



**Doctoral School of
Sociology**

Theses Synopsis

Zsuzsanna Géring

The online discourse of corporate social responsibility

**- what and how Hungarian medium-sized and large companies communicate
about their corporate social role and responsibility –**

titled Ph.D. Dissertation

Supervisor:

Lilla Vicsek, PhD
associate professor

Budapest, 2015

Institute of Sociology and Social Policy

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1 The context and relevance of the topic

1.1 The research topic and the applied approach

Corporate Social Responsibility (CSR) is not an unfamiliar phenomenon among actors of the Hungarian economy. This can be demonstrated by several examples. One company, for example, gained the third place of the international sustainability rankings of its sector last year, while others have been included in the Dow Jones Sustainability Index for years. Moreover several companies apply various environmental and quality assurance standards, or involve their employees in different programs. Established legal frameworks, CSR conferences and awards all present in the Hungarian business life provide further evidences to this fact. Besides, business and academic research publication activity also suggests a growing trend in terms of the topic's coverage.

Although the issue of corporate social responsibility is noticeably topical in Hungarian business life, further intriguing and relevant question can be raised such as, how widespread this phenomenon is among domestic medium-sized and large companies, how inclusive it is in terms of its themes, and what strategies, intents and aims can be revealed in relation to references to CSR and the role of companies in society. This provides the main focus for the research when I investigate what characterizes corporate discourse of corporate social responsibility in Hungary.

Discourse analysis is a method which serves to understand the meaning construction in social processes, how collective and individual representations are shaped through communication and discourses. This basically makes it suitable for the investigation of what Hungarian medium-sized and large companies think about their social role. In order to answer the question on the social level – as opposed to the individual analysis of certain companies' discourses, or the investigation of the language use of corporate actors – a wider discursive frame was necessary: a selection of a text corpus broad enough to be capable of representing the views of domestic medium-sized and large enterprises. These considerations, combined with concerns for accessibility and the need to identify a typical and widespread content (that is, a content what theoretically most of the companies have), led to the investigation of corporate homepages. This is how **the main question of the dissertation** was shaped: **what and how Hungarian medium-sized and large companies communicate about their social roles and responsibility on their corporate websites.**

A number of Hungarian research projects attempted to grasp different aspects of this phenomenon. However, some of these focus only on certain areas of CSR, or are selective in their sampling along the lines of certain topics (such as companies using environmental standards) or company attributes (such as those with the biggest revenue). In contrast, **in my research I took a 10% representative sample from the whole population of medium-sized and large companies based on the**

Hungarian Central Statistical Office's register. Utilising this register 4 selection criteria was identified. This also means that the results of this research project have a higher generalizability than former studies.

Furthermore, I also investigated which company characteristics might explain the differences which can be perceived in the content of CSR communication. **One of the distinctive features of this investigation is that it attempts to reveal thematic and referential inventories used in corporate introductory sections of webpages. This widens the research focus from CSR to the companies' social role in general.** Furthermore, it provides illustrative examples of discursive strategies applied by the companies to reinforce their legitimacy.

These considerations imply, that in my dissertation, **based on the approach of mixed-methods research**, I utilise two main methods: quantitative content analysis and qualitative discourse analysis. The combined application of these methods leads to a complex research design and strategy. On the one hand, quantitative content analysis makes it possible to gain a general understanding of the characteristics of medium-sized and large companies' CSR communication. On the other hand, analysis of discursive thematizations and strategies can be applied to uncover companies' efforts to construct meanings and reinforce legitimation in connection with their social role.

1.2 Theoretical frameworks

The Hungarian capitalist market economy is embedded in global economic systems and international relations. Therefore, the **conceptual framework of open-systems approach** (Scott 2003) **is the most applicable for describing companies operating within this context.** According to my opinion, this approach is the most capable to enhance visibility of local, national and global social and economic environment's effects on organizations. It conceives organisations as bodies constantly in interaction with their environment and not as closed systems (DiMaggio – Powell 1991).

If we investigate companies as entities in constant interaction with environmental processes, expectations and changes, we have to pay attention to what constraints, tasks and opportunities this creates for them. In this regard, it can be said that an active relationship with the organizational environment presents companies with a constant pressure for legitimation. That means that time and time again they have to recreate their identity and social acceptance in the light of external requirements, changes and criticism. This necessity is especially amplified in situations where the role of companies, or economic and behavioural norms once taken for granted, are called into question (Suchmann 1995). A prime example for this is the economic crisis started in 2008. This

crisis has shaken the confidence in economic players and their modes of operation – especially in the financial sector. This, however, is not only a difficulty but an opportunity as well, since companies, by way of appearing in and shaping social discourse, are able to influence the public image of economic organizations (and, naturally, that of their own and their own products). This draws attention to the **highly discursive nature of the operation of companies** (Grant et al. 2004, Heracleous 2006).

