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He, X. (2023). CSR communication and corporate accountability in the post-Covid-19 era. *Social and Environmental Accountability Journal*, 43(2), 184-187. <https://doi.org/10.1080/0969160X.2023.2221062>

**Published in:**  
Social and Environmental Accountability Journal

**Document Version:**  
Peer reviewed version

**Queen's University Belfast - Research Portal:**  
[Link to publication record in Queen's University Belfast Research Portal](#)

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## THEMATIC REVIEW

# CSR Communication and Corporate Accountability in the Post-COVID-19 Era

Camilleri, M.A., 2022. Walking the talk about corporate social responsibility communication: An elaboration likelihood model perspective. *Business Ethics, the Environment & Responsibility*, 31(3), pp. 649-661.

de Villiers, C. and Molinari, M., 2022. How to communicate and use accounting to ensure buy-in from stakeholders: lessons for organizations from governments' COVID-19 strategies. *Accounting, Auditing & Accountability Journal*, 35(1), pp. 20-34.

Dyczkowska, J., Krasodomska, J. and Robertson, F., 2022. The role of integrated reporting in communicating adherence to stakeholder capitalism principles during the COVID-19 pandemic. *Meditari Accountancy Research*, 30(7), pp. 147-184.

Hassan, A., Roberts, L. and Rodger, K., 2022. Corporate accountability for biodiversity and species extinction: Evidence from organisations reporting on their impacts on nature. *Business Strategy and the Environment*, 31(1), pp. 326-352.

COVID-19 has further highlighted the connections among climate change, deforestation, biodiversity loss, health, poverty, economic growth, and global financial stability, fostering people's awareness of sustainable development and environmental, social, and governance (ESG) issues. In the post-COVID-19 era, companies are expected to reassess, rebuild, and report their relationship with nature, people, and society to become more resilient, withstand future volatile situations, and achieve long-term value creation. This article reviews four recent publications exploring how companies have communicated their responsibility and accountability during the COVID-19 pandemic, which has implications for corporate reporting, organisational transparency, and stakeholder accountability in the post-pandemic world. This thematic review indicates that it is time for companies to reconsider their business model and shift their focus from profit-driven to stakeholder-oriented, as "human beings are at the centre of any value creation process" (Dyczkowska et al., 2022: 176).

Nowadays, large and small scale organisations increasingly disclose information via websites or social media. In this context, Camilleri (2022) explores external stakeholders' attitudes toward online corporate social responsibility (CSR) communications. The author drew on Elaboration Likelihood Model (ELM) [1] and gathered empirical data from a structured questionnaire (392 respondents). The results indicated that the respondents' attitudes were significantly influenced by the timeliness, relevance, and accuracy of CSR communications (ELM's central route) and the trustworthiness and expertise in curating interactive content (ELM's peripheral route). Specifically, external stakeholders mainly process the information on CSR activities through the central route when the communications are considered elaborate, timely, and relevant. Meanwhile, they positively perceive the expertise of content curators, pointing to the influence of the peripheral route. A practical implication of this research is that businesses are expected to use corporate websites and social media to publish CSR content regularly, as this helps meet external stakeholders' information demands. This research contributes to the extant literature by addressing a knowledge gap in the elaboration factors associated with information quality and source credibility through ELM measures.

Hassan et al. (2022) investigate organisational accountability for biodiversity and species extinction (B/E) by collecting and analysing relevant information disclosed on the world's Top 200 companies' websites (in the year 2019) and annual/sustainability reports (in 2012, 2014, and 2016). The results show a minimalistic and generic overall disclosure, vague statements, and inconsistency in the companies' B/E reporting. Meanwhile, the companies largely fail to use websites to communicate their accountability on B/E effectively. Viewing the lack of valuing, promoting, and investing in biodiversity as a main driver of COVID-19 (Ceballos et al., 2020), Hassan et al. (2022) provide companies with some guidance on repairing nature and eliminating biodiversity loss while relying on natural capital resources for survival. They encourage companies to reflect on their dependence on natural resources, offer accounts worthy of attention, regain integrity, and provide genuine, transparent reporting. Biodiversity loss and extinction significantly impact social, economic, and financial viability, and businesses have the opportunity and responsibility to halt nature destruction and prevent another global crisis (Hassan et al., 2022). Also, stakeholders need to further call for organisational transparency and accountability on B/E, driving transformational changes towards a sustainable future.

Some companies communicated their accountability through integrated reporting (IR) during the COVID-19 pandemic. Dyczkowska et al. (2022) explore whether and how companies implemented stakeholder capitalism principles (SCPs) [2] during the pandemic and how the implementation was communicated in their integrated reports. The study was based on a content analysis of paragraphs reflecting companies' observance of the SCPs in practice. These were extracted from the integrated reports of 22 companies listed as excellent in the Ernst and Young (EY) Excellence in IR Award 2020. The findings indicate that companies feature a growing awareness of their substantial environmental and social impacts, evidenced by their integrated reports where the principles of stakeholder responsibility, continuous creation, stakeholder engagement, and stakeholder cooperation were represented. Moreover, the authors argue that the COVID-19 pandemic has propelled the demand for two-way digitalised communication between executives (on behalf of their companies) and stakeholders. As "trustworthiness leads to more trustworthiness", sharing valuable information encourages better two-way communication, generates positive reciprocity [3], and thus benefits both parties (Dyczkowska et al., 2022: 176). The authors further suggest that based on the SCPs, companies should orientate on long-term value creation while evaluating their environmental impacts, respecting the planetary well-being, balancing the interests of material stakeholder groups, attracting more people to join the two-way communication, and thus finding a path toward sustainable development in the new post-COVID situation.

