

CSR Communication: An Impression Management Perspective

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Abstract Organizations today recognize that it is not only important to engage in corporate social responsibility (CSR), but that it is also equally important to ensure that information about CSR is communicated to audiences. At times, however, the CSR image perceived by audiences is not an accurate portrayal of the organization's CSR identity and is, therefore, incongruent with the desired CSR image. In this paper, we build upon the nascent work on organizational impression management by examining CSR communication from an impression management perspective. The model developed here proposes that incongruence between desired and current CSR images motivates an organization to decrease the incongruence through CSR communication. This relationship is moderated by four factors: importance of CSR image to the organization; power, status, and attractiveness of the target audience; importance of CSR image to the target audience; and media attention and public scrutiny. The model also identifies four dimensions of CSR communication structure (anticipatory–reactive, assertive–protective, direct–indirect, and image enhancing–image correcting) and includes a feedback loop through which audience interpretation of the CSR communication can influence the organization's CSR image incongruence. Two illustrative examples are provided to indicate how the model may be applied to

organizations. This paper has several implications for research and practice. It draws connections between impression management theory and CSR and adds to the emerging literature on organizational impression management. It can also help organizations decide on the appropriate CSR communication structure to use in specific situations and be more effective in their CSR communication.

Keywords Corporate social responsibility · Impression management · Communication

“In 2006, Ford discovered that charcoal produced in Brazil with the use of slave labor had found its way into our supply chain.... When we learned of the situation, we immediately stopped sourcing from the site that was identified in the investigation, but continued dialogue and assisted in management systems development with the supplier until such time as the supplier could ensure it was not supporting forced labor in the supply chain for pig iron. We then identified all potential points of entry for pig iron in the Ford value chain and engaged with all relevant suppliers, seeking assurances from them that forced labor was not employed anywhere in their value chain.” (Ford corporate website).

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Corporate social responsibility (CSR) has become increasingly important in today's global marketplace. Organizations are emphasizing socially responsible goals and values, engaging in socially responsible practices, and taking responsibility not only for their economic actions, but also for the impact of those actions on society and the

environment. Indeed, many organizations consider CSR to be an important aspect of their organizational identity, and want to ensure that their CSR identity is appropriately portrayed to their audiences.

But what happens when the CSR image perceived by the audience (current CSR image) is not an accurate portrayal of the organization's CSR identity (desired CSR image)?¹ This could have negative ramifications since an organization's success depends not only on its adherence to CSR principles and practices, but also on its ability to convey information about those practices to its audiences. In this paper, we use impression management theory to examine this question and to investigate one technique that can be used by organizations to decrease the incongruence between current and desired CSR images. The technique is the use of CSR communication. This communication contributes to an organization's social disclosure, disseminates information about a desired socially responsible identity and image, and promotes relations with stakeholder audiences. Through such communication, an organization projects a desired image of the organization and allows audiences to make sense of the organization's actions. The quotation at the beginning of this paper is one example of CSR communication.

An emerging stream of research examines how organizations use communication and projected images to highlight their commitment to CSR (e.g., Brammer and Pavellin 2004; Dawkins and Ngunjiri 2008; Highhouse et al. 2009; Hooghiemstra 2000; Zadek et al. 1997). This stream of research, however, has not been sufficiently connected to impression management theory. For example, Hooghiemstra (2000) described four types of impression management tactics and applied them to the Shell/Brent Spar incident, but provided no specific motivation for the use of the tactics. Similarly, Highhouse et al. (2009) reviewed the literature on corporate reputation and developed a model that described how organizational investments and other factors act as cues to influence various images in the minds of their audiences. The focus of their paper, however, was on corporate reputation as opposed to CSR image; they did not specify the differences in cues for CSR image versus other types of organizational images. Our paper builds upon the nascent work on organizational impression management by examining CSR communication from an impression management perspective and develops a model that examines the factors that motivate an organization to manage its CSR image and to engage in CSR communication. In addition, we provide illustrative

examples that describe how the model can be applied to organizations.

Examining CSR communication through an impression management framework can serve several purposes. First, this examination can help bridge the gap between the literature on CSR and that on impression management by using constructs drawn from impression management theory to understand the motivators that cause an organization to engage in CSR communication. In this way, it also adds to the emerging literature on organizational impression management. Second, it can broaden our understanding of CSR by investigating the conditions that motivate an organization to manage, maintain, enhance, and repair its CSR image, and help us assess the CSR communication efforts of different organizations. Third, it can help managers and organizations become aware of the various forces that could drive the need for CSR communication, and help them be responsive to stakeholder audiences by communicating information about the organization's socially responsible strategies and activities. Finally, it can provide a framework to help organizations examine and evaluate their past CSR communication, understand the conditions under which the communication was more or less successful, and develop strategies for future CSR communication.

A Conceptual Model of CSR Communication

A theoretical model or framework "can be viewed as a system of constructs... related to each other by propositions" (Bacharach 1989, p. 498). Constructs are abstract in nature and can be later operationalized in the form of concrete variables; propositions can be operationalized through specific hypotheses that can be used for empirical testing (Bacharach 1989). In this paper, we develop a model that identifies several constructs as well as propositions that specify relationships among those constructs.

Our model examines what happens when an organization's current CSR image (i.e., how an organization's CSR is perceived by a target audience) is incongruent with the organization's desired CSR image (i.e., how the organization would like its CSR to be perceived by the target audience). The model proposes that this results in an organization being motivated to decrease the incongruence through the use of CSR communication and that this relationship is moderated by the salience and accessibility of the CSR image and its incongruence. Several factors are identified that can increase or decrease salience and accessibility, and these factors include importance of CSR image to the organization; power, status, and attractiveness of the target audience; importance of CSR image to the target audience; and media attention and public scrutiny.

¹ This paper focuses on situations in which the desired CSR image of an organization is consistent with its CSR identity. We recognize that there may be situations under which this does not occur; such situations, however, are outside the scope of our model.

