that a more flexible way of working is essential for 3M's continued growth and employee well-being' (p. 63).

Lastly, all three companies stress the significance of maintaining strong relationships with employees, which involves actively listening to their feedback and engaging in constructive dialogue. This commitment demonstrates a dedication to addressing employee concerns and incorporating their perspectives into decision-making processes. 3M (2022) claims, 'For more than 50 years, 3M has been conducting surveys to solicit employee

observations, attitudes, and opinions.’ (p. 121). The company further states, ‘This is a cycle of continuous improvement for us; we measure, assess, and adapt year after year to assure our surveys support strategy and business objectives [...]’ (3M, 2021, p. 121). Similarly, Siemens regularly conducts an annual employee survey to collect feedback, foster a culture of trust and make better-informed management decisions. The company claims, ‘We are pursuing two initiatives that concentrate on understanding and taking account of our people’s experiences and recognising their achievements’ (Siemens, 2023, p. 86). Siemens (2023) states that the survey results are used ‘to assess the efficiency and success of our actions and to derive any necessary steps for improvement’ (p. 86). Hitachi (2021) reflects this approach, stating, ‘[...] we strive to build good relations between employees and the company including providing work environments where employees can feel proud and happy to work at Hitachi and engaging in active dialogue regarding employee treatment and career advancement’ (p. 91).

4.4.2 Ethical narrative: Diversity, equity and inclusion

The second approach to communicating employee responsibilities highlights how DEI is embedded into the organisational culture and practices. DEI in workplace includes promoting diversity, implementing inclusive policies and ensuring equal opportunities for all. Through integration of DEI policies, companies seek to align themselves with widely accepted social norms and values. The term DEI is a globally recognised phenomenon that has gained significant prominence over the last few years (Whiting, 2024). The analysis reveals that technology companies are no exception to this trend as DEI has been extensively reported on among all surveyed companies. While all companies embrace the concept of DEI signalling that they are part of a shared global economy with common values and beliefs, there are also distinct differences in the social issues they prioritise. This implies that even though globalisation is a strong determining factor, unique sociocultural influences are also at play. Furthermore, as technology firms’ DEI reporting changes over time, it is clear that the latter is a dynamic concept responsive to societal changes.

Generally, the analysis found a consistent approach to DEI across all companies. First and foremost, DEI is perceived as an essential aspect of organisational culture and a moral imperative. This approach is reflected in the following statement:

To us, diversity stands for the inclusion and interaction of different ways of thinking, backgrounds, experiences, skills, and individual qualities across all levels and dimensions of the company. Equity is an integral part of our corporate culture. Inclusion enables every voice to be heard and get involved. Through a sense of

belonging we empower our people and find untapped opportunities for everyone's growth. (Siemens, 2021, p. 100)

Additionally, the firms recognise that fostering a diverse and inclusive culture benefits their innovation and business growth. Hitachi (2021) asserts, 'Diversity and inclusion matter as they are a crucial component to build innovation, growth, and a long-term sustainable business' (p. 105). Furthermore, all three companies stress the necessity of having a diverse and inclusive workforce in satisfying the needs of many stakeholders. 3M (2022) explains, 'We know that a diverse, global workforce [...] helps us better understand the needs of 3M customers, suppliers and community partners around the world. Equity and inclusion are the keys to unlocking the true power of that diversity' (p. 55).

Over time, the amount of information provided on DEI has notably increased among all companies. This finding attests that DEI has become a top-priority CSR issue globally. While Siemens' focus on promoting gender equality and inclusion of people with disabilities has remained largely unchanged, Hitachi's definition of DEI expanded over time. In the 2022 report, Hitachi extended its DEI focus beyond gender equality to include diversity of culture that reflects the company's true global nature and multi-generational diversity to prevent age discrimination. Comparably, 3M's reporting on DEI topics has been most socially responsive. In 2019 and 2020 reports, 3M consistently addressed all DEI issues including gender equality as well as racial and ethnic equity. However, after the controversial death of George Floyd in 2020, which sparked widespread discussions on systemic racial inequalities in the US, the company shifted its attention to social justice and racial equity. In the 2021 report, 3M (2021) states:

When George Floyd was killed in Minneapolis, it shined a light on longstanding racial inequities and made a huge impact on our community and our world. In response, 3M strengthened our focus in the areas of social justice, racial equity, and inclusion. (p. 62)

4.4.3 Growth narrative: Career development and HR management

The third approach to communicating employee responsibilities emphasises employee professional development and efficient HR management. This approach is closely aligned with the instrumental view of CSR which supports the idea that investing in employees has economic benefits for the company. These benefits may include but are not limited to talent attraction, higher employee retention rates, innovation and economic growth. Albeit this approach is utilised by all three examined companies, it is most pronounced in Hitachi's reports. The only notable change observed over time is Hitachi's

transition from membership-based to job-based HR management. Besides that, the communication on this topic remained fairly consistent and similar.

As already said, tech firms put special emphasis on employee career development programs reiterating that investing in their employees is key to ensuring business success. In the context of career development opportunities, Hitachi (2021) states, 'By ensuring that individuals can fulfil their potential and maximise their creativity, and by linking individual growth to positive outcomes and growth for the organisation, we enhance our corporate value' (p. 103). Similarly, Siemens also supports the idea that employee development drives business success. The company asserts, 'Our aim is to establish an integrating, empowering culture of growth and transformation that ensures both sustainable business success and our people's employability [...] Growing our people is a vital answer in tight talent markets' (Siemens, 2023, p. 82). Comparably, 3M (2023) acknowledges a symbiotic relationship between employee and business success, highlighting, 'We know that engaged employees are more productive and committed, more satisfied with their work and more likely to stay longer. Working at 3M provides a range of development opportunities few other companies can offer' (p. 59). Additionally, the company also stresses, 'The more an employee contributes to 3M's success, the more they contribute to their own success. We offer competitive base pay and, depending on the position, variable incentive pay linked to company and individual performance' (3M, 2023, p. 62). This statement reflects a performance-based approach to managing human resources in which the more the employee contributes to organisational success, the better the individual benefits and compensation.

