Integrated Corporate Social Responsibility Communication: A Global and Cross-Cultural Perspective

Matthias Karmasin and Gerhard Apfelthaler

Abstract Based on a brief history and a short overview of global rankings, country-specific and comparative studies, this chapter discusses the impact of cultural differences of CSR communication in the global context. We relate CSR communication to a typology of the multinational enterprise, discuss implications for the ethical framing of CSR communication, and present different options for action before we identify needs for further research.

1 Introduction

While there is an ongoing dispute over the degree of globalization (Ghemawat, 2007a, b; Ghemawat & Altmann, 2014), the world has without doubt witnessed an impressive increase in the levels of international trade and foreign direct investment over the past decades. Between 1950 and 2010, international trade has increased 33 times (Singh, 2011), and foreign direct investment flows rose more than twentyfold from approximately $54 billion in 1980 to about $1.35 trillion in 2012 (UNCTAD, 2013). Trends of that magnitude not only exert influence over conditions in the macro-environment, but they also have very tangible impacts on the firm-level. Virtually every element in the value chain of organizations has to be re-evaluated and re-aligned to fit the changing conditions in the global environment. Corporate Social Responsibility (CSR) is no exemption. CSR emerged in the 1950s (Gulyas, 2011)—if not as early as the 1920s (Freeman & Hasnaoui, 2011)— at a time when globalization was not even a distant vision. In parallel to the emergence of today's globalized world of business, CSR has attracted growing interest from scholars and practitioners.

M. Karmasin (✉)
Department of Media and Communication, Klagenfurt University, Klagenfurt, Austria
e-mail: Matthias.karmasin@aau.at

G. Apfelthaler
Dean of the School of Management, California Lutheran University, Thousand Oaks, CA, USA
e-mail: apfeltha@callutheran.edu

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Originally stemming from the vague idea that businesses have responsibilities that go beyond their own profit interest, CSR has been approached from a number of theoretical perspectives, including stakeholder theory, stewardship theory, institutional theory, corporate citizenship, and corporate social performance (Bashtovaya, 2014), and it has always been characterized by the co-existence of a multitude of definitions, ranging from philanthropic activities to stewardship (Gulyas, 2011). The rise of CSR as a salient topic on the public and corporate mind has been accompanied by a flurry of CSR-related research across academia as Ragas and Roberts (2009: 267) summarize. Today, CSR refers to the totality of a firm's economic, legal, ethical and philanthropic responsibilities (Carroll, 1979, 1991; Luu, 2012; Schwartz & Carroll, 2003, see also Karmasin and Litschka in this volume). It includes a multitude of initiatives including the triple bottom line, volunteer work, or providing in-kind or monetary assistance to in-need-individuals, the promotion of health and environmental awareness, supporting local communities and causes, and others (Freeman & Hasnaoui, 2011), with approaches to CSR ranging from legislating, mandating to recommending (Freeman & Hasnaoui, 2011).

Companies are commonly assumed to engage in CSR for one of two reasons—the economic argument and the citizenship or ethical perspective (Hartman, Rubin, & Dhanda, 2007). Whether it is to meet external obligations or to increase competitiveness (Dincer & Dincer, 2010), organizations need to communicate their CSR efforts in order to overcome stakeholders' concerns and generate favorable attributions (Douvis, Vaios, Thanos, & Ourania, 2014). The activity stemming from the need to communicate CSR initiatives has grown into a specialized discipline within corporate or organizational communication (Dincer & Dincer, 2010; Ragas & Roberts, 2009; Schmeltz, 2014).

However, compared to the "polyphony of CSR" (Castello, Morsing, & Schultz, 2013), only a small number of definitions of CSR communication exist, and we therefore only have a broad and sketchy understanding of the field (Schmeltz, 2014). Despite an increase in CSR awareness, the state of the debate on CSR engagement and communication is relatively limited in scale and scope in general (Gulyas, 2011), and CSR communication is clearly an under-investigated area (Maignan & Ferrell, 2004). CSR clearly has taken the world by storm. On the practice side, a number of global initiatives, including the Global Reporting Initiative (GRI), the Fortune 100 Global Accountability List, AccountAbility's AA 1000 Responsibility Assurance Standard, the FTSE4GOOD, the Dow Jones Sustainability Index, the UN Global Compact's COP, Social Accountability International's SA8000 standards, CSR Hub's performance ratings, or even the ISO 26000[1] have not only increased global awareness for CSR and provided platforms for CSR communication, they have also attempted to make efforts more comparable by introducing global standards in different categories such as economics and finance, the environment, labor practices,