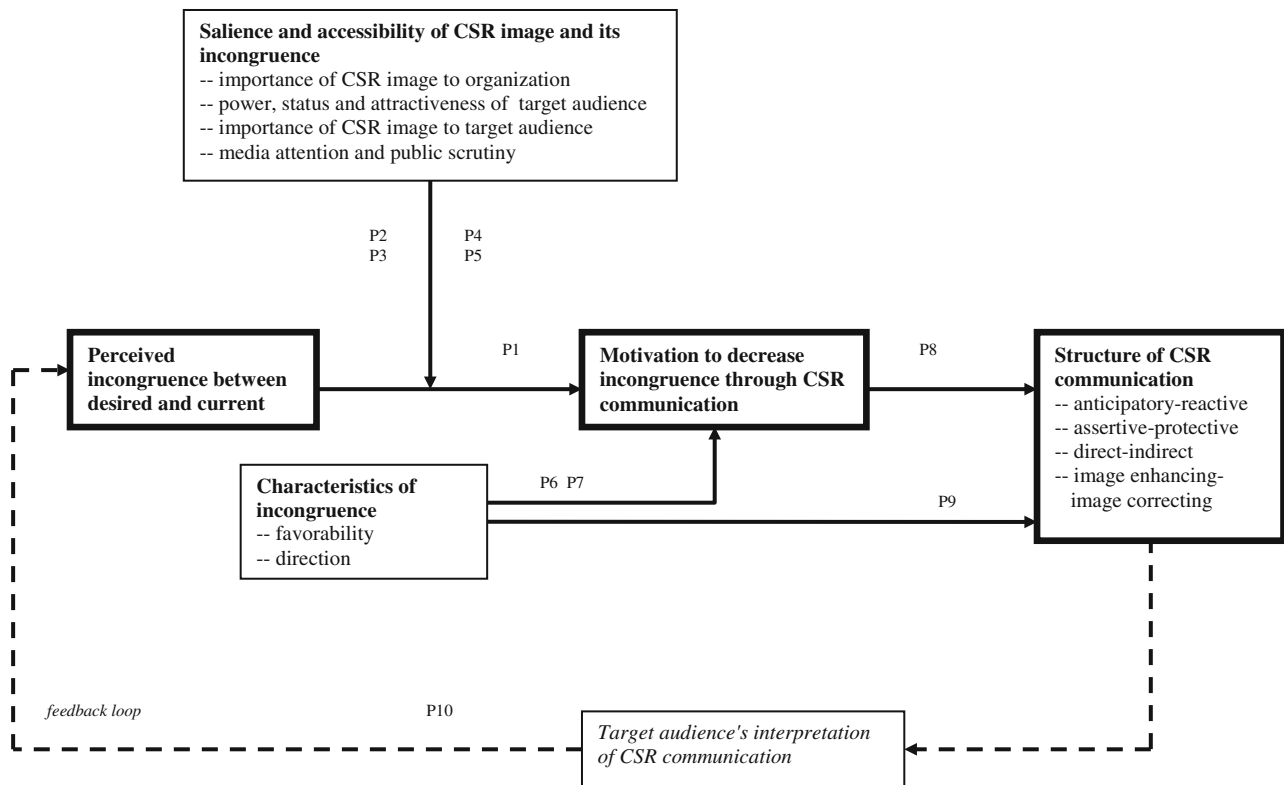


Fig. 1 A conceptual model of CSR communication

The model also specifies four dimensions that constitute the structure of CSR communication: anticipatory–reactive, assertive–protective, direct–indirect, and image enhancing–image correcting. Finally, the model includes a feedback loop through which the target audience’s interpretations of the CSR communication can influence CSR image incongruence as well as the motivation to engage in CSR communication. (See Fig. 1 for model.)

To ensure parsimony, we delineate certain boundaries for the model. First, our model focuses on CSR communication that is voluntarily provided by organizations, as opposed to that mandated by law or regulations. We consider the issues communicated through CSR communication as directed to specific target audiences. For example, CSR communication about health and safety, training and development, and equal opportunity systems would be directed toward internal audiences such as employees; whereas CSR communication pertaining to the organization’s involvement in the community would be communicated to external audiences. Second, we consider the CSR image to be a projection of the organization’s CSR identity. Impression management theory suggests that individuals and organizations may select specific aspects of their identities to present in a particular encounter, but the images presented tend to mirror their actual self-concepts; impression management often involves an attempt to

ensure that the image perceived by audiences is accurate (Goffman 1959). Therefore, we focus on situations under which an organization’s desired CSR image is consistent with its CSR identity.

The following sections examine the various constructs in the model and develop specific propositions that identify relationships among the constructs. We start our discussion of the model by examining the construct of CSR image incongruence (indicated on the left in Fig. 1) and describe the relationship between CSR image incongruence and the motivation to reduce this incongruence through CSR communication (indicated in the center of Fig. 1). Next, we investigate the influence of four moderating variables (importance of CSR image to the organization; power, status, and attractiveness of the target audience; importance of CSR image to the target audience; and media attention and public scrutiny). After that, we examine characteristics of CSR image incongruence followed by a discussion on the structure of CSR communication (indicated on the right in Fig. 1) and explain how the structure of CSR communication is influenced by the motivation to reduce incongruence as well as by characteristics of the incongruence. We also examine the target audience’s interpretation of the CSR communication along with a feedback loop (indicated at the bottom of Fig. 1). Several propositions are developed which identify relationships among the constructs and are

presented in Fig. 1 as P1 through P10. Finally, we use examples to illustrate how the model could be applied to organizations.