An interesting finding that is unique to Hitachi is that the company discusses at great length the intricacies of its HR management system. Notably, the company reported extensively about its shift from membership-based to job-based HR management. Membership-based management is distinct to Japanese companies whereby companies hire employees without particular job descriptions, assuming job rotation and lifelong employment. Alternatively, job-based HR management is characteristic of Western firms and it involves hiring employees with a particular set of skills for specific job responsibilities (Jelper Club, 2024). Hitachi's switch to job-based HR management is yet another evidence of Western values and practices becoming a global norm. From this perspective, it appears that the globalisation of the economy is growing stronger with time, while unique socio-cultural factors are losing significance. Hitachi (2022) explains, 'By transforming to job-based HR management, Hitachi aims to enhance employee self-motivation, create a stronger sense of unity between the company and its employees, and

promote both personal and organisational growth' (p. 92).

4.5 Being a Good Neighbour: A Matter of Perspective

The final theme of this study explores how technology firms report on their corporate responsibilities towards broader society, specifically the local communities where they operate. The analysis identified two notable ways in which organisations disclose their community engagement efforts. 3M and Siemens reflect the idea of *altruistic philanthropy*, emphasising a voluntary commitment to improving the lives of communities. This approach encompasses a broad range of altruistic social activities. In contrast, Hitachi's strategy reflects the idea of *strategic philanthropy*. This strategy involves social initiatives that benefit communities while also serving the company's long-term interests.

4.5.1 Altruistic philanthropy

In their approach to corporate citizenship and community engagement, 3M and Siemens highlight that their efforts are not driven by regulatory requirements or self-interest but rather by a self-motivated desire to contribute positively to society. Siemens (2021) explains, 'Corporate citizenship is Siemens' voluntary commitment to delivering benefits for society in every country in which we operate. [...] The goal of this approach is not to reduce the risks associated with the company's business activities, but to give something back to the societies in which the company operates' (p. 110). Similarly, 3M emphasises that the corporation holds responsibility towards local communities. The company states, 'As a global corporation, we believe that we have a significant responsibility to society in general and, especially, to the communities in which we live and work' (3M, 2021, p. 111).

Both companies participate in a wide range of social activities including monetary and product donations, volunteering, partnering with NGOs and working directly with local communities on various social projects. Siemens focuses on three key areas which remained consistent over time. The company prioritises providing access to technology through product donations and infrastructure development, providing access to STEM education through various educational programs and promoting social cohesion activities in local communities:

Our goal in each society is to help improve general living and healthcare conditions (access to technology), enhance educational and training opportunities for the labour market (access to education), and strengthen social cohesion and cultural identification (sustaining communities). (Siemens, 2022, p. 7)

Conversely, 3M's community focus evolved over time. In the 2019 and 2020 reports,

the company primarily concentrated on social initiatives that promote STEM education and improve social welfare, helping communities can meet their needs. The company stated, '3M and 3M Foundation enhance the vibrancy of our communities by assuring access to basic needs, preparing youth for lifelong success, increasing access to diverse arts opportunities, and contributing to global humanitarian relief efforts' (3M, 2020, p. 66). However, following the high-profile death of George Floyd, 3M shifted its focus to promoting social justice and racial initiatives. In 2021 report, 3M formed the '3M Community Coalition' designed to initiate and support projects that drive equitable change. The coalition includes representatives from 3M, NGOs, communities and governments. The company stated, 'The 3M Community Coalition is one part of our broader commitment to advance social justice and racial equity inside and outside of our company' (3M, 2021, p. 63)

Furthermore, both companies were highly active during the COVID-19 pandemic and were vocal about their positive contributions to local communities. In 2021 report, Siemens (2021) highlighted, 'The second year of the pandemic has shown that we will navigate the crisis safely, making a valuable contribution to society with our many initiatives and solutions' (p. 8). The company placed special emphasis on providing support to communities in developing countries which were hit hardest by the disease. As such, the company used their aid fund to donate money and supply oxygen concentrators to struggling hospitals in developing countries such as India, Brazil, Mexico and Vietnam. Likewise, 3M made significant financial donations to help communities in need. The company stated, 'We responded quickly by shifting millions of dollars in community investments to support basic needs in 3M communities impacted by COVID-19' (3M, 2021, p. 60).

4.5.2 Strategic philanthropy

In the context of Hitachi, corporate citizenship and community involvement are perceived in terms of creating shared value which supports the idea of instrumental CSR. This means the company focuses on social activities that positively impact local communities and also have long-term potential to contribute to the firm's bottom line. Hitachi (2022) states, 'Hitachi regards social contribution as an important activity that contributes to the sustainable development of both society and business and actively promotes social contribution activities in regions where it operates' (p. 142).

Besides monetary donations to disaster-struck areas, Hitachi's community initiatives predominantly focus on local talent development, digital skills enhancement and promoting STEM education. In other words, the company has a specific view of corporate philanthropy

which focuses on community efforts that are close to core business operations and can create value that benefits both society and the company itself. Apart from promoting skill and knowledge development within local communities, this approach at the same time secures a steady talent pipeline and can also enhance its corporate reputation. In this view, the company asserts:

We believe that Hitachi, as a company seeking to resolve social issues through innovation, has an important mission to foster not only its own human capital but also the talent that will contribute to society in the field of science and technology more broadly. (Hitachi, 2022, p. 142)

During the pandemic, Hitachi made valuable contributions to the local communities by donating funds and supplies to local hospitals. Apart from focusing on local community members, the company also helped small business owners who were struggling to survive. Interestingly, the company decided to help through financial loans, rather than donations.

5. Conclusion

This master thesis aimed to explore how technology companies worldwide communicate corporate social responsibility in their annual sustainability reports. Grounded in stakeholder and legitimacy theories, it sought to uncover how CSR reporting is used as a corporate communication tool to obtain organisational legitimacy. The study focused on three prominent multinational technology firms, each originating from a country with distinct national, political and cultural institutional backgrounds. These firms included American-based technology conglomerate 3M, German-based technology manufacturer Siemens and Japan-based technology corporation Hitachi. In order to answer the research question, the study employed qualitative thematic analysis which was both inductive and explorative in nature. The analysis yielded five key themes, shedding light on cross-cultural similarities and differences in CSR reporting in the technology industry. The findings suggest that while globalisation has led to many similarities in the way technology firms adopt and communicate their CSR efforts, there are also distinct cultural differences that highlight the influence of local institutional factors. Overall, the findings confirm the idea of global 'CSR crossvergence', demonstrating elements of both standardisation and distinctiveness in CSR reporting across different countries and regions (Vollero et al., 2022, p. 2). This blend of standardised and distinct approaches to reporting CSR reflects the tension between global trends and local factors which influence how corporations make sense of their role in wider society.

