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Farmaki, A., Hadjielias, E., *Olya, H.*, Taheri, B. and Hadjielia Drotarova, M. (2022), "CSR communication and international marketing: Insights from the COVID-19 pandemic", International Marketing Review, Doi: https://doi.org/10.1108/IMR-12-2021-0375.

CSR communication and international marketing: Insights from the COVID-19 pandemic

Abstract

Purpose – The purpose of this study is to analyse the CSR communication of the Fortune top-100 companies during the COVID-19 pandemic. Specifically, we examine the messages of international companies' CSR communication to their customers during the pandemic, focusing particularly on their posts on Twitter. In addition to identifying what international companies communicate, we determine the motives of their COVID-19 related CSR communication as well as how they strategically approach their CSR communication.

Design/methodology/approach – Using Nvivo, we carried out content analysis of the COVID-19 related tweets of the Fortune top-100 companies using Twitter's 'advanced search' tool. The analysis included tweets posted between 1 February 2020 and September 2021, a period that represents the peak of the pandemic.

Findings – Study findings indicate that COVID-19 related CSR responses of international companies are driven by commitment to organisational values, attainment of recognition for timely response to COVID-19, altruistic motives to combat COVID-19 and congruence with social movements that create expectations from customers to respond to the COVID-19 pandemic. Most companies adopt a response strategy to CSR communication, by informing customers of their COVID-19 responses in relation to several issues such as alterations in their processes and the impacts of the pandemic on health.

Practical implications – The study suggests that the CSR practices of companies should be strategically embedded in organisations' international marketing plans and not remain just on-off responses to crises should marketing related benefits be obtained. Several recommendations are made to strengthen companies' adoption of a proactive, engagement-oriented approach to CSR communication.

Originality/value – The CSR communication of international companies during external crises has not been sufficiently studied in relation to international marketing, as most studies considered internal corporate crises. Focusing on an external crisis (COVID-19 pandemic) with global impacts, this study advances existing knowledge on international companies' CSR communication to their customers. Additionally, this study offers new insights on the role of integrated, coordinated and consistent CSR messages and strategies, which are targeted to the needs and expectations of domestic and international customers in response to COVID-19 pandemic.

Keywords: CSR communication; international marketing; COVID-19 pandemic; crises; Twitter; content analysis

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Introduction

The importance of CSR for international marketing is elevated at times of crises, as CSR activities can provide buffering effects particularly in terms of consumer perceptions (Ham and Kim, 2019; Kim and Lee, 2015). In particular, CSR claims have been used by companies in their crisis communications as an effective tool to counter the negative publicity and/or financial loss resulting from a crisis (Coombs, 2007; 2012; John and Thakur, 2021; Vanhamme and Grobben, 2009). A foray into pertinent literature though reveals that CSR communications during crisis is complex, as consumers' scepticism towards companies' underlying motives may cause CSR communication to backfire, enhancing consumer distrust (e.g., Ham and Kim, 2019; Kim and Choi, 2018). This is particularly true of international companies who are often criticised due to the concentration of power they hold and their engagement in several social transgressions (Scherer and Palazzo, 2011; Eteokleous et al., 2016). Evidently, greater understanding of the motives and strategies of CSR communication undertaken by international companies during crises is needed as it may strengthen their persuasive tactics and CSR-oriented marketing globally (John and Thakur, 2021; Vanhamme and Grobben, 2009).

While extant literature on CSR communication during crises offers valuable insights, past studies draw mostly on internal corporate crises (Coombs, 2007; Groza et al. 2011). CSR communication has not been sufficiently studied during external crises in the international marketing domain. A small body of scholarly work exists looking at CSR communication during certain types of external crises including the financial crisis, natural disasters and the global refugee crisis (e.g., Cheng et al., 2018; Dias et al., 2016; Wang and Cooper, 2022). The COVID-19 pandemic is the latest instance of an externally imposed crisis, leading to dramatic socio-economic disruptions, transforming everyday living, and negatively impacting business processes (Carracedo et al., 2021; Martin et al., 2020). As a result of the COVID-19 pandemic, many businesses have experienced constraints and negative influences on their operations including sales, logistics, and procurement amongst others (Fairlie and Fossen, 2021; Manuel and Herron, 2020; Schleper et al., 2021). Yet, paradoxically, researchers highlight that the pandemic offered a great opportunity for businesses to (re)develop their CSR practices (Aguinis et al., 2020; Carroll, 2021) and move towards "a more genuine and authentic CSR and contribute to address urgent global social and environmental challenges" (He and Harris, 2020, p. 176). Specifically, CSR during the pandemic emerges as a valuable strategic management tool as it may positively contribute to employees' work-related attitudes, customer perceptions of the company and firm value (Aguinis et al., 2020; He and Harris, 2020; Qui et al., 2021). Evidently, the communication of CSR practices during the pandemic is important as it helps to build a trust-based relationship with employees, customers and shareholders, enhancing their participation in the handling of the crisis and allowing the company to gain a competitive advantage (Ashraf et al., 2022).

Despite the insightful findings of relevant studies, a foray into pertinent literature reveals the following research gaps. *First*, the situation created by the COVID-19 pandemic is rather unique and unprecedented (Mohammed et al., 2021) due to the duration and the magnitude of effects felt at the global scale; thus, CSR communication during the pandemic is worthy of investigation. *Second*, extant literature on pandemic-related CSR has mostly concentrated on the outcomes of CSR on primarily internal stakeholders such as employees (e.g., Aguinis et al., 2020; Zhang et al., 2021) overlooking external stakeholders such as customers. *Third*, while a small yet notable body of work on CSR during external crises exists, it tends to draw predominantly from specific industries or countries and focusing on company reporting and/or

public perceptions to CSR communication (e.g., Colleoni et al., 2022; Dias et al., 2016). The communication of CSR strategies of international companies from various industries remains under-researched.

Against this background, the aim of this study is to analyse the CSR communication of international companies (included in the Fortune top-100 list of companies which ranks companies according to their annual revenue) during the COVID-19 pandemic. Other CSR studies (e.g., Shin, 2020) examined Fortune top-100 companies which typically implement CSR practices. In so doing, we draw from the posts of the companies on social media (Twitter). Social media are an essential and effective medium through which companies share information and updates while demonstrating their support and actions during external crises (Peary et al., 2012; Veil et al., 2011). Social media are increasingly being used as a communication channel (Donthu and Gustafsson, 2020; Fernández et al., 2021) and have been used in CSR studies to examine the CSR communication strategies of companies (cf. Etter, 2014; Shi, 2020). Our study focuses on Twitter, which is acknowledged as the most favourable social network platform for communicating CSR (Saxton et al., 2021; Tao and Wilson, 2015). Twitter facilitates the effective diffusion of CSR-related messages through short posts and retweets (Araujo and Kollat, 2018; Gaspar et al., 2014) and it is extensively used by international corporations (such as Fortune 100 companies) to regularly disseminate information (Shin et al., 2015).

Specifically, we use content analysis of the CSR related posts of Fortune-100 companies on Twitter during the pandemic to examine what has been communicated to customers, why and how. The following questions, in particular, drive this study:

a) *What do international companies communicate to their customers in their CSR-related messages during the COVID-19 pandemic?*
b) *Why international companies engage in CSR activities and (therefore) relevant CSR communication during the COVID-19 pandemic?*
c) *How do they communicate their CSR related messages to their customers during the COVID-19 pandemic?*

Knowledge of what is being communicated in relation to CSR may enhance understanding of the pandemic-related CSR aspects that are important to international companies. Indeed, certain types of CSR such as community-based strategies have been found to exert greater positive effect during the pandemic on stakeholder perceptions and firm value (e.g., Qui et al., 2021). Evidence suggests that during COVID-19 companies shifted their focus on short-term CSR practices; for example, they significantly increased their philanthropic activities or employee-oriented concerns particularly in terms of health and safety (Manuel and Herron, 2020). Informative content within messages influences consumer responses as it affects the message's believability regarding the company's motives for participating in a cause (Forehand and Grier, 2003). Given that criticism has been exercised over companies' motives to participate in a cause (e.g., Ham and Kim, 2019; Kim and Choi, 2018), it is important to examine the motivation underlying CSR communication during the pandemic. The pandemic has led to consumers and other stakeholders placing more emphasis on ethical aspects of consumption (He and Harris, 2020), implying that there is a public desire for CSR initiatives (Manuel and Herron, 2020). Failure to communicate authentic messages may lead to companies being accused of corporate hypocrisy and, consequently, eliciting negative consumer attitudes (Shim and Yang, 2016). In our analysis, we employ Morsing and Schultz's (2006) CSR communication framework to examine the strategy behind the CSR communication of international companies. The framework, which has been successfully

applied in studies examining CSR communication via social media (e.g., Colleoni, 2013; Donthu and Gustafsson, 2020; Ettinger et al., 2018), consists of: i) the information strategy; ii) the response strategy; and iii) the involvement strategy, concluding that companies need to move from informing and responding to involving stakeholders in CSR communication to truly capitalise on potential benefits. Evidently, by utilising this framework, we are better able to understand the strategy adopted by each international company in terms of CSR communication as it allows us to gain insight over the organisational goals of CSR communication during the pandemic. In achieving our aim, we borrow Integrated Marketing Communications (IMC) theory to explain the results of the study. IMC is defined as "an audience-driven business process of strategically managing stakeholders, content, channels, and results of brand communication programs" (Kliatchko, 2005, p.140). IMC is particularly valuable in crisis and unanticipated situations (Bell and Taheri, 2017; Littlefield et al., 2021) as it allows the enactment of normative actions that may improve the coordination of communication strategies which lead to an improved brand image (Pratt et al., 2011).

Overall, the study makes four important contributions to the international marketing and CSR literatures. First, it conceptualizes the 'motives of CSR communication' of international companies and the related thematic categories which can help us organise the CSR content communicated to customers during external crises such as the COVID-19 pandemic. The present study extends theoretically the notion of CSR as a crisis response mechanism (Kim and Choi, 2018) by uncovering nuances and processes (e.g., motives and responses) concerning CSR response during external crises. Second, the current study provides context-based theorization (Hadjielias et al., 2022) on the motives, responses (in terms of actions, programmes and campaigns) and strategies concerning the CSR communication of international companies to customers during the pandemic. Extant literature is yet to provide insights on CSR communication during the COVID-19 pandemic and, hence, this study offers relevant knowledge that may enable marketers and decision-makers to streamline their international marketing plans to effectively respond to socio-economic and health problems in international markets. Third, the study provides insights on the strategies that international companies adopt to communicate their CSR actions, programmes, and campaigns via social media. In this way, it advances knowledge on how companies may effectively employ social media to facilitate a more targeted communication of their CSR to their customers. Fourth, by drawing on Integrated Marketing Communications (IMC) (Kliatchko, 2005) theory, the study extends knowledge in international marketing and international crisis communications literatures, highlighting the role of integrated, coordinated and consistent CSR messages and strategies (Pratt et al., 2011), which are targeted to the needs and expectations of domestic and international customers in response to COVID-19 pandemic. Several practical implications can also be drawn from the study results and interesting directions for future research are provided. From a managerial perspective, this study suggests that CSR practices must be strategically implanted in companies' international marketing plans. Companies must also engage with CSR communication approaches using available data and technologies.

The rest of the paper is organised as follows. First, the literature on CSR communication within the scope of international marketing is discussed before studies on CSR communication during crises are reviewed. Then, the methodology driving this study is explained before the findings are discussed. Last, the theoretical and practical implications of the study to international marketing are drawn as conclusions.

Literature Review

CSR communication and international marketing

CSR emerged as an important marketing strategy (Park and Ghauri, 2015) in the 1960s, when in light of growing activism, marketers were urged to include socially responsible goals in their strategies beyond corporate economic motives (Eteokleous et al., 2016). Over the years, CSR became a competitive necessity and a corporate norm due to the numerous benefits it may yield to companies including stronger stakeholder relationships, enhanced corporate reputation and improved financial performance (Manuel and Herron, 2020; Polonsky and Jevons, 2009; Schmitt, 2012; Wells et al., 2015). Despite the increasing focus placed on CSR by marketers, less attention was paid to its international dimensions (Zeriti et al., 2014). This is somewhat surprising considering that international companies are expected to take an active role in the alleviation of environmental, social, and economic challenges at the global level given their technological and financial strengths (Kolk and van Tulder, 2010). In addition, international companies are more vulnerable to social and ethical issues when they operate in foreign markets (Eteokleous et al., 2016). For instance, international companies interact with different stakeholders in various countries; thus, must undertake different types of responsibilities (Valor, 2007). In addition, social responsibility may be interpreted varyingly across different cultural contexts and during different times (Campbell, 2007) which implies that international companies must be cautious when applying CSR beyond national boundaries (Bondy and Starkey, 2014). Evidently, the CSR communication of international companies emerges as pivotal for the success of their marketing efforts.