CSR Image Incongruence

We examine the construct of CSR image incongruence by first looking at CSR image and CSR identity. CSR image is defined as an audience's perceptions of the organization with regard to CSR issues. CSR image is closely related to the CSR identity of an organization, that is, the attributes that collectively represent the characteristics of the organization with respect to CSR. Similar to organizational identity, CSR identity can influence the ways in which issues, emotions, and actions within organizations are defined and interpreted; it may constrain organizational actions and decision-making processes (Dutton and Dukerich 1991). This identity is manifested through routines and standard procedures, core values, practices, processes, and a variety of artifacts (Scott and Lane 2000). Scholars suggest that image is constructed for the attributes that describe the identity of an organization (Lamertz et al. 2005). Thus, management of the CSR image references multiple, related facets connected to different identity attributes that underlie the organization's CSR identity (Gioia et al. 2000; Whetten and Mackey 2002). These facets can be used to achieve different objectives and to express various aspects of CSR identity such as community involvement, employee relations, customer relations, environmental issues, and supply chain partner issues.

But what happens when audience perceptions of an organization's CSR image differ from its desired image? This is referred to as CSR image incongruence (see Fig. 1). This can occur when organizations believe that they have been assigned too high a level of responsibility for negative events, or that the events for which they are held responsible are evaluated more negatively than they should be (e.g., a company believes that it deserves less blame for the unfair labor practices of its supplier). Such situations may damage an organization's CSR image and result in incongruence between the desired and current CSR image, because the organization's construed external image [i.e., perceptions of how the firm is viewed by audiences (Dutton and Dukerich 1991)] does not match its desired image. At other times, organizations may believe that they are not given sufficient credit for their commendable CSR actions or that the actions for which they are held responsible are not evaluated as favorably as they should be (e.g., a firm may believe that it deserves more credit for its donations of significant amounts of money, equipment, and supplies to assist in disaster relief efforts). Such situations also create incongruence between desired and current CSR images because the current CSR

image is not as favorable as the organization believes it should be.

In the next section, we use impression management theory to investigate this perceived incongruence between desired and current CSR images and suggest that just as individuals are concerned with impression management, so too are organizations. We adopt Whetten et al.'s (2009) notion that organizations can be perceived as social actors with motivations and intentions, which allows us to interpret organizational action through individual-level impression management constructs.

Motivation to Decrease Incongruence Through CSR Communication

In this section, we utilize impression management theory to examine how organizations are motivated to decrease incongruence between current and desired CSR images through CSR communication. Impression management theory has been adapted from social psychology and applied to organizational settings. Most research in this area has focused on individual impression management behavior in contexts such as interviews, performance appraisals, and career success. Only recently have researchers begun to examine organizational impression management, or actions "purposefully designed and carried out to influence an audience's perceptions of an organization" (Elsbach et al. 1998, p. 68). These researchers have focused on a few aspects of impression management: how organizations use impression management tactics reactively to restore legitimacy after controversial or image-threatening events (e.g., Elsbach 1994; Ravasi and Schultz 2006); how organizations use such tactics proactively to increase acceptance of controversial decisions or practices (e.g., Elsbach et al. 1998; Siegel and Brockner 2005); how impression management is used to create a specific image or accomplish a specific goal; and the role was played by the audience in organizational impression management (e.g., Carter 2006).

Impression management enables individuals to be viewed as likeable, competent, and morally worthy (Jones and Pittman 1982), and allows them to increase the likelihood of obtaining desired outcomes and avoiding undesired outcomes (Schlenker 1980). It also lets individuals create their identities and make their public selves consistent with their private selves (Baumeister 1986). Extrapolating to the organizational context, we suggest that similar to individuals, organizations can also be motivated to engage in impression management so as to decrease the incongruence between their private selves (identities) and public selves (images). Hence, incongruence between what an organization perceives is central and distinctive about itself (e.g., its CSR identity) and its perceptions about how

audiences perceive the organization (e.g., its current CSR image) can result in “sense-giving” and disseminating information about organizational actions and programs (Gioia et al. 2000).

Our model focuses on one type of impression management behavior used by an organization to decrease incongruence between its current and desired images: CSR communication, that is, impression management communication directed to managing an organization’s CSR image. Through such communication and language, an organization can provide explanations, legitimizations and rationalizations of its actions. CSR communication allows an organization to project a socially responsible image to a target audience. It can be used by organizations to communicate a specific identity and image, signal a commitment to social responsibility, increase organizational legitimacy, and improve the reputation of the organization. In this way, CSR communication can act as an aligning action that helps restore order and sustains an ongoing relationship with a target audience; it can be used to defend and maintain the organization’s CSR image, as well as to promote and enhance that image. Thus, it is proposed:

Proposition 1 Perceived incongruence between an organization’s desired and current CSR images will result in motivation to decrease the incongruence through the use of CSR communication.

Moderating Influences on the Relationship Between CSR Image Incongruence and the Motivation to Decrease Incongruence Through CSR Communication

The relationship between perceived CSR image incongruence and the motivation to reduce that incongruence through CSR communication may not be a simple one. This relationship is likely to be moderated by factors that increase or decrease the salience and accessibility of the CSR image and its incongruence. Salience refers to the extent to which particular stimuli stand out relative to others in the environment; it involves the extent to which a schema is active in working memory (Fiske and Taylor 2013). Accessibility is defined as the extent to which an individual’s attention is primed for particular interpretations of stimuli that fit what one has been thinking about recently or frequently; it refers to the extent to which a schema is already primed and can easily be recalled into working memory (Fiske and Taylor 2013). When social images are salient and accessible, individuals adopt various strategies to ensure that their images are positive. Extrapolating to the organizational context, salience and accessibility can influence an organization’s motivation to manage its CSR image and engage in CSR communication.

Salience and accessibility can be influenced by numerous factors. Our model uses impression management theory to look at four factors that can increase or decrease the salience and accessibility of an organization’s CSR image and its incongruence: importance of CSR image to the organization; power, status, and attractiveness of the target audience; importance of CSR image to the target audience; and media attention and public scrutiny (see Fig. 1). Next, we discuss each of these factors in the context of the model.

Importance of CSR Image to the Organization

Impression management theory suggests that the importance of the goals that an individual hopes to achieve through impressions may affect the individual’s motivation to engage in impression management behavior (Schlenker 1980). Similarly, the importance of the CSR image to an organization will influence the salience of that image and its perceived incongruence, and influence the extent to which the organization is motivated to reduce incongruence between desired and current CSR images.

