Developing CSR and CSR communication: Brazilian and Dutch consumers’ attitude towards CSR (communication) through different communication channels

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Abstract

Corporate Social Responsibility (CSR) is establishing itself as a worldwide phenomenon and companies use CSR communication as a marketing tool to improve their corporate image and revenues. In recent years, the field of CSR communication has identified differences (e.g. CSR expectations, value given to CSR) between consumers from developing and developed countries in that consumers from developed countries are more critical of CSR programs and expect more of companies to engage in CSR. Cross-cultural CSR studies on countries at a different economic stage have been relatively few and there has been no research on the effectiveness of different communication channels for CSR communication. In this study, the differences between a dyad of countries (i.e. Brazil / the Netherlands) was analyzed cross-culturally regarding the attitudes of consumers towards CSR while also examining the effectiveness of communication channels (i.e. traditional media / social networking sites (SNSs)). The study consisted of a between-subject design in which 87 Brazilian and 96 Dutch respondents took part. Respondents completed an online survey in which they answered questions regarding a fictitious corporate message that used an advertorial in a printed magazine or a tweet sequence. The results showed that Brazilian sample had higher expectations for CSR engagement by companies and valued CSR more than the Dutch sample did. Further, the Dutch sample evaluated the corporate image better and trusted the fictitious company more than the Brazilians sample did. In addition, the use of traditional media or SNSs did not differ for company image, perceived trustworthiness and perceived transparency. An implication from the current study is that, in contrast to previous research, consumers from developing countries may have higher expectations regarding CSR practices by companies and value CSR more than consumers from developed countries. A possible direction for future research is identifying if national cultural characteristics are comparable to attitudes in certain consumer groups.

Keywords: CSR, corporate social responsibility, corporate image, trust, trustworthiness, transparency, communication channels, traditional media, social media, Brazil, the Netherlands
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Introduction

Corporate Social Responsibility (CSR) nowadays is considered to be a popular management concept and CSR communication is seen as a marketing tool that can be deployed to improve the corporate image (Ihlen, Bartlett, & May, 2011). CSR activities may even have a positive effect on profits (Du, Bhattacharya, & Sen, 2010). In other words, businesses may benefit attitudinally and economically from CSR activities when these activities are communicated. However, according to Ihlen et al. (2011), managers often fail to exploit the full potential of the available knowledge since CSR communication research to date has failed to have an impact on the mainstream management literature. Further, due to globalization CSR communication is becoming a worldwide phenomenon but it is still unclear whether differing stages of economic development for countries have consequences for global communication strategies. In sum, there is a growing body of literature on CSR communication but cross-cultural studies into the different effects of CSR communication between countries at a different economic stage of development (developing vs. developed), have been relatively few (e.g. Becker-Olsen, Taylor, Hill, & Yalcinkaya, 2011; Farache & Perks, 2010; Planken et al., 2013; Planken, Sahu, & Nickerson, 2010).

One example is Becker-Olsen et al. (2011), who studied US and Mexican consumer perceptions of CSR and attitudes towards a global telecommunications firm (from Finland) versus a local telecommunications firm communicating the same CSR message. They found that US consumers were more critical of the CSR initiative and needed more specific details to alleviate suspicion of a firm’s motivation to engage in CSR which their Mexican counterparts did not. The researchers suggested that this is probably due to an overload of CSR programs in America, due to its long history of companies engaging in CSR activities. A similar reason was given for the results of La Ferle, Kuber, and Edwards (2013) who investigated the responses of American and Indian consumers to cause-related marketing (CRM). CRM is a CSR marketing strategy which targets consumers with incentives (e.g. for every product sold, one euro is donated to a certain cause) in order to raise awareness and change consumer behaviour (Kotler & Lee, 2008). They found that Indian consumers rated CRM higher than the Americans and suggest this is because of the novelty of CSR activities like CRM in India while CRM in America is a frequently recurring phenomenon. In the study of Planken et al. (2013), Indian and Dutch consumers’ attitudes to CSR were compared, based on six CSR-based marketing strategies of Kotler and Lee (2008), the study showed that consumers from India and the Netherlands responded differently in that two CSR-based
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marketing strategies (i.e. cause promotion and socially responsible business) caused a higher corporate evaluation among the Indian sample than the Dutch sample (Planken et al., 2013). In summary, the cross-cultural research shows differences between consumers of countries at different stages of development on CSR communication has been limited and more research is needed on countries and other relevant factors of CSR communication in order to test the effectiveness of CSR communication on consumer attitudes globally (e.g. Becker-Olsen et al., 2011; Planken et al., 2013).

As argued by scholars from the field of communication studies (e.g. Capriotti, 2011; Öberseder, Schlegelmilch, and Gruber, 2011) and the field of management studies (Kesavan, Bernacchi, & Mascarenhas, 2013) a relevant factor to look at in relation to CSR communication are different communication channels and how they affect stakeholder attitudes. Based on case studies, Capriotti (2011) and Kesavan et al. (2013) suggest that CSR communication through communication channels as Social Networking Sites (SNSs) has advantages over CSR communication through traditional channels, among other things, because it has the potential of increasing transparency, trustworthiness and improving the corporate image. However, to the best knowledge of the author, no study so far has empirically tested the effect on stakeholder attitudes of using different communication channels for CSR communication. Therefore, the aim of this study is to address two gaps in previous research. The first gap addressed is to increase cross-cultural knowledge on consumer attitudes to CSR communication between two countries at a different economic stage (NL vs. Brazil), and the second gap is investigating the effect of using (SNSs vs. traditional) communication channels to communicate CSR on consumer attitudes in these two countries.

Literature review

Research on CSR (communication) in developing vs. developed economies

To date, a number of studies have been conducted in a cross-cultural setting comparing CSR (communication) between developed countries (e.g. Maignan & Ralston, 2002; Walsh & Bartikowski, 2013), among developing countries (e.g. Alon, Lattemann, Fetscherin, Li, & Schneider, 2010; Chapple & Moon, 2005) and comparing a developed country to a developing country (e.g. Becker-Olsen et al., 2011; La Ferle et al., 2013; Planken et al., 2013). The studies that will be discussed below are restricted to the latter comparison of a developed country to a developing country, as this comparison is central in the present research.
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Planken et al. (2013) researched Dutch and Indian consumer attitudes to CSR platforms (economic, legal, ethical and philanthropic, cf. Carroll, 1991), CSR initiatives (environmental projects, work conditions, ethical code/responsible business, social/community projects, donating to causes and sponsoring, cf. Esrock & Leichty, 1998; Maignan & Ralston, 2002) and CSR-based marketing strategies (cause promotion, cause-related marketing, corporate social marketing, corporate philanthropy, volunteerism and socially responsible business, cf. Kotler & Lee, 2008). They found that Dutch and Indian consumers attached importance to similar CSR issues: they preferred the ethical and legal platforms of CSR over the philanthropic and economic platforms. Preferences for CSR initiatives among consumers in the two countries were also found to be similar; both groups preferred on environmental projects and working conditions of employees over donating to causes and sponsorship. These findings were unexpected, as the literature on CSR attitudes in developing versus developed economies (e.g. Visser, 2007) had suggested to the researchers that preferences in the two countries would differ. However, consumers’ attitudes to CSR-based marketing strategies showed some different preferences among the consumer groups (Planken et al., 2013). The Indian sample had a significantly higher attitude towards the company and a significantly higher purchasing intent for cause promotion and socially responsible business than the Dutch sample. Thus, a positive effect of CSR communication on corporate image seems more likely in developing economies (vs. developed economies).