The aim of CSR communication is to influence stakeholder perceptions of the company using specific content and choice of media channels to inform stakeholders about their CSR strategies and practices (Golob et al., 2013). Within the marketing domain, CSR communication has centred primarily on the communication of CSR targeted to external stakeholders, predominantly consumers who, over the years, have become more interested in companies' CSR (Öberseder et al., 2011). In this context, CSR communication has been defined as "communication that can improve consumers' CSR knowledge or awareness, trust, engagement, and their perceptions of corporate reputation" (Kim and Ferguson, 2014, p. 4). CSR communication can thus be particularly useful for international and/or multinational companies that have to uphold international CSR standards or conform to local business environments and gain the trust of local stakeholders (Laudal, 2010; Obara and Peattie, 2018).

Marketing literature has focused mostly on consumer perceptions of CSR performance in terms of how CSR issues like motives and stakeholder benefits are communicated (Du et al., 2010). As such, CSR-related messages, choice of media channel and frequency of communication have been studied as these may indicate the priorities of a company in terms of resource allocation and its sustainability culture (Reilly and Larya, 2018). What the literature tells us is that although CSR-related content may be released in annual reports and/or communicated through advertising, in recent years the use of social media to dissemination CSR information has increased significantly (Troise and Camilleri, 2021). Likewise, studies identified both intrinsic (e.g., altruism) and extrinsic (e.g., improvement of company's economic performance) motives as prevalent in CSR communication of companies (Du et al., 2010), with extrinsic being recognised as more credible of a company's CSR communication (Forehand and Grier, 2003).

In recent years, the popularity of CSR as a marketing strategy aiming to improve corporate image led to the emergence of CSR communication as an important issue in crisis management research (John and Thakur, 2021; Laufer, 2015). Specifically, CSR can have numerous protecting effects against the negative publicity of a crisis as it can safeguard consumer perceptions of a company (Ham and Kim, 2019; Kim and Lee, 2015). The following section discusses the importance of CSR communication during crises before focusing on the implications of the COVID-19 pandemic.

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CSR communication during crises

A crisis is understood as "the perception of an unpredictable event that threatens important expectancies of stakeholders and can seriously impact an organisation's performance and generate negative outcomes" (Coombs, 2007, p.2). There are different types of crises caused by natural, health, political and socio-economic reasons. Generally speaking, the business management literature classifies crises in terms of their locus, labelling them as either internal (originated in a company) or external (originated from outside of a company) and according to intentionality (Kim and Choi, 2018). Drawing on these criteria, Coombs and Holladay (1996) identified four types of corporate crises: a) accidental crises (unintentional and internal), b) transgressional crises (intentional and internal), c) faux pas crises (unintentional and external) and d) terroristic crises (intentional and external). Overall, consumers are more likely to assign responsibility to the company in the case of transgressional crises (Kim et al., 2009).

Considering that all companies will at some point face a crisis (Ham and Kim, 2020; Kim and Sung, 2014), how a company responds to it is critical to its success. According to Coombs (2004), an organisation's crisis response strategy is related to what the organisation says and does at the time of the crisis. An effective response requires that the organisation: a) provides information to stakeholders to help them physically deal with the crisis, b) adjusts the information to help stakeholders deal with the crisis emotionally and c) repairs its reputation among stakeholders by developing a mechanism to match crisis response strategies to specific situations (Coombs, 2007). A foray into pertinent literature reveals that the fit between the type of crisis and a company's response strategy is an important prerequisite for the success of crisis communication (Coombs, 2007; Coombs and Holladay, 1996).

In this context, CSR was acknowledged as an effective tool in mitigating the negative effects of crises. The contribution of CSR to companies at times of crises is two-fold. First, CSR may offer protective effects against consumer responses to crises by enhancing corporate reputation and, second, it can act as an insurance against a crisis by defending company legitimacy (Tata and Prasad, 2015; Vanhamme and Grobben, 2009). These benefits are particularly important in the case of international companies who are often met with suspicion over their legitimacy in operating in foreign markets (Scherer and Palazzo, 2011). Nonetheless, evidence shows that CSR may become a risk rather than an asset for a company during crises (Coombs and Holladay, 1996). According to Kim and Choi (2018), CSR communication post-crisis may be welcomed with scepticism by consumers who might view it as an exploitative persuasion tactic of the company. Indeed, the altruistic motives of companies in terms of CSR strategies during and post crises are often met with suspicion by consumers, particularly if CSR is recently implemented in the company (Ham and Kim, 2019; Vanhamme and Grobben, 2009). Consumers are in general becoming increasingly sceptical over for-profit companies' CSR motives, perceiving these as self-serving (Ham and Kim, 2020; Vanhamme and Grobben, 2009; Webb and Mohr, 1998), whereas the more sceptical consumers are of CSR activities the more negative their attitudes will be towards extending support to companies (Friestad and Wright, 1994). The effects of CSR as a crisis response strategy may be negative particularly when consumers think that a crisis could be prevented by a company or it is the result of organisational misdeed (Cho and Gower, 2006; Wei and Kim, 2021). In this respect, studies highlight that CSR communication post-crisis is more effective when the CSR initiatives are close to the crisis cause (Sheikh and Beise-Zee, 2011) or when the CSR communication responds to a CSR crisis (Tao and Song, 2020). As such, for a CSR-oriented crisis communication strategy to be successful there needs to be congruence between the post-crisis CSR initiative and the crisis (Kim and Choi, 2018) and public interests must be emphasised (Ham and Kim, 2020).

While existing studies offer valuable insights, they draw mostly on internal corporate crises (Groza et al. 2011) comparing accidental and transgressional crises (Kim and Choi, 2018). CSR communication has not been sufficiently studied as a response strategy during external crises. There is a small selection of studies looking at CSR communication during certain types of external crises including the financial crisis, natural disasters and the global refugee crisis (e.g., Cheng et al., 2018; Dias et al., 2016; Wang and Cooper, 2022) signifying the need to further investigation on CSR communication during external crises. The COVID-19 pandemic is the latest example of an external crisis, that is worth examining in relation to CSR communication due to the magnitude of effects it inflicted on companies across the globe.

CSR communication and COVID-19 pandemic

COVID-19, a novel coronavirus disease, was first detected in Wuhan (China), and quickly spread all over the world as the virus was highly contagious. In March 2020, the World Health Organisation declared COVID-19 a pandemic (Chauhan, 2020) as around 4.5 million died from the disease and more than 219 million infected cases were reported worldwide by October 2021 (WHO, 2021). As a result, the COVID-19 pandemic has been attributed as imposing great health, economic, social and environmental challenges on economies and societies (Carroll, 2021). Governments tried to contain the spread of the virus by imposing lockdowns and travel restrictions, impacting virtually all sectors and industries of the economy. As such, businesses had to restructure and adjust their strategies, operations and processes (Fairlie and Fossen, 2021; Manuel and Herron, 2020; Schleper et al., 2021) particularly in terms of their stakeholders (Vatamanescu et al., 2021).

As an external crisis of unprecedented magnitude, the pandemic has drawn public attention on companies' social and environmental responsibilities as well as business' role in producing goods and services that address social needs (Bae et al., 2021; Crane and Matten, 2020). According to Lin and Meissner (2020), considering the COVID-19 pandemic impacts, companies will have to deal with changes in consumer expectations as the pandemic boosted consumer mindset of the sustainability agenda. In this context, it was argued that the pandemic offered a great opportunity for businesses to (re)develop their CSR practices (Aguinis et al., 2020; Carroll, 2021) and move towards "a more genuine and authentic CSR and contribute to address urgent global social and environmental challenges" (He and Harris, 2020, p. 176). As Crane and Matten (2020) stated, COVID-19 has highlighted the social obligations of businesses in terms of laying off staff, serving customers with essential services and contributing to containing the spread of the virus. This is particularly true of international companies that have previously faced criticism about the altruism underpinning their CSR motives as well as their role in mitigating a crisis given the power that they hold (Ham and Kim, 2019; Scherer and Palazzo, 2011).

A foray into pertinent literature reveals that CSR during the pandemic became a valuable strategic management tool for numerous reasons. First, when embedded in organisational strategy CSR may help employees find meaningfulness in their work as much of the pandemic-related CSR practices are carried out by employees (Aguinis et al., 2020). Evidently, a company may be seen more favourably as a potential employer when it is engaged in pandemic-related CSR. Second, CSR during the pandemic has been argued to foster employees' creative behaviour (Mohammed et al., 2021) which in turn may yield higher customer satisfaction. Moreover, pandemic-related CSR has been found to encourage customer forgiveness, reshape corporate image, and achieve sustainability (Zhang et al., 2021). Indeed, during the pandemic the ethical aspects of consumer decisions have become more significant stirring customers towards more responsible consumption (He and Harris, 2020). Likewise, CSR during the COVID-19 pandemic seems to protect firm value through a positive effect on stock returns

especially when CSR practices are community-based (Qui et al., 2021). Evidently, the communication of CSR practices during the pandemic is important as it helps to build a trust-based relationship with employees, customers, and shareholders, enhancing their participation in the handling of the crisis and allowing the company to gain a competitive advantage (Ashraf et al., 2022).

Despite the insightful findings of relevant studies, they mostly concentrate on the outcomes of CSR. The communication of CSR strategies during the pandemic remains largely under-researched. An evaluation of CSR-related content during the pandemic may reveal the priorities of a company and its overall commitment to sustainability (Reilly and Larya, 2018), particularly in terms of its intention to contribute to social and environmental challenges at the global scale. Therefore, the aim of this study is to analyse the CSR communication of international companies that are included in the Fortune top-100 list of companies during the COVID-19 pandemic. Specifically, we focus on the top-100 companies listed in Fortune which are widely regarded as authoritative social actors (O 'Connor et al., 2017) the practices of which are often followed by other organisations (Lock et al., 2019).

Methodology

This study attempts to analyse the CSR communication of international companies during the COVID-19 pandemic. International companies are businesses that engage in activities across national boundaries (Rugman and Oh, 2013; Wright, 1970). These companies sell to customers in both their home country (i.e., domestic customers) and in foreign markets (i.e., international customers) (Tolstoy et al., 2021). We, specifically, address three research questions: a) *What do international companies communicate to their customers in their CSR-related messages during the COVID-19 pandemic*; b) *Why international companies engage in CSR activities and (therefore) relevant CSR communication during the COVID-19 pandemic;* and c) *How do they communicate their CSR related messages to their customers during the COVID-19 pandemic*. To answer three research questions, we carry out content analysis drawing from social media content to identify the CSR messages of the top-100 companies on the Fortune list (2020). We used the Fortune list as companies on this list are mainly large international companies, practice CSR extensively, and use social media widely (Shin et al., 2020). We opted to use social media because they are an essential and effective medium through which companies share information and updates and demonstrate their support and actions during external crises (Peary et al., 2012; Veil et al., 2011). Social media are also increasingly used in CSR studies to examine the CSR communication strategies that companies use to engage with their stakeholders, including customers (cf. Colleoni, 2013; Shi, 2020; Troise and Camilleri, 2021). For instance, social media are regarded as a more credible, interactive and fast communication channel and are particularly useful at times of crises as they enable a two-way communication between businesses and stakeholders as they encourage mutual understanding (Ki and Nekmat, 2014). During crisis, company information should be disseminated timely, consistently and in a transparent way (Huang, 2008). Social media have emerged as a potentially effective tool for crisis communication as it allows for greater engagement with stakeholders in a timely and interactive manner (Roshan et al., 2016; Shin et al., 2015).

Specifically, we focus on Twitter, which is acknowledged as the most favourable social network platform for communicating CSR issues (Saxton et al., 2021; Tao and Wilson, 2015). Studies, for instance, highlight that Twitter is extensively used by international corporations to regularly disseminate information (Shin et al., 2015). Twitter facilitates the effective diffusion of CSR-related messages through short posts and retweets (Araujo and Kollat, 2018; Gaspar et al., 2014). Although Twitter offers companies the opportunity to elicit a conversation with consumers, answer questions and respond to consumer suggestions, relevant studies observed

that Twitter is used mostly as a one-way communication by companies and its dialogic potential is not fully realised (e.g., Burton and Soboleva, 2011). Ettar (2014) identified three ways in which companies interact on Twitter: a) companies simply disseminate CSR information but don't react to questions including using the @-sign to target a specific group of Twitter users and letting them know of a particular CSR practice (broadcasting strategy), b) companies reply reactively to questions or remarks about CSR issues but do not proactively approach Twitter users (reactive strategy) and c) companies react to questions and comments and approach other Twitter members to strengthen interaction with company stakeholders on Twitter as well as targeted Twitter users (engagement strategy).