The importance of the CSR image is likely to be related to the importance or centrality of the CSR identity, that is, the extent to which the CSR dimension of organizational identity occupies an important role in the self-definition of the organization and is interconnected with other aspects of identity and image. The values held by managers can influence the centrality of an organization’s CSR identity and the importance of its CSR image (Carter 2006). Management, especially top management can wield significant influence on CSR decisions within organizations (Thompson et al. 2010), and their strategic actions help in the construction of CSR images by signaling them clearly to organizational audiences.

The centrality of CSR identity and, consequently, the importance of its CSR image may differ from organization to organization. For some organizations, the CSR dimension may consist of attributes that are central to the overall organizational identity (i.e., those attributes that represent the essence of organizational prototypes); for others this dimension may be peripheral to their identities. Thus, organizations can be considered as ranging on a continuum, with some organizations perceiving CSR only in terms of the costs involved in the short term, and others looking upon CSR as essential for business performance (Quazi and O’Bien 2000). Organizations at one end of the continuum are likely to consider CSR as a peripheral issue. Such organizations may have a narrow perspective with a focus on the costs of CSR and meeting the bare minimum conditions required by law, and are less likely to be motivated to decrease incongruence between their current and desired CSR images. Organizations at the other end of the

continuum are likely to consider the CSR dimension as more central and important. They may believe that businesses are interdependent with society and can reap benefits from CSR actions in both the short and long term. Such organizations may set aspirational standards for business-society engagement and are more likely to be motivated to decrease any perceived incongruence between their current and desired CSR images. An organization's location on this continuum can influence the importance of the CSR image to the organization. This, in turn, can influence the relationship between CSR image incongruence and the motivation to decrease the incongruence through CSR communication. Hence, it is proposed:

Proposition 2 The relationship between CSR image incongruence and the organization's motivation to decrease the incongruence through CSR communication will be moderated by the importance of the CSR image to the organization. The relationship will be stronger when the CSR image is more important and weaker when the CSR image is less important.

Power, Status, and Attractiveness of the Target Audience

The salience and accessibility of an organization's CSR image can also be influenced by characteristics of the target audience. Impression management theory suggests that audiences with higher levels of power, status, and attractiveness, as well as those with social desirability and likeability, are more likely to result in impression management efforts (Gardner and Martinko 1988; Schlenker 1980). Characteristics of the audience influence the definition of the situation for individuals (Carter 2006; Gardner and Martinko 1988). As perceptions of the audience's power and status increase, self-awareness is heightened along with salience, which can affect the quantity and type of impression management behavior.

The audience groups for an organization include stakeholders, that is, entities that can influence or are influenced by the achievement of organizational objectives (Freeman 1984). Stakeholders can be individuals, groups, and institutions that have an actual or potential relationship with the organization, and can be categorized based on those relationships: shareholders; other corporate insiders such as managers and employees; external stakeholders whose relations with the company are based mainly on contractual and transactional arrangements such as customers, creditors, suppliers, distributors, and advisors; stakeholders whose relations with the company are not governed by contractual or transactional arrangements such as local communities, government regulators, and non-governmental organizations; and stakeholders who are affected by corporate activity but lack meaningful capacities to

regulate their relations with corporations, such as victims of corporate actions (Horrihan 2010). Each category of stakeholders may be perceived as a distinct target audience by the organization. Organizations may project their CSR image to a specific target audience (category of stakeholders), or more broadly to all audiences. These audiences decode the information communicated by the organization and analyze it to form perceptions of organizational characteristics (Rindova and Fombrun 1999).

Similar to individuals, organizations value the evaluations and reactions of powerful, attractive, and likeable others, and are more motivated to engage in impression management in front of such audiences. Stakeholder audience power can be drawn from a variety of sources including material or financial resources (e.g., money, products or services), symbolic resources (e.g., prestige, esteem, and social symbols), physical resources (e.g., force, threats, or restraint) (Etzioni 1964), and position within the social network (Rowley 1997). For example, the target audience of an organization may be consumers with high levels of power who have the ability to influence the organization through social sanctions, protests, and boycotts. Target audiences with higher power or status may also be in a position to provide valued rewards and outcomes; hence, organizations are likely to perceive it as important to manage impressions when interacting with such audiences.

The above discussion suggests that the perceived power of stakeholder audiences, along with their attractiveness and status, can increase their salience (Mitchell et al. 1999) and result in higher levels of impression management on the part of an organization. Thus, it is proposed:

Proposition 3 The relationship between CSR image incongruence and the organization's motivation to decrease the incongruence through CSR communication will be moderated by the power, status, and attractiveness of the target audience. The relationship will be stronger when the target audience has greater power, status, and attractiveness and weaker when the target audience has less power, status, and attractiveness.

Importance of CSR Image to the Target Audience

The cognitions and characteristics of powerful, high-status, and attractive stakeholder audiences and the centrality of CSR in their cognitive schemas can influence the extent to which they value socially responsible behavior on the part of the organization. Audiences are likely to pay attention to organizational activities that they perceive to be important to themselves, and make inferences about the organization's social responsibility based on those activities (Gabbioneta et al. 2007). The importance of CSR to target

audiences can be influenced by their values and beliefs, and may go beyond instrumental self-interest to moral motives (Aguilera et al. 2007). For example, external audiences such as consumers may be more likely to emphasize CSR if they value healthy products and a clean environment, but less likely to consider CSR important if they are only looking for the best value and price. Similarly, socially responsible investment funds are likely to emphasize the importance of CSR issues but other investors who are focused on short-term gains may perceive investments in CSR as interfering with those gains (Aguilera et al. 2007).

The importance of CSR to an organization's target audience can influence the salience of the CSR image to the organization and motivate the organization to project desired images through CSR communication. In contrast, if the target audience does not consider CSR to be an essential issue, the organization may be less motivated to project socially responsible images. Therefore, it is proposed:

Proposition 4 The relationship between CSR image incongruence and the organization's motivation to decrease the incongruence through CSR communication will be moderated by the perceived importance of the CSR image to the target audience. The relationship will be stronger when the CSR image is more important and weaker when the CSR image is less important.