In this research, it is paramount to investigate the most important external environmental and social factors that companies have to adapt to. This is further reinforced by the fact that the analysis, in order to understand their communication, is based on the open-systems approach to organisations. At this point, **I presented the Hungarian peculiarities within a comparative framework, based on the Varieties of Capitalism (VoC) school's ideas heralded by Hall and Soskice (2011)**. This company-centred approach – with the additions of Nölke and Vliegenhart (2009) – interprets Central Eastern European economies in comparison with the Anglo-Saxon model of capitalism (of liberal financial and labour markets) and the European one (built upon the coordination of companies and social organizations). Compounding this Western type of international comparison with a short review of the specificities of post-socialist countries (Greskovits – Bohle 2007), we get a clearer picture of the institutional features typical of the region's economies.

The so-called “dependent market economy” model describes Central Eastern European economies in a better way, and is able to highlight the special features of the Hungarian economy that are due to its high exposure to foreign capital and to the attributes of its educational system, which delivers especially high quality on the vocational level (Nölke – Vliegenhart 2009, Lane 2007). These features together with strong state influence in post-socialist economies and the effects of the transformation after 1989 delineate a complex picture regarding the economic environment in which Hungarian companies operate (King – Szelényi 2005). This is perhaps **best described by the concept of „double dependence” (Lengyel – Bank 2014), which draws attention to the fact that the two most influential actors in the economic sector are the state and foreign capital.**

All these economic and institutional factors fundamentally determine the operation of companies, and, thus, also the forms of CSR. Therefore it is of utmost importance to avoid a narrowed view on the main theories of the concept of CSR since they are Anglo-Saxon in general, and mostly American in its roots in particular – for example, the CSR pyramid of Carroll (Carroll 1991), the corporate performance model (Carroll 1979, Wartick – Cochran 1985), and Frederick's various concepts of CSR (Frederick 1986, 1994). Furthermore, their critique also has to be presented (Friedman 1970, Banerjee 2008, Calás – Smirich 1999, Scherer – Palazzo 2004). However, one has

to be aware that a concepts' interpretations might be altered in different social and economic environments.

Based on the two main systems (liberal and coordinated) of VoC theory, the literature distinguishes an explicit (American) and an implicit (European) form of CSR. These, within the two different frameworks of market economy operation, refer to different practices of assuming a social role (William – Aguilera 2008, Maignan – Ralston 2002). **The explicit form of CSR within the liberal market economy means that the social responsibility of companies is mostly determined shareholder preferences.** Furthermore, there are very few laws or legal rules that prescribe financial or other responsibilities to them in terms of the wellbeing of their employees or society at large (e.g. health, safety, education etc.). Therefore, in this environment any financial or other social task **undertaken by the company is voluntary, and naturally gets emphasized in their communication** (in form of corporate policies, reports etc.). In contrast, **within coordinated market economies, companies work under codified norms, rules and laws that prescribe a substantial amount of tasks and burden for them in connection with various social causes and goals.** Thus, we can say that in their case, corporate social responsibility is not voluntary but rather the standard mode of operation to be taken care of in day-to-day operation. The **'taken for grantedness'** of these activities **consequently hinders their thematization as CSR in corporate communication** (Matten – Moon 2008, Kang – Moon 2012). Therefore, this embeddedness into legal prescriptions and codified implicit responsibility cannot be understood within the economic discourse of efficiency and profit orientation, but rather within the theory of corporations' social embeddedness. That draws attention to the fact that economic actions and their consequences are highly influenced by the structural environment (Polányi 1996) in which they operate, and by the networks that exist between companies and other economic and social institutions (Granovetter 1996). This is also true for corporate social responsibility as well, as it has been shown by the differences discussed above.

However, various social and economic changes such as globalization, deregulatory trends, diminishing state funds, the general shift towards liberal market model (because of globalising financial and labour markets), and the trust undermined in the 2008 economic crisis, now all **drives European companies too towards increasing levels of explicit CSR** (Kang – Moon 2012). That is, they are undertaking various forms of responsibility and have started explicitly communicate every aspects of their responsible behaviour (CSR reports, CSR sections of websites, appearance of CSR concepts in advertisements etc.).

All in all, these are the theoretical and interpretive frameworks within which I investigate the social roles and responsibility of Hungarian medium-sized and large companies.

1.3 Research questions

The above-discussed theoretical frameworks discuss the operation of Hungarian economic actors, the social context of companies, and the state of Hungarian CSR. These schools of thought, together with the results of previous Hungarian studies, have drawn my attention to the fact that it is interesting and worthwhile to investigate which topics and areas of CSR appear on the websites of Hungarian medium-sized and large companies, and which groups of stakeholders they address at the same time. This is the topic of the first research question of the content analysis.