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[1]For a comprehensive list of standard-setting organizations, membership organizations, industry-specific initiatives, responsible investment institutions, multi-sector networks, NGO watchdogs, journals and magazines, see Waddock (2008).

human rights, product responsibility, and society (Global Reporting Initiative), or working toward environmental sustainability, developing positive relationships with stakeholders, upholding and supporting universal human rights, and countering bribery (FTSE4GOOD). A closer look at such assessments often not only reveals the obvious—how companies are ranked—but they also have more subtle value by revealing patterns of national differences in how companies approach CSR. Consequently, if approaches to CSR differ, approaches to CSR communication must also differ across different national and cultural contexts. In addition to the challenge of integrating various communicative processes internally and externally, problems of standardization and adaption of practices and issues of cross-cultural communication arise in global environments. This contribution therefore attempts to raise and address questions around the universality of CSR communication in a global context, including questions relating to standardization and local responsiveness of strategy and practices in the multinational enterprise.

2 CSR and CSR Communication: Global Concepts and Local Necessities

In the past decades, CSR has become globalized, and with it the interest in CSR communication in different national contexts has grown globally (Takano, 2013). So there is little doubt that in a globalized and mediated society the public legitimization of international corporations also has to be discussed on a global level. Despite the fact that there is some convergence, and hints towards the emergence of trans-global cultures such as the millenials (Schmeltz, 2014), for whom cultural differences may be less pervasive, stemming mostly from globalization and harmonization in the external environment in which multinational corporations operate (Matten & Moon, 2008), CSR is neither a universally adopted nor understood concept (Freeman & Hasnaoui, 2011), and the same holds true for CSR communication. Both CSR and CSR communication are social constructs, and cannot be universally defined (Dahlsrud, 2008). Hence, there is a broad variety of approaches to CSR cross-culturally (Hartman et al., 2007), and it is impossible to separate these concepts from the contextual environment of the nations in which they are practiced (Gjolberg, 2009). Schmeltz (2014) discusses the role of the cultural context for CSR communication and stresses that it deserves careful attention. These contextual environments consisting of normative, regulative, and cognitive or cultural components (Bashtovaya, 2014) vary due to:

- Differences in the political, economic, social, and technological environment (e.g., Fahey & Narayanan, 1986);
- Cultural differences (e.g., Ho, Wang, & Vitell, 2012);
- Different concepts of identity and group boundedness (e.g., Douglas, 1985, 1992);
- The importance of human values (e.g., Schmeltz, 2014);
- A strong sense of responsibility to the group, country, family and company built into some cultures (e.g., Takano, 2013).

It is therefore not surprising that there are differences in whether and how CSR activities are communicated (Dawkins & Stewart, 2003). Firms have several choices to communicate CSR messages (Hartman et al., 2007). According to Gulyas (2011), these differences can exist in (1) the format of CSR communication, (2) the extent of CSR communication, and (3) the content of CSR communication. Other authors see differences primarily in the channels of communication, which range from advertisements, to promotions, to public speeches, and newsletters (Maignan & Ferrell, 2004). As a firm's CSR behavior is influenced by the factors that shape national business systems (Matten & Moon, 2008), it is only a logical consequence to assume that there are difference in the if, what, and how CSR communication is practiced in culturally different environments. In a study of CSR communication in media organizations, Gulyas (2011) indeed identified country of origin as a very important factor in influencing CSR communication, both in terms of extent and content. In this vein, it has often been stated that, for instance, Western concepts of CSR and CSR communication do not work well in the Chinese context (Wang & Juslin, 2009). Even more often, the differences in approaches between the United States and Europe have been discussed. Although some authors observe growing convergence between the more explicit approach in CSR communication that is practiced in the United States, and the more implicit approach that dominates in Europe (Matten & Moon, 2008), others still state the distinctiveness of each region and that European firms have matured over the years to their own approach (Hartman et al., 2007). Most likely rooted in differences of factors such as the American focus on individual ethical responsibility versus the European tradition, which has a stronger concentration on the state or the systemic character of ethical market problems (Groddeck, 2011), CSR communication in the United States emphasizes shareholder value, while European firms seek to satisfy multiple stakeholder groups (Matten & Crane, 2005). Similarly, it is also reported that US companies often communicate and justify CSR via economic arguments, while Europeans favor arguments of sustainability (Hartman et al., 2007). The explicit approach to CSR that is followed in the United States also often results in more deliberate CSR communication, whereas the implicit European approach goes hand in hand with poor CSR communication (Habisch, Patelli, Pedrini, & Schwartz, 2011; Schmeltz, 2014).