Media Attention and Public Scrutiny

Another factor that influences the salience and accessibility of an organization's CSR image, and the likelihood of engaging in impression management, is the publicness of the action. Publicness can be a function of both the probability of the behavior being observed and the number of others who might see it or learn about it (Gardner and Martinko 1988; Leary and Kowalski 1990). Impression management theory suggests that as an individual's actions become more public, concern about how the behavior appears to others increases along with the use of impression management behavior.

The salience and accessibility of an organization's CSR image and its perceived incongruence can be affected by public scrutiny. Organizations that are more visible to the public are more likely to face pressures to adapt to external expectations, and thus have a greater need to manage their images (Pfeffer and Salancik 1978). Such organizations are likely to face external social pressures and engage in actions that influence public perceptions of the organization (Mezner and Nigh 1995). Public scrutiny can be influenced by the media. The literature suggests that media exposure can shape the relationship between organizations and their stakeholder audiences (Cho and Patten 2007;

Rindova and Fombrun 1999). Organizations communicate relevant organizational information to audiences, who decode the information and analyze it along with other information obtained from sources such as the media to form perceptions of organizational characteristics. If the media is considered to be an expert, independent source, then information obtained from the media can be an important component of assessments of the organization's social responsibility.

The media can influence target audiences by exposing gaps between organizational practices and normative expectations (Chen and Meindl 1991), thus exerting pressure on organizations to conform to societal expectations and values (Elsbach and Sutton 1992). Organizations that are frequently the topic of media coverage may be more concerned with decreasing CSR image incongruence because media exposure can influence the opinions of target audiences, create public pressure, and emphasize the necessity of communicating CSR information. For example, Cormier and Magnan (2003) found a positive relationship between media attention and the extent to which an organization provides information about its environmental activities, suggesting that organizations are more concerned about their environmental image under conditions of high media attention.

Public scrutiny is also influenced by advocacy groups and other interested entities who attempt to increase concern about CSR issues. In addition to their role in shaping public policy, interest groups may attempt to regulate the actions of organizations (Greening and Gray 1994) and focus public attention on CSR issues. Organizations operating in industries that are perceived as riskier to the social and natural environment are likely to find their CSR activities under higher levels of public scrutiny (Alali and Romero 2011). For example, companies in the oil industry are likely to be under close scrutiny and expected to demonstrate social and environmental responsibility (Coupland 2005) because this industry is perceived as linked to environmental and human rights violations (e.g., Shell and Brent Spar, Exxon and the Alaskan oil spill, British Petroleum and the Texas oil refinery explosion, and Chevron and wastewater dumping in the Ecuadorian rainforests). Other industries linked to socially irresponsible behavior such as the mining and extractive, waste management, and food products industries are also likely to be scrutinized for CSR issues. Organizations from industry sectors with high environmental impact have to respond more to external pressures and communicate social responsibility, because these organizations have a higher level of visibility and their actions are more closely scrutinized by the media, advocacy groups, and the public (O'Dwyer 2003), compared to organizations from other sectors.

Hence, media attention and public scrutiny may play an important role in how organizations are assessed, increase evaluations of the organization's actions regarding social responsibility (Hatch and Schultz 2002), and magnify the visibility of the organization, as well as the salience and accessibility of the organization's CSR image and its incongruence. Hence, it is proposed:

Proposition 5 The relationship between CSR image incongruence and the organization's motivation to decrease the incongruence through CSR communication will be moderated by the level of media attention and public scrutiny of CSR issues. The relationship will be stronger under high levels of media attention and public scrutiny and weaker under low levels of media attention and public scrutiny.

Thus far, we have discussed the relationship between CSR image incongruence and the motivation to decrease the incongruence through CSR communication, as well as the four factors that moderate this relationship. Next, we examine another construct that also influences the motivation to decrease incongruence: characteristics of CSR image and its incongruence.

Characteristics of CSR Image and Its Incongruence

In this section, we examine characteristics of the perceived incongruence between an organization's desired and current CSR images, and discuss how these characteristics can influence the organization's motivation to decrease the incongruence through CSR communication. Two characteristics are identified: favorability and direction (see Fig. 1).

Favorability

Favorability refers to the extent to which the current CSR image depicts the organization as socially responsible or socially irresponsible. If we consider a continuum with low levels of CSR at one end and high levels of CSR at the other end, then an organization with a CSR image at the low end of the continuum is referred to as having an unfavorable CSR image and an organization with a CSR image at the high end of the continuum is considered to have a favorable CSR image. Impression management theory suggests that unfavorable images are related to image-threatening situations, that is, situations in which individuals and organizations believe that they have been assigned too high a level of responsibility for negative events, or when they realize that the events for which they are held responsible are evaluated more negatively than they should be. In contrast, favorable images are linked to image-enhancing situations, that is situations in which individuals and organizations believe that they are not given sufficient credit for their commendable

CSR actions or when they think that the actions for which they are held responsible are not evaluated as favorably as they should be (Gardner and Martinko 1988). For example, one organization might have a relatively unfavorable CSR image (e.g., the organization may be held accountable for social issues such as poor employee working conditions or human rights violations); however, the organization may believe that its (desired) CSR image should be less unfavorable. Another organization might have a relatively favorable current CSR image because it has made donations of significant amounts of money, equipment, and supplies to assist in disaster relief efforts, but this organization might believe that its (desired) CSR image should be even more favorable.