Research question 1: Out of the different CSR dimensions (topics/themes, programmes, stakeholders, memberships and interest representation, channels of feedback), which ones get featured on corporate websites and how frequently they do so?

A further important question in this context is whether the communication of corporate social responsibility is influenced by company characteristics such as domestic or foreign ownership, economic sector, revenue or number of employees. This is what the content analysis section's second question investigates.

Research question 2: Are there any significant differences by various company characteristics (e.g. ownership structure, economic sector, size) in these CSR contents?

However, besides drawing the general picture on the manner Hungarian medium-sized and large companies communicate corporate social responsibility, it is also worth to explore – widening the research focus somewhat – how the concept and content of the social role of companies are presented in corporate discourse, how much these are permeated with CSR ideas. This is the aim of the second part of the research. So, based on the methodological considerations of discourse analysis, I attempt to uncover some specificities of this discourse by analysing introductory texts of companies in a step-by-step manner.

With the help of iterative coding, I examine how the social role of companies gets defined through actors' 'language use', in this case, the homepage texts of companies. Therefore, this provides the focus for the third research question.

Research question 3: How do companies thematize their social role, how do they define their social role, what do they name – explicitly or implicitly – as their goals and tasks on their websites?

While drawing the thematic map can be considered an interesting result in itself, it is worth further investigating whether there are clusters within this structure. Thus, this is the aim of the fourth question.

Research question 4: Can a discursive thematization typology concerning the social role of Hungarian companies be uncovered from the varieties of roles and references present in website texts?

In the course of thematization, a so-called CSR subdiscourse is identified, which defines the social role of companies within the conceptual framework of corporate social responsibility. In relation to that, the fifth questions aims to lead to a deeper scrutiny, in which I look at what types of discursive methods and legitimation strategies the companies use in these texts.

Research question 5: In connection with certain goals and social roles (narrowed down to the CSR subdiscourse), what characteristics, discursive content, language use and legitimation strategies can be found?

Based on all these, we get a general picture of the characteristics of the online CSR communication of Hungarian medium-sized and large companies, furthermore, we are able to grasp along which themes and tasks these companies define their social roles, and what characterizes the subdiscourse utilizing the specific CSR conceptual set within this corporate discourse.

2 Applied methodologies

2.1 Sampling

The population of this research was the officially registered companies in operation with at least 150 employees in 2011. Based on this criteria the sample consist 1514 companies, which operated both in 2010 and 2011. Subsequently, an approximately 10% stratified sample was generated utilising four variables: ownership (3 categories), revenues (4 categories), number of employees (4 categories) and sector of operation (utilising 6 categories based on Hungarian NACE). After creating the strata in line with these variables, companies were chosen into the sample by a random selection pattern. The generated sample version consisted 171 companies. However, only 85% of companies, that is **146 companies, had a functioning homepage. During the content analysis phase whole webpages were analysed, while in the discourse analysis I only focused on the introductory texts of the webpages ('About us', 'Mission', 'Vision' etc). Out of 146 companies, 131 of them had these introductory texts available in Hungarian.**

2.2 The mixed methods research approach

In order to answer the research question, in other words, to reveal the communication characteristics of domestic medium-sized and large companies, **I have utilised both quantitative and qualitative**

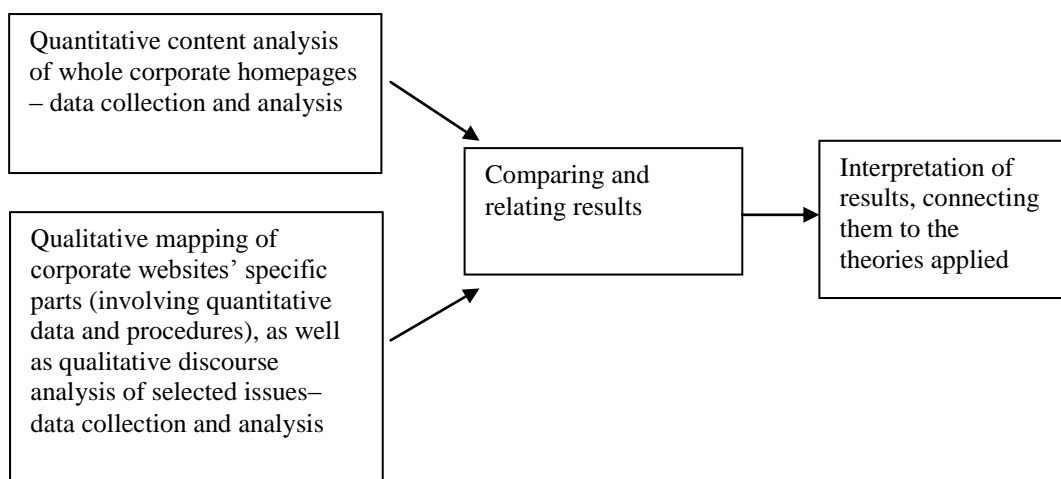
methods. The parallel application of both types of approach characterises the whole research process. This is because according to **the theoretical basis of my methodological approach**, namely, according to **mixed methods research**, different styles of research methods do not have to be separated but instead linked and connected.