The literature on CSR communication in a global context also lists a growing number of empirical studies on countries including, for instance, those on China (Liu, Garcia, & Vredenburg, 2014; Luethge & Han, 2012),[2] a study involving data from 49 countries (Ho et al., 2012), Denmark (Morsing, Schultz, & Nielsen, 2008), Germany (Antal, Oppen, & Sobczak, 2009), Hungary (Ligeti & Oravecz, 2008), India (Chaudhri & Wang, 2007), Japan (Takano, 2013), Mexico (Logsdon, Thomas, & Van Buren, 2006; Meyskens & Paul, 2010) or Russia (Bashtovaya, 2014; Soboleva, 2007) and comparative studies such as, for instance, those comparing Russia and the United States (Bashtovaya, 2014), Brazil and the United Kingdom

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[2]For CSR communication in China, see also the contribution of Lee/Chan (Chapter "Practices of Corporate Social Responsibility in China and Hong Kong") of this Handbook.

(Abreu & Barlow, 2013), Germany, Italy, and the United States (Habisch et al., 2011), the United Kingdom, France, the United States, and Canada, (Freeman & Hasnaoui, 2011), Canada, the United Kingdom and Germany (Bondy, Matten, & Moon, 2004, 2008) or France, the Netherlands, the United Kingdom, and the United States (Maignan & Ralston, 2002).

It seems that there is little doubt that different cultural contexts call for different approaches to CSR and CSR communication. The important firm-level question is how boundary-spanning global enterprises decide and implement different strategies in such diverse environments.

3   CSR Communication: Culture Matters

The United Nations Conference on Trade and Development (UNCTAD, 2015) estimates guesses that there are about 70,000 multinational enterprises with hundreds of thousands of subsidiaries worldwide, some of which have revenue producing capabilities of smaller governments (Waddock, 2008). These companies are usually headquartered in one country and manage a portfolio of different entities or affiliates in multiple host countries. Unlike companies that are solely sourcing from or selling to countries via contractual entry modes, multinational enterprises have assets and employees in foreign countries. Multinational enterprises organize their activities across the boundaries set by administration, politics, geography, or culture, which often results in a careful balancing act between meeting the headquarters' and the subsidiaries' needs. As Prahalad and Doz (1987) state, "*On the one hand there are strong pressures for integration and coordination between the host-country subsidiary and home-country parent company due to multinational customers and competitors, technological developments, access to raw materials and energy, and the need to leverage investment and achieve economies of scale. On the other hand, pressures for local responsiveness are due to different customer needs and tastes, market structure, and governmental requirements*". Being in the middle of this "*global* versus *local dilemma*" (Jamali, 2010) is as true for value-creating activities at the core of multinational enterprises as it is for CSR activities and CSR communication. The international business literature has seen decades of research on the debate over the drivers, restraining factors, and outcomes of global standardization versus local responsiveness and has produced an impressive body of results, albeit often inconclusive. In comparison, the state of research on CSR in multinational enterprises is still at an early stage (Barin Cruz & Boehe, 2010; Campbell, Eden, & Miller, 2012; Meyer, 2004) and "*embryonic*" (Rodriguez, Siegel, Hillman, & Eden, 2006) at best. A lot of theoretical and empirical issues remain to be resolved (Rodriguez et al., 2006). It is therefore not surprising that there is a lack of consensus on how multinational enterprises should implement and communicate about CSR (Hah & Freeman, 2014). A universalistic CSR approach fitting into a globalized business strategy would argue that the value basis of the company is not changed in different cultural settings. A pluralistic approach takes a

tolerant position, taking into account that ethical practices (in business) differ around the world and adopts the ethical standards of the host country even if they differ from those of the home country. The communication of CSR will in the first case be imposed on all the subsidiaries and only be modified in terms of language, whereas a relativistic approach will react upon communicative taboos, differences in media systems and communicative practices.