The literature indicates that unfavorable or negatively valenced events have a stronger impact on individuals compared to favorable or positively valenced events. Individuals are more strongly motivated to protect the self against failure than to amplify the effect of success (Baumeister et al. 2001) and more likely to engage in impression management after unfavorable events (Schlenker 1980). According to the positive–negative asymmetry effect of impression formation (Anderson 1965), negative information receives more processing and contributes more strongly to impression formation than positive information. Hence, compared to desirable events, unfavorable or aversive events produce more complex cognitive and affective reactions, as well as a greater number of cognitive responses that mobilize resources to meet the aversive threat and minimize damage. In contrast, favorable events may be enjoyed without needing a complex cognitive response (Baumeister et al. 2001). In the organizational context, those organizations that have an unfavorable CSR image (e.g., the company that is being held responsible for poor employee working conditions) are more likely to expend effort to decrease the perceived incongruence between their desired and current CSR images, compared to organizations that have a favorable current CSR image (e.g., the company that has donated significantly to disaster relief and believes that its CSR image should be even more favorable). Hence, it is proposed:

Proposition 6 The favorability of the organization's CSR image and its incongruence will influence motivation to decrease the incongruence through the use of CSR communication. The motivation to decrease incongruence will be higher for unfavorable images than for favorable images.

Direction

The incongruence between desired and current CSR images can also differ in terms of direction. We define direction as negative when the current CSR image indicates a

lower level of social responsibility than the desired CSR image, and positive when the current CSR image indicates a higher level of social responsibility than the desired CSR image. Negative incongruence between desired and current CSR images is likely to be perceived as more aversive than positive incongruence. As discussed above, when faced with aversive events, individuals are more likely to expend effort in cognitive responses and more likely to engage in impression management. Therefore, an organization dealing with negative incongruence between desired and current CSR images is likely to have greater motivation to decrease the incongruence. In contrast, an organization with positive incongruence between desired and current CSR images is likely to be less motivated to decrease the incongruence.

Since individuals tend to be biased toward positive perceptions of themselves, positive incongruence is also likely to result in individuals perceiving themselves to have more favorable attributes (Fiske and Taylor 2013). Such individuals may minimize differences between how they are perceived by others (current image) and their self-identity and desired image. Similarly, an organization with positive incongruence may minimize the perceived incongruence and change its cognitions of CSR identity so as to perceive its identity in a more favorable light. Thus, it is proposed:

Proposition 7 The direction of the perceived incongruence between an organization's desired and current CSR images will influence motivation to decrease the incongruence through the use of CSR communication. The motivation to decrease incongruence will be higher for negative incongruence than for positive incongruence.

Next, we examine the specific structure of the CSR communication used when an organization is motivated to decrease CSR image incongruence.

Structure of CSR Communication

An organization that is motivated to decrease the perceived incongruence between its desired and current CSR images can structure its CSR communication along several dimensions. We specify the dimensions of CSR communication structure using impression management theory. The literature on impression management reveals several taxonomies of impression management behavior at the individual level (Bozeman and Kacmar 1997; Cialdini 1989; Jones and Pittman 1982; Schlenker 1980; Schonbach 1990; Tedeschi 1981; Wayne and Ferris 1990). Mohamed et al. (1999) drew on this research to categorize impression management behavior at the organizational level along two dimensions: assertive–defensive and direct–indirect. We expand upon this taxonomy and specify the structure of

CSR communication on four dimensions: anticipatory–reactive, assertive–protective, direct–indirect, and image enhancing–image correcting. (See Fig. 1.)

Anticipatory–Reactive CSR Communication

Anticipatory CSR communication is used proactively when an organization foresees a potential incongruence between its desired and current CSR images; this type of communication can ward off and defeat in advance doubts and negative typification of the organization. Reactive CSR communication is used after an incongruence has occurred or is perceived to have occurred. The literature suggests that both anticipatory and reactive communication can be useful. For example, Arndt and Bigelow (2000) found that hospitals successfully used impression management preceding a change to increase acceptance of the new processes. Similarly, Elsbach et al. (1998) found that the number of complaints about hospital billing decreased with the use of anticipatory impression management tactics. Other studies (e.g., Elsbach et al. 1998; Elsbach 1994; Elsbach and Kramer 1996; and Marcus and Goodman 1991) examined how organizations use reactive impression management tactics to restore legitimacy. We suggest that organizations that have high levels of motivation to decrease CSR image incongruence are more likely to pay attention to future potential threats to their image and expend effort in predicting such threats; hence, such organizations are more likely to use anticipatory CSR communication. Those that have lower levels of motivation are less likely to pay attention to future image incongruence and more likely to use reactive CSR communication.

Assertive–Protective CSR Communication

Assertive impression management tactics are used to improve an image, whereas protective tactics are used to minimize damage to an image (Mohamed et al. 1999; Schlenker 1980; Tedeschi 1981). The literature on organizational impression management indicates that both types of tactics are used by organizations. For example, Elsbach and Sutton (1992) demonstrated how Earth First! (an environmental protest organization) used various types of impression management communication in the face of negative publicity. Similarly, Ravasi and Schultz (2006) conducted a longitudinal study of one organization and identified several impression management communications used by the organization to project desired images; Avery and McKay (2006) investigated the impact of both assertive and protective impression management tactics on the recruiting process of minority and female job applicants; and Bansal and Kistruck (2006) investigated organizational websites so as to study the impact of assertive impression

management on perceptions of the organizations' commitment to environmental issues.

We consider assertive CSR communication as that which is used to boost an organization's CSR image. Such communication is likely to be used when the organization already has a favorable CSR image and desires to improve that image even further by drawing attention to its CSR activities. In other words, the organization is "trying to look better." In contrast, protective CSR communication is used by an organization to reduce damage to its CSR image and is likely to be used when the organization has a current CSR image that is unfavorable. Such an organization desires to make its CSR image less unfavorable; it is "trying not to look bad." Thus, favorable situations bring forth assertive, image-boosting CSR communication, whereas unfavorable situations necessitate protective and defensive communication.

Direct–Indirect CSR Communication

Direct impression management tactics are those that present information about the organization's characteristics and accomplishments; therefore, direct CSR communication is likely to present the organization as attractive, competent, and favorable. Indirect impression management tactics enhance or protect an organization's image by presenting information about other entities with which the organization is associated; for example, by either enhancing the positive features or de-coupling the negative character of other organizations to which it is linked (Cialdini 1989; Mohamed et al. 1999). Higher levels of motivation may result in self-focus; hence, organizations that are strongly motivated to reduce CSR image incongruence may be more likely to focus on their own characteristics and emphasize the use of direct CSR communication. In contrast, organizations that are less motivated to reduce CSR image incongruence may focus on characteristics of associated organizations and be more likely to use indirect CSR communication.