Companies are advised to learn from political leaders' communication strategies during the COVID-19 pandemic, thus ensuring buy-in from stakeholders. Drawing on legitimacy theory, de Villiers and Molinari (2022) analyse documents regarding the communication strategies of Jacinda Ardern (New Zealand's Prime Minister) during the pandemic and contrast Ardern's communications with those of Donald Trump (the former President of the United States), to extract lessons for organisations and organisational leaders. The findings show that clear, consistent, and credible communications, with openly accessible numerical data backing up decisions, ensure that citizens/stakeholders feel leaders are accountable, measures taken are necessary, and the decisions are legitimate. As a result, the citizens/stakeholders conform to guidelines and rules. By contrast, withholding information, blaming others, and refusing to acknowledge and address problems cause non-conformance, evidenced by Trump's "disruption strategy" which ultimately failed during the COVID-19 crisis (de Villiers and Molinari, 2022: 31). This research contributes to the accounting literature on communication strategies by providing practical evidence on how to be accountable and ensure stakeholder cooperation while positively leveraging a crisis. Often challenged to deal with crises, companies can learn from communication strategies adopted by governments during COVID-19 to facilitate stakeholder dialogues, ensure buy-in from employees and other stakeholders, and manage crises, thus

emerging in a stronger position. This research extends legitimacy theory by developing a theoretical framework comparing strategies that maintain and disrupt legitimacy among key audiences. Notably, the disruption strategies, which ignore changes and jeopardise accomplishments, had not formed part of legitimacy theory frameworks before.

This thematic review highlights the importance of timely, consistent, and quality CSR communications in meeting stakeholder information demands and enhancing corporate accountability, particularly in the post-COVID-19 era. Given the growing public awareness of interconnections between human activities, economic development, environmental damage, and infectious diseases, companies should reconsider their value creation process from a broader perspective that recognises multiple stakeholders' needs and expectations, prioritises "an ethical stance over profits payoffs", and respects the long-term well-being of our planet and society (Dyczkowska et al., 2022: 176). Meanwhile, to be seen as transparent to various stakeholders, companies are encouraged to regularly communicate their ESG performances. IR is a communication tool that can potentially lead to positive social and environmental changes, since the best report preparers have started considering the expectations of broader stakeholder groups other than investors (Dyczkowska et al., 2022). Apart from the more traditional annual reporting, companies can communicate their material sustainable issues and activities via corporate websites and social media, to make corporate disclosures more accessible, effective, and up-to-date. Particularly, in the current digital world, companies need to expand digital media channels and interact on CSR issues with their followers (especially the younger generation) in real-time.

This review suggests promising future research directions. In the post-COVID era, the communication between companies and their stakeholders tends to be further digitalised and visualised. Researchers may consider drawing on different theoretical perspectives, evaluating various aspects of online content, and investigating the accessibility, understandability, interactivity, quality, and credibility of CSR disclosures. Also, they could explore whether digital CSR communications genuinely help enhance organisational transparency and stakeholder accountability or is merely another rhetoric. Moreover, interpretative studies can be conducted to investigate internal and external stakeholders' opinions on CSR communications strategies, transparent reporting, and corporate accountability in the new post-pandemic situation. These studies may require rich data sources from questionnaire surveys, semi-structured interviews, participant observations, and corporate (digital) documents/content.

## Notes

[1] According to Camilleri (2022: 650-651), Elaboration Likelihood Model (ELM) is aimed at identifying the factors that are influencing individuals' change in attitudes toward communications, with two routes determining the degree of the influence of information: (1) "the central route (i.e., high elaboration)" which presumes that persuasive, high-quality content can affect individuals' perceptions toward information; and (2) "the peripheral route (i.e., low elaboration)" which presumes that individuals can be influenced by peripheral cues if they identify themselves with a trustworthy source or with an expert.

[2] Stakeholder capitalism advocates that organisations should create long-term value for all key stakeholders rather than maximising short-term profits for shareholders at the cost of other stakeholder groups (Dyczkowska et al., 2022). The six stakeholder capitalism principles (SCPs), proposed by Freeman et al. (2007a, 2007b), include (1) stakeholder cooperation, (2) stakeholder engagement, (3) stakeholder responsibility, (4) complexity, (5) continuous value creation, and (6) emergent competition.

[3] According to Harrison and Bosse (2013: 315), positive reciprocity, a type of mutual reinforcement, appears when an organisation “provides a stakeholder with greater total value than expected and the stakeholder responds by putting forth greater effort on behalf of” the organisation.

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