Like Planken et al. (2013), La Ferle et al. (2013) also studied cross-cultural perceptions to CSR (communication) in a developed vs. a developing country by investigating the responses of consumers towards CRM in the US and India. La Ferle et al. (2013) found evidence that both nationalities responded positively towards CRM. However, the Indian sample found CRM to be significantly more novel and showed higher affection towards the company that engaged in CRM than their American counterparts. La Ferle et al. (2013) proposed this might be because of the short history of CSR in India. La Ferle et al. (2013) suggested that the American sample used other purchase criteria than a CRM offer to base their perceived corporate image on since business are expected to engage in CSR.

Becker-Olsen et al. (2011) researched the impact of marketing-oriented CSR communication on consumer perceptions in the US and Mexico. They found a notable difference in that actual achievements and specific details provided about a CSR program were more important to Americans than Mexicans. They argued that this could be the case...
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because Americans are critical of CSR since they are frequently exposed and very familiar with CSR programs, and therefore, may require more specific details of CSR programs (than Mexicans) in order to determine whether these programs are trustworthy. In contrast, the Mexicans were positively influenced by CSR messages regardless of specific information on details, and the researchers argued that this could be the case since CSR in Mexico is relatively new and Mexicans are therefore relatively unfamiliar with CSR programs and regard them with less scepticism than the Americans do. This explanation is in line with the explanation given by La Ferle et al. (2013): the Indians in their study (from a developing country and less exposed to CSR) were more positive about CSR than the Americans in their study. The above-mentioned studies show there are unexpected similarities between consumers from different economies (e.g. Planken et al., 2013), but also differences ascribed to novelty in developing economies or saturation in developed economies (e.g. Becker-Olsen et al., 2011; La Ferle et al., 2013). Further, these studies provided mostly explorative results about CSR and CSR communication among only four countries (i.e. India, Mexico, the Netherlands and the US). All three studies (i.e. Becker-Olsen et al., 2011; La Ferle et al., 2013; Planken et al., 2013), although researching different aspects within the CSR domain, state the need for further cross-cultural research on countries at a different economic stage. Because the economic stage is a factor that may play a role in cross-cultural CSR attitudes and which, to date, has only been researched sparingly

Next to economic stage of development, another potential factor that might explain different attitudes towards CSR between consumers from a developing and a developed economy are their expectations of firms in relation to CSR. Expectations are built on beliefs that can be formed based on information source and inferential factors (Van Raaij, 1991 as in (Creyer & Ross, 1997), p. 423). As part of their study, Becker-Olsen et al. (2011) investigated the expectations of American and Mexican consumer in terms of whether they expected firms to engage in CSR and proposed that in countries with a short history of CSR (developing economies), expectations are probably lower than in countries with a long history of CSR (developed economies). They found, as expected, that the Americans in their study had significantly higher expectations of firms than the Mexicans did.

They also investigated to what extent consumers valued CSR programs in the two countries. They expected CSR to be valued more highly in developing countries since consumer expectations in these countries were assumed to be lower and CSR programs could thus have a relatively bigger impact on the community than in developed countries where
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expectations of CSR were expected to be higher. There was also proposed that CSR value was related to high and low collectivistic cultures, meaning high collectivistic cultures would value CSR programs more highly than low collectivistic cultures (Becker-Olsen et al., 2011), since assisting a social issue or community is likely to be esteemed by collectivistic cultures than individualistic cultures. Becker-Olsen et al. (2011) did find, as expected, that the Mexicans placed a significantly higher value on CSR than the Americans. As Becker-Olsen et al. (2011) recommend further research among developed and developing countries to lend support to their findings, the present study tries to shed further light on these variables (CSR expectations and CSR value) for two other developing vs. developed countries (i.e. Brazil and NL)

**Traditional media vs. social networking sites and CSR**

More and more companies are using SNSs to reach consumer which offers opportunities for a different approach to CSR communication than traditional media offer (Kesavan et al., 2013). SNSs differ from traditional media in that they offer possibilities of instant two-way interaction and relationship building where traditional media do so only to a lesser extent (Capriotti, 2011). Kesavan et al. (2013) claimed that SNSs are an ideal marketing tool for CSR communication because of its dialogical nature. Based on case examples, Kesavan et al. (2013) show some successful implementations of companies that use SNSs to communicate their CSR activities. Like Intel, which communicates CSR successes through their blog (Kesavan et al., 2013). A disadvantage of SNSs is a loss of control because the online conversation is open to the public which enhances the ability of public scrutiny for stakeholders who may spread negative content on SNSs with possible consequences for a corporate image (Bentele & Nothhaft, 2011; Kesavan et al., 2013; Metzger, Flanagin, & Medders, 2010).

This potential loss of control can also be viewed as an opportunity for showing transparency which can maximize stakeholders’ perceptions of trust in an organization which has influence on the attitude toward companies in general (Capriotti, 2011; Golob & Podnar, 2011). CSR communication through traditional channels (e.g. magazine advertisements) may offer more control but traditional channels may face public distrust (Johnson & Kaye, 2004). As Johnson and Kaye (2004) illustrate in their comparative study of weblogs and traditional media (e.g. newspapers, cable news) in the US. They found that internet users rated weblogs to be more credible than traditional media while traditional media is written by
Developing CSR and CSR communication professionals and weblogs can be written by anyone. So avoiding SNSs for CSR communication may have negative consequences for the corporate image.

