

CSR FOR EMERGENCIES: THE TWO CONCEPTS OF ACCOUNTABILITY

Christian Rainero^{*}, Giuseppe Modarelli^{**}

^{*} Department of Management, University of Turin, Italy

^{**} Corresponding author, Department of Management, University of Turin, Italy

Contact details: Department of Management, University of Turin, C.so Unione Sovietica 218-bis, 10136, Turin, Italy



Abstract

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This work tries to highlight the determinant role of CSR during periods characterized by non-linearity and to produce insights for further research on a dual perspective: 1) companies' decision-making on CSR implementation and promotional tool preference; 2) consumers' purchasing/consuming decision-making. So, the interrelated perspective, under the influencing contextual variable of the recent COVID-19 pandemic, would show a crucial role of CSR as an anti-crisis solution. The domain-based review, the direct observation mixed with field analysis survey-based on a sample of 208 respondents made possible the hermeneutical and inference activity on results according to the Situational Crisis Communication Theory and Goffman's view on the art of impression management, mixed with a persuasive approach characterizing advertising. The perception analysis, not directly operated ethnographically with companies, allowed to investigate CSR from different angles, permits the researchers to observe the exponential rise of advertising campaigns with a social scope and CSR promotional activities in accordance with the emergence of the two intrinsic concepts of accountability from an external point of view.

Keywords: CSR Advertising, COVID-19, Emergencies, Anti-Crisis, Accountability, Corporate Reputation and Image

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1. INTRODUCTION

This research work aims to consider the concept of corporate social responsibility (hereinafter: CSR) as a relatively recent perspective that has emerged in the last two decades according to a renewed awareness and consciousness linked to globalized society, which for its intrinsic connotations constantly increases speed and the number of connections between places and people (Elbe, 2018). Today the globalized society would show connotations and features of liquidity and discontinuity (Meyer, 2000; Drucker, 1969; Elbe, 2018) and an ever-growing development of exchanges with consequent environmental problems enhanced by a strong degradation of the soil, by the consumption

of raw materials, pollution, and social repercussions related to new slavery at work. To make matters worse, the emergence of the recent COVID-19 pandemic. All these factors are undermining the model of a globalized society, inducing strong traits of discontinuity and fragmentation. As for the proposal of this document, according to the authors' point of view, the recent context characterized by a strong condition of non-linearity (due to the pandemic) which is the cause of a large health emergency worldwide, would call on companies to face the crisis and in parallel to contribute to the societal challenges. The authors' proposal would support the concept of CSR through a close relationship with the goal of companies to take responsibility for their impacts. Contrary to when this type of rational/charitable vision occurs in

conditions of linearity, the role of CSR would find its alternative response also in a specific strategic approach for the improvement of external perceptions on the corporate image. For years, companies have preferred social/environmental/sustainability reporting as an advertising tool, as it is aimed at involving a wide range of stakeholders with fewer resources invested. The recent COVID-19 pandemic would instead have a crucial role in changing this perspective, which could become more oriented to the consumer as the main stakeholder in the determination of business continuity. This would also frame a change in the methods and channels of communication, as well as the publicity of CSR data, in different cases, alternating the spirit and the real objective of promoting responsible activism, shifting the range of action from the real responsibility plan to the plan of the structuring of an impression engineering devoted to the implementation of anti-crisis tricks.

The growth of CSR would be considered as a preponderant part of the top-down decision-making process (Osemeke, Osemeke, & Okere, 2020), which leads (with greater probability) the big companies to deeply evaluate the impacts they produce on the social fabrics and on the tangible environment, requesting and introducing new opinions and perspectives.

For these reasons, the authors aim to propose an interesting interpretation of the recent reality relating to CSR and the emergency context in the sphere of investigation of corporate decision-making. Hence, the study would aim to strengthen the literature focusing on the power of CSR in (re-)enhancing the image and sales (indirectly) during critical events. On the other hand, the authors focus hermeneutic efforts on the emergency context as a determining factor in the influence of the corporate decision-making process and in the direction of the choice on CSR communication channels, from general stockholder-oriented tools and practices towards another more consumer-oriented approach, through the use of social advertising or for social purposes (hereinafter S-ADV).

Therefore, the communication relating to CSR and the communication for advertising purposes would share the objective of maintaining and/or enhancing the return on the image. Unfortunately, little research focuses on the anti-crisis approach of the S-ADV, probably due to the difficulties in observing the emerging phenomena of the health crisis, such as the recent and most dramatic situation that occurred in the western territories after the Great Wars, due to the spread of the COVID-19 virus.

In summary, the research work conducted would seek to focus and underline the probable shift existing (during emergencies) in the choice of the communication channel relating to CSR (where possible) from traditional reporting to the advertising dimension, even more profitability-based, through the S-ADV. In this sense, the formation of a sort of anti-crisis device would be framed, through which companies could cope with emergency conditions under the aegis of direct and proactive communication, capable of producing a return on the corporate image in terms of responsibility, already widely attributed by the literature to the reasons underlying the choice to implement CSR interventions.

In literature, an unresolved paradox revolves around the role of CSR in behavioural consuming, if on one hand a strong intervention in charge of companies' awareness and accountability to societal challenges is required according to CSR activities reporting, contrarily Öberseder, Schlegelmilch, and Gruber (2011) and Mohr, Webb, and Harris (2001) note that consumers are relatively little interested in CSR according to their consuming and acquiring decision-making; in addition, Kolkailah, Aish, and El-Bassiouny (2012), declare that 57,9 of respondents are aware of socially responsible companies. By contrast, Arli and Lasmono (2010) declare that when consumers have to buy similar products at the same price level and quality, CSR would be a strong determinant in decision-making, because consumers would prefer to buy from firms with socially responsible reputation. From this perspective, the research proposed would investigate, through field analysis and qualitative data inferred by the questionnaires (No. 208), adding information on the paradox aforementioned (under the variable of the emergency condition and usual-linear purchasing activity).

Subsequently to the domain-based review (Paul & Criado, 2020), the study attempts to demonstrate the crucial role of CSR, according to the shifting choice to S-ADV in protecting companies during critical/non-linear events, as the recent observed COVID-19 virus spread.

The authors also attempt to provide insights on the theme through a field analysis based on direct observation of increased S-ADV production, verifying the assumption made with a control survey and perception analysis.

The core of the research would be based on the shift of channel to communicate CSR during crisis/emergencies (from shareholders to consumers). It is well known in the literature that companies are used to structure annual reports in publicizing and communicate voluntarily (when not obliged) to disclose non-financial information to a wide range of stakeholders (Mihalache, 2011).

Especially among managerial literature, the tendency would be to match CSR promotion with social/environmental/sustainability/integrated reporting as predominant tools to make public the data referable to the scope of the report (Hess, 2008).

Conversely advertising appears a field of study more developed in marketing, psychology, and other behavioural sciences. The authors try to use the emergency condition to bridge, in a multidisciplinary way, two ambits that appeared separately during the last decades. In fact, to study advertising from the business point of view appears a little unusual (more strategical perspective), but the recent COVID-19 pandemic offers to social researchers an unrepeatable observation field, opening a window to investigate CSR and S-ADV as strictly linked solutions for companies and a first step to cope with the economic crisis.

Through this view and the interpretative frame of the arts of impression management and theory of presentation of self-provided by E. Goffman (1956), CSR could enhance image and reputation, furnishing sometimes helping messages and strong influence on humans (Bryant & Zillman, 2002; Bandura, 1965) through TVs also boosting and stimulating consumers' decision-making, orienting their choices.

According to Dillard and Vinnari (2019) and Brown and Dillard (2015), CSR reporting would be strengthened by the dialogical power of ADV.

In this sense, the complexity that calls companies to face constant changes and crisis makes it necessary a strong approach to the constitution of task forces internal to the company with the aim to manage emergencies related to the capability in overturning negative repercussions to renewed opportunities.

The authors investigate the two concepts of CSR and the shifting activities in decision-making during non-linear context (crisis/emergency) from a traditional CSR communication tool to another one as an active crisis-response strategy.

As observed by Sanclemente-Téllez (2017), in recent years CSR has affected several specific sectors and segments, increasing interest among managers, scholars, and practitioners, stimulating attempts to incorporate the concept and the related activities into a wider context. In this wake, the authors attempt to match the CSR to S-ADV favoring insights and further development on the importance to generate value true a kind of marketing solution, especially during an emergency condition.

Theoretical perspectives and conceptual interpretations have been proposed, making possible inferences and interconnected views.

The formal structure of the articles follows these points: Section 2 shows the research design and method; Sections 3, 4, and 5 respectively refer to an interrelated literature review on CSR, CSR from reporting to ADV and CSR during emergencies; Section 6 explains the referring context and interpretative frame; Section 7 shows the results critically discussing them and Section 8 concludes.