Sample and data selection

We searched the Twitter CSR related posts of the top-100 companies on the Fortune list between 1 February 2020 and September 2021 and identified that 93 companies on this list posted relevant tweets during this period. The list of companies, their twitter accounts, and profile are presented in **Table 1** (Fairlie and Fossen, 2021; Manuel and Herron, 2020; Schleper et al., 2021; Coombs, 2012). Out of 93 qualified firms, 85 are international companies communicating their CSR communications amidst the COVID-19 pandemic to domestic and international customers. As shown in **Figure 1**, 20 companies in our sample are from the technology sector, 18 from medical and health, 15 from financial services, 13 from transportation and services, 11 from retailing and the rest of the companies are from other sectors (see also John and Thakur, 2021).

<Insert Table 1 about here>

<Insert Figure 1 about here>

COVID-19 was declared an epidemic of Public Health Emergency of International Concern by the World Health Organisation (WHO) on 30 January 2020 and, by March 11, 2020, it was officially declared a pandemic (Chauhan, 2020). Specifically, we used Twitter's "Advanced Search" tool, which enables a tailored search of results linked to specific topics, account profiles, and date range (Shi, 2020). Drawing on preview work, which has used Twitter data to assess the impact of COVID-19 on top companies (e.g., Corbet et al., 2020; Schlegelmilch et al., 2022), we used a two-stage screening process to identify relevant tweets linked to COVID-19. First, we entered keywords directly related to the COVID-19 pandemic (i.e., COVID-19, COVID19, covid_19, covid, coronavirus) and searched for tweets posted between 1 February 2020 and September 2021. This process allowed us retrieving 3193 tweets across 93 companies. Seven companies had absence of tweets linked to COVID-19 on their Twitter profiles (see Table 1). Second, we reviewed each tweet to ensure that this met the CSR-related criterion (Shi, 2020), meaning that companies tweeted messages related to their relief actions, programmes and/or campaigns in response to COVID-19 pandemic. This led into a final list of 2858 CSR-related tweets across 93 companies.

Data Analysis

A codebook, employing both inductive and deductive (*a priori*) codes was used to analyse data (i.e., tweets) (Miles and Huberman, 1994; Shi, 2020) alongside the dimensions of 'what' (messages), 'why'(motives) and 'how' (strategy) of CSR communication. To determine **'what'** and **why'** companies communicate to their customers, a bottom-up inductive coding was used where codes were derived from the data (i.e., extracted tweets) (Kromidha et al., 2021). An inductive logic was used since there is absence of literature on the motives and messages of

CSR communication during the COVID-19 pandemic. We used Nvivo and a standard inductive coding approach (i.e., involving open, axial, and selective coding) to get a sense of the COVID-19 CSR communication-related motives and messages of the sampled companies, including hierarchical connections between relevant themes and subthemes. To ensure intercoder reliability (Richter, et al., 2016; Zhang, 1997), an iterative process of content analysis was performed by two of the researchers who carried out, independently, an inductive examination of 2858 COVID-related CSR tweets across 93 companies, producing their respective codebooks on Nvivo (Pan et al., 2007). The final codebook was discussed between the two researchers, who agreed on the final list of themes and sub-themes to be included in the study. Figure 2 presents the code structure, which offers the hierarchical connections among themes and subthemes in relation to the 'what' and why' of CSR communication strategy.

<Insert Figure 2 about here>

To answer **'how'** companies engage in CSR communication with their customers, - *a priori* codes were extracted from previous work (Miles and Huberman, 1994) and specifically Morsing and Schultz's (2006) CSR communication framework. The framework, which has been successfully applied in studies examining CSR communication via social media (e.g., Colleoni, 2013; Ettinger et al., 2018), consists of: a) the stakeholder information strategy; b) the stakeholder response strategy; and c) the stakeholder engagement strategy, concluding that companies need to move from informing and responding to engaging stakeholders in CSR communication to truly capitalise on potential benefits. Again, to ensure intercoder reliability (Richter, et al., 2016; Zhang, 1997), the two researchers have initially carried out independently a categorization of the CSR communication strategies of the 93 companies considered in the analysis. Separate a-priori codes (Gallagher et al., 2007) were established, representing the three distinct CSR communication strategies identified by Morsing and Schultz (2006), namely information, response, and engagement strategy. The final classification was discussed between the two researchers, reaching consensus on a common list.

Discussion of findings

Messages of CSR communication

In response to COVID-19, international companies communicate (through Twitter) CSR messages involving actions, programmes, or campaigns across several themes. Table 2 provides details on the CSR messages and the categories of these messages underpinning the CSR communication of our sampled international companies [*What is communicated?*].

<Insert Table 2 about here>

Using a standard inductive coding process on the CSR communication tweets of the sampled companies, six different overarching categories of CSR messages were recognised. According to the findings, there are some links and an overlap across responses which are required for running an effective IMC process (Reid et al., 2005). The findings highlight some pressing concerns surrounding the pandemic, illuminating themes that could guide companies in implementing procedures to mitigate the consequences of the pandemic within the CSR communication domain. *First,* some companies kept customers informed about COVID-19 related *innovative technological products* such as new vaccines and COVID-19 testing kits, new medicines, and treatments, improved protective equipment (e.g., shield), and new technologies and research and development (R&D) investments to produce new drugs and

vaccines against COVID-19. *Second*, some companies informed customers of *changes in processes and services* in response to COVID-19*,* including expansion of production, increases in capacity, new packaging methods, shifts to supplying necessary products, and new ways of extra care to patients. Although companies attempted to communicate innovations in products, services and processes related to COVID-19 in their CSR IMC planning process, there is a lack of use of technology and data available to strategically produce and spread more targeted, coherence, consistent, relevant, and effective messages related to the COVID-19 and, thus, communicate effective response strategies to customer audiences (Coombs, 2007; 2012; Donthu and Gustafsson, 2020; He and Harris, 2020; Keller, 2016; Kliatchko, 2005).

Third, companies attempted to push messages around their *support to people, organisations, and* society in response to the COVID-19 pandemic. For instance, some companies tried to share inspirational stories and informed customers on their actions linked to monetary and resource donations to non-profits and marginalized groups. Other sampled companies communicated their support to other organisations by helping them to bring their staff back to a COVID-safe workplace (He and Harris, 2020; John and Thakur, 2021). A number of companies made reference to social initiatives, such competitions on creative ideas, while they have communicated their support to volunteerism and the involvement of their employees (who acted as volunteers promoting social support during the pandemic) emphasising shared agreement and interactive communications (Bae et al., 2021; Coombs, 2007; 2012; He and Harris, 2020; John and Thakur, 2021). *Fourth*, *building awareness, providing guidance, and up-to-date information* about COVID-19 was one of the objectives of international companies' CSR responses (Donthu and Gustafsson, 2020; Leonidou et al., 2020). Some of the companies focused on keeping informed their customers on new drug development and clinical trials. Other sampled companies played a more proactive role by advising their customers to be aware of how to deal with COVID-19 induced challenges. For example, guidance on protection from fraud, proper nutrition, regular testing, self-testing and use of relevant equipment were communicated (John and Thakur, 2021; Carracedo et al., 2021).

Fifth, many international companies established a dialogue through their IMC channels with their consumers through a *customer response line providing individualized support.* Consequently, they attempted to effectively respond to customer queries and concerns on various COVID-19 related issues, including vaccination and accuracy of testing, availability of equipment/medicine, travelling restrictions, and fraud issues (Carracedo et al., 2021; Coombs, 2007; 2012). *Sixth,* some companies communicated their willingness to produce a wider social impact during COVID-19 by *partnering with other organisations*. For example, companies partnered with other entities to produce drugs, support poor countries, help the vaccination of vulnerable groups and address health and safety issues of the public. Other companies participated in research roundtables and discussions around the requirements for accessible and affordable COVID-19 tests.

Motives of CSR communication

Established companies tend to meet four stages of IMC theory to ensure their communication strategy has a greater synergy and performance (Bell and Taheri, 2017). Groom (2011, p 149) indicated that "rather than just providing tools for executing functional and consistent messaging, IMC becomes a necessary mode of engagement for companies who desire to remain nimble, agile, and responsive in crisis moments, as well as in the everyday campaign or strategy development processes". Following IMC theoretical lens, companies particularly those internationally recognised for their CSR practices appreciated why they should develop and implement an IMC to respond COVID-19 (Bell and Taheri, 2017; Littlefield et al., 2021). Our analysis suggests that COVID-19 related CSR communication of international companies

is driven by five categories of motives [*Why is communicated?*]. Table 3 provides details on each motive, the way it underpins company response to the pandemic, and the rationale it provides to a company to engage in CSR communication during the COVID-19 pandemic.

<Insert Table 3 about here>

First, some companies are motivated to engage in CSR responses during the COVID-19 pandemic because of deeply rooted *organisational values* that dictate relevant responses. Our findings highlight those organisational values motivate international companies to mobilise financial and material resources to help alleviate COVID-19-related problems. Value-driven CSR communication enables them to demonstrate and explain to their customers the way their organisational values motivate their socially responsible actions and behaviour during the pandemic. *Second*, our analysis illustrates the relevance of *recognition and improved reputation* as a motive underpinning CSR IMC process initiation during a crisis (Coombs, 2007; 2012), such as the COVID-19 pandemic. Some companies respond to the coronavirus with relevant actions and initiatives to promote their deeds to customers and gain credit and positive reputation.

Third, other companies engage in CSR responses and communication during the COVID-19 pandemic due to *altruistic service* attitudes and desires. Our findings highlight that certain organisations behave altruistically during the pandemic, having an ultimate goal to act responsibly towards their customers and the society more broadly (Jha and Cox, 2015; Windsor, 2006). CSR communication is, therefore, initiated to demonstrate to customers and other stakeholders that an organisation responds to the pandemic due to altruistic attitudes. Fourth, some companies are motivated to engage in CSR responses during the COVID-19 pandemic due to a *congruence with global institutional responses.* They respond with relevant social actions and initiatives because they feel pressure from their customers and other stakeholders to act. The pandemic established congruence across the globe on institutional responses to help alleviate pandemic-related problems (Lee, Lampel, and Shapira, 2020). CSR communication allows organisations to demonstrate that they are joining a "me-too" movement in the fight against the coronavirus, and in this way meeting a critical expectation (i.e., to respond to pandemic) of their local and international customers.

CSR communication strategies

Our analysis identifies the CSR communication strategy [*How?*] of each international company included in the sample and, specifically, how each company uses an information, a response or engagement strategy (according to Morsing and Schultz's framework) to communicate CSR messages to its customers in response to the COVID-19 pandemic. Table 4 provides the features of each CSR communication strategy, and exemplars that provide clarity on the way tweets have been classified as 'information', 'engagement', or 'response' tweets.

<Insert Table 4 about here>

Table 5 lists the strategies followed by each company and offers exemplar tweets in support of the strategic classification of the sampled companies. For instance, Allstate *(insurance and investment company)* adopted a 'response' strategy during the pandemic through which it attempted to demonstrate to its customers in local and/or foreign markets that it takes into consideration their concerns and acts in response to their needs and demands (Morsing and Schultz, 2006). In a relevant tweet, Allstate communicated its commitment to provide insurance coverage to customers for their emergency movements during the pandemic and,

therefore, 'confirming' that it acknowledges the mobility, health and other problems customers face during the COVID-19 pandemic. Allstate tweeted: "*To support our customers during the COVID-19 state of emergency, Allstate will automatically cover those who use personal vehicles to deliver food, medicine and other goods for a commercial purpose. Learn more about how we are supporting our customers"* [@Allstate, 30 Mar 2020]. In another instance, Caterpillar *(manufacturer of construction, mining, and gas equipment and machinery)* adopted an 'engagement' strategy, which involves the frequent, systematic, and pro-active dialogue with customers and the co-creation of meaning and CSR communication practices together with customers (Colleoni, 2013; Morsing and Schultz, 2006). The dialogical relationship in which Caterpillar engages with its customers manifests into a bottom-up ideation process from customers to the company, with the latter implementing customer-driven health and safety innovations to anticipate dangers linked to the pandemic. Caterpillar tweets messages that showcase the outcomes of the engaged approach it adopts with its customers, stating "*Jobsite safety is always a priority, but COVID-19 has made it more complex. See how Cat customers are finding innovative ways to keep employees safe and healthy at work"* [@CaterpillarInc, 01 Jan 2021]. Last, an example of 'information' strategy comes from Kroger *(food retailing company).* As part of this strategy, Kroger merely informs its customers about its corporate CSR actions (Colleoni, 2013; Morsing and Schultz, 2006). In a tweet, Kroger communicates, in a one-way fashion and without denoting response to specific concerns by its customers, its priorities and ways of functioning during the pandemic. Specifically, the company stated: "*Throughout the COVID-19 pandemic, The Kroger Family of Companies' most urgent priority has been the safety of our associates and customers. We have adhered to guidance from the Centers for Disease Control and Prevention (CDC) and our Chief Medical Officer Dr. Marc Watkins* [@kroger, 21 May 2021].