5.1 Theoretical and Practical Implications

Overall, the findings of this study draw several important theoretical implications. First, the study contributes to limited research on CSR within the context of the technology industry. Previous research highlighted that CSR studies are unevenly distributed with most research concentrating on only few industries, including oil and gas, finance and automobile. In contrast, many sectors like technology remain unexplored (Dabić et al., 2016, p. 262). As such, the study answers the call for an in-depth qualitative analysis of CSR in the technology sector. As already discussed in the literature review, CSR is a contextual concept that reflects the evolving relationship between an organisation and society (Okoye, 2009, p. 623). As such, what constitutes CSR is largely dependent on the institutional environment and stakeholder expectations within a specific context in which the firm operates (Dahlsrud, 2008, p. 6). That being said, this study reveals a unified approach to how technology firms from across the globe strategically frame CSR within their corporate narratives. Specifically,

the findings discovered a global convergence pattern in how the meaning of sustainability is constructed within the technology sector. First, creating positive social and environmental impact is presented as part of the organisation's wider corporate purpose. Second, sustainable progress is equated with technological progress. Third, sustainability is portrayed as a joint effort between the organisation and its stakeholders.

This convergence in sustainability definitions could be explained by several factors, such as increased globalisation and widespread adoption of global CSR norms. Additionally, it could be that the firms are conforming to global industry standards (Matten & Moon, 2008, p. 406). This perhaps does not come as a surprise considering that all examined companies are multinational corporations with a strong global presence. Hence, they are more likely to be influenced by the globalisation pressures. However, more importantly, this strategic framing of CSR suggests that communication plays an important role in not just informing the stakeholders of CSR activities but also deliberately shaping and constructing the meaning of CSR. In this view, the findings confirm the idea of CSR as a socially constructed concept whose meaning is defined and negotiated through the process of communication (Golob et al., 2013, p. 179; Schultz et al., 2013, pp. 688-689). This is a fruitful area for future research which could further explore the role of language, discourse and framing in shaping CSR meaning and perceptions.

The study also found evidence of local divergence in the way technology firms present their motivations for engaging in CSR. In particular, the study reveals distinct approaches that underpin different theoretical perspectives in CSR literature and reflect the tension between ethical and strategic research paradigms (Wickert & Risi, 2019, pp. 25-35). Specifically, the findings suggest that while some companies, such as 3M, frame CSR as an ethical imperative to behave responsibly, other companies, like Siemens and Hitachi, present their rationale for CSR as a business case. Still, although both Hitachi and Siemens adopt an instrumental view of CSR, Hitachi places more emphasis on economic benefits, whereas Siemens ensures that strategic arguments are always balanced with ethical considerations. These results confirm previous cross-cultural studies suggesting that American companies are more likely to frame their CSR motivation as value-driven, whereas European and Asian firms are more likely to present CSR as a strategic activity (Maignan & Ralston; 2002, p. 511; Einwiller et al., 2016, p. 239; Kim et al., 2020, pp. 388-390). In terms of theoretical implications, these findings reinforce the ongoing debate in CSR research which has yet to agree on why organisations decide to engage in CSR in the first place (Jo & Harjoto, 2011, p. 353). Even though Hitachi and 3M represent two contrasting perspectives, Siemens'

approach which balances both strategic and ethical arguments suggests that companies may not strictly adhere to one research paradigm but may adopt multiple perspectives. This indicates that CSR theories, which are generally seen as competing, can be applied together to navigate the complex CSR landscape. Therefore, current research on CSR would benefit from a new theoretical perspective which takes into account both strategic and ethical motivations, recognising that these motivations may be used simultaneously and can also evolve over time.

The tension between ethical and strategic perspectives is present in how corporations express their motivations for CSR engagement and how they assume social responsibilities for the local communities in which they operate. That is to say, the study discovered two distinct approaches to how corporate philanthropy is defined in the technology industry – altruistic and strategic. Altruistic philanthropy, present in the narratives of 3M and Siemens, is generally associated with altruism, benevolence and the selfless commitment to support communities in which the firms operate. This view of corporate giving is closely aligned with the ethical CSR perspective, where firms hold a moral obligation to give back to the communities without expecting any rewards in return (Eweje & Sakaki, 2016, p. 681; Hamza & Jarboui, 2020, p. 6). In contrast, strategic philanthropy, present in Hitachi's reports, can be understood within the context of shared value creation. From this perspective, the company creates social impact within its value chain, focusing on social issues which are linked to the business objectives and goals (Porter & Kramer, 2011, p. 6). This finding confirms previous studies indicating that the altruistic view of CSR is less prevalent in Japan (Eweje & Sakaki, 2016, p. 681). Instead, Japanese companies are more likely to engage in social activities that create mutual benefit as 'sharing social and business values is a part of their survival DNA' (Kim et al., 2020, p. 389).

Of course, this does not imply that firms emphasising altruism are better at practising CSR, nor that the firms approaching CSR from an economic standpoint are engaging in CSR activities purely out of self-interest. Instead, the study corroborates Matten and Moon's (2008, p. 409) distinction between explicit and implicit CSR. This distinction highlights how local institutional factors shape the ways companies make sense of and communicate about CSR. In this context, American society, characterised by liberal markets with low regulation, individualism and limited welfare systems, generally provides more opportunity for corporations to assume explicit social responsibility (Crane et al. 2013, p. 17). On the other hand, many European and Asian countries, including Germany and Japan, are characterised by more complex regulatory environments where CSR is implied within the wider social

responsibility. This leaves limited options for corporations to assume explicit CSR (Kumar et al., 2019, p. 1123). Subsequently, American companies such as 3M are generally more explicit in communicating CSR activities, following the principle of ‘do the right thing and do it loudly’. Conversely, European and Asian companies like Siemens and Hitachi are more subtle in their approach, incorporating CSR activities into everyday business operations without making grand public declarations of their good deeds. Future research could investigate this finding further, looking into why American companies feel compelled to adopt the ethical framing of CSR and stay clear of strategic arguments. Additionally, future studies could extend on this research by examining how different CSR communication (e.g. explicit vs implicit) is perceived among different stakeholder groups.