2. LITERATURE REVIEW: CORPORATE SOCIAL RESPONSIBILITY

The contemporary conceptions related to corporate governance are converging on the fact that corporate culture would be a crucial resource for the company and this perspective, integrated with the capabilities to satisfy stakeholders' needs, would make the evolution of the business in strict connection with the concept of perdurance (Zappa, 1957; Puddu, 2010). That is the globalized society cannot ignore the moral approach to entrepreneurial activities, legitimating ethics in economics in contrast with the human being as a "rational maximizer subject" shaped by the classical view (Posner, 1997). This vision already noted by Smith (1863) has been restored by more recent authors as Scott (2015).

The well-known contrast between Friedman's stockholders perspective, for which CSR would be functional and instrumental to the main scope of businesses to increase profits (Friedman, 2007) and the more ethics-integrated view by Freeman (1984) and Evan and Freeman (1988) continues to produce debates (Grove, Clouse, & Xu, 2020), according to the importance to embrace societal challenges in charge of entrepreneurial activities and common goods (Frey, 2005; Zamagni, 2011). Authors as Devinney (2009) concentrate the efforts on the binomial contrast between the existence or not of a true CSR (or the ideal concept deserved to the non-profit sector). The contemporary condition of emergency

and the extraordinary non-linear context would renew the question: is the homo "*homo oeconomicus*" really disappeared?

Indirectly the research follows this guide-line through the interpretative activity approached by the observation of increased S-ADV strictly connected to CSR during COVID-19 spread. It would be necessary to say that the definition of CSR appears not specifically univocal (Öberseder et al., 2011), complex and in several cases unclear, but centered on recursive pillars. In fact, it refers to the responsible actions that companies implement to balance their impacts on society, improving community well-being thanks to discretionary activities and resource involvement in contributing to social challenges (Kotler & Lee, 2005), environmental, ethical, and social benefits (Vaaland, Heide, & Grønhaug, 2008; Bhattacharya & Sen, 2004).

CSR is broadly defined as an organisation's social obligation that extends beyond the scope of the firm and requirements of the law, to further a social cause (Bhattacharya & Sen, 2004). CSR has long been on the agendas of governments. Despite it would be still an evanescent concept that could mean different things according to different stakeholders, several specific pillars, as aforementioned, contribute to shaping the lines of its substantial meaning. According to OECD (2001) in a globalized society, companies play a crucial role beyond job creation and growth, integrating a contribution to sustainable development (Brown, Hanson, Liverman, & Merideth, 1987).

In a globalized environment, awareness of social actions has significantly grown¹. On this base, it would be possible to observe a need required by companies to be responsible (also strategically) operating cuts to the "rational-irrationality" in boosting only profits at the expense of other social and environmental assets and resources. So, CSR would appear in the business scenario when "companies decide voluntarily to contribute to a better society" (European Commission, 2011, as cited in Mihalache, 2011, p. 159).

The entrepreneurial environment nowadays is called to come ever-growing uncertainty and pressure, and the aim to continue operating on the market would enhance the need to transfer a strong reputation, often through CSR activities.

In this sense, market pressure would be shifted on the moral and strategic plan. Rethinking to what aforementioned, for which the authors declare the presence of two perspectives on CSR and the existing separation in the literature between profit-orientation (stockholder view - strategical power of CSR) and the moral direction of entrepreneurial activity (ideal of societal challenges integration through CSR in business governance orientation). These views have been widely discussed in the literature, but nowadays, also under the lens of COVID-19 spread, in abstract would prevail the idea of businesses moved by the sense of obligations not only to their shareholders but also to the whole society (Boulouta & Pitelis, 2014; Backhouse & Wickham, 2020). At this point, a question would emerge spontaneously: what is the role of companies and more in general organizations into the actual society? Do they live as

¹ <https://www.fridaysforfutureitalia.it/>

monads, self-referential (Janssen, Charalabidis, & Zuiderwijk, 2012), or they born from society, for society, to satisfy needs before making profits?

Under this profile, the economic choice in consuming takes in place the main actor – the consumer. Consumers appear to be increasingly oriented to responsibility, primarily in consuming behaviours, environmental and societal, and also to the responsibility through which companies operate (Chamhuri & Batt, 2015; Lagerkvist, Okello, & Karanja, 2015). The emerging attention poses new challenges for companies that need to communicate their activity to the external, also posing questions on the strategic choice of tools to use, according to the subjects involved.

Reflecting on the actual economic development, it would be possible to say that globalization and ICTs are changing and accelerating transformation processes covering several ambits of life (Chizh & Gavrylenko, 2016), by contrast, the sense of uncertainty and the loss of reputation is becoming a wide spectrum focal point in business management.

A well-perceived role of companies in society would mitigate the disastrous impact of industries on the environment. In this sense, not only shareholders, but a wide range of stakeholders are interested in companies' reputation, and corporations are called to necessarily emphasize the CSR-related image of the firm to acquire institutional legitimacy (Khan, Lew, & Park, 2015).

When image and reputation are requested, marketing strategies need attention. On one hand, traditional tools, born to make public data on CSR, would be social/environmental/sustainability reporting, but also marketing campaigns per se (more expensive) would be useful strategies to present S-ADV, the deserving ambit of CSR under the light of humans behaviours actually conflicting with the devastating consequences of "*homo oeconomicus*" (Martin-Sardesai & Guthrie, 2019).

From a strategical perspective, CSR would be recognizable as a crucial operational direction to orient actions to tangible and perceived benefits for organisational and social outcomes, depicting a kind of win-win solution (Kerr, Johnston, & Beatson, 2008). These two perspectives during a crisis could tend to merge together, creating a valid dichotomy able to match different interests and needs.

The knowledge about the benefits deriving from CSR appears advanced during the last years. In this sense, several authors underline business responsible behaviour as an influencing factor to be perceived socially responsible and to be positively evaluated by consumers with positive repercussions on product sales (Bhattacharya & Sen, 2004), without prejudice of personal values propension (Lee & Cho, 2018). With the aim to be perceived in a positive manner by stakeholders, enhancing the reputation, companies are implementing actions devoted to CSR integration in their business models. These efforts would have been analyzed by several authors under different perspectives and interpretative lens, responding to needs, and emerging social challenges. Communication models and approaches of social responsibility activities are becoming crucial points in companies' agendas, mostly during a crisis, when reputation and image would be the main critical factor of success. Authors as Ken (2016) investigate the abandonment of CSR during the financial crisis. Kim and Choi (2018)

concentrate the efforts on the post-crisis effect of communication. Idowu, Vertigans, and Burlea (2017) focus the attention on CSR in times of crisis with a cross-country approach. Others as Uddin, Siddiqui, and Islam (2018) investigate on CSR disclosure in the banking system. Fiorani, Meneguzzo, and Jannelli (2012) provide an interpretative view on CSR 2.0, based on a proactive approach to sustainability between global markets and crisis-management. Many ambits have been investigated, contrarily, it would be possible to say that CSR has been fragmentarily studied from an integrative perspective based on reporting and in the ambit of marketing (Sanclémente-Téllez, 2017) under non-linear conditions (COVID-19).

2.1. CSR from reporting to advertising

For several years and still, nowadays, academics, practitioners, and managers have discussed the existing links between business and society, according to their interdependencies with the context of CSR and stakeholder theory (Brown & Forster, 2013; Carroll, 1979; Freeman, 1984).

The classic concept of "rational maximizer" related to human-being and translated in profit maker (in business terms), concentrating efforts only on shareholders' interests, would considerably change once emerged stakeholders' needs and societal challenges in a globalized world.

If globalization would be considered as a fracture in social life able to change balances between internal and external factors, both among the members of communities and among companies, so the latter will find solutions to cope with emerging complexity (OECD, 2001; Koppenjan & Klijn, 2004).

Reflecting the more recent definition of CSR, it would consider a renewed approach in doing entrepreneurial activities, linked to the manner through which companies manage their operations (through sustainable, economical, social, and environmental attention) recognizing interests to a wide-spectrum audience (from shareholders to consumers) considering a sustainable development (Sanclémente-Téllez, 2017).

According to what aforementioned, CSR would mean that businesses, in addition to maximizing shareholder value, must act in a manner that benefits society, also contributing to the welfare of society and the environment (Ganti, 2019).

The Cambridge dictionary defines CSR as "*the idea that a company should be interested in and willing to help society and the environment as well as be concerned about the products and profits it makes*".

Another on line dictionary definition of CSR focuses the attention on "*the obligation that companies have to be good citizens of their community and of the world, actively considering their impact on employees, consumers and the environment*". According to what reported by European Commission Green Paper, "*CSR involves a company's voluntary integration of social and environmental concerns regarding its business operations and relationships with representatives*" (European Commission, 2001).