It has to be taken into account that the use of SNSs among countries and cultures differ, which has implications for global SNS strategies. Based on the individualism dimension of Hofstede (1980), Chu and Choi (2011) analysed the use of SNSs in the US and China to find cross-cultural differences in electronic word-of-mouth (eWOM) behaviour. They found that the Chinese (high collectivistic) were more apt to engage in eWOM, had more trust in their contacts than their American counterparts (high individualistic). This might lead to more sharing of CSR content and more trust in the content in collectivistic cultures in contrast to individualistic cultures. In all, to date, no research known to author has compared the effectiveness of two different communication channels for CSR while the literature (e.g. Capriotti, 2011; Golob & Podnar, 2011; Kesavan et al., 2013; Öberseder et al., 2011) has indicated that CSR communication through SNSs improve factors like transparency and trust which may boost the corporate image.

**Brazil vs. the Netherlands**

For the current research, Brazil and the Netherlands were chosen and can be seen as respectively a developing economy and a developed economy. It is of importance to illustrate these countries are at a different economic stage while also providing their current status of CSR. Brazil, as part of the BRIC countries (i.e. Brazil, Russia, India and China), is viewed as one of the most important upcoming economies (Alon et al., 2010), because it is still in development as an economy, levels of corruption and distribution of income are poor. On the Corruption Perceptions Index 2015 including 168 countries (range: 91 – 8), in which high scores depict low levels of corruption, Brazil scored 38 points which places Brazil as the 87th country on this index (Transparency International, 2015). On the Gini Index, including 145 countries (range: 23.7 – 63.2) which shows the degree of equal distribution and high scores depict high levels of income inequality. Brazil scored 51.9 points, ranking Brazil on the 17th place among the countries with the least equal distribution of income (Central Intelligence Agency (CIA, 2012). Brazil does not have a long history of CSR; in fact, according to the analysis of Brazil in the literature review of Farache and Perks (2010) CSR in Brazil is still in its infancy stage. Alon et al. (2010) analysed the status of CSR in the BRIC (i.e. Brazil, Russia, India and China) countries to find out if there are differences between these major developing countries. For Brazil, they found that from a company perspective, companies were value-driven and conducted CSR mainly through sponsorships, health and safety
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programs and the environment (no specific order). However, as companies may not always answer to consumer needs, the *Edelman Trust Barometer (2016)* shows that societal issues businesses need to tackle are the environment, infrastructure (no specific order) and education most of all according to Brazilian citizens.

Conversely, the Netherlands is a developed economy and is among the top European countries with little corruption and high equality of income distribution. On the *Corruption Perceptions Index 2015*, the Netherlands scored 87 points leaving it at a shared 5th place of least corrupt countries with Norway (TransparencyInternational, 2015). The Netherlands scored 25.1 points on the *Gini Index*, leaving it at the 139th place or the country with the sixth most equal distribution of income in the world (CIA, 2012). Regarding CSR, The Netherlands has a rather long history of CSR and can be considered as well-developed (Farache & Perks, 2010; Remmé, 2015). In the study of Planken et al. (2013), the Dutch were found to prefer environmental projects, work conditions of employees and ethical code/responsible business (in that order) as the most important CSR initiatives, while the *Edelman Trust Barometer (2016)* shows that human rights and education have priority. Overall, when taking all proposed societal issues from the *Edelman Trust Barometer (2016)* into account, the Dutch expected less from companies on average than the Brazilians ($M_{Brazil}= 85\%$; $M_{Netherlands}= 81\%$). In sum, Brazil and the Netherlands differ as countries at an economic stage based on levels of corruption and income equality. Their development of CSR differs as well with Brazil in its infancy stage and the Netherlands as well-developed. However, companies and consumers from both countries seem to hold some similar preferences for how companies engage in CSR and what societal issues consumers prefer to be addressed by companies.

Internet penetration shows the percentage of citizens with access to the internet. In Brazil, internet penetration is 58% (Internet WorldStats, 2016b), whereas in the Netherlands the internet penetration is 96% (Internet WorldStats, 2016a). In line with the explanations of Becker-Olsen et al. (2011) and La Ferle et al. (2013), this difference in internet penetration might relate to the apparent appreciation of novelty, in this case, a relatively new communication channel, in developing economies versus scepticism in more saturated markets, in developed economies. So Brazilians might appreciate CSR messages via a new communication channel more than the Dutch since the Dutch internet market is more mature. Based on the results of Chu and Choi (2011), collectivistic cultures are more willing to share content on SNSs and have more trust in this content than individualistic cultures so it must be noted that Brazil has a collectivistic culture while the Netherlands has a highly individualistic
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culture (Hofstede, 1980) meaning that Brazilians might engage more through SNSs and are
more willing to share CSR content and trust it through SNSs making CSR communication
through SNSs possibly more effective regarding consumer attitudes in Brazil (than in NL).

The countries in the current study and the introduction of investigating two
communication channels might lead to possible interaction effects. In all, it is expected that
SNSs as a communication channel will have benefits over a traditional channel when
measuring perceived transparency, perceived trustworthiness and the evaluation of a corporate
image, while it is still uncertain if national differences for SNSs can be expected (Capriotti,
2011; Kesavan et al., 2013). The economic state of a country may play a role here. Consumers
from The Netherlands live in a developed economy, are more familiar with CSR
communication and are more mature on the internet than Brazilian consumers. Therefore, as a
more mature consumer, their higher standards and possible scepticism might make them more
critical towards CSR programs (Based on Becker-Olsen et al., 2011). However, as SNSs
might have lived up to their expectations of increased transparency, improved trustworthiness
and improved corporate image, CSR communication through SNSs might be appreciated
more in a mature internet market like in The Netherlands (compared to Brazil). On the
contrary, as novelty of a CSR program is evaluated better among consumers from developing
countries (La Ferle et al., 2013), CSR communication through SNSs might be evaluated more
positively by the Brazilian consumers than by Dutch consumers.

What is more, as part of a collectivistic culture, consumers from Brazil are expected to
be more trustworthy towards CSR communication via SNSs (Based on Chu and Choi, 2011)
which makes it probable their perceived trustworthiness of a CSR program is higher than the
perceived trustworthiness among Dutch consumers. However, transparency might still be an
issue in Brazil since corruption is high, which might lead to a lower perceived transparency of
companies than the Dutch consumers, even via SNSs. Still, the corporate image is likely to be
evaluated better among the Brazilian consumers than among the Dutch consumers. As the
study from La Ferle et al. (2013) illustrated that consumers from a developing economy
positively evaluated the corporate image of a company after a single CSR message while a
single CSR message could not influence the corporate image of consumers from a developed
economy. In sum, for perceived trustworthiness and corporate image it seems that the
Brazilians will be more susceptible to higher evaluations. Nevertheless, it remains difficult to
expect a certain interaction effect at this point since this is the first study, known to the author,
Developing CSR and CSR communication to investigate the possible effect of communication channel on nationality. The results of the current study will hopefully provide new insights on any interaction effect.