As far as methodological issues are concerned, mixed methods research highlights the need to link hitherto separated methodological schools and to apply them conjointly to examine social phenomena. This growing demand is also in line with a strengthening trend of interdisciplinarity. This viewpoint is largely based on a pragmatist position. Pragmatism argues that while analysts aim to understand social phenomena emphasis should not be on methodology and research procedure but on the very problem examined. In order to do so, researchers might utilise all available theoretical (either post-positivist, constructivist or participatory) and methodological (both qualitative and quantitative) frameworks (Creswell 2009).

In line with this, the ‘mix’ utilised in the dissertation also aims to contribute to the better understanding of the given issue. On the one hand, quantitative content analysis is applied to present a comprehensive picture of different aspects of corporate social responsibility communicated by the Hungarian medium-sized and large companies. On the other hand, with qualitative discourse analysis I attempt to grasp how companies define their social roles and to provide in-depth analyses for specific issues in relation to these roles.

Based on the above-mentioned arguments, **out of the various mixed methods designs, my research process belongs to the convergent parallel design** (Creswell – Plano-Clark 2011, Király et al. 2014). In this research design, data collection and data analysis occurs separately in the two phases based on the different research methods. The researcher only connects the results of these two procedures in the comparison and interpretation phase (Figure 1.).

Figure 1. The process of mixing content and discourse analyses – convergent parallel design



2.3 Utilised methods of text analyses

Text and discourse analysis emphasise that language use both in its spoken and written form is social action in the sense that it exerts a social influence. Nevertheless, it is also constrained by society having codified and non-codified rules which can be linked to the social contexts and characteristics of the speakers/writers. Furthermore, they also point to the roles discourses play in processes of social construction and to how they might serve as tools (both in negative and positive sense) to define societal processes and institutions (such as the social responsibility of companies). The different schools and approaches (Géring 2005, Wetherell et al. 2003, Tischer et al. 2003) highlight how **analysing discourses can contribute to the understanding of social phenomena, actions, actors, processes, or even the operation of organisations**. In line with this, text and discourse analysis is an important and relevant methodological framework in the examination of what domestic companies identify as their societal roles. In contrast with the separate exploration of specific companies' discourses, the sociological viewpoint, in other words, the need to find answers to the question at a societal level requires a broader discursive framework. This framework involves a text corpus, which is able to represent the views of domestic medium-sized and large companies. Moreover, availability of texts was a central issue in the research process, together with the requirement to utilise a data source, which is common enough – at least in theory – to be present at every company. All things considered, I have decided to study corporate homepages.

As far as the selection of specific research procedures are concerned, from the field of discourse analytical methodologies I have chosen content analysis and a method that I call interpretative type of critical discourse analysis. This discourse analytical method is based on critical discourse analysis but there is less emphasis on the critical approach of power and power relationships. There are several reasons for choosing these methods.

If we aim to comprehend medium-sized and large companies' views about their societal role, we need a method that might be applied on a large population, yet delivers relevant results connecting the texts to their social contexts. Quantitative content analysis can meet these requirements. However, this method cannot be utilised for penetrating deeper strata of the texts and not able to grasp their linguistic, discursive characteristics. Furthermore, in studying the social roles and goals of companies the question of legitimacy inescapably emerges since companies legitimise their operation by presenting themselves as socially relevant and beneficial. This is the point where discourse theory and analysis becomes important. While content analysis can provide a picture on the content elements of this 'beneficial nature' (but only based on a predefined list of items and topics), critical discourse analysis is the appropriate method for gaining a deeper understanding

about the actors' (here companies') search for legitimacy through investigating discursive thematisations and strategies.

This is how the convergent parallel design (see above) was developed in the context of this research project. In the following paragraphs, I will present the most important considerations in relation to content analysis and the version of critical discourse analysis applied by me.

According to Krippendorff (2004), the most important characteristic of content analysis is that it deals with texts, but based on these texts it makes inferences about the texts' context in a valid and reliable manner. Therefore, applying content analysis we gain answers to our questions about a social phenomenon transcending textual dimensions through the systematic analysis of texts.

Content analysis utilised for investigating corporate websites is, thus, an appropriate method to order information located on specific websites into a unified and generalizable structure.

Besides, by offering clear research procedures and ways to follow valid and reliable methodological steps, content analysis can lead to a dataset which is highly suitable for both data analysis and interpretation. This also means that, under the auspices of this method, information necessary for answering research questions can be structured in a way, which allows for statistical testing.