² <https://dictionary.cambridge.org/us/dictionary/english/corporate-social-responsibility>

³ <https://www.yourdictionary.com/corporate-social-responsibility>

Moreover, “CSR is indicated as to reinforce the development of new markets and opportunities for growth and innovation since it requires enterprises to carefully follow changing social expectations and ensure consumer trust through adopting new sustainable business models” (European Commission, 2011).

Considering the question that the economic health of a society is generally held to be a universal benefit, any activity that contributes to growth should be a socially responsible activity. By contrast, CSR is a multilevel concept and should be applied with care and deep consideration under its several facets (Preston, 2005).

Someone creates a framework (Kerr et al., 2008), someone concentrates the efforts on religiosity and CSR efforts (Mazereeuw-van der Duijn Schouten, Graafland, & Kaptein, 2014), others investigate on the CSR influence on loyalty (Iglesias, Markovic, Bagherzadeh, & Singh, 2020), but little attention has been deserved in the literature to more specific intervention in academic ambit, that concentrate the efforts on the role of CSR during the crisis and the tool preference to communicate these data (Ham & Kim, 2019).

It appears important to say that corporate financial profitability would constitute a key factor influencing corporate social/environmental/sustainability initiatives and reporting/communicating activities (Fuhrmann, 2019).

When companies choose to implement CSR, they also refer to the context in which they operate and to the referring period. In this sense, they also need to choose the communication tool to promote CSR activities, consciously operating a decision-making process (Figure 1). Switching from reporting to ADV, probably when an element of rupture in social life affects the sphere of normality, would favor the rise of the concept of relevance and which information convey to the external (Simons, 2009), not all the information would be made public, and during crises, a deeper choice on the most suitable tool would be necessary, according to the relevance of the information to be disclosed directly.

Despite the positive consequences that can result, as well as for integrated reporting, barriers to implementation may also be present for social advertising (Dumay, Bernardi, Guthrie, & La Torre, 2017). In this direction, however, the recent emergency COVID-19 offers an unrepeatable opportunity to evaluate to what extent and in which way companies prefer to contribute to the generation of value from a dual profile: 1) of social responsibility and 2) strategical influence in consuming behaviours through the preference of a communication tool than another.

Social/environmental/sustainability reporting and integrated reporting are documentally a more complete pattern than ADV spots related to CSR. By contrast, marketing campaigns are able in few seconds to express how the firm is and how its CSR is devoted. ADV would appear an easier way to ensure comprehensibility and intelligibility or readability, because of its dialogical power in regards to consumers, favoring word of mouth (WOM) positive influence (Pang & Lee, 2008) and for these reasons, could be preferred by companies as an anti-crisis solution to boost sales during emergencies.

Also, the purpose of social reporting/environmental/sustainability and integrating reporting would be to communicate in a simple manner how the companies are involved to generate value for social/environmental aspects, according to wide-spectrum concrete repercussions on society.

In this sense, the concept of materiality or relevance (Kraheil & Titera, 2015) would acquire importance referring to the CSR activities and information sharing to the external. Materiality would be a multifaceted concept that permeates the whole accounting field, more in general considering the need to provide relevant information to users of corporate reporting (Bernstein, 1967).

The concepts of materiality/relevance and readability/comprehensibility/intelligibility would be strictly connected, and research in business, management, and accounting are focusing the attention on these aspects related to the complexity of information inherent in the documents and reports in this ambit.

The tension and conflictual relation emerged according to the possibility to match stakeholders' needs for the useful and conscious decision on an informed base, make crucial the decision on appropriate communication tools (Lamprecht & Guetterman, 2019).

In this sense, the value concerning information relevance would be enhanced according to corporate responsibility reporting activity, embracing the idea of providing non-financial information to a wide range of stakeholders.

The readability and the relevance of summarized information involved would play a crucial role in shareholders/stockholders' decision-making, but also on the consumers' decision-making side (de Klerk & de Villiers, 2012).

The slogan “Doing well by doing good”, used by Stroup and Newbert (1987), is becoming part of large companies' vision, that decide to implement CSR initiatives using marketing strategies to make public the data and emphasizing their relevance (Mihalache, 2011).

That approach would profoundly modify the role of companies in society, shaping them from (in several cases) irrational-resource-consumers to social-responsible-producers. But the rationality behind that approach would be based on the possible image enhancement that in the long-run would produce benefits centered on rational self-interest, while various stakeholders (also consumers) decide to support the company because of its responsibility (Chahal & Sharma, 2006).

In fact, Handelman and Arnold (1999) demonstrate the positive connection between CSR and companies' performance. In this sense, companies seem pleased to integrate social or environmental proposition in their marketing strategies to orient the business direction, according to the appropriate tool/channel choice to make CSR data public.

In recent decades, according to the governmental orientation to guarantee a sustainable development for the future generations (Dresner, 2008), corporate social/environmental/sustainability disclosure has acquired a central role in managerial, practitioners, and academics debates, especially in accounting issues (Gray, 2006).

Several debates occurred in the literature about the possibility to present separate disclosure of non-financial information about CSR, that would constitute an easier way to communicate data, by contrast, the disclosure of a single document would increase the risks of information overload (Kleijnen, Lee, & Wetzels, 2009) and mitigate these conflicts a solution emerged thanks to the integrated reporting tool (Fuhrmann, 2019).

Investors and stakeholders rely on high-quality integrated reports to obtain social/environmental and ethical information for conscious decision-making (Ellis, 1989; du Toit, van Zyl, & Schütte, 2017).

On the base of materiality/relevance readability/comprehensibility/intelligibility, the aim of integrated reporting would be to present the information in a concise manner, linking different aspects and dimensions according to the proposal to focus attention on value creation (Macias & Farfan-Lievano, 2017).

So, the integrated report shares with ADV and S-ADV, the dialogical power, and communicative direction (Dillard & Vinnari, 2019; Brown & Dillard, 2015).

Into this perspective, the reporting activity on CSR initiatives would be more complex than it seems, shaping a multifaceted view able to reflect, on one hand, a firm response to a wide range of stakeholders' expectations, on the other one, a strategical asset in promoting CSR initiatives, also allocating a consistent amount of budgets to that (Yuan, Lu, Tian, & Yu, 2020). By contrast, implementing social responsibility would be facilitated through standards and common codes of conduct (OECD, 2001).

Integrated reporting would share with the ADV communication tool a strategical view for growth (Macias & Farfan-Lievano, 2017). Massa, Farneti, and Scappini (2015) discuss on the SMEs objectives to start reporting activities on CSR, especially due to establish and enhance a positive consequence on the reputation side.

De Villiers, Hsiao, and Maroun (2017) individuated determinant factors of this kind of reporting including size, profitability, growth potential, leverage financial performance, position, ownership structure, managerial attitude and motivations, organizational culture, corporate governance, non-financial performance, disclosure costs. Also, they focus the attention on the consequences of this kind of reporting adoption including long-term social and environmental sustainability, financial market stability, value relevance, information environment, legitimacy, accountability, image enhancement, stakeholder engagement, mitigation of litigation risk.

So, these attributes would be referable to the CSR ADV solutions (Figure 1).

Previous studies have found that CSR operations have several advantages in times of crisis. In addition, it is assumed that CSR efforts contribute to generating a favorable relationship between a company and its stakeholders.

Iglesias et al. (2020) underline the power of CSR in terms of image creation/restoring, according to the 2016 Global RepTrak, CSR would be a crucial antecedent of corporate reputation, linked to better financial performance (Boulouta & Pitelis, 2014).

According to what aforementioned, the dispute on an economic view (Friedman, 2007) and more humans-related one (Freeman, 1984; Evan & Freeman, 1988) rediscovers value if related to CSR, enhancing the concept of competitiveness and strategies connected to enhance companies' positive perception. In this wake, Sanclemente-Téllez (2017) systematically collects definitions of CSR and marketing, matching their meanings and attributions.

2.2. Advertising for CSR during emergencies: An anti-crisis consumer-oriented approach

In literature, great interconnections between the ethical responsibility of companies and the instruments used to be or to be perceived as responsible have been provided by Pantani et al. (2016).

They shape the idea related to the ethical responsibility of the firms in terms of activities deserved to the avoidance of social and environmental damage even without earning money.

So, this kind of altruistic behaviour, could be included in philanthropic and/or humanitarian interventions as a "re-pay solution" to the whole society. By contrast, over time, this kind of ideal responsibility, started to be considered under the strategical point of view, involving opportunistic behaviours for reputation increasing and profit-orientation in the long-run, also manipulating companies' external perception and legitimizing operational procedures.