Image-Enhancing–Image-Correcting CSR Communication

Image-enhancing CSR communication boosts an organization's CSR image; image-correcting communication decreases the favorability of an organization's CSR image. Although most CSR communication is likely to be image enhancing, there may be situations in which image-correcting communication is used. For example, image-correcting communication may be used to lower audience expectations in anticipation of future events, or to emphasize modesty, especially when the organization's actions are well known to the target audience. Although this has not been examined at the organizational level,

Baumeister and Jones (1978) found that individuals were more modest when they believed that the audience would learn about their success than when they believed the audience would be unaware of the success.

The above paragraphs have discussed four dimensions of the structure of CSR communication. These dimensions can be connected to the organization's motivation to decrease image incongruence as well as to the characteristics of the incongruence. As discussed above, when an organization is highly motivated to decrease the incongruence between desired and current CSR images, it is more likely to put effort into identifying potential threats to the image and more likely to use anticipatory CSR communication. In addition, such motivation may also result in a focus on organizational characteristics and the use of direct CSR communication. Similarly, the favorability of the CSR image (i.e., the extent to which the organization is perceived as socially responsible or socially irresponsible) is likely to influence the use of assertive versus protective CSR communication. The direction of the incongruence (i.e., whether the current CSR image indicates a lower or higher level of social responsibility than the desired CSR image) will influence the use of image-enhancing versus image-correcting CSR communication. Therefore, it is proposed:

Proposition 8 Motivation to decrease the incongruence between desired and current CSR images will influence the structure of CSR communication. Higher motivation to decrease incongruence will result in anticipatory and/or direct CSR communication; lower motivation to decrease incongruence will result in reactive and/or indirect CSR communication.

Proposition 9 Characteristics of the incongruence between desired and current CSR images will influence the structure of CSR communication. Favorable CSR image and incongruence will result in assertive CSR communication; unfavorable CSR image and incongruence will result in protective CSR communication. Negative incongruence will result in image-enhancing CSR communication; positive incongruence will result in image-correcting CSR communication.

Target Audience's Interpretation of CSR Communication

Our model includes a feedback loop (indicated at the bottom of Fig. 1) through which the CSR communication projected to the target audience is interpreted by that audience and the interpretation, in turn, influences the organization's perceptions of its image incongruence and its motivation to decrease the incongruence through CSR communication. Impression management theory suggests

that individuals constantly assess the effect of their impression management behavior on audiences. Through this assessment, individuals believe that they either have or have not created a specific impression in the minds of their audience. If they believe that they have created the image they desire, they may decrease further impression management behavior. If they believe that they have not achieved the desired image, they may either intensify their impression management behavior, or modify the behavior so as to increase the likelihood of achieving their desired image (Schlenker 1985). Hence, audience interpretations are an important component of the impression management process.

In the organizational context, the interpretations of the target audience can influence the success of the organization's CSR communication in decreasing CSR image incongruence. When the target audience receives the communication, it will use its cognitions and expectations to selectively interpret the communication. Based on this interpretation, the audience can react in several ways: it may accept the communication, it may reject the communication, or it may challenge the communication and demand clarification. Audience acceptance of the CSR communication helps the organization decrease the perceived incongruence between desired and current images. This reinforces the communication and increases the likelihood of a similar communication being used in the future. Audience rejection of the CSR communication prevents the organization from decreasing the perceived incongruence between desired and current images and achieving its desired image. This may result in the organization providing a new CSR communication to the target audience. If the audience challenges the communication or demands clarification, the organization may attempt to negotiate understanding with the target audience by resolving discrepancies between the audience's expectations and the organization's desired image through additional CSR communication. Hence, the target audience's interpretation of the CSR communication and its reaction to the communication can influence the CSR image incongruence and result in further CSR communication, creating a cycle that continuously constructs, deconstructs, and reconstructs the organization's CSR image. Therefore, it is proposed:

Proposition 10 The target audience's interpretation of the CSR communication will influence the perceived incongruence between desired and current CSR images.

Illustrative Examples

In this section, we apply our model to two hypothetical organizations. Our first example is of a large corporation that has been implementing CSR policies and believes in

the importance of CSR. Picture a scenario in which one of the suppliers of this corporation has been found to have used child labor in its facilities. The corporation's CSR image would become unfavorable, resulting in incongruence between its current CSR image and its desired CSR image. As a result, the corporation would be motivated to decrease the incongruence through CSR communication. The relationship between the incongruence and the motivation to use CSR communication would be influenced by the four moderating factors identified in the model: importance of CSR image to the organization (high); power, status, and attractiveness of the target audience (moderate); importance of CSR image to the target audience (likely to be high); and media attention and public scrutiny (cases of child labor are likely to have a high level of media attention). All these factors would indicate a strong relationship between CSR image incongruence and the corporation's motivation to decrease incongruence through CSR communication.

The model also identifies the structure of the CSR communication that the organization would provide under this scenario. The high level of motivation to decrease CSR image incongruence would result in CSR communication that is anticipatory and/or direct. The characteristics of the incongruence can also influence the structure of CSR communication. Because the CSR image is unfavorable and negative in direction (i.e., the current image is less favorable than the desired image), the CSR communication structure would also be protective and/or image enhancing. This CSR communication would be provided to the target audience (e.g., consumers, shareholders, community) who would interpret the communication and provide feedback to the corporation.

Our second example is of a corporation that has provided a large contribution to communities affected by a natural disaster (e.g., a hurricane). This corporation, however, does not feel that its CSR image is as favorable as it desires, resulting in incongruence between the corporation's current CSR image and its desired CSR image. This corporation would also be motivated to decrease the incongruence through CSR communication. The relationship between the incongruence and the motivation to use CSR communication would again be influenced by four moderating factors: importance of CSR image to the organization (high); power, status, and attractiveness of the target audience (moderate); importance of CSR image to the target audience (moderate); and media attention and public scrutiny (low to moderate), indicating a moderate relationship between CSR image incongruence and the corporation's motivation to decrease incongruence through CSR communication.