Multinational enterprises have often been accused of simply spreading management concepts and tools globally in an undifferentiated way, thus leading to convergence of management practices (Bondy et al., 2008), which also reflects on CSR and CSR communication. Other authors see them as networks of heterogeneous and loosely connected subsidiaries that are engaged in multi-faceted—and uncoordinated—CSR activities (Jamali, 2010). While global strategies may be more proactive, efficient, and integrated, they often lack ownership and legitimacy at the local level and decentralized strategies, while locally responsive approaches—on the other hand—may be more adequate with regards to the local context, but often are fragmented and ad hoc (Jamali, 2010). The reality is, of course, much more complicated, as multinational enterprises are—contrary to common belief—limited in their decision-making capacity. On the global level, integration and standardization pressures exist—stemming not only from headquarter strategies, but also from global NGOs (Husted & Allen, 2006). In their application and diffusion, however, there is also a certain degree of dilution (Jamali, 2010). Corporations that operate globally often contextualize their approaches, oscillating between national conditions and emerging global standards (Bashtovaya, 2014). Foreign affiliates from more distant home countries have, in fact, been found to be less likely to engage in host-country CSR (Campbell et al., 2012). Multinational enterprises are embedded into multiple internal and external contexts that include the home country environment, the host country environment and, increasingly, a global environment of multilateral organizations, regulations and global non-governmental regulations. Each of these environments presents a set of factors that determine (or, at least, influence) the degree of standardization or adaptation a multinational enterprise follows in their strategies, policies, and operations. Another important influence on the multinational enterprise's specific approach derives from the state of development of CSR and CSR communication in the home country environment. If CSR is practiced as a mere support of traditional business imperatives in the home market, then MNEs will often have similar practices in host countries that ignore local conditions and undermine the broader stakeholder concept (Bondy, Matten, & Moon, 2011). Even in the case of a home country culture with a long CSR tradition and formalized CSR policies, standards and procedures, managers in subsidiaries often hold different, and not necessarily convergent, views of CSR (Pedersen & Neergaard, 2009).

4 CSR Communication and the Multinational Enterprise

More than just to adapt to external conditions, to satisfy local expectations or to gain legitimacy, however, multinational enterprises also have the power to influence the legitimacy of CSR in their host country environments (Hah & Freeman, 2014). Often, it is the internal environment and institutional pressures, rather than a strategic analysis of social issues and stakeholders that are guiding decision-making with respect to CSR (Husted & Allen, 2006). An important internal determining factor is the multinational enterprise's overall international approach. Perlmutter (1969) has developed a typology of approaches to international activities that distinguishes four different archetypes of organizations. The *ethnocentric* type describes a multinational enterprise that is mainly guided by the home country environment and home country strategies. Conditions in the host country environment get little attention under the ethnocentric approach, which results in a high degree of standardization. A good example for this approach is Starbucks, the global coffee chain. With regards to CSR, Starbucks positions itself globally through ethical standards in sourcing and environmental awareness. Even the communication of its responsibility towards local communities surrounding its retail locations itself is globally standardized. The *polycentric* company has activities in many different locations, and strives to adapt to each one of the local host country environments individually and, often, to the maximum degree possible. As globally standardized as the automotive industry might seem, Volkswagen, the German car manufacturer, follows a polycentric approach in its CSR efforts. They address local or regional topics and focus on stakeholder dialogue at the local level. The geocentric type also follows a standardization approach. It differs from the ethnocentric type in that it is not standardized based on the conditions of the home country environment, but based on global standards. Samsung Electronics is an example of this approach. For instance, in its efforts to be a good corporate citizen, Samsung maintains a team of global compliance experts that work not only on the prevention of unlawful practices worldwide, but also on building a global organizational culture of responsibility.

There is, of course, interaction between these different strategic approaches and the respective external environments in which multinational enterprises operate, resulting in different options for CSR and CSR communication. If strategies are applied to cultural environments that are distinctly different from those that govern the dominant strategy, difficulties are bound to occur. And even in situations where the dominant approach and the local conditions align, negative effects may occur, as is outlined in Table 1.

The concrete approach to strategy and CSR communication is the outcome of a negotiation between multinational companies' global strategies and the interests of stakeholders in their local environments (Abreu & Barlow, 2013) in which the MNE must determine if and to what degree an issue is of strategic importance (Husted & Allen, 2006) and what the respective advantages or disadvantages of each strategic option are.