Companies usually use these kinds of "cosmetic strategies" since the dawn of ADV, just thinking of "*carosello*" (carousel).

In the first episode aired, an ADV spot was provided by a preeminent international company, actually operating in the energy sector, contributing in favor of road safety, teaching drive techniques through TVs.

S-ADV is undoubtedly reflected in its early days, and today it is called upon to play a dual role: to promote adequate behaviours and a strategical anti-crisis solution for companies in contexts of non-linearity.

Often people are used to see responsible and sometimes antithetical promotional practices, for example, campaigns of "drinking responsibly" related to the sale of alcohol.

Main authors and researchers in legitimacy theory ambit suggest that businesses attempt to follow and achieve a wide approval of stakeholders, related to their operational (Guthrie & Parker, 1989; Bebbington, Larrinaga-González, & Moneva-Abadía, 2008).

Businesses that are able to realize high profits, tend to be under pressure and under the lens of public justice, increasing visibility. By contrast, that perspective is configured with a dual profile, on the one hand, a growth in reputation, on the other, its management.

In this sense, making interventions in favor of social/environmental ambits would be a strategical and crucial channel to move legitimacy toward the company (Naser & Hassan, 2013).

Therefore, the information provided with reference to the financial and non-financial, would explain better the company position, favoring broader market evaluation. Private and institutional investors, shareholders, and analysts would consider a clearer frame based on different points of view (de Klerk & de Villiers, 2012).

The sustainability disclosure and social/environmental reporting, under the light of integrated reports, would stimulate interest on which tool would be better to show non-financial information towards different stakeholders (Massa et al., 2019).

Referring to this kind of activity, important insights would emerge aligning the social/environmental/sustainability reporting tool to the S-ADV instrument, in terms of marketing promotional campaigns.

Framing of the marketing concept, functional to the discourse, would be necessary. Individuating the more recent definitions of marketing, the authors try to dispel the crucial meanings of the concept.

According to a definition provided in two versions among 2007 and 2013 by the AMA's Committee, marketing would be the activity, set of institutions, and processes oriented to create, communicate, deliver and offer, producing value for consumers, clients, partners, and the whole society.

The Merriam-Webster Dictionary defines marketing as *"the process or technique of promoting, selling, and distributing a product or service"*⁴.

Another online dictionary defines marketing as *"the act and process of buying and selling"*⁵.

The Collins Dictionary provides another definition reported as follows: *"marketing is the organization of the sale of a product, for example, deciding on its price, the areas it should be supplied to, and how it should be advertised"*⁶.

Alexandra Twin (2020) answers the question "what is marketing?" highlighting the main characters of the concept that and declaring that *"marketing refers to activities a company undertakes to promote the buying or selling of a product or service. Marketing includes advertising, selling, and delivering products to consumers or other businesses"*⁷.

If marketing would be strictly related to advertising, a definition would be crucial.

The Merriam-Webster Dictionary defines advertising as *"the action of calling something to the attention of the public especially by paid announcements"*⁸. At this stage it would be possible to hermeneutically include both activities (marketing and advertising), referring to the more summarized and holistic definition of marketing provided by Cambridge Dictionary, it would be *"a job that involves encouraging people to buy a product or service"*⁹.

Clear and important connections between advertising and marketing, would shape the lines of inferential possibilities.

Advertising and its relation with consumers would be a pillar in a capitalist system for boosting future expenditure (Preston, 2005).

So, the influence that TVs and ADV would have on consuming-behaviours is largely recognized in the literature (Keller, 1987). Opinions circulated concerning the bad effects of advertising on children (Preston, 2005). In complex, divergent points of view emerged among who is in favor of ADV and who is a detractor.

There are certainly opened questions about the responsibility that the ADV industry has toward the society (Preston, 2005) and for specific segments of the population, according to its strong power in influencing behaviours. According to the definition of marketing provided by the Collins Dictionary, it would be possible to shape the line of ethical aspects, incorporated in marketing campaigns. In fact, marketing is becoming to incorporate *"ethical elements, such as the public interest, and environmental concern into the planning of business strategy"*¹⁰.

To criticize marketing would be very simple especially under the lens of return-benefits that it produce including CSR promotional aspects both with traditional reporting (Martin-Sardesai & Guthrie, 2019) and ADV campaigns.

So, CSR could become a cosmetic treatment, an economic strategy to boost sales, and an anti-crisis trick. Several authors as Martin and Schouten (2014), McKenzie-Mohr (2011), and Gordon, Carrigan, and Hastings (2011) decided to pursue the objective of studying sustainable perspectives in this ambit.

Theoretically, the S-ADV solution (including ethical aspects) and the social/environmental or sustainability reporting (including non-financial information), share the ideal to promote something good for society in terms of responsibility and ethics in economics and business. But what happens during times of crisis and emergency?

During crises, time would be crucial, and bad decisions about timing and approach models of communicating can lead to serious losses and even failure.

Therefore strategical actions would be necessary, but external determinants and influencing factors, such as the recent health emergency (COVID-19), could guide (depending on the structural situation of the company - e.g., its profitability, which also influences CSR interventions) the choice towards a channel of social/environmental activities promotion to the stakeholders.

While the documents relating to social/environmental/sustainability reporting would traditionally be used in contexts of normality and more referable to shareholders and indirectly in a simplified manner to stakeholders in general (including consumers); contexts characterized by non-linearity, such as emergencies, would take on specific characteristics relating to the strategic choice of communication in the ambit of social responsibility, orienting more towards consumer-oriented channels (S-ADV). Recent COVID-19

⁴ <https://www.merriam-webster.com/dictionary/marketing>

⁵ <https://www.yourdictionary.com/marketing>

⁶ <https://www.collinsdictionary.com/it/dizionario/inglese/marketing>

⁷ <https://www.investopedia.com/terms/m/marketing.asp>

⁸ <https://www.merriam-webster.com/dictionary/advertising>

⁹ <https://dictionary.cambridge.org/it/dizionario/inglese/marketing>

¹⁰ <https://www.collinsdictionary.com/dictionary/english/corporate-social-responsibility>

emergency made more frequent and visible the incremental number of S-ADV on TVs.

Probably many companies have been driven by the same reason that moves them to produce social/environmental/sustainability reports: for promotional purposes to advertising their business and responsible behaviours, guaranteeing legitimacy and return of image and reputation.

Anti-crisis management is impossible without marketing management (Chizh & Gavrylenko, 2016).

In recent years, researchers posed attention to transversal perspectives related to CSR suggesting that it can favor positive reactions in companies' stakeholders enhancing commitment and identification (Hildebrand, Sen, & Bhattacharya, 2011).

In literature, a great interest emerged on investigating the impact of CSR on product and company evaluation.

So, commitment, consumer identification with the company, consumers' perceptions of companies' motives for implementing and promoting CSR, awareness in what CSR is, would be determinants for a positive evaluation of the business, enhancing legitimacy and modifying consuming decision-making and product attractiveness (Öberseder et al., 2011). In the terms of anti-crisis management, it would be required to choose the better tool and the better strategy to promote CSR and boost return-benefits for the company (Chizh & Gavrylenko, 2016), also ensuring perdurance on time and space of the business activity (Puddu, 2010).

That strategical view on tool choice for promoting CSR interventions would shift the ideal of CSR, involving an ethical-oriented view into an anti-crisis trick, strictly related to the marketing activity.

This frame would show a probable dark-side of CSR that could be named corporate social performance (CSP) (Kerr et al., 2008) describing the processes and the outcomes enacted by CSR.

Mahajan (2011) states that many factors influence CSR interventions, including globalization, governmental and inter-governmental bodies awareness in sustainability practices, advances in communication technology, the need for improving social responsibility against breaches to ethics, citizens' awareness, and aim in social/environmental caring and regulatory initiatives.

The implementation of social/environmental or sustainability reporting would be enhanced by the need to promote CSR interventions in normal conditions, deserving a little attention or almost additional to more expensive S-ADV campaigns as the primary channel of communication to inform or influence stakeholders. COVID-19 pandemics would make it more difficult to advertise social actions

through traditional reporting tools, therefore social advertising proliferates during emergencies/crises.

For this reason, the authors would add "emergency condition" to the CSR list provided by Mahajan (2011), not only as a determinant but also as a facilitator to move the promotional channel for CSR from traditional reporting to consumer-oriented S-ADV.

A consequence in the last few years, and the strong numerosity in the recent COVID-19 period, would be the decision made by several brands to start implementing CSR promotional campaigns thanks to S-ADV on a dual perspective: 1) inserting it in the core of the business strategy as a renewed sense of consciousness and 2) inserting it in the core of the crisis-management strategical approach.