<Insert Table 5 about here>

As can be seen in **Table 6**, the majority of sampled companies developed response-oriented CSR communication strategies. Specifically, 76.4% (n=71) of the sampled companies used a response strategy, 16.1% (n=15) of the companies communicated engagement-oriented strategies and only 7.5% (n=7) of the sample focused on information-based communication on the COVID-19 pandemic (Schmitt, 2012; Coombs, 2012).

<Insert Table 6 about here>

To this end and reflecting on our results, the marketing communications strategy provides a framework for the direction of IMC and is a critical component of the communication process, particularly during crises and environmental unprecedented emergencies such as the COVID-19 pandemic. Needless to say, there is no such thing as a perfect transmission (i.e., encoding the message, message delivery (channel) and decoding the message) – there is always noise and some form of potential disruption to contend with whether it be "selective attention, distortion and retention" operating within the dominions of experience and strategy (Kotler et al, 2016, p. 634). Nevertheless, if this is deemed to be unclear, then it is very likely that the subsequent activity with the strategic approach of a given company will also be ineffective (Bell and Taheri, 2017). Here, the marketing communication strategy also requires to be considered relative to other strategies as most levels of strategy are integrated and emerge through learning and experiences, so that due reflection and review can feed into future planning and strategy cycles (Bell and Taheri, 2017; Fill and Turnbull, 2016).

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Conclusions and implications

The COVID-19 pandemic has brought extraordinary disruption to companies in relation to their processes and strategies (Fairlie and Fossen, 2021; Manuel and Herron, 2020; Schleper et al., 2021). Simultaneously, the pandemic offers an exceptional opportunity to companies to (re)develop their CSR practices (Aguinis et al., 2020; Carroll, 2021) along more genuine and authentic motives while embracing their obligations in dealing with social and environmental challenges (Crane and Matten, 2020; He and Harris, 2020). This is of particular importance to international companies who are increasingly expected to comply to local practices and help with the challenges facing local communities in foreign markets. Given that CSR has been recognised as an effective tool in mitigating the negative effects of crises (Ham and Kim, 2019; Kim and Lee, 2015), important lessons can thus be learned in relation to international marketing from analyses of companies' COVID-19 related CSR communication. To this end, the aim of this study was to analyse the CSR communication of international companies during the COVID-19 pandemic. More specifically, the analysis was guided by three research questions: a) *What do international companies communicate to their customers in their CSR-related messages during the COVID-19 pandemic*; b) *Why international companies engage in CSR activities and (therefore) relevant CSR communication during the COVID-19 pandemic;* and c) *How do they communicate their CSR related messages to their customers during the COVID-19 pandemic*. In so doing, we employed an inductive analytical logic and Morsing and Schultz's (2006) CSR communication framework to shed light on the content, motives (drivers) and type of strategy guiding the CSR communication of international companies towards their customers.

Overall, five motives of COVID-19 related CSR responses were identified including commitment to organisational values, attainment of recognition for timely response to crises (e.g., COVID-19), altruistic motives to combat COVID-19 and congruence with social movements that create expectations from customers to respond to the COVID-19 pandemic (Coombs, 2007; 2012; John and Thakur, 2021). In addition, it seems that most international companies adopt a response strategy to communicating CSR to their customer audiences in the midst of the pandemic, responding to a number of issues such as alterations in their processes and the impacts of the pandemic on health among others. According to our findings, not all companies could follow all four stages (i.e., tactical coordination, redefining the scope of communication, application of data and technology, and strategic integration) of IMC theory (Kliatchko, 2008). Thus, these companies have not sensibly integrated and coordinate their communications channels and strategies to deliver a clear, consistent, and compelling message about their organisations. This indicates that such organisations need to invest more on all the touch points an external stakeholder (e.g., customer or third-party service provider) might have with the organisation and their products/services, and also ensure that they can deliver consistent positioning through all of these (Bell and Taheri, 2017). Based on responses to the what and why questions in this study, some international companies attempted to strategically communicate relevant messages, however, they could improve the outcome of their CSR communication if they could benefit from advancement of technology and expanding the scope of the communication to other stakeholders. Hence, they need devote more time and effort on their international organisations' strategic marketing plan and brand strategy, which in turn are driven by the overall strategic priorities of their organisation (i.e., IMC planning process) (Bell and Taheri, 2017; Fill and Turnbull, 2016).

Based on IMC theory, companies need to shift their CSR communication beyond informing and responding to engaging stakeholders if they want to capitalise on potential benefits (Morsing and Schultz, 2006). Considering the widespread use of social media nowadays greater engagement with stakeholders is possible (Roshan et al., 2016; Shin et al., 2015) and

should be pursued by international companies as stakeholder engagement in CSR is a decisive factor not only for CSR success (Hur et al., 2020) but also for company-stakeholder relationship building (Chuah et al., 2020; Loureiro and Lopes, 2019). Such benefits are significant for international companies as they may lead to enhanced corporate reputation and customer trust. Nonetheless, as organisational factors and industry specific characteristics are influential on customer responses to CSR communication (Kim et al., 2019), the CSR communication strategies of international companies should be designed and carried out accordingly in consideration of company and industry specificities as well as cultural differences which seem to influence customer attitudes towards CSR communication (Chu et al., 2020).

The findings of this study carry important theoretical contributions to the fields of international marketing and CSR. *First*, by conceptualizing the motives of CSR communication of international companies and the thematic categories of CSR communication during the pandemic, it contributes to greater understanding of the formulation of CSR communication to customers during external crises. As aforementioned, CSR communication has been mostly studied in relation to internal crises and, hence, this study makes a significant theoretical contribution by revealing the motives and messages of CSR communication to customers during an external crisis of a global relevance. *Second*, the current study provides context-based theorization (Hadjielias et al., 2022) on international companies' CSR communication to their customers during the COVID-19 pandemic. Extant literature has yet to provide insights on CSR communication to customers during the COVID-19 pandemic. Hence, this study provides useful insights, which allow a better understanding of the motives, messages, and strategies concerning the communication of CSR to customers during the COVID-19 pandemic. *Third*, the study provides new understanding on the strategies that international companies adopt to engage in CSR communication to their customers via social media. In this way, it advances knowledge on how companies may effectively employ social media to facilitate a more targeted communication of their CSR to their customers. *Fourth*, by drawing on Integrated Marketing Communications theory (IMC) (Kliatchko, 2005), this study advances knowledge in international marketing and international crisis communications literatures. It highlights the role of integrated, coordinated, and consistent CSR messages and strategies (Pratt et al., 2011), which are targeted to the needs and expectations of domestic and international customers, to facilitate international companies' response to the COVID-19 pandemic.

The study also offers several practical insights. Specifically, findings suggest that CSR practices should be strategically embedded in international marketing plans and not remain just on-off responses to the COVID-19 pandemic or similar crises. *First,* in light of expectations of an increase in pandemic incidences (Dodds, 2019), international companies should be ready for future health crises by adopting a proactive, engaging approach to CSR communication. *Second,* international companies also should use data and technology available to improve CSR communication strategies by offering, for example, more relevant, targeted, influential and creative messages to audiences. *Third,* international companies should communicate their CSR strategies as SMART objectives (i.e., specific, measurable, achievable, relevant and timed) and should be more specific on how they have been more agile and adaptive against crises such as the COVID-19 pandemic. Such an approach may enhance consumer trust of international companies as in foreign markets global corporations may be met with criticism over their legitimacy in operating beyond national boundaries.

Fourth, in IMCs consistency is very important and international companies need to ensure the selected CSR response plan to the crisis is in line with the general marketing plan as well as the vision of their business. In other words, audiences may not positively engage with the

CSR response plan that is not aligned with the company value, mission and vision. *Fifth*, international companies need to be agile in developing their marketing commutation strategies against global crises. Depending on the type of crisis, its impacts on communities may vary from local to international scale, therefore, companies need to select standardization, adaptation or compromise strategies (Shah et al., 2022) for their CSR communication plan. For example, at the early stage of recent pandemic because the outbreak caused unprecedented situation globally, first a standardized strategy and then a compromised strategy (as we learned more about regional and local impacts) could be applied to communicate key messages to reduce outbreak of COVID-19.

Fifth, the effectiveness of the CSR campaign of an international company should be evaluated using rigorous measures to be able to improve future communication plans. The audiences' feedback should be collected both during and after the crisis through establishing a dialogue with the audiences and integrating their views in CSR communication and response plans. Last, due to increase of the audiences' literacy, international companies need to ensure their CSR strategies could make a real difference to the society. As discussed above, the impacts also should be communicated clearly. To this end, drawing on theory of change (Bell and Taheri, 2017; Olya, 2020) companies can run stakeholder mapping to identify key actor groups and based on their influence and interest decide to keep them either informed or engaged and satisfied.

Last but not least, given the fact that the sampled companies are recognised as CSR champions in their industries, they are expected to revisit their internal policies to not only ensure CSR is a fundamental part of their DNA but also of their company vision, mission, marketing plan and marketing communication plan. Thus, we recommend to policymakers developing contingency strategy plans for emergency communication management, particularly for international crises, as they need to remain socially responsible and accountable to their stakeholders both in normal and challenging times such as during COVID-19. Both CSR policy plans for normal and emergency circumstances need to be clearly communicated to the audiences including public organisations and their customers (Olya et al., 2022). Towards the development of IMC policy, companies need to redefine their communication strategies by establishing a dialogue with all key stakeholders, as response plan against crises require the involvement of key actor groups. We recommend initiating a mechanism by governments or third parties to conduct reality checks for claims of companies that are highlighting CSR practices in their promotions. This may not only prevent greenwashing but also force companies to stay accountable in terms of their words and actions.

Limitations and future research

This study is not without limitations. It focused on specific international companies as listed in the Fortune top companies list and included posts in English only. Evidently, certain industries or countries remained out of the scope of this investigation. Moreover, the study was conducted during the COVID-19 pandemic which, at the time of writing, was still ongoing; hence, the COVID-19 related CSR posts included in this examination do not represent an exhaustive list of the posts of organisations during the entire period of the pandemic. Another limitation relates to the process that was used to retrieve the needed Twitter data from the sampled companies. Keeping COVID-19 in the keywords might have limited the number of tweets on CSR communication during the pandemic since the sampled companies might haven't always used a Covid-related hashtag in their CSR posts. What's more, this study relied solely on secondary data sources and, while this approach is widely adopted when examining social media content, it remains limited in terms of the depth of understanding that may be gained over the phenomenon studied.

Correspondingly, there are several opportunities for further research on the topic. Future research may, for instance, compare and contrast the CSR communication strategies of companies in various industries and/or cultural backgrounds, particularly those operating in contexts other than Anglo-Saxonic ones. Researchers may also find it useful to compare findings in terms of media and external stakeholder views of organisations' CSR strategy in time of a crisis, focusing on particular CSR aspects such as environmental CSR. In addition, future studies may collect data from different sources including customers and employees via quantitative, qualitative and mixed method approaches to extend understanding on CSR communication at times of a crisis. Further, in terms of the search process, future studies collecting COVID-related Twitter data can avoid employing search keywords relevant to the COVID-19 pandemic. This approach can help them capture a more extensive number of CSR tweets from companies, allowing a more holistic view of CSR communication during the COVID-19 pandemic. Last, researchers may consider examining COVID-19 pandemic-related CSR communication posts to those of other forms of crises that have occurred in the past or simultaneously with the pandemic to better reflect the effects of different types of crises on CSR communication.