Table 1 MNE strategic approaches and CSR communication outcomes in different environments

	Dominant strategy	Approach to CSR communication in host country is SIMILAR to dominant perspective or standard	Approach to CSR communication in host country is DIFFERENT from dominant perspective or standard
ETHNOCENTRIC	UNILATERAL STANDARDIZATION: home-country perspective or standard alone. Universalistic ethical approach	MATCH. Home country approach to CSR communication applied in host country Result: no conflict of culturally biased perspectives; global efficiency in CSR communication through standardization	MISMATCH. Home country approach to CSR communication applied in host country Result: conflict of culturally biased perspectives; entering MNE perceived as foreign imperialist with CSR communication standards and practices that do not fit the local environment
POLYCENTRIC	BILATERAL ADAPTATION: home country perspective or standard exists, but host-country perspective or standard embraced. Dialogic ethical approach	MATCH. Host country approach to CSR communication applied in host country Result: no conflict of culturally biased perspectives; over-adaptation to meaningless differences may lead to fragmentation of CSR communication	NON-CONSEQUENTIAL MISMATCH. Host country approach to CSR communication applied in host country Result: no conflict of culturally biased perspectives; fragmentation of CSR communication due to necessary adaptation
GEOCENTRIC	GLOBAL STANDARDIZATION: no home country perspective or standard. Global perspective or standard established Relativistic ethical approach	MATCH. Global approach to CSR communication applied in host country Result: no conflict of culturally biased perspectives; global efficiency in CSR communication through standardization	MISMATCH. Global approach to CSR communication applied in host country Result: conflict of global versus local perspectives; entering MNE perceived as global imperialist imposing CSR communication standards and practices that do not fit the local environment

At first glance, the geocentric approach with a flexible CSR communication outlined above seems to be a reasonable one. The corporation does not impose any values upon other cultures and reacts flexibly to different moral beliefs and ethical practices. If the different values do not conflict, if there are no legal restraints and the local values do not harm the corporate or brand identity, this may seem rational and plausible. However, the communication of values and ethical self-restraints of corporations are essential in CSR communication. This issue can't be reduced to mere strategic aspects. Let's take, for instance, the case of a corporation that operates in a business environment in which there is no freedom of speech, no free press, an environment in which women are not treated equally. There are environments, in which such practices are widely accepted, and—being part of the cultural heritage—they are supported by local laws. In such an environment, should corporations still "do as the Romans do"? Even if they do (ethically) wrong? Moreover, who decides what is "right" or "wrong"? Practice and research have shown that different contexts have different answers to this question. Are there universal standards (like human rights and dignity), which must not be violated, neither by politicians nor by corporations, or should corporations just care about not harming any stakeholders intentionally? From the viewpoint of integrated CSR communication, the easiest way out seems to be to clearly define the standpoint of the corporation (on human rights, ethical standards in relation to the development of the host country) and to communicate it thereafter. Standardization therefore seems to be the answer—one set of values, consistently communicated, integrated across all departments and subsidiaries, embedded in a consistent branding and corporate strategy, enforced with rigorous quality control. Then again, what if the CSR communication conflicts with local taboos and communication practices, and what if the communication itself is regarded as inappropriate and unacceptable? For instance, a focus on equal opportunity in CSR communication may be an appropriate and effective CSR communication in Northern European countries, but may be regarded as problematic in Middle Eastern states. Standards can lead to a "thoughtless, blind and blinkered mindset" (De Colle, Henriques, & Sarasvathy, 2014: 177). A strict universalistic approach is therefore not a perfect approach either. There seems to be no easy way out—the corporation has to take responsibility, and continue the balancing act between a geo- or ethnocentric, standardized and a polycentric, decentralized approach.