Someone really considers the genuinity of CSR interventions without promoting them. Some others prefer to invest money and a large part of budgets in promotional activities related to CSR (Iglesias et al., 2020). So, the recent COVID-19 pandemics would offer a strong opportunity to shift CSR from the ideal and genuine plan to a strategical asset in promoting adequate behaviours expecting a positive repercussion in terms of reputation, image, loyalty, profits, and legitimacy.

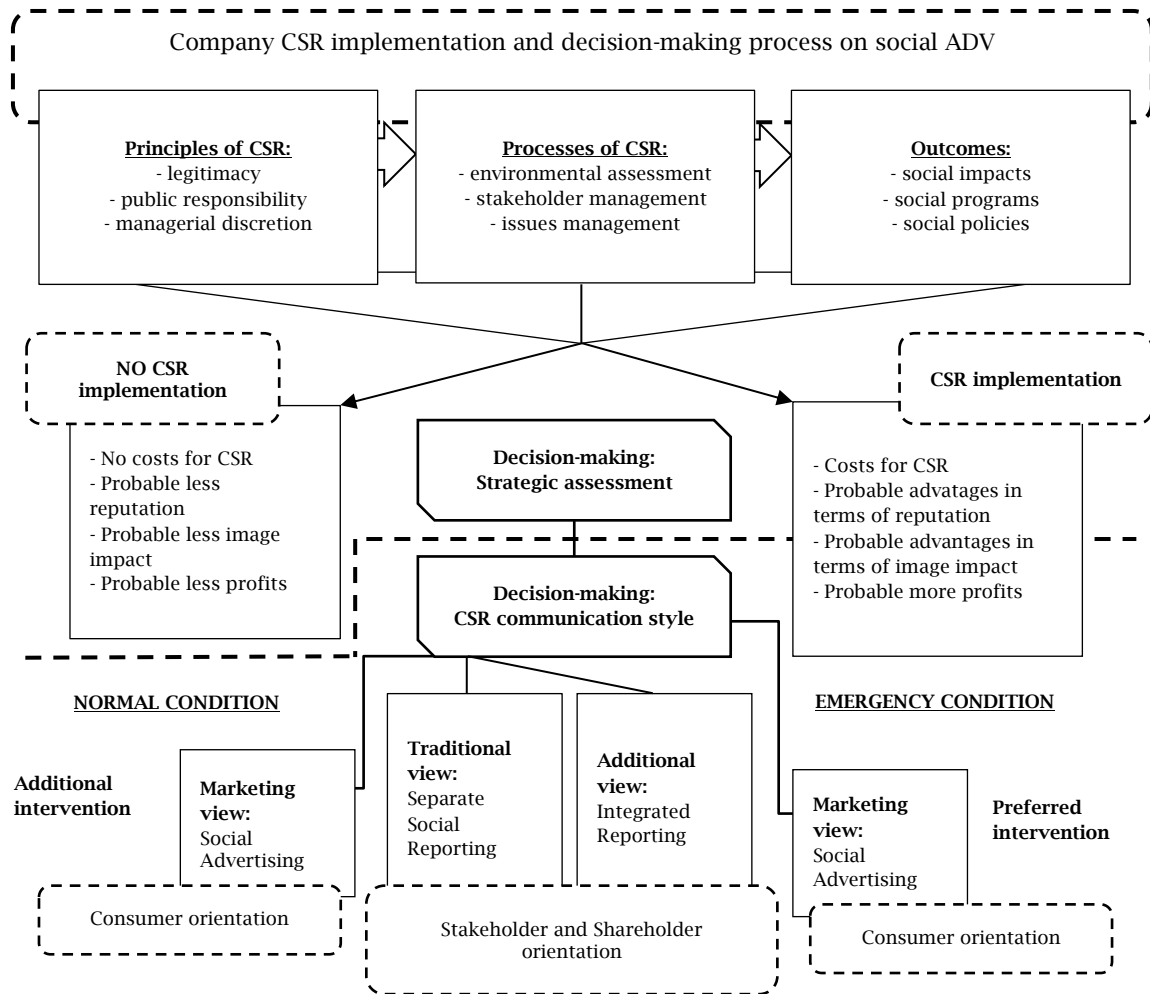
The activity devoted to edulcorate the ideal of CSR to strategically boost sales during the crisis, would appear enhanced in the recent emergency period.

From this perspective, it would be plausible that when consumers tend to perceive brands or are led to believe the brand as socially responsible, they would be also more favorable to spend money for their products, according to the effect of trust and loyalty creation (Iglesias et al., 2020).

Consumers could be considered as one of the main influencing actors of the business, including the fact that their choices would determine the preferences on goods and services, especially in crisis periods, when reductions of expenses occur. So, the anti-crisis management needs to consider that for further development and perdurance of the company (Chizh & Gavrylenko, 2016).

For this reason, companies decided to use CSR interventions and their promotion to make the brand more palatable to the stakeholders (Lindgreen & Swaen, 2010), initially, thanks to less expensive documents internally made as to the social/environmental/sustainability reports are, rarely accompanied by S-ADV (Kerr et al., 2008), and subsequently, especially in crisis/emergency period, the strategical orientation (profitability-based) would move to the enhanced use of CSR promotional campaigns, consumer-oriented (Figure 1).

Figure 1. Company CSR decision-making process and preferred promotional tool integration



Source: Our processing and further elaboration from Wood (1991).

2.3. Referring context and interpretative frame

To better frame the interpretative vision and the context in which the observation occurs, a specific specification would be necessary. Initially, the authors decided to outline the boundaries of the term “crisis”; in fact, a crisis would generally be attributable to the definition of a sudden and unexpected event with negative impacts.

With the aim of significantly reducing the negative impact of the crises, for some years drastic changes have taken place in terms of efforts that many companies have decided to support in the field of CSR, according to the more general objective of combining moral imperatives/social or environmental, indirectly increasing competitiveness, reputation, legitimacy on the market, etc. An increasing number of companies have decided to start investing money in CSR activities and to promote them on different channels.

Traditionally, social/environmental or sustainability reports have been used (tools more oriented towards shareholders and interested parties in general) and only S-ADV (more expensive) campaigns were implemented in a residual way to communicate a specific socially responsible activity, showing in this way activism concerning social

environmental and sustainability issues, with a focus on results more specifically oriented towards consumer-engagement and readability/intelligibility.

The pandemic period from COVID-19 and the consequent health emergency worldwide would show a greater production of S-ADV attributable to several large companies.

Management literature suggests that one of the reasons why companies invest in terms of money and human resource efforts in their CSR operations would focus on trusting the positive repercussions that these efforts have on the corporate image and against possible losses and damages caused by emergencies in times of crisis (Ponomarenko & Marinina, 2017).

This evidence would question the reasons behind the implementation of CSR between companies, which would not necessarily be linked to altruistic feelings (Miras-Rodríguez, Escobar-Pérez, & Galán-González, 2015).

Several researchers such as Coombs and Holladay (2006) suggest that a previous positive reputation can generate the so-called “halo effect”, capable of protecting companies when the crisis could adversely affect the image causing losses.

According to their point of view, where companies appear to use CSR in crisis management practice to avoid negative repercussions, the authors

include this study in the more managerial perspective provided by Coombs and Holladay (2002), and provided in the more sociological framework: the arts of impression management and self-presentation theory (Goffman, 1956).

As for the former perspective (Coombs & Holladay, 2002; Ham & Kim, 2019), thanks to CSR-based crisis response strategies, companies could protect the corporate image, reducing the risks associated with the state of crisis and emergency.

In Situational Crisis Communication Theory (Coombs & Holladay, 2002), in close synergy with a self-presentation strategy (Goffman, 1956) and a persuasive approach (Ham & Kim, 2019), the companies could proactively respond to critical situations and to the negative consequences deriving from them, preventing or facing them. The recent pandemic spread from COVID-19 has paralyzed daily operations around the world.

The epidemic first, which then became a pandemic, caused by an unknown virus, would have involved countries, individuals, organizations, and companies to react to potential pathogens and the consequent disruptive negative repercussions related to the health and economic crisis.

The world has always suffered from man-made and natural epidemics and disasters, preparing reactions and planning solutions to deal with the unexpected collapse at various management levels.

A solution adopted by companies and observed in the period to which explicit reference was made previously, would be the greater production of S-ADV, which could in fact be traced back to the ambit of communication theory in crisis situations, following in the wake of the well-known advantages deriving from CSR interventions in terms of image return.

Reflecting on the growing interest in reputation management and crisis management over the past decade, the authors try to provide a definition of reputation, according to Goffman (1956) regarded as the art of impression. In this sense, according to the managerial perspective, the latter would be identifiable as the management of impressions, which focuses attention on the self-presentation/presentation of the self, influencing the external evaluation. Indeed, Fombrun and van Riel (1997) define reputation as a cognitive evaluation of the audience.