After elaborating the research questions and developing the sample design (see above), in the process of content analysis applied in this project I drew on several sources to determine the list of issues and categories, that is, to create the coding scheme. On the one hand, I have considered those domestic and international CSR protocols and standards (GRI, ISO26000, GSZT 2007). On the other hand, I have studied what topics similar research projects conducted in other countries had investigated and what methodological presuppositions they had have (for example Branco – Rodrigues 2006; Chaudhri – Wang 2007; Moreno – Capriotti 2009; Wanderley et al 2002). Moreover, I have complemented these with studies based on domestic research projects (for example Szegedi 2012; Ransburg – Vágási 2011; Pataki – Szántó 2011). The research framework developed according to these considerations can be centred on 5 foci:

1. topics and areas of corporate social responsibility
2. corporate programs and policies
3. work-life balance initiatives
4. stakeholder groups mentioned
5. some smaller issues (employer memberships, unions), as well as forms of two-sided communication (such as email, forum, facebook) and the location of information about CSR in webpage structure (main page, subpage, thematic section etc.)

Consequently, **the coding scheme contained 58 binary (yes/no) questions** regarding whether a particular theme/program/stakeholder appears on the homepage (code 1) or not (code 0). We have tested this coding scheme in a pilot-analysis. This pretesting phase allowed for the clarification of ambiguities, inaccurate terminologies and vague categories, as well as, for raising the level of inter-coder reliability.

The coding of the 146 corporate website only took place after this pilot period. Coding occurred in June 2013. Three junior researchers coded website texts in line with the predefined structure and system of categories. Subsequently, the senior researcher (the author) checked the results of the coding one more time.

Beside content analysis, I utilised discourse analysis in order to gain a deeper understanding regarding the social role of companies. In my research, I heavily drew on the approach of critical discourse analysis (CDA) in general, and utilised many of the features described in Ruth Wodak's discourse-historical approach in particular (Géring 2008b, Wodak 2001a, b). These theoretical frameworks emphasise the importance of the texts' wider context. They stress the point that the researcher has to go beyond linguistic considerations and include the additional textual information and even the social context in the analysis of texts. Furthermore, they underline that the relationship between texts and their social context is not one-sided but a complex and interconnected system. On the one hand, social norms and rules frame the structure and content of texts. On the other hand, texts could also affect the same social values, norms and processes. This interconnectedness of texts with their contexts and their active strategic usage are the determining features of discourses.

My discourse analytical method is partly based on 3 main characteristics of Ruth Wodak's discourse-historical approach: intertextuality, triangulation and ethnographic methods (Tischer et al. 2003). Apart from these, it is worth mentioning the aspect of iterative category-construction as one of the main characteristics of the method.

Interdisciplinarity is present at several levels and in different senses. On the one hand, the method requires several researchers covering various disciplines (such as history, sociology, psychology), although in my research process I could not apply this principle. On the other hand, interdisciplinarity plays an important role in *intertextuality* meaning that researchers have to examine not only the texts under scrutiny, but also the interconnection of different styles, genres, and themes both in the texts and between them.

This complex research process is supported by the application of *triangulation*. Triangulation here refers to the combination of various methodological and data-collecting approaches used in order to

analyse a given discursive phenomenon. This contributes to the unravelling of the complex relationship between discourse(s) and social structure.

The interconnectedness of theory, method and research can be further strengthened by using *ethnographic methods* that helps the researcher to pay attention to the cultural and social milieu of texts in the course of the analysis (Wodak 2001b).

In the course of the analysis of units of texts there is a highly significant procedural principle in discourse theory called *iteration*. This means that during the analysis the researcher does not attempt to squeeze the text into a predefined category structure. Instead coding actually represents the very process through which the coding-system emerges and is being shaped from text to text. By linking recurring textual and discursive elements, it is possible to identify those analytical features and categories which, in turn, can be utilised for the whole text corpus.

In the course of my discourse analysis I have broadened the research focus, that is, I not only examined the specific areas of corporate social responsibility (as it is described in the literature and used in the content analysis phase). Instead, this research phase aimed to unravel the texts to identify what social roles, goals, tasks companies define in relation to their operation. This procedure made it possible to shift away from the economic rationality type of discourse of CSR (which discourse exerts a strong influence on theories) and to approach the research question with a less constraining view.

In the case of my research project, **according to the principle of iteration, I did not have a pre-fixed coding scheme preceding text-analysis. Throughout the analysis, based on the research questions I examined corporate texts to reveal what roles, tasks and goals they identify – either implicitly or explicitly.** Furthermore, in relation to these roles and goals I took the various allusions (i.e. flexibility, efficiency, quality) into consideration. Apart from these, I registered any references to the external/internal characteristics of the register, to domestic versus foreign features, in addition to references to various stakeholders. However, the study of these references goes beyond the scope of this paper. In the course of the analytical procedure I did not review and assign codes to specific words but instead to higher-level units (such as sentences or paragraphs). This was the manner through which I constructed a system of criteria for the investigation and the related coding scheme based on the examination of the randomly chosen first 50 companies. After cleansing the coding scheme (for example by integrating similar contents, eliminating elements with a lower than 5% frequency), I have conducted all the remaining corporate texts in the sample.