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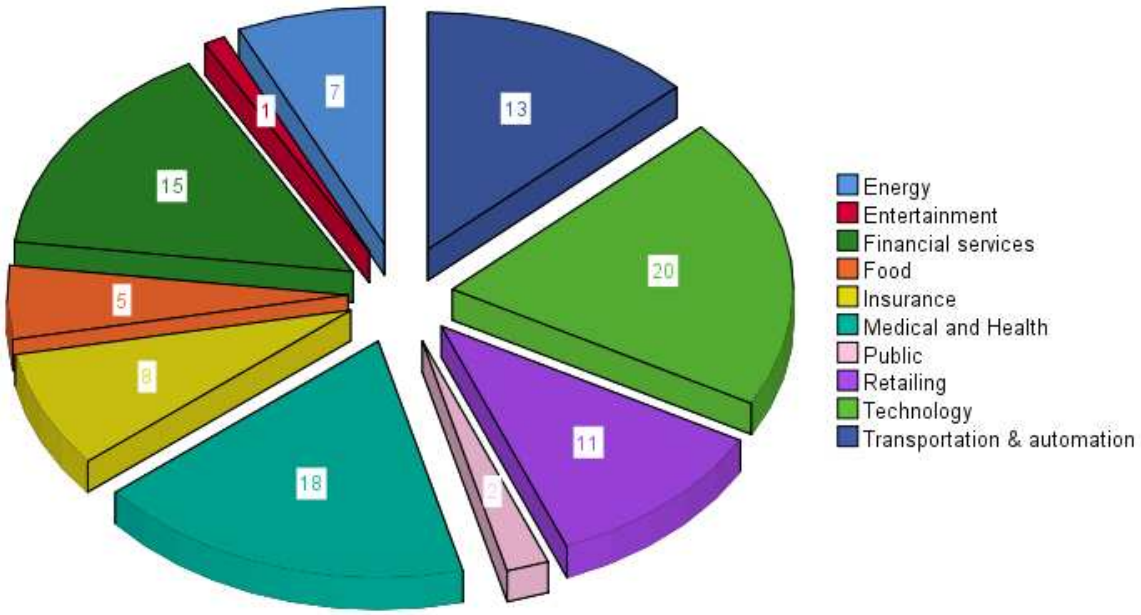


Figure 1: Sector distribution of sampled companies

Farmaki, A., Hadjielias, E., *Olya, H.*, Taheri, B. and Hadjielia Drotarova, M. (2022), "CSR communication and international marketing: Insights from the COVID-19 pandemic", International Marketing Review. Doi: https://doi.org/10.1108/IMR-12-2021-0375.

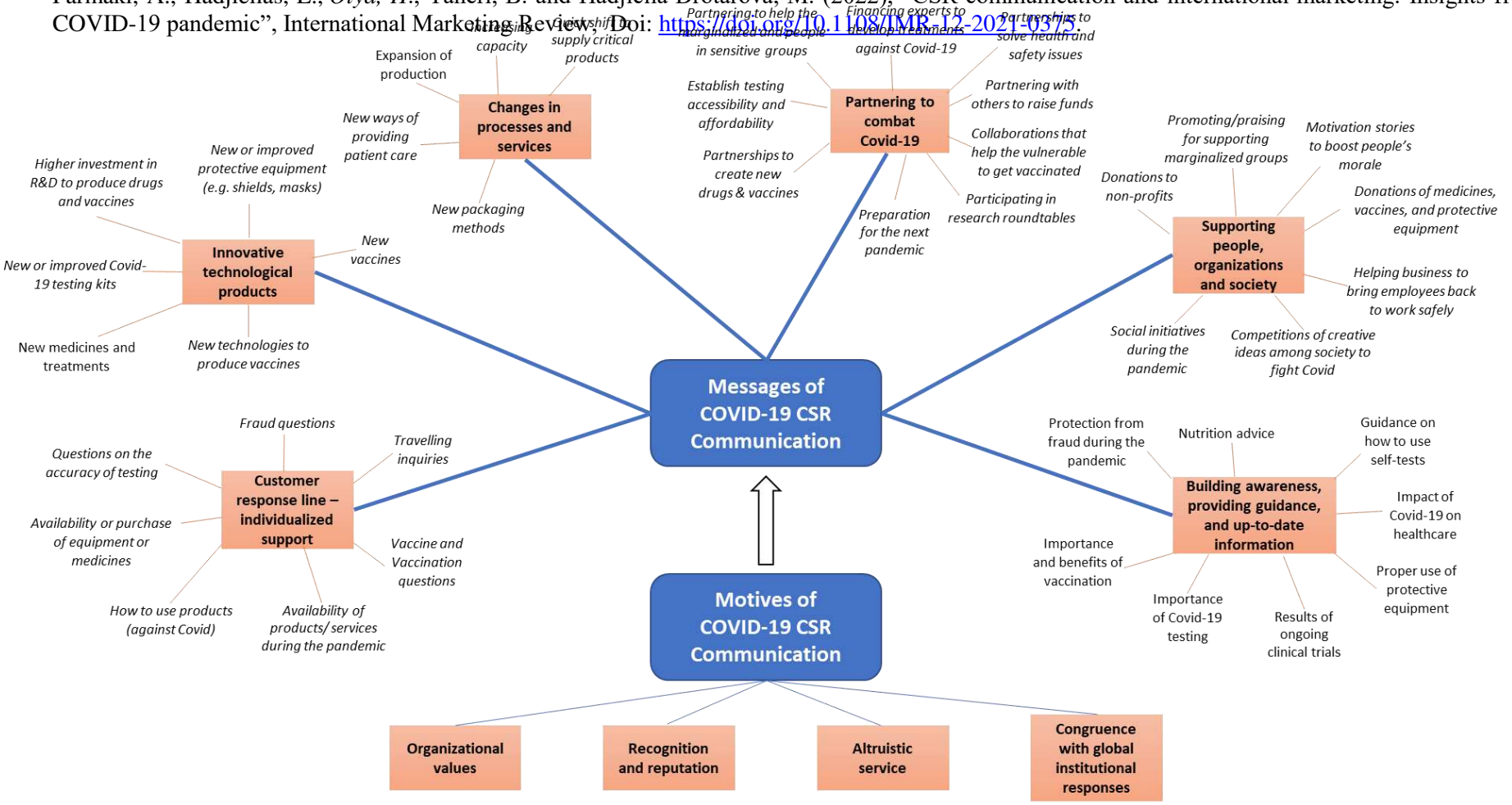


Figure 2. Code diagram – The drivers and content of COVID-19 CSR Communication

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Table 1: Profile of sampled companies

N.	Company	Twitter	Interna-tional company?	Company profile	COVID-19 CSR-related Tweets
1	3M	@3M		Technology company, which manufactures industrial, safety and consumer products.	✓
2	Abbott Laboratories	@AbbottNews	YES	Medical devices and health care company	✓
3	AbbVie	@abbvie	YES	Biopharmaceutical company	✓
4	AIG	@AIGinsurance	YES	Insurance company	✓
5	Albertsons	@Albertsons	YES	Food and drug retailer	✓
6	Allstate	@allstate	YES	Insurance & Investment company	✓
7	Alphabet/ Google	@Google	YES	Technology company providing web-based search, advertisements, maps, software applications etc.	✓
8	Amazon.com	@AmazonNews	YES	Technology *company* which focuses on e-commerce, cloud computing, digital streaming, and artificial intelligence	✓
9	American Express	@AmericanExpress	YES	Integrated payments company.	✓
10	AmerisourceBergen	@Healthcare_ABC	YES	Pharmaceutical sourcing and distribution services company	✓
11	Anthem	@AnthemInc	YES	Health benefits *company*	✓
12	Apple	@Apple	YES	Technology company that specializes in consumer electronics, computer software and online services	✘
13	Archer Daniels Midland	@ADMupdates	YES	Food processing and commodities trading corporation	✓
14	AT&T	@ATT	YES	Telecommunications, media and technology services corporation	✓
15	Bank of America	@BankofAmerica	YES	Wealth management, corporate and investment banking and trading company	✓
16	Berkshire Hathaway	@berkshire	YES	Conglomerate company in insurance, freight rail transportation, energy generation and distribution, manufacturing, and retailing.	✘
17	Best Buy	@BestBuy	YES	Consumer technology products and services	✘
18	Boeing	@Boeing	YES	Corporation that designs, manufactures, and sells airplanes, rotorcraft, rockets, satellites, telecommunications equipment, and missiles.	✓

19	Bristol-Myers Squibb	@bmsnews	YES	Biopharmaceutical company	✓
20	Capital One Financial	@CapitalOne	YES	Commercial banking services corporation	✓
21	Cardinal Health	@cardinalhealth	YES	Healthcare services & products company	✓
22	Caterpillar	@CaterpillarInc	YES	Manufacturer of construction and mining equipment, diesel and \natural gas engines, industrial gas turbines and diesel-electric locomotives	✓
23	Centene	@Centene	YES	Healthcare company	✓
24	Charter Communications	@CharterNewsroom	YES	Broadband connectivity *company* and cable operator	✓
25	Chevron	@Chevron	NO	Integrated energy company	✓
26	Cigna	@Cigna	YES	Health services company	✓
27	Cisco Systems	@Cisco	YES	Information technology and networking company	✓
28	Citigroup	@Citi	YES	Diversified financial services holding company	✓
29	Coca-Cola	@CocaCola	YES	Beverage retailer, manufacturer and marketer of non-alcoholic beverage concentrates and syrups	✓
30	Comcast	@comcast	YES	Media and technology company	✓
31	Costco Wholesale	@Costco	YES	Discount stores	✘
32	CVS Health	@CVSHealth	YES	Health care services company	✓
33	Deere	@JohnDeere	YES	Manufacturer of agricultural machinery, heavy equipment, forestry machinery	✓
34	Dell Technologies	@**Delltech**	YES	Computer manufacturer	✓
35	Dollar General	@DollarGeneral	YES	Discount retailer	✓
36	Dow	@DowNewsroom	NO	Producer of plastics, chemicals, and hydrocarbons	✓
37	Energy Transfer	@EnergyTransfer	YES	Corporation owning and operating a diversified portfolio of energy assets.	✓
38	Exelon	@Exelon	YES	Energy company	✓
39	Exxon Mobil	@exxonmobil	NO	Oil and gas company	✓
40	Facebook	@facebookapp	YES	Social technology company	✓

41	Fannie Mae	@FannieMae	YES	Government-sponsored enterprise that makes mortgages available to low- and moderate-income borrowers	✓
42	FedEx	@FedEx	NO	Provider of a portfolio of transportation, e-commerce, and business services	✓
43	Ford Motor	@Ford	YES	*Automobile company*	✓
44	Freddie Mac	@FreddieMac	YES	Government-sponsored enterprise (GSE) to support homeownership for middle-income Americans	✓
45	General Dynamics	@GDMS	NO	Aerospace and defense company	✓
46	General Electric	@generalelectric	YES	Diversified technology and financial services company	✓
47	General Motors	@GM	YES	*Automobile company*	✓
48	Goldman Sachs Group	@GoldmanSachs	YES	Investment banking, securities and investment management firm	✓
49	HCA Healthcare	@HCAhealthcare	YES	Operator of health care facilities	✓
50	Home Depot	@HomeDepot	YES	Retailer of building materials and home improvement products	✓
51	Honeywell International	@honeywell	YES	*Company* providing aerospace products and services, control, sensing and security technologies	✓
52	HP	@HP	YES	Information technology company	✓
53	Humana	@Humana	YES	Health and well-being *company*	✓
54	IBM	@IBM	YES	Technology and IT consulting corporation	✓
55	Intel	@intel	YES	Company that designs, manufactures, and sells computer components	✓
56	Johnson & Johnson	@JNJNews	YES	Researches, develops, manufactures, and sells pharmaceutical products, medical devices and consumer products	✓
57	JPMorgan Chase	@jpmorgan	YES	Financial holding company	✓
58	Kroger	@kroger	YES	Food retailing company	✓
59	Liberty Mutual Insurance Group	@libertymutual	NO	*Insurance Company*	✓
60	Lockheed Martin	@LockheedMartin	YES	Security and aerospace company	✓
61	Lowe's	@Lowes	YES	Home improvement company	✓