If companies were considered to be actors in global markets, under the interpretative lens of Goffman's dramaturgical performance, they would be "actors acting with expressive responsibility" (Goffman, 1956, p. 132).

Considering this approach in terms of managing impressions, the authors can formulate the identifying features of the crucial role played by the promotional activity of CSR under normal conditions (linearity) and its role reinforced during emergencies through the crisis management approach.

Drama actors are known to use techniques to save the show. By widening the perspective to business organizations (companies, businesses, etc.), the latter could be considered as agents of social life in business contexts, and therefore able to avoid interruptions and unexpected events, making it possible to continue the business through space and time even when the crisis and external interference affect their stability (Puddu, 2010).

Goffman (1956) states that the actors do not care about the moral issue of making these standards, "but about the amoral issue of engineering a convincing impression that these standards are being realized" (p. 162).

In this perspective, it would be possible to interpret the implementation of CSR as an impression activity (through traditional reporting) even during periods characterized by linear conditions. Consequently, translating the involvement of this activity into periods characterized by non-linearity (crisis/emergencies etc.) (through S-ADV), would constitute a considerable opportunity for the exit or in any case the reduction of the negativities produced by the crisis, in terms of increasing profits through the orientation of purchase/consumption behaviours (without prejudice to the possible existence of ideal CSR promotion actions that go beyond opportunistic behaviours).

With this objective, traditional reporting (aimed at publicizing the results and social/environmental/sustainability activities promoted by companies) would show a dialogic power, which would be strengthened in its strategic dimension by the persuasive approach provided by the ADV (Dillard & Vinnari, 2019; Brown & Dillard, 2015).

3. RESEARCH DESIGN AND METHOD

Social initiatives would include not only the traditional practice of corporate philanthropy but can also involve multiple varieties of forms related to corporate support for communities (Khan et al., 2015). The proposition of this research tries to explore the role of CSR as a failure-risk-reducing determinant through promotional tools as S-ADV.

The study proposed aims to investigate the emergency variable as an antecedent of shifting determinant in companies' decision-making on the preferable tool to promote CSR interventions during the crisis, also providing a frame on consuming behaviours during emergencies and on CSR as a double faces concept considered both an ideology and a strategical asset, under the lens of processes of anti-crisis management, able to generate favorable conditions for the companies' survival redefining models of efficiencies into a context characterized by non-linearity.

For these reasons, and due to the multiple aspects that affect the investigation, the purpose of this study would focus its objectives in developing insights to the readers, involving them toward the interpretative lens of an anti-crisis management perspective in observing of a phenomenon in rapid growth and change (the recent COVID-19).

In this frame Mihalache (2011) furnishes connections between CSR and marketing, also suggesting that CSR and its direct/indirect impacts on society could be read through the choice of the more suitable tool for publicizing its interventions and data.

In fact, in this paper, the authors examine the relationship between emergency conditions and channels to promote CSR activities, involving into the paradigm of how, also the paradigm of why.

The authors started the research according to the direct observation, which produced the first insight to move the investigation in a deeper direction. Following the aims explicated, the authors

try to investigate the ambit through the observation mediated by ADV hubs on the internet (www.spotandweb.it) intersected with a gap identification and a field analysis based on attitudes and perceptions extrapolated thanks to the help of questionnaires (Krosnick & Presser, 2009) would be useful to triangulate data and better frame the ambit of investigation and answer RQs.

If on one hand the direct observation on TVs and the mediated observation on the main ADV hubs on the internet, suggest enhanced attention to S-ADV during COVID-19 pandemics, the empirical research conducted among 208 respondents, would be necessary to extrapolate qualitative and quantitative data to validate or refute assumptions deriving from literature.

In that way it has been possible to shape the lines of the research, explicitly linking CSR marketing strategies under several perspectives, focusing the investigation on specific RQs, concerning the whole society, companies, and consumers behavioural choices.

The authors, also attempt to provide an interesting study offering exploratory contributions to the existing literature on CSR and promotional tools for its activities (intended as marketing strategies *lato sensu*), favoring an unrepeatability context of observation thanks to the emergence of COVID-19 emergency all around the world, for single persons, families, social and economic institutions and actors.

At first, the authors provide a structured literature review in the following paragraphs, based on a multidisciplinary integration of CSR among accounting and marketing, through decision-making and consuming behavioural approaches, also influenced by transversal psychological research.

The transversality characteristics of CSR could appear fragmented, contrarily that would be a strong opportunity to open new paradigms of interpretation.

One hand, literature has been observed that a very small segment of consumers considers CSR during the purchasing/consuming decision-making in normal conditions (Mohr et al., 2001).

According to that view, questions would emerge spontaneously:

RQ1: If in normal conditions consumers do not consider CSR much, what happens in emergency conditions?

RQ2: During the emergency does consumer social responsibility-based choice increase (even if induced by the marketing strategy)?

RQ3: Can CSR be considered as real responsibility or as a business promotion tool to influence purchasing behaviour during emergencies?

RQ4: Which CSR promotional tool do companies prefer during crises (where possible to implement)?

RQ5: Can the advertising tool with a social purpose (S-ADV) be a self-referencing anti-crisis cosmetic trick to retain and increase profits during emergencies?

It is well known in methodology literature that the qualitative approach cannot provide standard measures, but can provide additional and transversal information to quantitative analysis. So, the authors try to match both perspectives through a quali-quantitative approach, probably

preferable to answer the RQs at this stage of the research, favoring insights for deeper further analysis, more specific and focused on restricted variables. In this sense, to ensure quite a robustness of the data, the authors follow well-established criteria as transferability and confirmability (Bunz, Casulli, Jones, & Bausch, 2017) able to generalize and reproduce the results.

The idea at the base of the research that considers under several conditions CSR and crisis communication able to share the same intents leads the authors to build a specific research design based on a domain-based review (Paul & Criado, 2020) and following the guidelines of the RQs declared. In this sense, the authors use the ideal and strategic perspective of CSR and the marketing lens on the promotional tool/channel to use during a period characterized by non-linearity (emergency/crisis).

So, CSR through traditional reporting or S-ADV share the aim of maintaining companies' reputation, providing an anti-crisis solution to boost sales, but little research deserved attention (because of little opportunities occurred until recently, due to COVID-19 spread) on how the anti-crisis managerial perspective would affect CSR interventions promotional tool choice.

The considerations of the literature that concentrate efforts especially on the reporting activity side would create a gap in strategic assessment oriented to the decision-making on which tool would be preferable to use during a crisis, with the aim to communicate CSR activities to consumers, also providing a quite marketing strategy to boost sales, orienting consuming behaviours and probably manipulating the CSR ideal moving it from true accountability to anti-crisis trick.

The authors initiate domain-based investigations (Paul & Criado, 2020) on the main internet databases of academic literature, specifically identified for management ambit: Scopus (filtered both by "academic journal" and "business, management, accounting" criteria), EconLit (filtered by "academic journal") and Business Source Ultimate (filtered by "academic journal").

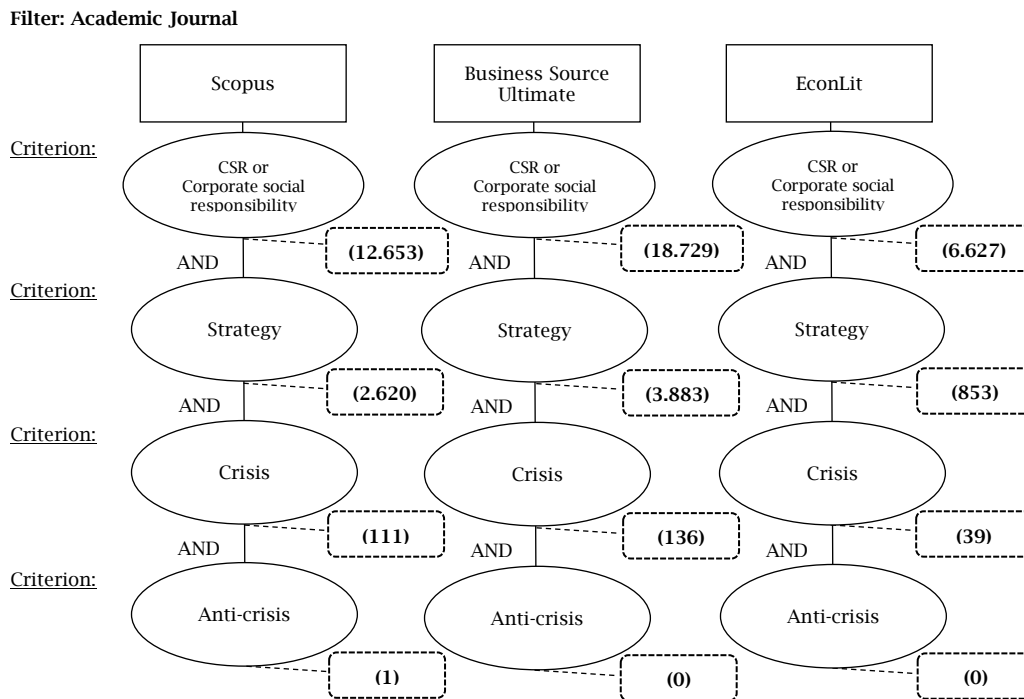
The criteria used to limit and restrict the research ambit (by titles, abstracts, and keywords), would be the following (Figure 2): "CSR" or "Corporate Social Responsibility" and "Strategy", and "Crisis" and "Anti-crisis".