The very coding scheme constructed by the coding process was a significant research output in itself since it grasped what roles and references are mobilised by the domestic medium-sized and

large companies and, in connection with that, to which stakeholder groups and which domestic/foreign features they refer.

For this very reason, although my approach of discourse analysis is almost totally based on qualitative investigations, alongside the description of societal roles and references I also examined the frequency of their appearance at this point of the research process. This helps us to go beyond the level of simply listing goals and concepts identified in the discourse; thereby we can gain a richer account about the rate of their diffusion in terms of their usage. Subsequently, utilising the in-built cluster-forming procedure of the NVivo software **I integrated social roles identified by companies in order to construct sub-discourses**. The textual characteristics and discursive features of these sub-discourses can be considered as the main results, yet I also examined their frequencies. Only after finishing these steps I started the analytical process of qualitative discourse analysis in its habitual sense. In so doing, **based on the texts belonging to the CSR sub-discourse I have investigated what discursive strategies and efforts to gain legitimacy appear in the introductory texts of corporate webpages**.

3 Results of dissertation

3.1 The appearance of different CSR topics, programmes and stakeholder groups on corporate homepages and their influencing factors (RQ1, RQ2)

Concerning the investigation of different topics of corporate social responsibility, the results show that **Hungarian medium-sized and large companies mostly publish information in connection with their operational form and profile (86%) and sales (97%) on their homepages. These pieces of information are rather serve purposes of transparency and addressing customers, but are not in tight connection with active corporate social responsibility.**

Although three quarters (77%) of them present their corporate values, topics in relation to a **strategic and comprehensive stakeholder-centred approach in CSR, such as environmental protection (53%), employment (49%) or social initiatives (42%) are only mentioned by roughly half of them**. The least efforts in homepage communication are spent on economic responsibility (29%) and corporate ethics (20%).

It is noteworthy that **external certifications are communicated on a high proportion of corporate homepages** (two thirds (67%) of companies mention these). This is very likely due to the fact that industrial companies (which represent 51,7% of the sample) are increasingly expected

to hold ISO certifications (especially ones in supplier roles), and to other certification and standardization regulations.

In comparison, **companies communicate their particular initiatives to a much smaller extent on their homepages**. Out of the corporate programmes investigated, ones that belong to the fields of quality control and environmental responsibility are mentioned in the highest proportion, but even these only amounts to 69% and 52%, respectively. Initiatives aimed at employees, such as internal training (39%), health and safety (26%), career management (16%) and performance management (11%) substantially lag behind. Programmes aimed at social communities, such as sponsorship (23%), donations (21%), community programmes (15%) and voluntarism (11%) are present in similarly low proportions.

The investigation of the appearance of various stakeholder groups supports what was found in the case of CSR topics, making it even more explicit that **the primary target group of companies is that of customers, since they are present virtually on all webpages (98%)**. **The second most frequently mentioned group are employees (73%), followed by owners (63%) and the natural environment (60%)**. Less than half of companies mention society (48%), address the media (42%) or refer to their suppliers (38%). Less than quarter of corporate homepages mention civil/non-governmental organizations (21%), state authorities (agencies) (18%) and professional and academic relations (16%).

Based on more specific research questions in pertaining to corporate social responsibility, it emerged that mentions of membership in employers' associations and employee interest representation are negligible, and similarly, work-life balance issues were mentioned scarcely on their homepages, the highest percentage was only 5% of companies.

The investigation of communication forms with stakeholders highlighted that almost every company offers a communication channel through which its stakeholders get into contact with them, but channels requiring active corporate engagement are much less typical.

A special form of this communication is the publication of CSR reports. Investigating this phenomenon, I concluded that the effect of such reports is significant in all areas, that is, companies with CSR reports take into account and mention more topics on their homepages than those without.

One important aspect in the investigation of Hungarian CSR specificities is what differences can be found along a number of company characteristics – this is what research question 2 was aimed at. The results of quantitative content analysis along company characteristics showed that when it comes to CSR topics, initiatives and stakeholder groups, the effect of economic sector, revenue, size (number of personnel) and ownership is very small. Where such a thing appears, it signals the

active communication of high-revenue companies (mentions of corporate ethics, natural environment, media), and in comparison with the financial sector, much smaller proportions of mentions in retail (topic of employment, media, CSR report), agriculture (corporate ethics) and manufacturing (corporate ethics, internal training, CSR report). The effect of organizational form shows bigger activity in mentioning civil organizations and donations at joint stock companies in comparison with limited liability companies, and the odds of mentioning donations are also ten times as much for foreign-owned companies as for state-owned ones.