**The present study**

The literature review discussed the relevance and current status of cross-cultural CSR communication research and showed there are still gaps that can be addressed with further research. This has led to two parts of the study. The first part focuses on the cross-cultural differences between Brazil and the Netherlands for consumers’ expectations of CSR and their indication of CSR value. Expectations of CSR may vary based on the economic stage of development of a country and has not been researched before in Brazil and The Netherlands (e.g. Becker-Olsen et al., 2011). Further, the perceived value of CSR might play a role since collectivistic cultures and countries with a short history of CSR might value CSR higher (Becker-Olsen et al., 2011). Becker-Olsen et al.’s (2011) study showed that Americans had higher expectations of CSR than Mexicans, while Mexicans (collectivistic with a short CSR history) valued CSR higher than Americans (individualistic with a long CSR history). They suggested that as expectations rise CSR programs need to meet higher standards and efficacy in order to be valued by consumers. Thus, the present study partially replicates the study of Becker-Olsen et al. (2011) in researching two different (developed vs. developing) countries on CSR expectations and CSR value trying to validate the findings of Becker-Olsen et al. (2011).

The second part of the study will focus on the effect of communicating CSR through different communication channels on consumer attitudes for the two nationalities. In order to gain insight into communicating CSR through different channels perceived transparency and perceived trustworthiness of the message will be measured. To measure the attitude of stakeholders towards the company, the corporate image will be measured giving insight into the effectiveness of the CSR communication. In the literature review, it was suggested that relatively new channels like SNSs might lead to a higher perception of transparency of the CSR message and in turn also to a higher perception of trustworthiness than traditional channels, such as printed advertisements and newspaper articles (e.g. Capriotti, 2011; Golob & Podnar, 2011; Kesavan et al., 2013). Higher trust and transparency may also lead to higher attitudes of a corporate image (Golob & Podnar, 2011) which is one the most important indicators for companies nowadays. Thus, the present study consists of five dependent variables in total. The independent variables of this study are “Country” (i.e. two countries at a different economic state, Brazil vs. Netherlands) and “Channel” (i.e. a traditional vs. a
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relatively new communication channel, advertorial vs. Tweet). For the second part of the study, the outcome of possible interaction effects between “Country” and “Channel” seems to lean in the direction of the tweet being better evaluated than the advertorial by the Brazilians than the Dutch. Admittedly, evidence for this effect is contextual and the current study will hopefully provide insights if any interaction effects are present.

This study intends to contribute knowledge to reliable empirical studies on CSR communication and hopes to contribute to a better understanding of CSR communication in the cross-cultural context. According to the author, this is the first study to empirically compare Brazil and the Netherlands on consumer attitudes towards CSR and different communication channels. For managers, the outcomes of this research might improve their insights in how to deal with CSR and CSR communication in different countries so that multinational corporations (MNCs) can adapt their policy to local attitudes. Further, comparing two different communication channels provides insight into the differences between traditional media and SNSs.

As an extension of Becker-Olsen et al.’s (2011) study, the first part of the study focuses on national differences between Brazilian and Dutch consumers leading to the following two questions:

RQ1. To what extent do Brazilian and Dutch consumers’ expectations regarding the need for firms to engage in CSR activities differ?

RQ2. To what extent do Brazilian and Dutch consumers value CSR differently?

The second part study focuses on the effect of differences in communication channels (traditional media vs. SNSs) on Brazilian and Dutch consumers’ attitudes regarding CSR communication. This led to the formulation of the following questions:

RQ3. To what extent does the use of different communication channels to communicate CSR influence Brazilian and Dutch consumers’ attitudes to transparency of a CSR message?

RQ4. To what extent does the use of different communication channels to communicate CSR influence Brazilian and Dutch consumers’ attitudes to the trustworthiness of a CSR message?

RQ5. To what extent does the use of traditional vs. new channels to communicate CSR influence Brazilian and Dutch consumers’ attitudes to corporate image?
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Method

Research design

For this study a 2 (Brazilian / Dutch) X 2 (Traditional Media / Social Media) between-subjects design was used in the evaluation on CSR communication from a MNC. The channels were systematically varied.

Material

In this study, two independent variables were used. First, the nationality of the respondents which had to be either Brazilian or Dutch. Second, the channel through which the CSR related message was communicated (printed advertorial / tweet). The sender of the message was a fictitious MNC called ‘Sagana’ which has no meaning in English, Portuguese or Dutch. The country origin of Sagana was not given in order to rule out prejudices against certain countries. Sagana was portrayed to be a packaging company that is involved in the packaging of daily consumer products. Sagana claimed in its communication that it cares about the environment and that it wants to keep the oceans clean for the future of the planet. The environment is a social issue of importance in both Brazil and the Netherlands according to the Edelman Trust Barometer(2016). The advertorial was created and based upon this advertorial a tweet sequence was created that looked as similar as possible to the advertorial. Examples of the Brazilian advertorial and tweet sequence can be found in Appendix I.

The text in the materials was originally in English and was translated via the back-translation method. This means that the Brazilian version was translated into Portuguese by a native Brazilian and that it was translated back into English by another native Brazilian. Then the original English version and the back-translated English were compared. The same procedure was carried out for the Dutch version and no critical issues were identified.

Subjects

A total of 188 respondents filled out the questionnaire completely. Respondents had to be either Brazilian or Dutch. Five respondents indicated that they did not have the focal nationalities (resp. 1 for the Dutch version and 4 for the Brazilian version). These respondents were excluded from the analyses. The age of participants ranged between 19 and 79 years old (age: $M = 34.51$, $SD = 13.42$). Of these respondents 87 were Brazilian (age: $M = 35.09$, $SD = 11.89$; four respondents did not provide their age) and 96 were Dutch (age: $M = 33.95$, $SD = 14.76$; two respondents did not provide their age). The group of the respondents consisted for the majority of females (57%) and for 43% out of males. The Brazilian and Dutch respondents were similar regarding age ($t (170.68) = 0.59$, $p = .556$), although gender differed
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significantly across nationality ($\chi^2 (1) = 16.42, p< .001$). The Brazilian sample consisted mostly out of females (72%) and the Dutch sample mostly consisted out of males (57%). An independent samples t-test revealed that the Brazilian and Dutch sample did not differ significantly on educational level ($t (180.99) = 0.89, p = .375$). Another independent samples t-test showed that there was a significant difference of social media activity across the two countries ($t (157.51) = 8.36, p< .001$). The Brazilians ($M = 5.07, SD = 1.41$) were more active than the Dutch respondents ($M = 3.52, SD = 1.05$) on social media.