This view would ensure a strong segmentation and profiling of a gap identification. In fact, CSR in general among the three databases would show the wider academic literary production, that once restricted to the ambit of "Strategy" related to the "Crisis" context, shows No. 111 results on Scopus, No. 136 results on Business Source Ultimate, and No. 31 on EconLit.

To accurately trace CSR back to strategic orientation in a context of crisis as a resolute and/or avoidance case, another criterion ("Anti-crisis") has been added. From this preliminary investigation, a single contribution on Scopus resulted (Ponomarenko & Marinina, 2017) as reported in Figure 2.

In this direction, the authors have been able to identify a gap in the non-direct possibility of obtaining academic literary results on CSR as an anti-crisis solution.

Figure 2. Gap identification procedure



Source: Our elaboration.

Through the direct observation on TVs and web-based research on one of the main Italian hub that deserves a section of the site to the new ADV spots, reviewing them.

The authors considered the period between 1st of March 2020 and 20th of May 2020, discovering that about 52% of the spots reported by the web-site (www.spotandweb.it) during the aforementioned period, was social-scope-related. With the aim to validate the data and add value to the direct observation triangulating results, the authors deserved attention to perceptions provided through a field analysis survey-based by a sample of 208 respondents (voluntary-based randomized selection) on 271 involved, with a response rate about 77%.

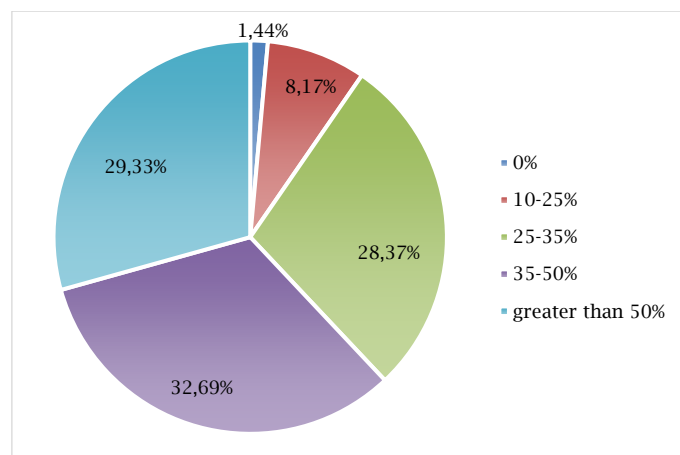
The sample composition is based on 27% males and 73% females, 22,60% between 30-44 years old, 1,44% between 18-29 years old, and 75,96% between

45-64 years old. The questionnaire, structured on 9 affirmative points, allowed respondents to graduate answers on a five-level Likert scale, that the authors restricted to better show the results, incorporating 1-2 (lower accordance), 3 (medium accordance), 4-5 (higher accordance).

One of the points included in the survey has been extrapolated, because of the transversal importance, used as a verification factor of direct observation.

In fact, as reported in Figure 3, 28,37% of the respondents declare a perceived growth in S-ADV spots during the COVID-19 equal to a range of +25-35%; 32,69% of respondents involved declare a growth of about +35-50%, finally, 29,33% of respondents note the growth in S-ADV during the aforementioned period greater than 50%. These values would validate the direct observation operated by the authors.

Figure 3. Perception of increased S-ADV spots



Source: Our elaboration.

4. FIELD OF ANALYSIS RESULTS

Going further companies' ideal and moral interventions during societal crisis/emergency response, researchers try to integrate SCCT with the persuasion knowledge model (Ham & Kim, 2019).

So, this would have made it possible to produce inspirational insights capable of bringing the authors, under the interpretative model before explained, to go beyond the traditional view of government intervention in the economy (Borre & Viegas, 1995) and state help to the companies when external unexpected causes of major force occur, investigating on pro-active solutions able to integrate strategical decision-making on the more suitable tool to use in promoting CSR.

In this way, the CSR would be used as a strategical expedient to model own image, benefiting of positive impact, well known, that CSR interventions have on consumers' perceptions, also involving the influence power that characterizes the ADV campaigns (although more expensive than traditional reporting).

So, the authors, presenting the data extrapolated by the analysis of questionnaires, after direct observation of increased production of S-ADV, would show the connected impact of the crisis on behavioural intentions both on consumers and CSR promotional tool preference.

The interpretative analysis suggests that S-ADV would be considered as an anti-crisis strategical solution.

The authors, as mentioned in the section, deserved to research design and method, involving

a sample of 208 respondents, structuring 9 affirmative sentences (except the one extrapolated before in Figure 3), allowing respondents to graduate answers on a five-level Likert scale, restricted to 3-aggregated-points with the aim to better show the data, incorporating 1-2 (lower accordance), 3 (medium accordance), 4-5 (higher accordance).

The affirmative sentences submitted to the 208 respondents involved are reported as follows:

1. The COVID-19 emergency has increased volunteering and donation actions;

2. The emergency has increased the production of advertising for social purposes to encourage the adoption of appropriate behaviours to the situation;

3. I am more oriented to buy products from companies that show social responsibility;

4. I am willing to spend more on goods produced by companies that do charities;

5. I am willing to spend more on goods produced by companies that act with respect for the planet;

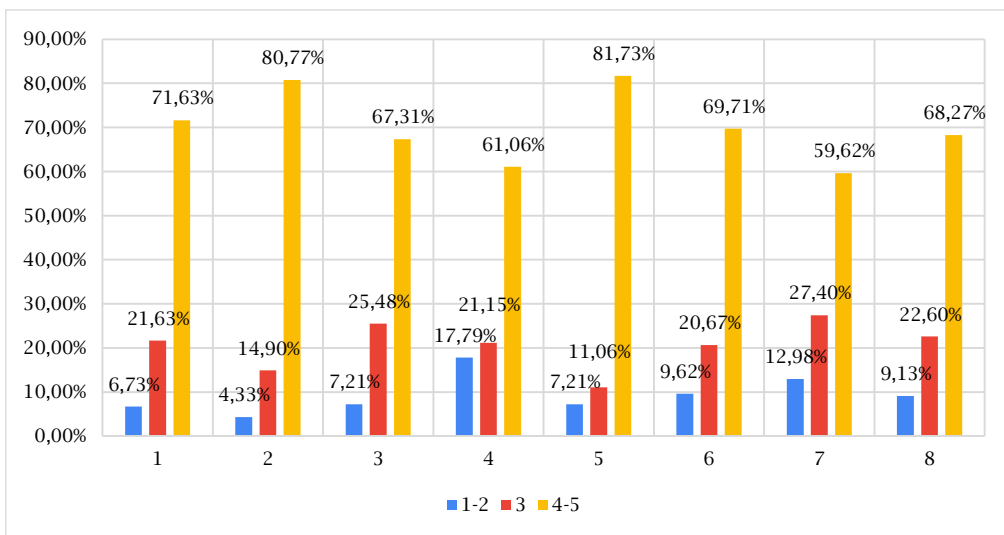
6. The criteria in the last 3 points (social responsibility, charities, respect for the planet) are decisive in my usual choice of purchase or consumption;

7. In the current emergency condition, I prefer to purchase products promoted through actions and promotional spots of social responsibility;

8. The emergency has increased the production of advertising for social purposes to guide consumer choices.

Figure 4 shows the results emerging from questionnaires.

Figure 4. Data analysis



Source: Our elaboration.

The points 1, 2, and 8 have been structured to know the respondents' perceptions on the referring context and the emergency as an influencing variable; the points 3 and 6 have been structured to know the orientation of the sample involved; the points 4, 5, and 7 have been structured to know the propensity of the sample involved in purchasing/consuming behaviours and deducing the companies' strategical decision-making in shifting CSR promotion from traditional reporting to S-ADV as an anti-crisis tool.