62	Marathon Petroleum	@MarathonPetroCo	YES	Crude oil refining *company*	✓
63	McKesson	@McKesson	YES	Provider of medicines, pharmaceutical supplies and health information technology (IT) products and services	✓
64	Merck	@Merck	YES	Pharmaceutical company	✓
65	MetLife	@MetLife	YES	*Insurance Company*	✓
66	Microsoft	@Microsoft	YES	Developer of personal-computer software Systems and applications	✓
67	Morgan Stanley	@MorganStanley	YES	Financial services company	✓
68	Nationwide	@Nationwide	YES	Insurance and financial services *company*	✓
69	New York Life Insurance	@NewYorkLife	YES	Mutual life insurance company	✓
70	Nike	@Nike	YES	Footwear and apparel manufacturer	✘
71	Northrop Grumman	@northropgrumman	YES	Aerospace, defense and security company.	✓
72	Northwestern Mutual	@NM_Financial	YES	Life Insurance *Company*	✓
73	Oracle	@Oracle	YES	Database management *company*	✓
74	PepsiCo	@PepsiCo	YES	Food and beverage company	✓
75	Pfizer	@pfizer_news	YES	Pharmaceutical company	✓
76	Phillips 66	@Phillips66Co	YES	Energy manufacturing and logistics company	✓
77	Procter & Gamble	@ProcterGamble	YES	Consumer goods company specializing in a wide range of personal care and hygiene products	✓
78	Progressive	@progressive	YES	Insurance holding company	✓
79	Prudential Financial	@Prudential	YES	Financial wellness company	✓
80	Publix Super Markets	@Publix	YES	Supermarket chains	✓
81	Raytheon Technologies	@RaytheonTech	NO	Aerospace and defense company,	✓
82	State Farm Insurance	@StateFarm	YES	Insurance Company	✓

83	StoneX Group	@StoneX_Official	NO	Financial services organization	✓
84	Sysco	@Sysco	YES	Marketer and distributor of foodservice products	✓
85	Target	@Target	YES	General merchandise retailer	✓
86	Tesla	@Tesla	YES	Automotive and clean energy company	✘
87	Thermo Fisher Scientific	@thermofisher	YES	Provider of scientific instrumentation, reagents and consumables, and software services	✓
88	TIAA	@TIAA	YES	Financial services company	✓
89	TJX	@tjmaxx	YES	Off-price department store	✘
90	Travelers	@Travelers	YES	Insurance company	✓
91	Tyson Foods	@TysonFoods	YES	Protein-focused food *company*	✓
92	United Parcel Service	@UPS	YES	Package delivery company	✓
93	UnitedHealth Group	@UnitedHealth Grp	YES	Health care company	✓
94	USAA	@USAA	YES	Financial services group of companies	✓
95	Valero Energy	@ValeroEnergy	YES	Manufacturer and marketer of transportation fuels and petrochemical products	✓
96	Verizon Communications	@Verizon	YES	Provider of communications, information, and entertainment products and services	✓
97	Walgreens Boots Alliance	@Walgreens	YES	Pharmacy-led health and beauty retail company	✓
98	Walmart	@Walmart	YES	Retail & wholesale business	✓
99	Walt Disney	@WaltDisneyCo	YES	Entertainment company	✓
100	Wells Fargo	@WellsFargo	YES	Financial services *company*	✓

Table 2. Messages of COVID-19 CSR Communication

	Categories of CSR messages (themes)	CSR messages (sub-themes)	Description of what is communicated	Exemplar tweets

1	Innovative technological products	• New or improved Covid-19 testing kits • Higher investment in R&D to produce drugs and vaccines • New medicines and treatments • New or improved protective equipment (e.g. shields, masks) • New technologies to produce vaccines • New vaccines	*Companies communicate the creation of entirely new or improved products, which are based on new technologies, and help solve pandemic-related problems (e.g. deaths, infection).*	*Films used for diabetic blood sugar test strips are being reimagined to help #healthcare workers during #covid19* **[@3M, Aug 19, 2020]** *BREAKING: Today we announced the first authorization in the world for our investigational #COVID19 #antiviral treatment, from the United Kingdom's MHRA. Read more about the news [..]* **[@Merck, Nov 4, 2020].**
2	Changes in processes and services	• Expansion of production • Increasing capacity • New packaging methods • New ways of providing patient care • Quick shift to supply critical products	*Companies communicate changes in their organizational processes, supply chain practices, and ways of servicing customers to adapt to the new conditions of the pandemic.*	*We've increased our production of ethyl alcohol to help @BuffaloTrace produce more hand sanitizer to help fight #COVID-19* **[@ADMupdates, May 1, 2020]** *"Lean is our strategy, lean is how we are going to run our business, it's key to our growth." Determined to overcome challenges posed by COVID-19, this @GEGridSolutions team is utilizing lean methods to improve efficiency and deliver more value to their customers* **[@generalelectric, Jul 17, 2020].**
3	Support to people, organizations and society	• Promoting volunteerism/praising employees for supporting marginalized groups • Motivation stories to boost people's morale • Social initiatives in the midst of the pandemic • Donations to non-profits • Helping business to bring employees back to work safely • Donations of medicines, vaccines, and protective equipment • Competitions of creative ideas among society to fight Covid	*Companies communicate how they support people, organizations, and the society more broadly in solving pandemic-related problems*	*Vaccine access is critical to continuing to fight #COVID19. We made a $5 million donation to #COVAX to help ensure equitable access to vaccines in more than 90 countries, providing one million vaccines around the world. #LeadWithLove* **[@ProcterGamble, May 14].** *You've always got a friend in us. See how a few Cisco friends in India created a network of over 1,200 volunteers to help colleagues and their families impacted by #COVID19. So far, they have helped 750 families!* **[@Cisco, Jun 3, 2020].**

4	Building awareness, providing guidance, and up-to-date information	• Guidance on how to use self-tests • Importance of Covid-19 testing • Nutrition advice • Proper use of protective equipment • Protection from fraud during the pandemic • Importance and benefits of vaccination • Impact of Covid-19 on healthcare • Results of ongoing clinical trials	*Companies communicate information and guidelines to help people understand how to deal with pandemic-related risks, the use of protective equipment and tests, and the benefits associated with vaccination.*	*Today, with @BioNTech_Group, we released results from an in vitro study indicating sera from people immunized with the Pfizer-BioNTech #COVID19 vaccine can neutralize the SARS-CoV-2 U.K. strain* **[@pfizer_news, Jan 20, 2020]** *The outbreak of COVID-19 means scams are on the rise. Find out how you can help keep your account secure with our credit card security features, like Instant Purchase Notifications, fraud alerts and more* **[@CapitalOne, Jul 8, 2020].**
5	Customer response line – individualized support	• Questions on the accuracy of testing • Availability or purchase of equipment or medicines • Fraud questions • Travelling inquiries • How to use products (against Covid) • Vaccine and Vaccination questions • Availability of products/ services during the pandemic	*Companies maintain a customer response line via Twitter through which they reply to customer inquires on various issues linked to the pandemic; Companies communicate the presence of a Covid-19 customer response line.*	*Replying to @RallyMD: Hello, Chris. At-home COVID-19 test kits may be purchased at Walgreens stores, or by calling Walgreens at 877-250-5823. Orders placed by phone may have the option of in-store pick-up or delivery to an address* **[@Walgreens, Oct 29, 2020].** *Replying to @georgebracho: Jorge, we completely understand the importance of keeping you connected during this time. If you're experiencing economic hardship due to #COVID19, we can help! Submit a waiver request for any late and overage fees here [..]* **[@ATT, Jun 18, 2020].**
6	Partnering with other organizations	• To establish testing accessibility and affordability • Participating in research roundtables • Financing experts to develop treatments against Covid-19 • Collaborations that help the vulnerable to get vaccinated • Partnering to help the marginalized and people in sensitive groups • Partnering with others to raise funds • Partnerships to create new drugs & vaccines	*Companies communicate the partnerships they establish with other institutional stakeholders locally and globally to fight the pandemic. Messages under this thematic communicate the commitment of the company to engage in collective actions for alleviating pandemic-related problems and risks.*	*Get an inside look at how our #research collaborations are addressing #COVID19 during #PistoiaWeek's R&D leader roundtable. Join Tom Hudson, Chief Scientific Officer for the session on 10/21* **[@abbvie, Oct 13, 2020].** *We're grateful to the frontline medical professionals leading the fight against COVID-19 & we're proud to partner with @Hilton to donate up to 1 million hotel room nights to give our heroes a place to rest & help keep their loved ones safe* **[@AmericanExpress, Apr 6, 2020].**

		• Partnerships to solve health and safety issues • Preparation for the next pandemic		

Farmaki, A., Hadjielias, E., *Olya, H*., Taheri, B. and Hadjielia Drotarova, M. (2022), "CSR communication and international marketing: Insights from the COVID-19 pandemic", International Marketing Review, Doi: https://doi.org/10.1108/IMR-12-2021-0375.

Table 3. Motives of COVID-19 CSR Communication

Motive	Way motive underpins response to the pandemic	*Why a company engages in CSR Communication?*	Exemplar tweets
Organizational values	Organizations hold specific values, which make them mobilize resources at the occurrence of COVID-19 pandemic and other crises.	*CSR communication demonstrates the way organizational values drive company responses to COVID-19 pandemic.*	*In the continued fight against #COVID19, our values drive us to make more of what frontline workers need everyday* **[@3M, Sep 30, 2020]** *Throughout the COVID-19 pandemic, our employees have lived the company's core values of doing what's right, respecting others, and performing with excellence* **[@LockheedMartin, Dec 11, 2020].**
Recognition and improved reputation	By timely responding to the COVID-19 pandemic, organizations seek to gain recognition, which can help improve their own reputation and image;	*CSR communication enables organizations to publicize their recognitions in their fight against the COVID-19 pandemic*	*Technology has the power to make the world and our lives better. This year, @TIME is recognizing both our BinaxNOW COVID-19 test and our NeuroSphere Virtual Clinic in their Best Inventions* **[@AbbottNews, Nov 10, 2020]** *Throughout the pandemic, ADM's Kevin Wujek has harnessed the power of data to help keep #TeamADM safe. And now, it has earned him recognition as a COVID-19 hero by @securitymag* **[@ADMupdates, May 17, 2020]**
Altruistic service	Organizations respond to the pandemic in order to demonstrate their altruistic service to society;	*CSR communication enables organizations to demonstrate their altruistic response to the COVID-19 pandemic*	*Our employees deliver products and services that enable our customers to provide critical infrastructure essential to support society during the COVID-19 pandemic* **[@CaterpillarInc, Apr 28, 2020].** *To continue to help people connect to the Internet during the #COVID19 crisis, we've extended free public WiFi access to everyone for the remainder of the year* **[@Comcast, Jun 20, 2020].**

Congruence with global institutional responses	Organizations wish to assure that they are following global norms, responses, and expectations, and join collaborations against COVID-19 pandemic.	*CSR communication allows them to publicize that they are joining a global institutional/ organizational "me-too" movement and collaborations to fight COVID-19 pandemic.*	*We've joined a number of organizations and companies across the country to produce protective face shields for health-care workers in response to the COVID-19 health crisis* **[@JohnDeere, Apr 9, 2020].** *We've joined an unprecedented collaboration between companies, academics and government institutions to help solve the global protective-gear shortage caused by COVID-19* **[@ExxonMobil, Apr 8, 2020].**

Farmaki, A., Hadjielias, E., *Olya, H*., Taheri, B. and Hadjielia Drotarova, M. (2022), "CSR communication and international marketing: Insights from the COVID-19 pandemic", International Marketing Review, Doi: https://doi.org/10.1108/IMR-12-2021-0375.