Besides, if we investigate how many specific corporate initiatives and stakeholder groups are mentioned on corporate homepages, a significant effect of foreign ownership and high revenue can be found. That is, **companies in foreign ownership mention a wider range of corporate programmes and stakeholder groups on their homepages than do domestic ones, and the same relationship is true for those with revenues over 10,000 million forints (HUF).**

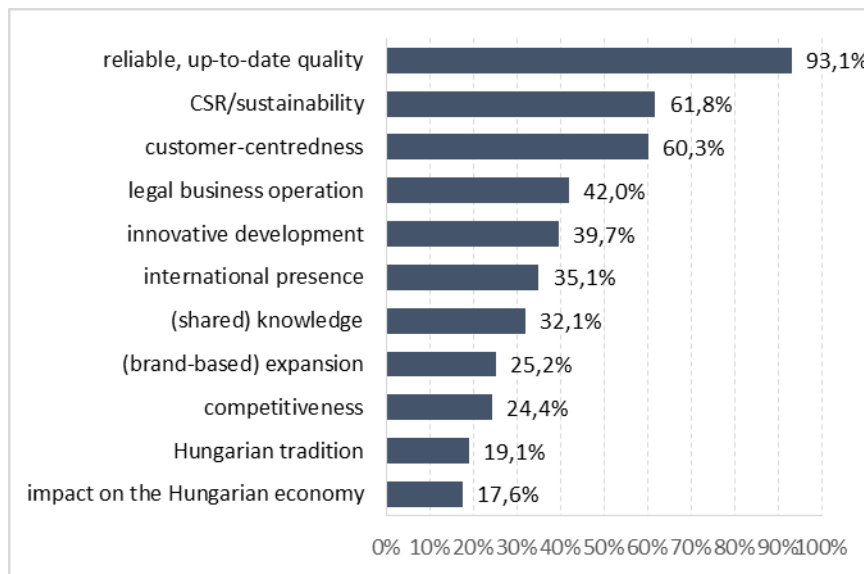
These results support the existence of a 'foreigner effect' in CSR communication, on the one hand, and an effect of size, on the other. In the case of companies with high revenues, this can be explained in a way that they have more funds available to finance and communicate this activity.

3.2 Social roles mentioned in corporate introductory texts and subdiscourses unfolding out of them (RQ3, RQ4)

As for research question 3, social roles and referential systems uncovered through discourse analysis show a much more complex thematic system. **The number of social roles and goals mentioned by companies in their introductory online texts is very high (48), and they use a similarly diverse set of concepts (33) as a frame of reference for them.**

By way of connecting social roles, subdiscourses running through corporate introductions can be identified. During the analysis, in connection with research question 4, **11 such subdiscourses emerged, which feature parallel to each other, but with different frequencies, in corporate discourses** (Figure 2).

Figure 2. Frequency of clusters of social roles identified on corporate homepages



The most encompassing subdiscourse, appearing almost across the whole corporate spectrum, is that of reliable and up-to-date quality. Within this subdiscourse, the social role of companies is defined in the terms of attaining a leading market position through serving customer needs, which can be attained by being reliable, up-to-date, and providing quality in production and services. This subdiscourse interprets the social role of companies in the intersection of typical economic transactions (serving needs, competition, production/services) and their important characteristics (quality, being up-to-date, reliability), on the one hand, and the two most important stakeholders, the market and customers, on the other. This is perhaps best explained by perceiving corporate homepages in terms of their genre (serving the purpose of advertisement and reaching customers). One equally important result is that **the second most frequent subdiscourse identifies the social role and goals of companies with the use of 'traditional' CSR concepts. This discursive thematization appears with almost two thirds of companies, and interprets their social role in the intersection of sustainability, responsible behaviour, environmental and social responsibility, with the interesting addition of efficiency as a social goal** (details below). This strong appearance of the main concepts and dimensions of CSR already within this limited section of online corporate communication indicates that the conceptual set of corporate social responsibility is explicitly present in the discourses of Hungarian medium-sized and large enterprises. Corporate actors, thus, actively utilise it in the discursive definition and legitimation of their social roles, even if this utilisation is diffuse and complex, and sometimes points outside the realm of CSR (see below).

In the light of the genre of corporate homepages, the high proportion in which customer-centredness appears in thematization is an obvious result. Less definitive subdiscourses are: the role set of 'legal

business operation' (based on adherence to legal and ethical rules), that of corporate development and growth, which is connected also to employee training and innovation, and the subdiscourse emphasizing the importance of international presence.