However, even though the study finds clear evidence of strong explicit CSR in the American context as well as strong implicit CSR in the Japanese context, it also shows that the lines between explicit and implicit CSR are becoming blurred in the European context. This broadly confirms previous findings suggesting that the American view of CSR, which emphasises altruism and philanthropy, is increasingly becoming a global imperative (Matten & Moon, 2008, pp. 411-412). Nevertheless, these varying approaches to CSR illustrate that the latter is a dynamic and contextual concept which is influenced by local institutional factors and globalisation forces (Dahlsrud, 2008, p. 6). This is an important finding which calls for further research on CSR manifestation in different social, economic and cultural contexts. Future studies could also investigate how firms balance global and local CSR pressures.

Furthermore, the current study makes a contribution to CSR literature by examining how technology firms utilise CSR reporting as a means to obtain organisational legitimacy. In particular, the findings indicate that technology firms utilise a variety of legitimisation strategies to present themselves as environmentally conscious and socially responsible corporate actors. This is in line with the previous body of research which argues that organisations employ institutional, strategic and political CSR rhetoric in order to activate cognitive, pragmatic and moral organisational legitimacy (Castelló & Lozano, 2011, pp. 17-21; Castelló & Galang, 2014, pp. 216-217; Vollero et al., 2018, p. 623).

In general, the study discovered that all companies adopt institutional CSR rhetoric which appeals to cognitive organisational legitimacy. Institutional CSR rhetoric is reflected in sustainability definitions whereby the latter is institutionalised into wider organisational purpose. Similarly, this type of rhetoric is also evident in employee narratives which emphasise ethical topics such as inclusive and diverse culture, and equitable opportunities.

By utilising institutional rhetoric, technology firms seek to align themselves with the global CSR movement and signal conformity to broader societal expectations (Castelló & Galang, 2014, p. 198).

Likewise, by associating technological progress with sustainable progress, organisations adopt strategic CSR rhetoric which can be used as a differentiation tool (Vollero et al., 2018, p. 630). This rhetoric helps organisations establish pragmatic legitimacy making sustainability compatible with economic growth and profit-making. This result ties well with previous studies focusing on CSR in the technology sector wherein companies often frame sustainability as a business case, linking technological innovation with sustainable development (Brozzi et al., 2020, p. 15; Guadamillas-Gómez et al., 2010, p. 28). Additionally, strategic rhetoric is also evident in employee narratives which focus on strategic investments in human capital that can subsequently drive business success. Notably, strategic rhetoric was more emphasised in Siemens and Hitachi's reports, especially in their environmental narratives. This is a novel finding which indicates that European and Asian firms seek to establish environmental legitimacy through strategic rhetoric that demonstrates how CSR is embedded into their environmental business processes (Castelló & Lozano, 2011, p. 18).

Finally, technology companies increasingly adopt political CSR rhetoric in order to strengthen their moral legitimacy. Political rhetoric, rooted in stakeholder dialogue and partnership, emphasises that organisations are willing to directly engage with their stakeholders and that corporate CSR decisions are not made in isolation (Castelló & Galang, 2014, p. 199-200). In this way, CSR is essentially reconceptualised as a shared responsibility. This legitimisation strategy is reflected in the way technology firms portray sustainability as a collective action and in the way the organisation is depicted as a caring employer that consistently engages in dialogue with employees. An interesting finding is that 3M was found to be more inclined to use political rhetoric as a way to construct environmental legitimacy. Compared to Siemens and Hitachi which focused on environmental measures, 3M emphasised environmental leadership and the company's adherence to global standards. This variation in environmental narratives raises questions about reporting transparency and potential 'CSR-washing' which could be addressed in future research. Nevertheless, by fostering engagement with stakeholders and building trust among the public, organisations utilise political rhetoric in order to portray themselves as a 'moral authority' (Vollero et al., 2018, p. 630).

Taken together, the above findings provide a new understanding of CSR reporting as a means of achieving legitimacy in the technology sector. The study contributes to CSR communication research demonstrating that organisations employ diverse CSR legitimation strategies in order to establish legitimacy as well as highlighting the context-dependant nature of these strategies. Lastly, the study shows that organisations are gradually placing more emphasis on political rhetoric and stakeholder engagement. This suggests that corporations are increasingly engaging in global debates and assuming a more active political role in society. For this reason, there is a need to further investigate the changing role of corporations in global society, particularly regarding their environmental and social responsibilities and involvement.

Lastly, drawing on the stakeholder theory, the study contributes to CSR research by acknowledging differences in the way technology firms globally prioritise and address the needs of the company's stakeholders. As already discussed, stakeholder theory distinguishes between ethical and managerial branches. The ethical branch posits that an organisation is responsible towards all stakeholders regardless of their power, legitimacy or urgency (Deegan, 2009, as cited in Fernando & Lawrence, 2014, p. 159). In contrast, the managerial branch argues that an organisation holds more responsibility towards those stakeholders whose resources and relationships are critical for an organisation's survival (Mitchell et al., 1997, p. 854).

Even though all examined firms address a multiplicity of stakeholders throughout their reports, the study reveals that not all stakeholder groups are prioritised equally. Specifically, the evidence shows that 3M predominantly engages with NGOs, community members and international organisations to create a positive social impact. This approach reflects the American idea of CSR which values community involvement and philanthropy (Crane et al. 2013, p. 17). It can be speculated that American firms generally prioritise NGOs more than their European and Asian counterparts because, in the US, NGOs often act as corporate watchdogs and yield substantial influence on policymaking. Siemens, on the other hand, favours collaborating with European and global international organisations and, to a lesser extent, governments and NGOs. This focus on stakeholders with more regulatory power reflects the European idea of CSR, emphasising regulatory compliance with EU norms and regional cooperation (Matten & Moon, 2008, pp. 407-409). Last but not least, Hitachi focuses on stakeholders who are reflective of the Japanese model of CSR which prioritises close cooperation with government and industry bodies, making sure national

business and social goals are aligned (Sharma, 2013, p. 138). These include national governments, industry associations and global international organisations.