5 Outlook and Further Research: Therefore, Communicating with Integrity

The reason why multinational enterprises have a "mixed track record" of CSR and CSR communication (Jamali, 2010) and why the communication of corporate ethics has "perils and opportunities" (Schlegelmilch & Pollach, 2005) may stem—at least partially—from the fact that relatively little guidance on the topic

exists. The fundamental approach to CSR communication, not only to communicate about responsibility, but to act responsibility through communication, as Karmasin and Weder (2008) argue, does not change in international aspects. Following Göbel (2013, 103ff.), this responsibility consists of two moments, namely a teleological moment (responsibility for the outcomes) and a deontological moment (without any fixed values and obligations the term of responsibility becomes meaningless). CSR communication combines numerous dimensions: an individual-ethical component (managers and employees have to communicate responsibility), a system-ethical (the communication of the organization) as well as a regulatory-ethical component (business ethics are constantly monitored skeptically by the public). From this perspective, the corporation is not understood to work singularly towards profit maximization, but as a pluralistic entity that engages in the value creation processes in communicative aspects as well. Moreover, the corporation bears responsibility not only for itself, but also for competitive conditions that govern its environment, as summarized by Karmasin and Litschka (2017) in an earlier chapter of this book.

Following these arguments, intercultural CSR communication should not simply react to cultural differences but should also try to communicate about the respective cultural standards and how they could be ethically justified. This does not imply that CSR communication hast to impose the ethical standards of the home country to the host country (we discussed the problems of a universalistic perspective earlier), but that the self-imposed CSR standards should be not only properly communicated but also justified. CSR communication should always be communication with integrity. Or, to put it differently, business integrity is a basis for communicating with integrity. As Schlegelmilch and Pollach (2005) point out, any successful communication of corporate ethics has to be grounded on a firm and sustainable commitment to responsibility and ethical behavior. The CSR communications strategy and the overall CSR strategy should provide the framework for communicating with integrity. In our understanding, this means, first of all, that the CSR (communication) strategy makes clear that it is only admissible to "do as the Romans do when the Romans do the right thing", that it has to define what the right circumstances are, and to justify this from an ethical (and not only strategic) point of view. The problems of intercultural communication should be addressed in the CSR communication processes itself and the premises of CSR and the underlying ethical arguments should be reflected. On a formal level, the need for CSR communication (in the meaning of taking responsibility seriously) and the goal of integrating stakeholders in communication processes will and can be part of the CSR communication strategy. The integration of stakeholders in communicative processes, however, depends on the technical possibilities and social realities of a culture. The feedback of stakeholder interests with demoscopic methods (e.g., stakeholder panels) and the usage of social media or wikis (see Farrar et al., 2008) are methods to maintain dialogue and interaction with stakeholders only in highly developed and mediated environments. In other (less developed and mediated) regions, the dialogue can focus on real time assemblies and interactions. This means that there should be a process of self-governance, which shows that ethical problems must be solved collectively, not individually as the concept of process ethics (see Krainer,

2002 or Heintel, Krainer, & Ukowitz, 2006) argues. It also implies a collaborative, constitutive view of communication, rooted in conflict rather than in consensus models (Deetz, 2007: 274) that takes different values, different ethical reasonings, and different cultural value semantics of CSR (Groddeck, 2011) into account. Circling back to Table 1 and trying to bridge "is and ought", the polycentric approach with a variable communication strategy seems to be appropriate from a normative (ethical) point of view, if integrated and based on a CSR strategy of integrated CSR communication. If applied appropriately, CSR communication can even double up as a mechanism to overcome the so-called "Liability of Foreignness", a competitive disadvantage that foreign affiliates of MNEs suffer from (Campbell et al., 2012).

For CSR scholars, this makes variances of CSR communication in international contexts, in particular the format of CSR communication, the extent and frequency of CSR communication, the content of CSR communication and the level of integration of CSR communication (Gulyas, 2011; Habisch et al., 2011) an interesting area of future research. It is fairly certain that CSR communication will stay on the agenda for researchers in many disciplines including public relations, marketing, international management and of course business ethics.

6 Exercise and Reflective Questions

1. What are the main challenges of CSR in an international context?
2. Describe the major differences between the US and the European approaches to CSR.
3. Why is CSR communication important in international management?
4. What are different strategies to resolve cross-cultural conflict in international settings?
5. Describe the different strategic approaches practiced by multinational enterprises.
6. What is the main difference between the ethnocentric and the geocentric approach in international management?
7. What are the implications of different strategic approaches to CSR communication?
8. Discuss arguments pro and contra universalistic approaches in CSR communication.
9. Discuss arguments pro and contra relativistic approaches in CSR communication.
10. What are the implications of a process-ethical approach to CSR communication?
11. Discuss directions of future research in CSR communication.

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