Point 1 would show a strong agreement (73,63%) on the increasing observation of volunteering and donation actions, reflecting a great existing media influence on promoting and reiterate these kinds of activities. The point 2 would reflect the emergency condition as an influencing factor in exceptional increased production of advertising for social purposes, that the sample involved recognizes with a percentage of agreement about 80,77%, perceiving the promotional activity as able to encourage the adoption of appropriate behaviours to

the situation. The point 8, by contrast, would deserve an important consideration on the fact that 68,27% of the respondents consider that the emergency condition has increased the production of advertising for social purposes to guide consumer choices. Interpreting these data it would be possible to suggest that a great quota of the sample would be aware of the fact that, if on one hand, S-ADV would encourage appropriate behaviours, on the other one, would enlarge profits basin through influence on purchasing/consuming decision-making.

Point 3 would show a powerful orientation (67,31%) of the sample involved in purchasing goods produced by companies able to show social responsibility. In this sense, while several authors as Mohr et al. (2001) underline that only a very small segment of consumers consider CSR as a determinant factor during the purchasing or consuming decision-making in normal conditions, the data presented would follow another point of view, through which it would be possible to interpret corporate responsible behaviours as influencing factors to be evaluated and positively perceived by consumers (Bhattacharya & Sen, 2004). Demonstrating the positive connection between CSR and companies' performance (Handelman & Arnold, 1999). The view would be enhanced by point 6, through which 69,71% of the respondents consider as determinants of usual purchasing/consuming decision-making the following criteria: social responsibility, charities, respect for the planet.

The points 4 and 5 would demonstrate that the sample involved, would be willing to spend more for goods produced by companies that act responsibly to the planet (81,73%) and to the people who live social disadvantages (61,06%). That orientation would be empowered by the current emergency condition (point 7). In fact, a large part of the sample involved would prefer to purchase goods promoted through actions and spots of social responsibility (59,62%).

5. DISCUSSION OF RESULTS: THE TWO CONCEPTS OF ACCOUNTABILITY

Thanks to the hermeneutical approach used by the authors to analyze the data, the RQs that defined the investigation design would find answers.

In fact, the response to RQ1 would reflect, in conditions of non-linearity (emergency, etc.), a strong preference to consider CSR. Contrary to what is reported in a small segment of the literature (Mohr et al., 2001), not only a limited portion of consumers would consider CSR during purchasing operations and in consumer choices, but social responsibility, charitable and beneficial actions, as well as respect for the planet, would be decisive in the daily purchasing activities of a large part of consumers. Referring to RQ2, after analyzing the data, it could be considered that the awareness present on communication via S-ADV as an influencing factor, would increase the choice of consumers towards social responsibility orientations, fulfilled through actions advertised by the manufacturing companies.

As regards RQ3, RQ4, and RQ5, CSR could be considered through a two-pronged perspective: 1) a perspective of real responsibility and 2) a perspective focused on the type of behavioural

influence, especially during emergencies. Indeed, as systematically observed and validated by triangulating data derived from consumer perception, companies would prefer S-ADV as a promotional tool to show CSR interventions, constituting a crucial resource on which to invest in terms of anti-crisis management. This second face or dark side of CSR would accompany the general ideal underlying the same, favoring the performance of companies and modeling the forms of the S-ADV as a self-referencing anti-crisis cosmetic expedient to preserve and increase profits during emergencies.

6. CONCLUSION

Several Scholars argue that corporate social responsibility (CSR) is considered by corporations as strategic for the business because of its contribution to financial performance (Sharp & Zaidman, 2010).

The literature about CSR could be divided into two viewpoints: 1) the more business-oriented (Friedman, 2007) and 2) the more stakeholder-oriented (Freeman, 1984; Evan & Freeman, 1988). According to the latter, it would be possible to consider "purchasing always a moral act and not simply an economic choice"¹¹. During emergencies this sentiment would be enhanced. For this reason, the study focuses the attention on a little bit neglected area in literature, related to CSR and anti-crisis strategical approach, showing a kind of dark-side behind a wonderful ideal.

So, through direct observation and survey-based field analysis, the results would show how companies, on one hand, would try to acquire legitimacy implementing social responsibility, on the other hand, try to acquire benefits through S-ADV.

The emergency period also would constitute a moment of strategical decision-making on investment in CSR and related choice on more adequate promotional tool. Several authors underline the abandon of CSR during financial crisis (Ken, 2016). In this sense, a double way would guide the choice on promotional tool, depicting a crucial role in anti-crisis management. Abandon or enhancement? The insights provided by the analysis of data, suggest that S-ADV would be preferred during crisis for its direct capability to communicate (Coombs & Holladay, 2015) through a dialogical power to the consumer, that even if present in traditional social/environmental/sustainability reports, would be enhanced by media influence, becoming an essential asset for boosting sales in periods characterized by non-linearity.

Research has established connections between CSR and crises, on the company side and purchasing/consuming decision-making on consumer side. Also, the authors have shown how the COVID-19 pandemic ensures an unreproducible playground of study about wide phenomena, as the S-ADV appeared during the period of its major spread. That would have helped researchers to understand how promotional communication and CSR-related actions can be used to protect companies during emergencies as recent pandemics.

CSR efforts could be considered as a specific strategical asset during crisis, and the two concepts of accountability would take shape, shifting from

¹¹ <https://www.columban.org.au/media-and-publications/articles/features/2019/acrath-campaign-purchasing-is-always-a-moral-act>.

societal challenges ideals to “cosmetic tricks” on accountability through strategic decision-making on promotional tool to use.

Indeed, as reported by Hildebrand et al. (2011), CSR would seem to be an almost perfect vehicle for corporate marketing and within emergency conditions, this would provide a preferential motivation for the implementation of the S-ADV, without prejudice to traditional reporting.

In detail, however, it would be somewhat complex to establish when the CSR and S-ADV interventions are structurally true in the ideal and when these are strongly oriented by strategic motivations without the aid of observations made with the help of corporate insiders. In this sense, the strengthening of the relationship between ideal and integrated thinking, capable of making the business transparent and also showing efforts in other social/environmental areas, on the one hand, could favor external communication and the solidity of reputation without manipulation, even through S-ADV and/or traditional reporting; on the other, the logic of “*Homo oeconomicus*” and of the “rational maximizer of one’s goals”, in times of emergency, could come back into vogue.

If on one hand, as the authors try to show through this explorative study, during emergencies CSR could assume a double perspective in terms of strategic decision-making investments for anti-crisis management, the S-ADV could boost influence sentiments in consuming decision-making, implementing (for more profitable companies) ADV campaigns, shifting the traditional CSR reporting tools into alternative communication strategies.

At a theoretical level, one of the contributions of the paper would contrast with what is reported in a small segment of the literature for which only a limited portion of consumers would consider CSR during decision-making in consuming habits. In addition, the main contribution of the paper would reflect an unreproducible opportunity to frame companies’ behaviours during the COVID-19 pandemic spread, according to their objective to satisfy needs and persist over time. So, the context of non-linearity would offer a great field of study especially considering CSR as an anti-crisis managerial tool. In this sense, two ideals behind the CSR and accountability would be clearly visible, one more oriented to collective benefits, the other one more oriented to companies’ survival.

Therefore, social communication would tend to resemble more a strategy aimed at camouflaging rather than transmitting the true corporate identity, capturing an instrumentally opaque legitimacy. This limit, extremely linked to the qualitative aspects of the investigation, could be filled in subsequent research, through a detailed analysis of the individual S-ADV spots in light of the historical background of the company’s social responsibility actions.

While CSR is intrinsically linked to profitability and investment capacity, many smaller companies, although responsible agents, would remain in the shadows, at a disadvantage, with less or almost totally denied access to promotional communication strategies and take-over engagement possibilities with consumers. For these reasons, the real extent of the phenomena would be difficult to represent and in the current phase, the study would provide embryonic insights, encouraging multidisciplinary efforts, aware that in the recent emergency period, even companies not strictly dedicated to CSR have been able to implement promotional activities through S-ADV following opportunistic behaviours in the wake of anti-crisis strategies. The difficulty in observing phenomena in rapid growth and evolution, and the complexity in shaping the lines of their dynamism, could reflect limitations in methodological approach to the design of the research especially in social sciences field. In this case, the perception analysis, not directly operated with companies, allowed to investigate CSR from different angles, permitted the researchers to observe the exponential rise of advertising campaigns with social scope and CSR promotional activities, by contrast, it was not possible to establish when the CSR and S-ADV interventions were structurally true in the ideal and when these were strongly oriented by strategic motivations, providing only insights. To fill this limitation it would have been possible (but really complex to implement during the lockdown) to orient the study with the help of internal observers, through an ethnographic approach made with the help of corporate insiders. Further research could implement the study in this direction providing a quite generalizable referring frame on the theme, but considering that the period of interest (early stages of COVID-19 pandemic) may no longer be reproducible and therefore a similar subsequent period will have to be taken into account.

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