Furthermore, it is worthwhile noting that the environment, as a stakeholder, has been more prioritised in the CSR reporting of Siemens and Hitachi compared to 3M. This can be explained by national institutional differences. For instance, in Germany and Japan, environmental protection and stewardship have been put high on the agenda by national governments ever since the 1980s (Fukukawa & Moon, 2004, p. 52; Einwiller et al., 2016, p. 235). In contrast, environmental responsibility in American society has for a very long time relied on corporate discretion and was originally met with a wave of environmental scepticism (Einwiller et al., 2016, p. 235).

Overall, these findings indicate that technology firms favour those stakeholders who might be more relevant and legitimate within their unique social and regulatory institutional environments. In this way, the study provides empirical support for the managerial branch of stakeholder theory, suggesting that CSR reporting can be utilised as a strategic tool for managing the expectations of stakeholders who can significantly influence the organisation's license to operate (Morsing & Schultz, 2006, p. 2). With that being said, the ethical branch of stakeholder theory remains a lofty ambition.

Nevertheless, this study only managed to scratch the surface of our understanding of CSR reporting as a tool for managing corporate reputation and stakeholder expectations. For that reason, future studies should certainly investigate further how different stakeholders are prioritised in corporate reports related to their differences in power, legitimacy and urgency. Furthermore, because of the limited scope of this research, the study did not investigate several important stakeholder groups, such as suppliers, customers and shareholders. Future research should expand its focus to include all stakeholders mentioned in the CSR reports of technology firms.

The findings also provide valuable practical implications. Namely, even though it is evident that CSR has become a global phenomenon, it is crucial to recognise that there is no one-size-fits-all CSR model which can be applied across different social, economic and cultural institutional contexts. Companies operating in different countries will invariably be influenced by unique national frameworks as well as distinct values, norms and customs. As such, CSR perceptions, strategies and reporting practices may vary greatly from one country to another. Understanding these differences is of crucial importance as it can lead to a misconception that some countries are falling behind. Additionally, one has to keep in mind that the prevailing idea of CSR, as we know it today, mainly reflects Western-centric values

and norms, since the latter originated in the US. Hence, with the CSR movement spreading across the globe, it is important to remember that the role of business in society is culturally contingent. This means that the implementation and communication of CSR may differ from practices which are traditionally seen in the US. Staying mindful of these differences will prevent the risk of misjudgement and marginalisation of local cultures. Lastly, in the wake of ever-increasing globalisation, accounting for and accommodating cross-cultural distinctness should be made a priority in the event of global CSR policy development.

5.2 Limitations and Future Research

This study is not without limitations. The first limitation concerns the explorative nature of this research which means that the data was analysed inductively, searching for non-obvious and credible meaning from the text. This process is inherently flawed as it relies on the researcher's interpretation which cannot be without subjectivity. For this reason, despite the researcher's best effort to approach the data systematically and without bias, it is challenging to draw broader conclusions and generalisations. Future research could address this limitation by incorporating more objective measures to improve reliability and the strength of the findings.

A second potential limitation is a relatively small sample size which consisted of only three corporations from three countries. This again makes it difficult to draw country-wide conclusions considering that selected companies may not be indicative of their entire country or industry. Moreover, all selected companies are large multinational corporations which may be more influenced by the globalisation forces (Matten and Moon, 2008, p. 417). With this in mind, future research could expand and diversify the data sample to include more companies of different sizes, including small, medium and large enterprises, as well as multinational and local companies. Finally, it seems important to note that the selected technology companies encompass diverse business operations spanning electronic products, industrial and consumer goods, healthcare, transportation and more. This diversity could be a limitation because it may lead to differences in CSR priorities and practices, making it challenging to draw universal generalisations about CSR practices in the technology sector as a whole. Thus, future research focusing on the technology sector should ensure to include a sample that is large and diverse enough to account for any potential inconsistencies.

To conclude, the present study attempted to contribute to the existing scholarly debate on CSR reporting across borders, focusing exclusively on the technology sector. Despite apparent limitations, the study provides valuable and novel insight into how

technology firms from across of globe make sense of role in the wider society.

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Appendix A.

Sample Overview

Company	Home country	Founded	Industries	2023 Revenue
3M	Unites States	1902	Automotive, Retail, Transportation, Safety, Manufacturing, Government, Energy, Electronics and Construction.	\$31.4 billion
Siemens	Germany	1847	Industry, infrastructure, transport, and healthcare.	\$84.5 billion
Hitachi	Japan	1910	Manufacturing, logistics, retail, maintenance, utilities, energy, mobility.	\$80.5 billion

Company	Report Year	No. of Pages	Link
3M	2023	156	Link
	2022	248	Link
	2021	230	Link
	2020	127	Link
	2019	132	Link

Siemens	2023	158	Link
	2022	156	Link
	2021	167	Link
	2020	144	Link
	2019	64	Link
Hitachi	2023	165	Link
	2022	194	Link
	2021	189	Link
	2020	150	Link
	2019	166	Link

Appendix B.

Coding Tree

Please note that this list is not exhaustive. Only a selection of quotes and open codes has been included.

Theme 1.

Theme	Sub-Theme	Open Codes	Quote Example
	Sustainability as an organisational purpose (<i>'This is our purpose'</i>)	Sustainability as a mission statement Contribution to society Solving global challenges Planet protection	'Hitachi's Corporate Credo is to "contribute to society through the development of superior, original technology and products." We seek solutions to environmental issues, which are of serious concern to society, through our business operations and promote environmental management from a long-term perspective. Meeting society's expectations with innovations that mitigate environmental issues also presents major business opportunities.' (Hitachi, 2020, p. 23) 'The long-term priorities for Siemens as part of our sustainable development agenda are clear: We want