**Instruments**

In order to counterbalance, one item of CSR expectations was recoded. This item proved to pose a problem for the reliability and was thus deleted. Afterwards, all alphas were adequate ($\alpha > .65$), and therefore, composite means were calculated.

**CSR expectations**

Prior to the experiment, participants had to fill out their expectations regarding CSR programs in general using three 7-point Likert scales ranging from 1 (strongly disagree) to 7 (strongly agree). The scales were based on Becker-Olsen et al. (2011) and consisted of three items: ‘I expect firms to be engaged in CSR programs’ / ‘Firms should be engaged in CSR’ / ‘I am surprised when firms are involved in CSR programs’. The reliability of ‘CSR expectations’ comprising three items was not acceptable ($\alpha = .15$). However, after deleting the item, ‘I am surprised when firms are involved in CSR programs’, the reliability of ‘CSR expectations comprising two items was good ($\alpha = .81$).

**CSR value**

CSR value was measured by using three 7-point Likert scales ranging from 1 (strongly agree) to 7 (strongly agree). The scales were based on the article of Becker-Olsen et al. (2011) and the items consisted out of: ‘I value CSR programs’ / ‘CSR programs are helpful’ / ‘CSR programs are important’. The reliability of ‘CSR value’ comprising three items was good ($\alpha = .88$).

**Perceived transparency**

Perceived transparency was measured using scales developed by Dapko (2012). The scales used consisted of four 7-point Likert with these phrases: ‘Sagana provides me with a learning opportunity about itself’ / ‘Sagana enables me to know what it is doing’ / ‘Sagana wants me to understand what it is doing’ / ‘Sagana is open with me’. The reliability of ‘perceived transparency’ comprising four items was good ($\alpha = .84$).
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**Perceived trustworthiness**

Perceived trustworthiness was measured in the present study by using scales that were originally developed for the trustworthiness for celebrity endorsement but are also applicable to general communication messages and was adopted from Ohanian (1990). The scales used consisted of four five 7-point bipolar scales with as anchors: ‘undependable / dependable’, ‘dishonest / honest’, ‘unreliable / reliable’, ‘insincere / sincere’, ‘untrustworthy / trustworthy’. The reliability of ‘trustworthiness’ comprising seven items was good ($\alpha = .94$).

**Corporate image**

Corporate image was measured in the present study by using seven 7-point Likert scales ranging from 1 (strongly disagree) to 7 (strongly agree). The scales that were used were developed by Pope, Voges, and Brown (2004) and modified for the present study. The items consisted out of: ‘SAGANA has good products/services’ / ‘Sagina is a well-managed company’ / ‘Sagana is involved in the community’ / ‘Sagana responds to consumer needs’ / ‘Sagana is a good company to work for’ / ‘Sagana cares about the society’ / ‘Sagana is a progressive company’. The reliability of ‘corporate image’ comprising seven items was good ($\alpha = .88$).

The text of all of the above mentioned variables was translated using the same back-translation method as was explained for the materials. There were no critical issues identified for the Brazilian or Dutch version.

**Procedure**

Respondents were contacted through a variety of ways (e.g. e-mail, Facebook, face-to-face) to ask if they were willing to participate in the online experiment. The respondents either got to see the advertorial or the tweet. To rule out any order effects, the order of the questions was randomized in two blocks. The variables ‘CSR expectations’ and ‘CSR value’ were randomized as a block and ‘corporate image’, ‘perceived trustworthiness’ and ‘perceived transparency’ were randomized. In addition, the order in which the scales were presented were also randomized for all the above-mentioned variables. The data was collected over the course of two weeks. It took the respondents approximately four minutes to carry out the entire experiment. Respondents were thanked for their participation and no additional reward was offered.

**Statistical treatment**

For all the statistical conduct in this study IBM SPSS 23 was used. For CSR expectations and CSR value two one-way ANOVAs were used with country (Brazil /
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Netherlands) and communication channel (Advertorial / tweet) as independent variables. In order to measure the effects for corporate image, perceived trustworthiness and perceived transparency three two-way ANOVAs were used. The independent variables for these analyses were country (Brazil vs. Netherlands) and channel (Advertorial / tweet). All effects and interaction effects were reported on.

Results

The main aim of this study was to investigate the differences for consumer’s attitudes to CSR regarding CSR expectations, CSR value, the corporate image, perceived trustworthiness, perceived transparency in Brazil and the Netherlands while also examining different communication channels (i.e. traditional media vs. social media). An overview of the means and standard deviations of the measuring consumer’s attitudes regarding CSR expectations and CSR value is shown in Table 1. For these two variables one-way analyses of variance were used.
Developing CSR and CSR communication

Table 1. Means and standard deviations reflecting the consumer responses of CSR expectations and CSR value subdivided by country (1 = low; 7 = high) (*) \( p < .05; **: p < .01 \)

<table>
<thead>
<tr>
<th></th>
<th>Brazil</th>
<th>Netherlands</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>( n = 87 )</td>
<td>( n = 96 )</td>
<td>( n = 183 )</td>
</tr>
<tr>
<td>CSR expectations</td>
<td>( M = 6.32^{**} )</td>
<td>( M = 5.60^{**} )</td>
<td>( M = 5.94 )</td>
</tr>
<tr>
<td></td>
<td>( SD = 1.03 )</td>
<td>( SD = 1.00 )</td>
<td>( SD = 1.07 )</td>
</tr>
<tr>
<td>CSR value</td>
<td>( M = 6.36^{**} )</td>
<td>( M = 5.81^{**} )</td>
<td>( M = 6.07 )</td>
</tr>
<tr>
<td></td>
<td>( SD = 0.88 )</td>
<td>( SD = 0.93 )</td>
<td>( SD = 0.94 )</td>
</tr>
</tbody>
</table>

The first one-way analysis of variance for RQ1 (CSR expectations) showed a significant effect of country on CSR expectations \( (F(1, 181) = 23.23, p < .001) \). The Brazilian respondents \( (M = 6.32, SD = 1.03) \) had higher expectations regarding CSR than their Dutch counterparts \( (M = 5.60, SD = 1.00) \).

The second one-way analysis of variance for RQ2 (CSR value) showed a significant effect of country on CSR value \( (F(1, 181) = 16.67, p < .001) \). The Brazilian respondents \( (M = 6.36, SD = .88) \) showed a higher value towards CSR than their Dutch counterparts \( (M = 5.81, SD = .94) \).

In Table 2, the means and standard deviations of the dependent variables (i.e. perceived transparency, perceived trustworthiness and corporate image) of the second part of the study analysing consumer responses to the CSR message. For these variables two-way analyses of variance were used.