When we look at the structure of CSR communication provided by this corporation, the moderate level of

motivation to decrease incongruence through CSR communication would result in reactive and/or indirect CSR communication structure. The characteristics of the incongruence would also influence the structure of CSR communication. Because the CSR image is favorable, albeit negative in direction, the CSR communication structure would also be assertive and/or image enhancing.

The examples provided above indicate that the motivation to reduce CSR image incongruence, as well as the structure of CSR communication can differ based on the numerous factors identified in the model. In both cases, how the audience interprets and responds to the communication would mean that the corporation either provides additional CSR communication (if the target audience questions or rejects the communication), or is satisfied with the decrease in incongruence between current and desired CSR images (if the target audience accepts the communication).

Discussion

“These past years, companies have become aware that their mission went beyond mere profit-making. Corporate social responsibility... is today, more than ever, an important stake for communication. Companies must know how to communicate if a social or environmental crisis occurs.” (Tixier 2003, p. 71).

The number of organizations communicating about CSR issues has been growing in the past few years; social and environmental concerns have pressured organizations toward a more systematic treatment of CSR communication that discloses organizational utilization and development of human capital, social capital, and natural resources. Despite the growing importance of CSR communication in practice, the literature has not sufficiently explored its connection to impression management theory and research. This paper helps to bridge the gap between the literature on CSR and the literature on impression management by developing a conceptual model that proposes that the incongruence between an organization's desired and current CSR images will motivate the organization to decrease the incongruence through the use of CSR communication. Several factors are identified that can moderate this relationship by increasing or decreasing the salience and accessibility of the CSR image and its incongruence: the importance of CSR to the organization; the power, status, and attractiveness of the target audience; the importance of CSR to the target audience; and media attention and public scrutiny. In addition, the model defines the structure of CSR communication along four dimensions: anticipatory–reactive, assertive–protective, direct–

indirect, and image enhancing–image correcting. Finally, the model includes a feedback loop through which audience interpretations of CSR communication can influence CSR image incongruence as well as the motivation to decrease this incongruence through further CSR communication.

Implications for Future Research

The model developed in this paper draws several connections between CSR communication and impression management theory by extrapolating impression management constructs to the organizational level and to the CSR context, thus adding to the nascent literature on organizational impression management. The model proposes that organizations use impression management and project their CSR images and identities through CSR communication so as to be perceived by audiences as socially responsible entities. CSR communication can, thus, inform audiences about the organization's intentions to enhance social performance as well as influence audience expectations about corporate behavior. It should be noted that the model does not claim to present an exhaustive list of all possible factors influencing CSR communication; rather it focuses on examining CSR communication from an impression management perspective and examines an organization's motivation to engage in CSR communication through that lens.

Future researchers can examine further connections between impression management theory and CSR communication. For example, researchers can investigate the extent to which the CSR communication directed to different target audiences is structured along different dimensions. Impression management theory suggests that as the number of audience groups increases, complexity also increases. This can limit the ability of an organization to adequately address the concerns of multiple audiences and may result in over-weighting the most salient stakeholder audiences. Thus, when organizations have multiple audiences, many of whom have conflicting or different interests, impression management activities are more likely to be directed toward audience groups that are more salient, and less likely to be directed toward those that are less salient (Carter 2006). Also, our model treats the organization as unified in its CSR communication; in reality there are numerous individuals (e.g., top management, public relations personnel, and recruiters) who may provide CSR communication on behalf of the organization. Further research is needed to examine what happens when these individuals use different types of CSR communication and target different audiences. Another avenue for future research involves an investigation of societal-level antecedents of CSR communication such as economic

development, socio-cultural values, and governmental-regulatory influences. For example, connections can be drawn between specific socio-cultural values and CSR communication, since cultures are likely to differ in the extent to which CSR communication is used and accepted.

Implications for Organizations

The model developed in this paper can help organizations evaluate their past CSR communication and identify specific issues to be addressed through future CSR communication. The model indicates that organizations need to examine the incongruence between their current and desired images, along with four moderating factors, so as to understand the effectiveness of CSR communication that has been used in the past as well as to identify how to improve their CSR communication. By doing so, organizations can develop strategies for future CSR communication, decide on the appropriate CSR communication structure to use in specific situations, and be more effective in their CSR communication. Such strategies can guide organizations in their communication not only in the face of negative events, but also when they have implemented or received recognition for successful CSR practices.

Organizations can improve their socially responsible image by developing an understanding of the conditions that trigger expectations of CSR communication on the part of stakeholder audiences, and ensuring that they engage in CSR communication at such times. For example, organizations might want to provide CSR communication not only after events that threaten the organization's CSR image and result in incongruence between current and desired images, but also in anticipation of events that could potentially trigger such incongruence in the future. In addition, it is important that CSR communication be formulated appropriately to counter the growing suspicion of corporate communication and the belief that organizations overstate their social behavior. Organizations need to ensure that CSR communication provides a cohesive and complete picture of their CSR identity and image.

Communicating about CSR can play an important role in organization-stakeholder relations. An understanding of the organization's CSR philosophies, policies, and activities can allow stakeholder audiences to become more engaged in the issues affecting them and more willing to collaborate with organizations in reaching socially responsible solutions to problems. CSR communication may also be used to maintain legitimacy for the organization. Such communication, even about unfavorable actions, allows the organization to explain and justify its actions and increases transparency about the social and environmental impact of the organization and its governance structure; thus maintaining legitimacy. Such

communication can also change internal organizational practices by creating incentives for organizations to better manage their relationships with their audiences. Ultimately, CSR communication may be perceived as a commitment to socially responsible actions, with organizations having to produce results and demonstrate accomplishments in terms of their CSR.

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