<p>Converging CSR Perspectives</p>		<p>Sustainability as long-term vision</p> <p>Sustainability as organisational priority</p> <p>Improving quality of life</p> <p>Sustainability as a long-term commitment</p>	<p>to apply our engineering expertise and our approach to connect the real and digital worlds, improve people’s quality of life, and protect the planet. In particular, this is supported by our corporate purpose of “We create technology to transform the everyday, for everyone.” (Siemens, 2023, p. 133)</p> <p>‘Advancing Sustainability for 3M is a priority. It’s not just for 3M, it’s for all of our stakeholders. It’s at the heart of who we are. We have set a clear commitment and an ambitious, long-term strategy for our business. One that will leverage our passion for science. We believe this is what makes us uniquely capable to deliver on our purpose. Our intent is to use our passion and science-based approach to tackle challenges most material to 3M, and critical to the Sustainability</p>
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			of our planet, and the people living on it.’ (3M, 2019, p. 19)
	Sustainability equated with technological innovation (‘ <i>We got this</i> ’)	<p>Techno-optimism</p> <p>Innovation</p> <p>Science for sustainability</p> <p>Technological solutions</p> <p>Product stewardship</p> <p>Green innovation</p> <p>Digital transformation</p> <p>Eco-design</p>	<p>‘The world is changing rapidly. [...] We firmly believe that technology is the answer to creating a sustainable future. By combining the real and the digital worlds, we can solve the challenges of our times and meet the needs of our customers.’ (Siemens, 2022, p. 4)</p> <p>‘Hitachi aims to resolve the increasingly complex social issues through its business, while respecting planetary boundaries and realizing wellbeing for all individuals. To achieve these goals, we will expand Lumada business through even greater utilisation of data and technology and achieve further evolution of Social Innovation Business with our three growth drivers: “Digital,” “Green,” and “Innovation.”’ (Hitachi, 2022, p. 14)</p>

			<p>‘But just as society’s challenges continue to evolve, so does our science. We are relentlessly evolving and adapting our technologies in order to help solve the problems of today and tomorrow.’ (3M, 2020, p. 198)</p>
	<p>Sustainability as a collective action (<i>‘We are all in this together’</i>)</p>	<p>Collective action</p> <p>Stakeholder dialogue</p> <p>Stakeholder collaboration</p> <p>Resource and knowledge-sharing</p> <p>Co-creation</p> <p>NGO Partnerships</p> <p>Working with suppliers</p>	<p>‘We know that 3M’s impact is best amplified when we work with others, sharing knowledge and resources to strengthen our collective action toward a more sustainable future.’ (3M, 2023, p. 5)</p> <p>‘Only by collaborating closely with stakeholder groups can we make serious progress on complex and intertwined sustainability challenges such as environmental concerns. We maintain a constant dialog for that purpose with investors, customers, suppliers, our people, communities,</p>

		<p>Working with governments</p> <p>Business Coalitions</p>	<p>policymakers, media, nongovernmental organizations, business organizations, and academia.’ (Siemens, 2022, p. 36)</p> <p>‘In our commitment to promoting our Social Innovation Business, we endeavour to accurately identify the various social issues facing each country and region, and to work toward resolution of these issues through engagement in collaborative creation with a wide range of stakeholders, including customers, governments and municipalities, as well as academic and research institutions’ (Hitachi, 2021, p. 19)</p>
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Theme 2.

Theme	Sub-Theme	Open Codes	Quote Example
			‘As we act with urgency, we know systemic change requires resources and long-term dedication. Our

Diverging CSR Motivations	Benevolent Approach	<p>Addressing shared global needs and challenges</p> <p>Driving systemic change</p> <p>Sustainability as an unyielding commitment</p> <p>Driving holistic societal impact</p> <p>Corporate citizenship</p> <p>Sense of urgency</p> <p>Building sustainable future where all ecosystems can thrive</p>	<p>customers, employees, and communities deserve it. People around the world are motivated by it — and our future will be better for it.’ (3M, 2022, p. 25)</p> <p>‘At 3M, we look at Sustainability in terms of shared global needs. To have a sustainable future, many challenges must be addressed [...] Even though the solutions aren’t always clear, we are ready to take them on. [...] Sustainability has long been at the heart of 3M, and we’re always trying to do more.’ (3M, 2021, p. 45)</p>
		<p>Sustainability as an economic growth driver</p> <p>Sustainability as a means to enhance corporate value</p>	<p>‘Hitachi believes a strong commitment to sustainability will be the Growth Driver. Sustainability is not a cost nor is it for compliance. It is a value creation for the business first, and as a consequence, for society. [...] sustainability is not a concept up in the air, something nice to have,</p>

	Strategic Approach	<p>Integrating sustainability as a response to stakeholder pressures</p> <p>Sustainability as value creation for business first and consequently for society</p>	<p>but it's a key driver for any business to survive in the mid-to-long term future. It has become increasingly accepted that the objective of maximizing shareholder value requires not only top competitive performance, but also the attention to a variety of sustainability's issues.'</p> <p>(Hitachi, 2022, p. 9)</p>
	Synergistic Approach	<p>Striking a balance between profit and impact (triple bottom line)</p> <p>Sustainable development</p> <p>Sustainability at the core of business strategy</p> <p>Sustainability-focused business operations</p>	<p>'To us, being a sustainable business means ensuring profitable and long-term growth while balancing profit, people and planet'</p> <p>(Siemens, 2019, p. 10)</p> <p>'Protecting the environment, creating value for society, responsible business practices, and relentless pursuit of innovation and competitiveness will continue to be at the heart of our business activities.'</p> <p>(Siemens, 2020, p. 3)</p>

Theme	Sub-Theme	Open Codes	Quote Example
Establishing environmental legitimacy	Proactive measures	Environmental management system and process	‘Hitachi has globally applicable criteria for environmental management classification to conduct environmental management properly and efficiently in accordance with the environmental load and compliance risk levels of Group business sites, both large and small.’ (Hitachi, 2022, p. 38)
		Environmental metrics and targets	‘In addition to ensuring compliance with the laws and regulations of each country and region,
		Environmental action plan	Hitachi strives to minimize environmental risks by setting
		Environmental governance	compliance with voluntary management
		Environmental data collection	criteria that are more stringent than regulatory requirements and carrying
		Chemical management	out internal audits.’ (Hitachi, 2022, p. 40)
		External and internal audits	‘We have pledged to make an important
		Environmental compliance	contribution to decarbonizing the global

			<p>economy, which scientists say must be done well before the end of the 21st century. We will achieve this goal with the aid of an appropriate governance structure, including strategy and risk management, and by acting in accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).’ (Siemens, 2021, p. 76)</p>
	<p>Proactive leadership</p>	<p>Industry leadership</p> <p>Public speaking engagements</p> <p>Hosting environmental events</p>	<p>‘3M is actively engaged in public policy development to address climate change concerns. In addition, we’ve remained committed to the Intergovernmental Panel on Climate Change (IPCC) since 2005.’ (3M, 2021, p. 152)</p> <p>‘Public speaking engagements and partnerships are integral elements of our Strategic Energy Management Plan,</p>