Table 2. Means and standard deviations reflecting the consumer responses of corporate image, perceived trustworthiness and perceived transparency subdivided by nationality and communication channel (1 = low; 7 = high) (*) \( p < .05; **: p < .01 \)

<table>
<thead>
<tr>
<th></th>
<th>Advertorial</th>
<th>Tweet</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>( n = 93 )</td>
<td>( n = 90 )</td>
<td>( n = 183 )</td>
</tr>
<tr>
<td>Perceived</td>
<td>( M )</td>
<td>( SD )</td>
<td>( M )</td>
</tr>
<tr>
<td>Transparency</td>
<td>3.98</td>
<td>1.08</td>
<td>4.21</td>
</tr>
<tr>
<td>Brazil</td>
<td>4.22</td>
<td>1.02</td>
<td>4.44</td>
</tr>
<tr>
<td>Netherlands</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Developing CSR and CSR communication

Trustworthiness

<table>
<thead>
<tr>
<th>Country</th>
<th>M</th>
<th>SD</th>
<th>M</th>
<th>SD</th>
<th>M</th>
<th>SD</th>
<th>M</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brazil</td>
<td>4.41</td>
<td>1.35</td>
<td>4.24</td>
<td>1.50</td>
<td>4.33**</td>
<td>1.42</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Netherlands</td>
<td>4.83</td>
<td>0.88</td>
<td>4.79</td>
<td>0.95</td>
<td>4.81**</td>
<td>0.91</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Corporate image

<table>
<thead>
<tr>
<th>Country</th>
<th>M</th>
<th>SD</th>
<th>M</th>
<th>SD</th>
<th>M</th>
<th>SD</th>
<th>M</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brazil</td>
<td>4.63</td>
<td>0.96</td>
<td>4.53</td>
<td>1.01</td>
<td>4.58*</td>
<td>0.98</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Netherlands</td>
<td>4.95</td>
<td>0.55</td>
<td>4.81</td>
<td>0.81</td>
<td>4.88*</td>
<td>0.69</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The first two-way analysis of variance for RQ3 (perceived transparency) with as factors country (Brazil / Dutch) and communication channel (tweet / advertorial) for perceived transparency showed no significant main effect of country ($F (1, 179) = 1.98, p = .161$). There was no significant main effect of communication channel ($F (1, 179) < 1$). The interaction effect also proved to be non-significant ($F (1, 179) = 1.77, p = .186$).

For the ANOVA of RQ4 (perceived trustworthiness), the assumption of homogeneity of variances was violated, as assessed by Levene's test for equality of variances, $p = .005$. Although there is a case of heterogeneity of variances, the results are presented here. The two-way analysis of variance with as factors country and communication channel for perceived trustworthiness showed a significant main effect of country ($F (1, 179) = 7.53, p = .007$). The Dutch respondents ($M = 4.81, SD = .91$) perceived Sagana to be more trustworthy than the Brazilian respondents ($M = 4.33, SD = 1.42$). There was no significant main effect of communication channel ($F (1, 179) < 1$). The interaction effect also proved to be non-significant ($F (1, 179) < 1$).

The last two-way analysis of variance for RQ5 (corporate image) with country and communication channel as factors showed a significant main effect of country on corporate image ($F (1, 179) = 5.76, p = .017$). The Dutch respondents ($M = 4.88, SD = .69$) assessed the corporate image to be higher than the Brazilian respondents ($M = 4.58, SD = .98$). There was no significant main effect of communication channel on corporate image ($F (1, 178) < 1$). The interaction effect between nationality and communication channel was not statistically significant ($F (1, 163) < 1$).

Conclusion and discussion

The purpose of the current study was to determine whether the economic state of a country (i.e. developed vs. developing) influences consumer attitudes towards CSR communication within these countries. In addition, this study cross-culturally compared the effectiveness of CSR communication for different communication channels (i.e. traditional
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media vs. SNSs) by measuring consumer attitudes toward perceived transparency, perceived trustworthiness and corporate image. The results showed similarities and differences between the countries contradicting findings from earlier studies. The implications of the findings in relation to the research questions will be discussed below.

The first research question dealt with the expectations of the two consumer groups regarding CSR activities. In contrast to the study of Becker-Olsen et al. (2011) it was found that the Brazilian sample expected companies to engage more in CSR. Becker-Olsen et al. (2011) concluded that consumers from a developed country were more mature with CSR programs and thus held higher expectations, although they did note that consumer’s CSR expectations from the developing country in their study was also high and likely to rise in the future. The current study shows that the expectations of consumers from the developing country (i.e. Brazil) were higher and it can be said that expectations from consumers in developing countries may be higher than in developed countries. The Edelman Trust Barometer (2016) already indicated that the Brazilians showed higher expectations on average for the twelve issues that were proposed in that barometer. This indication of higher expectation was thus confirmed in the current study. Overall, consumer’s CSR expectations are high and globally companies should address the importance of CSR communication.

The second research question focused on the value that the two consumer groups place in CSR. The Brazilian sample valued CSR programs more than the Dutch did in the current study and this may be due to the collectivistic nature of the Brazilians. As Becker-Olsen et al. (2011) proposed, this cultural trait may cause consumers from collectivistic cultures to value CSR more since it helps the community, opposed to the lesser importance that community plays in more individualistic cultures (Hofstede, 1980). In contrast to Becker-Olsen et al. (2011), the current study shows that lower expectations do no lead to higher CSR value as CSR programs might have a perceived positive effect since expectations were already low.

The third research question was the first to introduce communication channel as a variable and concentrated on the perceived transparency of the CSR message. For both communication channels and nationalities no significant differences were found. It appears that traditional communication channels and SNSs can still be equally effective in developed and developing economies. It was expected that SNSs would be perceived to be more transparent as this communication channel is open and offers the opportunity of immediate response from anyone. The current study highlights that a one-dimensional communication
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channel like an advertorial in a magazine can still be perceived to be equally transparent and thus a communication channel that is worth utilizing.

The fourth research question dealt with the trustworthiness of the CSR message for nationality and communication channel. It was found that there was only one significant main effect of nationality, which showed that the Dutch sample trusted the CSR message more than the Brazilian sample. The current study has shown that the Brazilians had higher CSR expectations and valued this more. Thus it seems logical that the Brazilian sample is more critical since higher expectations are inclined to lead to higher standards. This is in line with the preposition of Becker-Olsen et al. (2011) that details about a certain CSR program matter to the more critical consumers. The current study had no specific details or figures about the actions and achievements of the fictitious company. Therefore, more critical consumers are expected to award this less and this is reflected in the lower scores for perceived transparency among the Brazilian sample. Both consumer groups did not put more trust in a different communication channel, so an advertorial could be viewed as equally trustworthy as a tweet.