One interesting result is that there is a clearly identifiable subdiscourse (even if not with a high proportion) which defines corporate operation within the frame of knowledge creation and knowledge management. Furthermore, this is connected to the importance of shared values and cooperation in work. This is an area of prime importance in contemporary societies, and especially in developed countries which are increasingly built upon knowledge capital and knowledge-based employment, but receives very little attention in CSR theories.

The subdiscourse of competitiveness and (brand-based) expansion, which can be linked to their economic role in a narrow sense, was present with one quarter of companies.

The investigation of the links of social roles uncovered two subdiscourses that are decidedly connected to a sense of locality and to Hungary. Still, subdiscourses of the maintenance of Hungarian traditions and the contribution to the Hungarian economy **only appear with less than one fifth of companies, and therefore cannot be labelled as significant discursive thematizations.** However, the joint appearance of international presence and domestic economic role, and the importance of local traditions within Hungarian corporate discourse support those theoretical strands that take into account the effects of globalization – and consequently strengthening localization – in the case of CSR as well.

3.3 Features of the CSR subdiscourse (RQ5)

In connection with the last research question, I carried out an in-depth analysis of texts within the CSR subdiscourse. This analysis highlighted how mixed the usage of traditional CSR concepts was. Mixed in the sense that **both the usage of responsible behaviour and sustainability were connected to usual economic goals** (e.g. sustainable financial performance, strengthening market position through responsible behaviour). This does not contradict the theoretical basis of CSR (see the basic dimension of Carroll's pyramid, that is, economic goals – Carroll 1991), however, it clearly illustrates how substantially different meaning attributions and discursive strategies can be realized by different ways of utilizing accepted and widespread concepts.

Within this subdiscourse appears the topic of environmental consciousness. The related results also highlight the predominantly environmental orientation of Hungarian CSR (see below). The analysis of texts belonging here showed that **the question of the environment appears in terms of environmental protection and consciousness rather than in terms of social responsibility**, and refers to the protection of the environment and the avoidance of damage in its content rather than to

proactive and alternative solutions. Moreover, this area is strongly imbued with references to external certifications, mainly to the applicable ISO standard (ISO 14001). This is another factor which, through the coercive isomorphic mechanisms of supplier chains and normative ones of standardization processes, can explain the strong environmental focus of Hungarian CSR.

A further interesting element of the CSR subdiscourse is the appearance of public service provisions, regard to the public interest, and fulfillment of social needs in texts discussing social causes and problems. This can be linked mostly but not exclusively to state-owned companies and/or ones fulfilling public service roles.

One characteristic of the CSR subdiscourse is that the social goal of sustainability is discussed within it. The analysis showed that this concept appears not within the discourse of environmental efficiency (which would justify its presence within the subdiscourse) but rather in the sense of 'efficiency of operation'. Thus, **its place within the subdiscourse is not explicable on thematic grounds**, but is rather due to the fact that it appears most frequently with companies that emphasize the topics of responsibility and sustainability, of environmental and social responsibility.

4 Characteristics of the CSR and social role communication of Hungarian medium-sized and large enterprises: explicit CSR communication, green orientation and the image of a socially embedded company

In all, **three important characteristics** can be highlighted in the online discourse of Hungarian medium sized large companies in connection with the research questions.

Firstly, results of the content analysis clearly support that topics and areas of CSR are clearly present in corporate communication, even if only to a varying extent. Besides, the second biggest subdiscourse of the discursive field of the social role of companies utilizes the concepts and main dimensions of CSR. This indicates that **the conceptual set of corporate social responsibility is explicitly present in the discourses of Hungarian medium-sized and large companies, and corporate actors actively utilize it in the discursive definition and legitimation of their social roles.**

Secondly, one important finding which is also in line with previous Hungarian research into CSR (Bárth-Fehér 2012, Csigéné Nagypál 2008) is **the strong environmental orientation of corporate CSR discourse.** This appears best in quantitative results which clearly indicate that out of the three big dimensions of CSR, topics and programmes in connection with the environment, and the environment itself as stakeholder, get mentioned much more frequently on homepages than either the area of society or the economy. Furthermore, this strong environmental orientation is also

detectable in connection with the appearance of the concept of sustainability within the CSR subdiscourse.

Thirdly, the analysis of corporate introductory texts showed that social roles named by companies operate within a diffuse discursive spectrum. It is diffuse in the sense that it encompasses social networks, global processes, local ties of companies, the values of knowledge and sustainability alike. Therefore, this can lead to the conclusion that **Hungarian medium-sized and large companies interpret their operation and role much more within the intersection of social institutions, international and local processes, and corporate relations than it could be expected on the basis of CSR theories (basically American in their roots) alone.** This, in turn, points to the strong social embeddedness of economic processes both in the regard of theory and Hungarian CSR practice. This is in line with the so-called implicit CSR practice of European economies, even if the investigation of homepages and deep analysis of texts both indicate the presence and effect of explicit CSR communication in corporate discourses as well.

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