		<p>Public policy engagement</p> <p>Participating in global environmental discussions</p> <p>Conferences</p>	<p>which guides our priorities and goals.</p> <p>In 2022, 3M experts spoke at several energy industry conferences, including the Association of Energy Engineers (AEE) East, AEE World, the U.S. Department of Energy’s (DOE) Better Buildings, Better Plants Summit, and its Better Building webinar series.” (3M, 2023, p. 84)</p> <p>‘We hosted the 3M Climate Innovation Center to showcase some of our recent solutions that help combat climate change and advance our ambitious carbon neutrality goal.’ (3M, 2023, p. 2)</p>
		<p>Collaborating with governments</p>	<p>‘The 30by30 Alliance for Biodiversity was established to promote achievement of the 30by30 target agreed to at the G7 Summit 2021 and consists of governments, companies, and NPOs. Its goals are expanding</p>

	<p>Environmental partnerships</p>	<p>Collaborating with international organisations</p> <p>Collaborating with NGOs</p> <p>Environmental impact business partnerships</p> <p>Adhering to global standards</p>	<p>national parks, registering in an international database area such as rural satochi-satoyama landscapes and commercial forests for which biodiversity preservation is planned by various organizations, promoting the conservation of such areas and actively sharing information concerning these activities. Hitachi supports this mission and will work to advance related efforts.’ (Hitachi, 2022, p. 63)</p> <p>‘As a company that operates globally, we partner in a variety of ways with a very diverse set of players. Our efforts here are in line with SDG 17, which calls for a revitalized, strengthened global partnership that brings together governments, civil society, the private sector, the United Nations, and other entities.’ (Siemens, 2021, p. 43)</p>
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			<p>‘3M is in the middle of a three-year partnership with UNFCCC to advance the Paris Agreement and UN SDGs. This collaboration helps us highlight technology and solutions that inspire forward movement on climate commitments’ (3M, 2023, p. 84)</p>
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Theme 4.

Theme	Sub-Theme	Open Codes	Quote Example
	Caring narrative	<p>Employee well-being</p> <p>Employee dialogue</p> <p>Employee empowerment</p> <p>Employee benefits</p> <p>Work-life balance</p> <p>Physical and mental health support</p>	<p>‘We continue to focus on steps to attract, retain, engage, and develop our employees, including inspiring through the purpose and promise of 3M, providing support for well-being, flexibility, and growth, creating a culture of belonging, and assuring competitive pay and benefits.’ (3M, 2023, p. 62)</p> <p>‘We will also continue to pursue the happiness and wellbeing of our</p>

Making sense of employee-related CSR		Occupational health and safety	employees, as we believe that their happiness and wellbeing is the ground on which Hitachi's future will flourish even more fully.' (Hitachi, 2022, p. 15)
	Ethics narrative	<p>Diverse and inclusive culture</p> <p>Equitable opportunities</p> <p>Diversity in leadership</p> <p>Diversity in hiring</p> <p>Gender equality</p> <p>Racial equity</p> <p>Cultural diversity</p> <p>Culture of trust</p> <p>Disability inclusion</p>	<p>'We aspire to be an enterprise where people are respected for being exactly who they are, and everyone feels a sense of belonging — both within and outside of our walls.' (3M, 2022, p. 55)</p> <p>'We place fair treatment and respect at the heart of our value system. Our aim is to respect the personal dignity, privacy, and rights of each individual. We believe that diversity enriches our workplace. We work together without regard to ethnic origin, culture, religion, age, disability, skin colour, gender, sexual identity and orientation, or worldview. We do not tolerate discrimination, sexual or any other form of harassment, or inappropriate behaviour</p>

			towards individuals or groups' (Siemens, 2023, p. 83)
	Growth narrative	<p>Employee professional development</p> <p>Employee training</p> <p>HR management</p> <p>Employee online tools and resources</p> <p>Leadership development</p> <p>Performance management and evaluation</p> <p>Growth mindset</p> <p>Human capital</p>	<p>'As a pay-for-performance company, total compensation is impacted by our performance process, called Performance Everyday. Our approach to performance aligns an employee's development, individual goals, and efforts to advance 3M's culture with company business objectives and outcomes, creating a win-win situation for both the employee and 3M.' (3M, 2022, p. 103)</p> <p>'We've combined all this in our HR aspiration: to advance an integrative, enabling culture for the upcoming transformation that ensures lasting business success and long-term employability for our people. We constantly invest in all levels of training for our workforce, support their willingness to experiment</p>

			and learn, and help them develop a personal growth mindset.’ (Siemens, 2021, p. 94)
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Theme 5.

Theme	Sub-Theme	Open Codes	Quote Example
Being a good neighbour	Altruistic philanthropy	Philanthropy (selfless) Community engagement Volunteering Altruism Improving social welfare Providing access to STEM education Cultural mediation Covid-19 societal engagement	‘Corporate citizenship is Siemens’ voluntary commitment to delivering benefits for society in every country in which we operate. As defined by Werner von Siemens over 170 years ago, the company’s mission is to provide technologies that improve quality of life and create lasting value for society. [...] The goal of this approach is not to reduce the risks associated with the company’s business activities, but to give something back to the societies in which the company operates. (Siemens, 2021, p. 110) ‘As part of our overall commitment to create greater equity in our communities, business practices and workplaces, in 2021, 3M announced a new global,

		<p>Helping communities in developing countries</p> <p>Empowering communities</p>	<p>education-focused goal to advance economic equity by creating five million unique STEM and skilled trades learning experiences for underrepresented individuals by the end of 2025. (3M, 2021, p. 64)</p> <p>Building, fostering, and supporting meaningful connections inside of 3M as well as within the local communities where we operate is fundamental to our Strategic Sustainability Framework. Active listening and engagement are the first steps to understanding and managing our impacts on local communities as well as helping identify opportunities to support them in their needs.’ (3M, 2022, p. 40)</p>
		<p>Access to STEM education</p>	<p>‘We believe that Hitachi, as a company seeking to resolve social issues through innovation, has an important mission to foster not only its own human capital but also those who will contribute to society in the field of science and technology more broadly. We are focusing our efforts</p>

	<p>Shared value philanthropy</p>	<p>Community skill development</p> <p>Supporting small businesses</p> <p>Philanthropy (win-win)</p> <p>Financial donations</p> <p>Volunteering</p>	<p>on activities related to science, technology, engineering, arts, and mathematics (STEAM) education [...] As a global company, we also support charitable and volunteer activities among employees, because it is essential for employees to actively volunteer their time and to participate in charitable work to address local issues and needs if we are to build trust with local communities and grow together with them as a good corporate citizen.’ (Hitachi, 2021, p. 141)</p>
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Appendix C.