The last research question measured the perceived corporate image of the fictitious company used in the current study. It found that the Dutch sample awarded the corporate image to be significantly better than Brazilian sample did. Again, it can be argued that in the current study the Brazilian sample seems to be a more critical consumer group and thus does not reward a CSR message that provides no specific details or figures about actual corporate achievements. In line with the results to the previous two research questions, the communication channel did not show any significant differences and corporate image was thus not evaluated differently for either channels. This finding indicates that traditional media can still be equally effective and provides support for corporate CSR communication through traditional channels at the time of this study. Furthermore, this shows that SNSs may not have succeeded in exploiting their potentially advantages like increased transparency and improved trustworthiness.

In conclusion, the current study provides support for the notion that critical consumers need more effort in order for CSR communication to have an influence. This is shown the fact that the Brazilian sample had higher expectations than the Dutch sample, while their attitudes on perceived trustworthiness and corporate image were subsequently lower. In contrast to previous studies (e.g. Becker-Olsen et al., 2011; La Ferle et al., 2013), the consumer group from the developing country seemed to be more mature and sceptical towards CSR communication than the consumer group from the developed country. So, the present study
Developing CSR and CSR communication illustrates that consumers from developing countries may be more critical than consumers from developed countries. This is an important finding that questions the validity of generalizing consumer groups based on the developing versus developed status of the country and practitioners around the globe should pay attention to characteristics of consumer groups within a country regardless of the economic stage of development.

**Limitations and future research**

As with any study, this one was not without limitations to reflect upon for future research. This study was the first to compare the effectiveness of CSR communication for different communication channels (i.e. traditional media versus SNSs) and found no differences between the communication channels. The fact that no differences were found may have been caused by the respondents accessing all the materials online. On the one hand, this method enabled the collection of respondents from Brazil and the Netherlands in a convenient way. On the other, it would have been better to have given a printed advertorial in a magazine to the group with this manipulation. It was stated that the advertorial was printed in a magazine, but by accessing it on a website it may not have created the genuine feeling of a printed advertorial. Nevertheless, as the advertorial and tweet sequence were equally evaluated the comparability of the materials was adequate. Future research should focus on designing materials that create the most authentic feeling for a certain communication channel, when the aim of the study is to compare two different communication channels.

Another limitation of the current study was that the scales used for CSR expectations were not entirely reliable. In the study of Becker-Olsen et al. (2011), the variable was reliable (i.e. $\alpha_{US} = .82; \alpha_{Mexico} = .86$) but in this study, the third item (i.e. ‘I am surprised when firms are involved in CSR programs’) had to be deleted in order for CSR expectations to become reliable. This reverse coded scale caused the problem, since the third scale needed a reverse score opposed to the other two scores, however a number of respondents answered all three scales similarly causing the problem. In addition, the ANOVA for perceived trustworthiness had a violated assumption of homogeneity of variances. This may have been caused due to uneven distribution of the sample groups. The Dutch sample had 9 respondents more than the Brazilian sample. It would have been better to have even groups, but due to time constraints it was not achievable to even the groups which may have prevented this statistical issue.

The next limitation came from a bias in the Brazilian respondents who were as highly educated as the Dutch sample, when on average, the level of education in Brazil is lower than in the Netherlands. This biased sample was probably caused due to convenience sampling.
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since the Brazilian respondents were mainly contacted via Brazilian students studying in the Netherlands. On top of that, it was necessary for the Brazilians to have access to a device with internet with an internet penetration of 58% (Internet WorldStats, 2016b). This restricts a large number of Brazilians from participating. As a consequence, the Brazilian sample was a higher educated and probably wealthier consumer group than the average consumer in Brazil. Therefore, it is necessary to take caution when generalizing these results for the whole of Brazil. In perspective, the results can be viewed as comparing two highly educated consumer groups within Brazil and The Netherlands. This shows that certain consumer groups within developing countries may have higher expectations and are more critical than consumers from developed countries.

The last limitation discussed for the current study is that of generalizing results for a country based on economic state and culture. As was discussed in the previous paragraph, the Brazilian sample was biased, discovered by measuring demographic details. This may limit generalizability but gives greater confidence in the findings within the samples. While the biased sample was found by measuring the level of education, the current study failed to measure the cultural dimension of individualism (Hofstede, 1980) within the two countries. As the source shows, 1980 is a long time ago to base the cross-cultural difference on, for the Netherlands (i.e. individualistic) and Brazil (i.e. collectivistic), without measuring it among the samples that were used. As the consumer groups were equally educated, their level of individualism may have been more equal as well. Therefore, future studies should measure cultural dimensions for their sample groups in order to gain evidence for generalizing findings on a national level.

This study offers some managerial implications for CSR communication in countries at different economic stages. As consumers from developing countries are maturing, they may become more critical than consumers from developed economies. This means that CSR communication in developing countries may benefit by providing details about CSR programs in order to reach these evermore critical consumers. In other words, there are consumer groups within developing countries that are similar to those of developed countries. Thus, managers should try to identify the level of criticism that can be expected in their target group, since these may vary within countries. The current study also highlighted that globally consumers value CSR and that they have high expectations regarding CSR with definitely no exception for developing countries. Companies that fail to engage in CSR or fail to effectively communicate their CSR efforts, do this at their own peril. Furthermore, while SNSs seem to
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be interesting communication channels for CSR, it does not mean that traditional communication channels (e.g. advertorials) have lost their effectiveness and can still be equally effective as CSR communication on SNSs.

In conclusion, the current study adds to a growing body of literature on CSR in developing versus developed countries and found differences as well as similarities between countries at different stages of economic development. Findings from this study contradict those of earlier studies and show attitudes from consumers of developing countries may have surpassed those of consumers from developed countries. As the current study contradicts the findings of studies from a number of years ago, research among consumers from disparate countries remains fruitful.

Literature


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Appendices

Appendix I: examples of the Brazilian advertorial and the tweet sequence
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Appendix II: The questionnaire in English

Dear participant,

Thank you for participating in this research, which I am conducting as part of my Master’s degree in International Business Communication at Radboud University Nijmegen, the Netherlands. My study aims to investigate people’s opinions about the corporate communication of internationally operating companies. It will take you about five minutes to fill in the questionnaire.

First, you will see a corporate message from a company called Sagana. Sagana is a globally operating multinational company that manufactures consumer products and the packaging of such products (e.g. food products, drinks, cleaning and beauty products). Take your time to read the message and then click on the button to go to the questionnaire.