Table 4: CSR Communication Strategies over Twitter

CSR Communication Strategy	Features of strategy – *How CSR is communicated during the COVID-19 pandemic*	Tweets exemplifying CSR Communication Strategy
Information	*Companies drawing on this communication strategy, merely inform stakeholders (e.g. customers) about corporate CSR actions, initiatives, and decisions during the pandemic.*	*We are proud to work alongside our community to fight against COVID-19. Click here to learn more about our vaccination efforts: http://Krogerhealth.com* **[@kroger, Jul 26, 2021].** *All available COVID-19 vaccine appointments at Publix Pharmacy Florida locations have been claimed. Additional appointments will be announced as we receive more inventory. Check http://publix.com/covid-vaccine for the latest information* **[@Publix, Jan 14, 2021].**
Response	*Companies drawing on this communication strategy, demonstrate to stakeholders (e.g. customers) that the company integrates/responds to their concerns and needs during the pandemic.*	*COVID-19 fueled an unprecedented need for support in hospitals and clinics across the country. Anthem responded by launching the Medical Associate Volunteer Program. Participant Meaghan Bryant shares her experience* **[@AnthemInc, May 28, 2020].** *In response to advancing global health concerns related to the spread of COVID-19, we have temporarily closed our Capital One Cafes and have scaled back certain branch availability and services. For current branch availability, click here: https://capital.one/3aPEKG6* **[@CapitalOne, Mar 16, 2020].**
Engagement	*Companies drawing on this communication strategy, invite and establish frequent, systematic and pro-active dialogue with stakeholders (e.g. opinion makers, corporate critics, the media etc) during the pandemic. Stakeholders are themselves involved in corporate CSR messages.*	*Watch @Exelon president & CEO, Chris Crane discuss the challenges & impact of #covid19, domestic #cleanenergy, the future of the power sector, & more, in a #CERAWeek Conversation w/ @IHSMarkit's VP & Senior Advisor, Energy, Lawrence Makovich. Watch now: youtube.com Leadership Dialogue with Chris Crane, President and Chief Executive [..]* **[@Exelon, May 26, 2020].**

		The Black Employee Networking Group at Morgan Stanley hosted a conversation with our Associate Medical Director Dr. Kim Henderson on the disproportionate impact of ***COVID-19*** *on communities of color and the firm's ongoing initiatives to support our colleagues through the pandemic* **[@MorganStanley, Feb 11, 2021].**

Farmaki, A., Hadjielias, E., *Olya, H*., Taheri, B. and Hadjielia Drotarova, M. (2022), "CSR communication and international marketing: Insights from the COVID-19 pandemic", International Marketing Review, Doi: https://doi.org/10.1108/IMR-12-2021-0375.

Table 5: CSR Communication Strategies of Fortune-100 companies

N.	Company	CSR Strategy			Tweet exemplifying CSR strategy
		Information	Response	Engagement	
1	3M		v		*We partnered with Dr. Elvis Francois & Dr. William Robinson to share our message and help contribute to @funds4disaster's **COVID-19** Response Fund. Learn more: http://s.3m.com/qaar4*
2	Abbott Laboratories		v		*Rapid **COVID-19** testing can help you get back to the things you love with more confidence. That's why we partnered with the Enea IRONMAN Gdynia-Poland event, to provide reliable testing and peace of mind.*
3	AbbVie		v		*Even though our summer internship program was virtual this year, our R&D interns' contributions were 100% real. Hear about their experience helping the **#COVID19** response & the impact of contributing during a crisis.*
4	AIG		v		*To support local healthcare workers during **#COVID19**, AIG NY's Jennifer Asher & Elliot Kowalski worked with a local shop to start "Heroes for Heroes," a campaign that's raised $36K+ and delivered meals to hospitals. Thank you Jennifer, Elliot & all those supporting our heroes.*
5	Albertsons		v		*Have questions about the **COVID-19** vaccine at your local pharmacy? Visit our website for scheduling info, FAQs and more. Our website is updated frequently with the latest information and is the most effective way to learn more. http://albertsons.com/Covid-19*
6	Allstate		v		*To support our customers during the **COVID-19** state of emergency, Allstate will automatically cover those who use personal vehicles to deliver food, medicine and other goods for a commercial purpose. Learn more about how we are supporting our customers.*
7	Alphabet/ Google		v		*A new dataset of Search trends enables researchers to study the link between symptom-related searches and the impact of **COVID-19**. See how this data can lead to a better understanding of the pandemic's impact → http://goo.gle/32UA8gF*
8	Amazon.com		v		*@Alexa99 has answered tens of millions questions related to **#COVID19** this past year. Now, Alexa can help find a vaccination site near you.*
9	American Express		v		*We're partnering with @RED to launch CODE (RED). Card Members can now use Membership Rewards® points towards a donation to help provide lifesaving **COVID-19** relief to countries most in need. Learn more: https://amex.co/3v90jN6*
10	AmerisourceBergen		v		*We are proud to announce that we have been awarded the 2021 Distribution Management Award by @HDAconnect for our engagement with manufacturer & dispensing trading partners during the **#COVID19** pandemic.*

11	Anthem		**v**		*In partnership with @CloudMedicx we're expanding on the **COVID-19** decision support tools to give decision makers in government, business, & healthcare critical insights into the current state of vaccine distribution. http://ow.ly/Tc4p50DmcvS **#covid19** #vaccines*
12	Archer Daniels Midland		**v**		*#TeamADM's Jamilla Abdulle, a passionate advocate for food security, teamed up with #ADMCares to help the Amsterdam Food Bank provide basic food supplies as more people go hungry in the Netherlands due to **#COVID19** Read her story: https://tinyurl.com/yxhvqu26*
13	AT&T			**v**	*An incredible line-up for an incredible cause. Join us tonight for #SmallBizLive benefiting @OpportunityFund which helps small businesses impacted by **#COVID19**.*
14	Bank of America		**v**		*We're proud to support the Ad Council's vaccine education campaign, as we look to safely get back in the game. Help build the confidence that's vital to your community by getting the facts around the **COVID-19** vaccines here: https://bit.ly/39egcIv*
15	Boeing		**v**		*In support of **COVID-19** relief efforts and heroic healthcare professionals, we are offering our Dreamlifter cargo plane to transport critical and urgently needed supplies. We will also be producing face shields using our 3D printing machines across the US.*
16	Bristol-Myers Squibb			**v**	*Chief Compliance and Ethics Chief Compliance and Ethics Officer Adam Dubow discusses **#COVID19**'s impact on #compliance and other hot topics at a virtual roundtable today at the International Pharmaceutical and Medical Device Ethics & Compliance Congress.*
17	Capital One Financial		**v**		*In a community effort to reduce the spread of **COVID-19**, we encourage our customers to manage your finances using Capital One's self-service, mobile and online banking tools. We're here to help - wherever you are, whenever you need it. https://capital.one/2U11hc7*
18	Cardinal Health		**v**		*As COVID-19 vaccines continue to come into Ohio, we are pleased to announce that Cardinal Health's OptiFreight Logistics business will work with the Ohio National Guard and the Ohio Department of Health to help us provide same-day delivery services.*
19	Caterpillar			**v**	*Jobsite safety is always a priority, but **COVID-19** has made it more complex. See how Cat customers are finding innovative ways to keep employees safe and healthy at work:*
20	Centene		**v**		*This August, Pro Football Hall of Famer @darrellgreen28 returned to where he got his start in football, Kingsville, TX, joining Superior HealthPlan in encouraging the community to get **COVID-19** vaccines. https://bit.ly/3j7xTOR #Centene **#COVID19***

					@ProFootballHOF
21	Charter Communications		**v**		*How Charter is Meeting Higher Demand for Reliable Internet During **COVID-19** Crisis https://corporate.charter.com/newsroom/chief-technology-officer-how-charter-is-meeting-higher-demand-for-reliable-internet-during-covid-19-crisis… via @charternewsroom*
22	Chevron		**v**		*we are committed to supporting our shared communities around the world in response to **COVID-19**. click here to learn more about our efforts, and continue to check for updates: http://b.link/COVID-19Update*
23	Cigna		**v**		*We're halfway through Cigna's employee #GlobalWellnessChallenge! So far employees have logged 32 million minutes of activity. Every minute logged will raise money for @DirectRelief to support their **#COVID19** relief efforts. Keep it up #TeamCigna!*
24	Cisco Systems			**v**	*As a partner of The Match: Champions for Charity, we're excited to help keep everyone connected and raise money for **COVID19** relief. Read more: http://cs.co/60121C4V4 #LifeOnWebex*
25	Citigroup		**v**		*While we look forward to Thanksgiving meals, 1 in 4 kids in America may face hunger this year due to **COVID-19**. Tune in to the #AmericanFoodathon now to help feed to those in need as Citi continues our longstanding work with @CityHarvest*
26	Coca-Cola		**v**		*From contributing to the production of hand sanitizer and face masks to monetary and product donations, we will continue to use our resources to assist in **COVID-19** relief efforts.*
27	Comcast			**v**	*On this Global Accessibility Awareness Day, watch a discussion with our Head of Accessibility, Tom Wlodkowski, as he and other thought leaders in the world of inclusive design discuss what **#COVID19** has taught us about the importance of inclusivity.*
28	CVS Health			**v**	*#CVSHealth teams up with U.S. employers to simplify access to **#COVID19** vaccines and help bring people back to work. #ReturnReady https://cvs.co/3eyxhhW*
29	Deere		**v**		*To protect employees and mitigate the spread of **COVID-19** our engineers designed clips for standard protective ball caps that will hold a protective face shield in place. Now we're sharing the 3D printing specs here: https://deere.com/en/covid19/innovations/…*
30	Dell Technologies		**v**		*#AI has the potential to drive research and patient care at the same time. More from @Axios on our collaboration with @i2b2tranSMART creating digital twins to understand and treat long-haul **COVID-19**. #DellTechWorld Quote Tweet*

31	Dollar General	**v**			*Our featured act of DG Kindness comes from Allen in New Castle, Pennsylvania. After the local high school cancelled senior night and prom due to **COVID-19**, Allen donated party supplies and decorations to support the students. Read his story here: http://ms.spr.ly/6012nRMwY.*
32	Dow		**v**		*In response to the critical need for isolation gowns among healthcare professionals battling **#COVID19**, we collaborated with 9 key partners across several industries to develop & donate 100,000 Level 2 medical isolation gowns. Read the announcement: http://ow.ly/pUG750zJacj*
33	Energy Transfer		**v**		*In response to the critical need for isolation gowns among healthcare professionals battling **#COVID19**, we collaborated with 9 key partners across several industries to develop & donate 100,000 Level 2 medical isolation gowns. Read the announcement: http://ow.ly/pUG750zJacj*
34	Exelon			**v**	*We support a well-designed #ClimateChange policy that would strengthen America's recovery from **#Covid19** while decreasing CO2 levels. Read about a bipartisan national carbon fee solution that cuts U.S. CO2 emissions in half by 2035 & helps all Americans: https://fxn.ws/2BJ04R6*
35	Exxon Mobil		**v**		*In response to the critical need for isolation gowns among healthcare professionals battling **#COVID19**, we collaborated with 9 key partners across several industries to develop & donate 100,000 Level 2 medical isolation gowns. Read the announcement: http://ow.ly/pUG750zJacj*
36	Facebook	**v**			*Thank you to the **COVID-19** Mental Health Support Group and all the other Facebook Groups sharing support and reminding us all that we're not doing this alone. Whose support are you thankful for? #MoreTogether*
37	Fannie Mae		**v**		*In response to the critical need for isolation gowns among healthcare professionals battling **#COVID19**, we collaborated with 9 key partners across several industries to develop & donate 100,000 Level 2 medical isolation gowns. Read the announcement: http://ow.ly/pUG750zJacj*
38	FedEx		**v**		*In response to the critical need for isolation gowns among healthcare professionals battling **#COVID19**, we collaborated with 9 key partners across several industries to develop & donate 100,000 Level 2 medical isolation gowns. Read the announcement: http://ow.ly/pUG750zJacj*
39	Ford Motor		**v**		*In response to the critical need for isolation gowns among healthcare professionals battling **#COVID19**, we collaborated with 9 key partners across several industries to develop & donate 100,000 Level 2 medical isolation gowns. Read the announcement: http://ow.ly/pUG750zJacj*
40	Freddie Mac		**v**		*We have announced several online resources and tools to help consumers affected by **COVID-19** get the help they need now.*