Memo example

The screenshot displays a software interface for editing a memo. On the left is a 'Navigator' sidebar with a search bar and a tree view containing 'Master Thesis', 'Documents (5)', 'Codes (297)', 'Memos (1)', 'Networks (0)', 'Document Groups (4)', 'Code Groups (0)', 'Memo Groups (0)', and 'Network Groups (0)'. The top toolbar includes 'Documents', 'Quotations', 'Codes', 'Memos', and 'Networks'. The main editing area features a 'Memo' toolbar with options for font family (Helvetica), size (12), foreground and background colors, and text formatting (bold, italic, underline, strikethrough, bulleted list, numbered list, indent, alignment, insert, print). The memo text is as follows:

1 **3M Sustainability Report (2023)**
2
3 - value-driven and aspirational
4 - aspirational wording and positioning of the company as the driver of systemic change / innovation leader
5 - very thorough stakeholder engagement section with clear explanation on how they engage with each stakeholder
6 (employees, investors, customers, governments, NGOs, local communities and consumers, academia and science community, suppliers)
7 - a lot of wishy-whooshy statements e.g. page 31
8 - 3M builds their legitimacy and credibility by using dialectic approach —> constantly linking itself to various business coalitions,
9 NGO partnerships and by supporting human rights campaigns (great example is LGBTQ chapter)
10 - Extensive information on tax compliance, including a section about how 3M engages with tax authorities
11 - In human rights section, 3M again builds credibility by associating itself with Human Rights charters it supports
12 - Innovation as both value and strategic goal!
13
14 - culture of innovation and collaboration
15
16 - customer-inspired innovation
17 - 3M Report features site spotlights to showcase their excellence, environmental impact, community engagement and
18 employee health & safety measures.
19
20 3M looks more as an impression management tool / marketing material
21
22 **Hitachi Sustainability Report (2023)**
23
24 - Sustainability as a strategic business opportunity
25 - Hitachi's mission is 'to support people's quality of life with data and technology that fosters a sustainable society, while
26 respecting planetary boundaries and realizing wellbeing for all individuals', but to achieve that, they stress the importance of
27 business growth.
28 - Risk assessments and management in all areas of environmental risk (climate, biodiversity, resource-efficiency)
29 - global + local focus
30 - Compared to dialectic rhetoric of 3M, Hitachi utilises pragmatic (strategic) rhetoric - emphasis on performance, targets and
31 business processes
32 - inclusion of financial data
33 - heavy focus on leadership development opportunities

The right sidebar shows the 'Memo' status: 'Created: 15 April 2024', 'Laura Demarki', 'Changed: 23 April 2024', 'Laura Demarki'. Below this is a 'Comment' section with a 'Click to add comment' button. At the bottom, a 'Text Zoom' control is set to 125%.

Appendix D.

AI Declaration

Declaration Page: Use of Generative AI Tools in Thesis

Student Information

Name: Laura Demarki Milanovic

Student ID: 689806

Course Name: Master Thesis CM5000

Supervisor Name: Aviv Barnoy

Date: 26 June 2024

Acknowledgement of Generative AI Tools

I acknowledge that I am aware of the existence and functionality of generative artificial intelligence (AI) tools, which are capable of producing content such as text, images, and other creative works autonomously.

GenAI use would include, but not limited to:

- Generated content (e.g., ChatGPT, Quillbot) is limited strictly to content that is not assessed (e.g., thesis title).
- ~~Writing improvements~~, including grammar and spelling corrections (e.g., Grammarly)
- Language translation (e.g., DeepL), without generative AI alterations/improvements.
- Research task assistance (e.g., finding survey scales, qualitative coding verification, debugging code)
- Using GenAI as a search engine tool to find academic articles or books

I declare that I have used generative AI tools, specifically the free version of Grammarly and ChatGPT (3.5), in the process of creating parts or components of my thesis. The purpose of using these tools was to aid in generating content or assisting with specific aspects of thesis work.

I declare that I have NOT used any generative AI tools and that the assignment concerned is my original work.

Signature: [digital signature]

Date of Signature: [Date of Submission]

Extent of AI Usage

I confirm that while I utilized generative AI tools to aid in content creation, the majority of the intellectual effort, creative input, and decision-making involved in completing the thesis were undertaken by me. I have enclosed the prompts/logging of the GenAI tool use in an appendix.

Ethical and Academic Integrity

I understand the ethical implications and academic integrity concerns related to the use of AI tools in coursework. I assure that the AI-generated content was used responsibly, and any

content derived from these tools has been appropriately cited and attributed according to the guidelines provided by the instructor and the course. I have taken necessary steps to distinguish between my original work and the AI-generated contributions. Any direct quotations, paraphrased content, or other forms of AI-generated material have been properly referenced in accordance with academic conventions.

By signing this declaration, I affirm that this declaration is accurate and truthful. I take full responsibility for the integrity of my assignment and am prepared to discuss and explain the role of generative AI tools in my creative process if required by the instructor or the Examination Board. I further affirm that I have used generative AI tools in accordance with ethical standards and academic integrity expectations.

Signature: Laura Demarki

Date of Signature: 26 June 2024

Clarification of AI use:

Grammarly Free Version:

Only used for basic grammar (e.g. articles) and spelling checks

ChatGPT (3.5):

Help with searching for synonyms and academic phrases (e.g. give me a synonym for argument / provide me with research paper verbs / provide examples of academic phrases for discussion part of academic paper) in addition to using Google Search for this.

Initial assistance with naming my themes (e.g. come up with a headline that captures the tension in CSR discourse between altruism and generating profit (self-interest). Please note that I have not copy-pasted theme titles, but only used ChatGPT to help me generate some initial ideas.

Methodological guidance (e.g. what are different types of sampling / explain the difference between deductive and inductive thematic analysis / what is operationalisation) as it made it easier to find papers later on.

Help with explanations of complex concepts and clarifications of academic articles (e.g. what is cultural mediation / explain this in simpler terms ...)