I guarantee that all your answers will be dealt with confidentially and anonymized. Please note that there are no right or wrong answers. By filling in this survey, you are giving permission for your answers to be used in my research.

If you have any questions, you can contact me at s.gramser@student.ru.nl

Kind regards,

Stef Gramser

*The communication message of Sagana*

All Likert scales:

<table>
<thead>
<tr>
<th>Completely disagree</th>
<th>Disagree</th>
<th>Somewhat disagree</th>
<th>Neutral</th>
<th>Somewhat agree</th>
<th>Agree</th>
<th>Completely agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

Please indicate to what extent you agree with the following statements

Sagana has good products/services
Sagana is a well-managed company
Sagana is involved in the community
Sagana responds to consumer needs
Sagana is a good company to work for
Sagana cares about society
Sagana is a progressive company
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*I think Sagana is…*

<table>
<thead>
<tr>
<th>Undependable</th>
<th>Dependable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dishonest</td>
<td>Honest</td>
</tr>
<tr>
<td>Unreliable</td>
<td>Reliable</td>
</tr>
<tr>
<td>Insincere</td>
<td>Sincere</td>
</tr>
<tr>
<td>Untrustworthy</td>
<td>Trustworthy</td>
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Please indicate to what extent you agree with the following statements

<table>
<thead>
<tr>
<th>Sagana provides me with a learning opportunity about itself</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sagana enables me to know what it’s doing</td>
</tr>
<tr>
<td>Sagana wants me to understand what it's doing</td>
</tr>
<tr>
<td>Sagana is open with me</td>
</tr>
</tbody>
</table>

Please indicate to what extent you agree with the following statements

<table>
<thead>
<tr>
<th>I expect firms to be engaged in CSR programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firms should be engaged in CSR</td>
</tr>
<tr>
<td>I am surprised when firms are involved in CSR programs</td>
</tr>
</tbody>
</table>

Please indicate to what extent you agree with the following statements

<table>
<thead>
<tr>
<th>I value CSR programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR programs are helpful</td>
</tr>
<tr>
<td>CSR programs are important</td>
</tr>
</tbody>
</table>

What is your age?

[Blank space for age]
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What is your nationality?

<table>
<thead>
<tr>
<th>Brazilian / Dutch</th>
<th>Other, namely</th>
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What is your sex?

<table>
<thead>
<tr>
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<th>Female</th>
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What is your highest level of education?

<table>
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<th>Secondary school</th>
<th>Vocational training</th>
<th>Bachelor</th>
<th>Master</th>
<th>PhD</th>
<th>Other, namely</th>
</tr>
</thead>
</table>

Are you active on the internet (for example on Facebook, Twitter, LinkedIn, Google+, etc.?)

<table>
<thead>
<tr>
<th>Never Active</th>
<th>Barely Active</th>
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<tbody>
<tr>
<td></td>
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</table>
DECLARATION ON PLAGIARISM AND FRAUD

The undersigned
[first name, surname and student number],

Master's student at the Radboud University Faculty of Arts,

declares that the assessed thesis is entirely original and was written exclusively by himself/herself. The undersigned indicated explicitly and in detail where all the information and ideas derived from other sources can be found. The research data presented in this thesis was collected by the undersigned himself/herself using the methods described in this thesis.

Place and date:

17-10-2016, Nijmegen

Signature:
Appendix IV

Consent Form for submitting a thesis in the Radboud Theses Repository

Radboud University Nijmegen (hereafter Radboud University) has set up a theses repository in which theses written by students in the course of their studies are recorded and made accessible to third parties. This supports the process of creation, acquisition and sharing of knowledge in the educational setting.

Theses will be included in the theses repository for a minimum period of seven years and made available to potential users inside and outside Radboud University. This consent form serves to enable submission and publication of theses in the repository.

By submission and publication in the theses repository copyright is not transferred. Therefore, students can at any time revoke their consent for publication.

Rights and obligations of the student

Name: 

[Signature: Stef Gramser]

(hereafter the student) grants the Radboud University a free, non-exclusive license to make his/her thesis entitled:

[Signature: Agreed]

available within the theses repository to users inside and outside Radboud University. This allows users to copy all or part of thesis as well as modify it. Users may only do so and publish the results if done for private study and/or educational and research purposes, with full mention of the name of the student and the location of the thesis. Permission to make the thesis available to third parties will take effect on the date indicated on this form.

The student grants Radboud University the right to change the accessibility of the thesis and limit it if compelling reasons exist.

The student states that neither the organization offering internship nor the client of the thesis objects to making the thesis available in the thesis repository.

Furthermore, the student states that he or she has permission from the copyright holder of any material that the student has not created to incorporate this material, as part of the thesis, in the theses repository and make it available to others inside and outside Radboud University.

The student grants Radboud University the right to make the thesis available in the thesis repository for a minimum period of seven years.

Rights and obligations of Radboud University

The student’s non-exclusive license grants Radboud University the right to make the thesis available to users inside and outside Radboud University.

Radboud University is allowed to include the thesis, in accordance with regulatory requirements, in
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the theses repository for a minimum period of seven years. Radboud University can make the thesis freely accessible for users of the theses repository inside and outside Radboud University and can allow users to copy and edit the thesis. Users may only do so and publish the results if done for private study and/or educational and research purposes, with full mention of the name of the student and the location of the thesis. Radboud University will ensure that the author of the thesis is listed and make clear that if the thesis is used, the origin must be clearly stated. Radboud University will make clear that for any commercial use of the thesis the student’s explicit consent is required. Radboud University has the right to change the accessibility of the thesis and limit it if compelling reasons exist.

Rights and duties of the user

As a result of this consent form a user of the theses repository may copy all or part of a thesis and/or modify in whole or in part. Users may only do so and publish the results if done for private study and/or educational and research purposes, with full mention of the name of the student and the location of the thesis.

Date: 14-08-2016

Student's name: Stef Gramsner

Student's number: 4400070

Faculty: Faculty of Arts

Programme: International Business
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Appendix V

Studievoortgangsoverzicht

<table>
<thead>
<tr>
<th>Studentnummer</th>
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<tr>
<td>Datum</td>
<td>12 oktober 2016</td>
</tr>
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**European Credits**

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**Programma**

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**Resultaten - Programma**

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**Resultaten - Overig**

Deze resultaten tellen niet mee voor dit examenprogramma

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**Resultaten - Afgekeurd voor de profileringsruimte**

Deze resultaten tellen niet mee voor dit examenprogramma

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Aan deze gegevens kunnen geen rechten worden ontleend.