41	General Dynamics	**v**			*As the @DeptofDefense deploys medical and communications resources to those hardest hit regions, we are so proud to support the @USArmy and 63rd Expeditionary Signal Battalion in their **COVID-19** support mission through the CHS-5 program.*
42	General Electric		**v**		*At GE, building a world that works includes creating innovations to combat **COVID-19**. That's why GE Researchers are developing tiny sensors that are designed to be embedded in mobiles to detect the presence of **COVID-19** nano-particles.*
43	General Motors		**v**		*We are working with Ventec Life Systems to rapidly scale production of important respiratory products to support the fight against the **COVID-19** pandemic. Learn more here: https://bit.ly/2J1q8Y7*
44	Goldman Sachs Group		**v**		*$GS has helped arrange about $33.5B **#COVID19** related bonds globally and is seeing an acceleration in the issuance of #ESG bonds. Read more via @business*
45	HCA Healthcare		**v**		*HCA Healthcare's @CenterpointMed is working hard to #EndThePandemic. The hospital's **#COVID19** vaccine team administered their 13,000th vaccine on Friday, March 26. To locate a vaccine provider near you, visit @CDC 's website https://bit.ly/3cyvY2P*
46	Home Depot		**v**		***COVID-19** has impacted those without a home in unimaginable ways. To help communities across Atlanta, we're partnering with a network of nonprofits dedicated to serving community members in need: https://thd.co/PowerofPartnership…*
47	Honeywell International		**v**		*To address growing demand during the **#covid19** outbreak, we are starting up a new production line for #N95masks at our factory in Rhode Island.*
48	HP		**v**		*We're mobilizing HP's global #3D printing capabilities to deliver critical parts to hospitals, such as mask adjusters & face shields. More than 1K of these parts have been distributed. Read more: https://bit.ly/2UCmGso #COVID-19*
49	Humana			**v**	*Join us on April 28 from 12-1pm EST for @Humana 's Facebook Live series, "**COVID-19** Vaccine Development and Safety". The panelists will discuss the development and safety behind the **#COVID19** vaccine. #ThatsHumanCare → http://ms.spr.ly/6012VkUUe*
50	IBM		**v**		*IBM is offering access to evidence-based insights to help clinicians and individuals. Learn more about Micromedex and DynaMed **#COVID19***
51	Intel		**v**		*Today, we are pledging $50 million in a Pandemic Response Technology Initiative to combat the coronavirus. We're also including an innovation fund to fuel new ideas and technologies to reduce the impact of **COVID-19**.*
52	Johnson & Johnson			**v**	*People of color have long faced disproportionate barriers to good health—a reality that has only been illuminated by **#COVID19**. Join #JNJ in the Health*

					Equity Innovation Challenge, a bold initiative aiming to accelerate innovative solutions for the community, by the community.
53	JPMorgan Chase			**v**	*CVS Health's Karen S. Lynch joins a keynote panel about* ***COVID-19*** *vaccines at #JPMHC21 today.*https://www.jpmorgan.com/solutions/cib/insights/health-care-conference?source=cib_os_tw_ahcconf0121
54	Kroger	**v**			*Throughout the* ***COVID-19*** *pandemic, The Kroger Family of Companies' most urgent priority has been the safety of our associates and customers. We have adhered to guidance from the Centers for Disease Control and Prevention (CDC) and our Chief Medical Officer Dr. Marc Watkins*
55	Liberty Mutual Insurance Group		**v**		*That's why we've committed $15M to support our non-profit partners working to help our most vulnerable populations that have been impacted by* ***COVID-19****, including low-income residents and those experiencing homelessness.*
56	Lockheed Martin		**v**		*"My goal is to make as many (face shields) as possible." Satellite makers, 3D printers and aircraft upholsterers from our sites around the globe are using their skills and innovation to provide PPE to the heroes fighting* ***#COVID19****.*
57	Lowe's		**v**		*While* ***COVID-19*** *and the hurricane disrupted her business, there was a silver lining. She received a Lowe's Small Business Relief Grant that provided the resources she needed to pay past due bills and realize her dream of expanding Elegant Tax Services to a year-round enterprise.*
58	Marathon Petroleum		**v**		*This week, Marathon Petroleum Corporation (MPC) deployed its entire stock of personal protective equipment (PPE). Over 500,000 pieces, including N95 respirator masks and gloves to dozens of hospitals and healthcare facilities all across the U.S.A. #MPCGives* ***#COVID19***
59	McKesson		**v**		*The fight against the* ***COVID-19*** *pandemic continues in the U.S. and worldwide. That's why we are proud to support the U.S. government's mission of sending millions of* ***COVID-19*** *vaccines worldwide. Learn more about our critical role in this new global effort. https*
60	Merck		**v**		*BREAKING: Today we announced the first authorization in the world for our investigational* ***#COVID19*** *#antiviral treatment, from the United Kingdom's MHRA. Read more about the news: http://merck.us/3nU56yR $MRK*https://twitter.com/Merck/status/1456214990122274819/photo/1
61	MetLife			**v**	*MetLife Foundation's President and CEO, Tia Hodges is moderating a panel on 11/3 at #EMERGEInsights which will feature a discussion about the impact of* ***COVID-19*** *on the economic and financial health of Americans. Register now to join for free: https://finhealthnetwork.org/event/emerge-insights-2021/...*https://twitter.com/MetLife/status/1455200663907012608/photo/1

62	Microsoft		**v**		*The **#COVID19** pandemic has created an economic crisis putting millions of people out of work. We're committed to helping people get the skills they need to succeed as the economy changes. Join us to hear about Microsoft and LinkedIn's plan to help: http://aka.ms/skills*
63	Morgan Stanley			**v**	*That critical first job search can be truly overwhelming, particularly with the impact of COVID-19. Come join the Mentoring Circles session at #GHC2020 by Rose-Gaëlle Belinga and Leor Chechik to discuss step-by-step approaches for identifying your ideal career.* https://twitter.com/MorganStanley/status/1359906266466971649/photo/1
64	Nationwide		**v**		*As a result of the **COVID-19** pandemic, we are providing a $50 premium refund to our personal auto customers.*
65	New York Life Insurance		**v**		*The #BraveofHeartFund has delivered over $14.1M to over 400 families of healthcare workers & volunteers who died fighting **#COVID19**, and there's more to give. If you've experienced a similar loss, click here or share this link with someone who has.* https://www.braveofheartfund.com/?cmpid=osm_Bd_BOH-3_tw_na_na_na_na_gen_na_gen_na_na_5192021
66	Northrop Grumman	**v**			*Hear from Kathy on why vaccines give our employees hope and how our employees made an impact during **COVID-19** while #DefiningPossible.*
67	Northwestern Mutual		**v**		*Today, we've announced a donation of more than $1.5 million to provide relief in response to the **COVID-19** pandemic. @NMFinancial Foundation President, Eric Christophersen, shares his thoughts on the importance of partnering with nonprofits at this time.*
68	Oracle		**v**		*We're partnering with @UniofOxford on a #cloud platform that will speed the identification of **COVID-19** variants so we can limit their impact and spread: https://social.ora.cl/6018y8Vx0 #Medicine #Research*
69	PepsiCo		**v**		*We're committing $45M for humanitarian relief to help those affected by **#COVID19** who need it most. We may be apart, but together we can make a difference. Learn more here: https://pepsi.co/2xFILyw #GiveMealsGiveHope*
70	Pfizer		**v**		*The Pfizer-BioNTech **COVID-19** Vaccine has not been approved or licensed by the FDA but has been authorized for emergency use to prevent **COVID-19** in ages 12+. See Fact Sheet: http://cvdvaccine-us.com/recipients*
71	Phillips 66		**v**		*Thank you to all of those on the front lines of the **COVID-19** pandemic for keeping our communities safe. At multiple Phillips 66 locations, we are donating personal protective equipment to local health care facilities and first responders. Together, we can help slow the spread.*
72	Procter & Gamble		**v**		*! As partners of @GlblCtzn, we are supporting the #VaxLive campaign with a $5M donation to #COVAX to accelerate vaccine distribution in 90+ countries.*

					*Together we can #LeadWithLove and support a global recovery from **COVID-19**.*
73	Progressive		**v**		***COVID-19** update: No policies will be non-renewed or canceled due to non-payment through May 15, 2020. Learn more about what we're doing to help our customers here.*https://www.progressive.com/support/covid19/?code=3430300101&utm_source=twitter&utm_medium=social&utm_campaign=tw_pgr&utm_term=040120&utm_content=news
74	Prudential Financial		**v**		*From new crisis care benefits and mental health resources for employees, to waiving transaction fees for customers, to donated medical supplies in our home state of NJ, @Prudential is taking care of our colleagues, customers and communities during **#COVID19**.* https://bit.ly/3aOuw8n
75	Publix Super Markets	**v**			*While we have not made a formal announcement, Publix pharmacies are administering **COVID-19** booster doses to eligible individuals as recommended by the Centers for Disease Control and Prevention.*
76	Raytheon Technologies		**v**		*Using 3D printing capabilities across our businesses, we recently produced more than 10,000 medical face shields to support those on the frontline combating **COVID-19**. Learn more: https://raytheontech.co/2KZiEWV*
77	State Farm Insurance		**v**		*We're proud to announce we've teamed up with @GlblCtzn to sponsor One World: #TogetherAtHome, a 1-day event to fight **#COVID19** with performances from the biggest names in music. Tune in Sat. 4/18 and learn how to get involved at: http://glblctzn.me/OneWorldTAH*
78	StoneX Group		**v**		*What could the potential impact of #COVID-19 be on #dairy prices, and what tools can you use to thrive as we come out of isolation? Hear from industry leaders during the Global Dairy Outlook – Featuring Our Boots on the Ground, August 27th at 8 a.m. https://stonex.inc/DairyAug27*
79	Sysco		**v**		***COVID-19** forced many restaurants to close, putting 30 mil lbs+ of fresh food at risk. We redirected 1 mil + cases of food meant for our customers to organizations dedicated to putting healthy food in the hands of those in need. #MakingEveryCaseCount #SyscoGivesBack #EndHunger*
80	Target		**v**		*We're partnering with @cvspharmacy to offer eligible guests the **COVID-19** vaccine, now available at more than 600 Target stores.*
81	Thermo Fisher Scientific		**v**		*We recognize our responsibility to help address health inequities & support countries w/ limited resources to help end the pandemic. Expanding access to public testing is vital to addressing **COVID-19** & we're grateful to be able to support Vietnam with 270K test kits*
82	TIAA			**v**	*We joined @TFAJacksonville, @CityYearDenver*

					and @UnitedWayNYC for a virtual webinar to discuss how we're working toward educational equity, supporting students during the upcoming school year and collaborating to help address needs related to ***COVID-19*** *in our communities.*https://twitter.com/TIAA/status/1286385920099459078/photo/1
83	Travelers		**v**		*Personal Auto Insurance customers will automatically receive a 15% credit on April and May auto premiums, expanding our* ***COVID-19*** *relief efforts.*
84	Tyson Foods			**v**	*As part of our commitment to continuous improvement, Tyson Foods gathered an independent group of experts to explore workplace safety in the* ***COVID-19*** *era. Read more about their findings – and how it will help guide future thinking for the industry. https://tsn.bz/34puCT0*
85	United Parcel Service		**v**		*This year, our commitment to delivering what matters has never been more crucial. We're proud to do our part to deliver the* ***COVID-19*** *vaccine and ensure a smooth, safe and secure peak season for all.*
86	UnitedHealth Group		**v**		*Hear from our Chief Public Health Officer on how we're developing* ***#COVID19*** *testing strategies that can help keep schools & businesses open, increase efficiencies AND reduce costs*
87	USAA		**v**		*Due to* ***COVID-19****, #Medicare now temporarily covers at-home virtual appointments with healthcare providers to allow continued treatment from the safety of your own home. Learn more about these expanded offerings at http://usaa.com/coronavirushealth*
88	Valero Energy		**v**		*We care about customers impacted by* ***COVID-19****. For this reason, we are offering account assistance to our credit card customers who need it. Call us at (800) 333-3560 or email cs_credit@valero.com to discuss how we can help.*
89	Verizon Communications		**v**		*Small businesses need the tools of the future to compete. Our Verizon Small Business Digital Ready program helps so they can thrive in the digital economy + aims to focus on BIPOC and women owners disproportionately impacted by* ***COVID-19****. http://vz.to/3w1rFFu #CitizenVerizon*
90	Walgreens Boots Alliance	**v**			*The ability to schedule Drive-Thru* ***COVID-19*** *Testing appointments is only available online. If the Walgreens online Drive-Thru* ***COVID-19*** *Testing appointment scheduler does not meet your needs, other options may include At-home* ***COVID-19*** *test kits available from Walgreens.*
91	Walmart			**v**	*Join us TONIGHT with host @SpotOnRW, CEO & Co-Founder of The Gathering Spot, at 6 pm EST as we talk about the* ***COVID-19*** *vaccine hesitancy in the Black Community. This is a conversation you won't want to miss! Register now! https://bit.ly/3g69MOi*
92	Walt Disney		**v**		*The Walt Disney Company and its businesses have come together to support communities and caregivers during the* ***COVID-19*** *crisis. Read about some of*

					the many actions Disney has taken in recent days and weeks: https://bit.ly/2UShEs1
93	Wells Fargo		**v**		*In response to the **COVID-19** crisis in India, we are committing more than $3 million to organizations helping to increase hospital capacity, supply critical medical equipment, provide emergency transportation, and support health care workers.*

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Table 6: CSR Communication Strategy Frequency

CSR Communication Strategy	Frequency	%
Information	7	7.5
Response	71	76.4
Engagement	15	16.1
Total	**93**	**100**

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