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## **A Review Paper and Research Agenda on Corporate Social Responsibility & Social Media**

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### **ABSTRACT**

Corporate Social Responsibility(CSR) activities remain important factors for the corporates to gain favourable stakeholder attitude and it is an attempt to maximize business benefits. Today, corporates are expanding their use of social media in communicating CSR activities to the stakeholders. While studies on CSR is wide, research into the social media and CSR is narrow. Communicating CSR activities of corporates to the general public or stakeholders still rely on the traditional methods. International studies show that significance of social media or digital platform in delivering the companies brand value or recognition to the stakeholders in an effective manner. Study analyses how the corporates are using social media in communicating, educating different avenues of CSR practices. Social media is providing a great opportunities to the corporates to maintain a permanent relationships with different stakeholders. It is crucial to analyse how the companies use effectively engage in informing, educating and influence between corporates and general public. A systematic, interdisciplinary study of CSR through digital platforms is fundamental to establish a good rapport and to be up to date of the work. The modern technology and digital platforms has a diversified features to advance corporates involvement with stakeholders through accountability, transparency, moral integrity, fairness and participation. Finally, this study emphasizes the use and effectiveness of Social Media in communicating CSR with public in the two way communication process. Following a systematic literature review proposals for future research directions were also formulated.

**Key Words:** Corporate Social Responsibility, Social Media, Communication, Stakeholders, Digital Platform

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### **1 INTRODUCTION TO CORPORATE SOCIAL RESPONSIBILITY(CSR):**

CSR's roots can be traced to all religions that exhort people to share their fortunes with the less privileged ones. It is not uncommon to find many business houses giving charities to various trusts and organizations. Many believe that when in 1970s England witnessed the first large scale consumer boycott over the issue of slave harvested sugar which finally forced the importer to have free labor sourcing, the foundation of CSR was laid (JaishriJethwaney(2016).

Corporate Social Responsibility has been the emerging concept and every entity or companies to follow this law. It have paved the way for a new generation of business leaders concerned about the response of the public (Justin Paul (2011).Carroll (1999) mentioned CSR as a broader, all the economic, legal, ethical and other issues that society expects in business at every moment. certain. Corporate Social Responsibility(CSR) has become the new buzzword by which most companies have been practicing in a one or the other way. The world Council for Sustainable Development defines CSR as 'Corporate Social Responsibility is the continuing commitment by business to behave ethically and contribute to economic development while improving the well-being of the employees and their families as well as the local community and society at large(A C Fernando(2009).

Traditionally, CSR was equated with philanthropical act to showcase themselves as ideal citizen and good values of the company. World is rapidly-changing and unpredictable environment, pro-action on the part of management is required to meet the challenges faced by the community (Sherlekar S.A & Krishnamoorthy(2015). Today, CSR is finding greater significance not only in corporates but also has become a developmental debate. It has become a part of business strategy to align themselves with civil society. Companies are primarily varying the way they conduct their business, occasionally even where they work(Philip Kotler et al.,(2009). Corporates have been contributing to the well-being and welfare of the underprivileged and towards environmental concern. Corporates have found a great future for the good will through their ethical conduct of business.

## 2 DEFINITIONS OF CORPORATE SOCIAL RESPONSIBILITY

The first time period of 1920–1950s concentrated on the social responsibilities of businessmen which was quite evident from some of the works worth noting like Chester Barnard's "The Functions of the Executive" (Barnard 1938), J. M. Clark's "Social Control of Business" (Clark 1939) and Theodore Kreps's "Measurement of the Social Performance of Business" (Kreps 1940), to point out just a few. In the early 1950s, Howard Bowen got involved in a subject of Social Responsibility of Business. In the world, the indication of CSR was firstly mentioned in 1953 in the report 'Social Responsibilities of Businessman' by William J. Bowen who is also known as Father of Corporate Social Responsibility. Bowen had recommended that the "Social responsibility of businessmen states to the responsibilities of industrialists to follow those strategies, to make those choices or to follow those lines of deed which are desirable in terms of the resolves and morals of our humankind." Bowen, Pioneering CSR Scholar further defined it as 'Obligations to pursue those policies, to make those decisions, or follow those actions which are desirable in terms of the objectives and values of the society' (Bowen (1953).

Businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest (Keith Davis 1960). Businessmen should oversee the operation of an economic system that fulfils the expectations of the public (Frederick 1960) Keith Davis (1973) put forward the notion that "CSR is the concern and response of businesses to issues beyond satisfying legal, economic and technological requirements." Carroll (1979) identified four basic obligations that a business has towards society those obligations or responsibilities which are not mutually exclusive are economic, legal, ethical and discretionary responsibilities, which in total represent a business' social responsibilities. Thomas Jones (1980) defined CSR as the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law or union contract.

World Business Council for Sustainable Development (WBCSD) (1999) defined CSR as the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large. TN Chhabra & Grover (2000) defined as a business initiative's obligation, beyond that essential by the law and economics. To chase long-term goals that are upright for society. Since business constitutes an economic activity, it has to be considered as a part and parcel of the total social, political and economic system.

McWilliams and Siegel (2001) defined CSR as actions that appear to further some social good, beyond the interests of the firm and that which is required by law. In terms of this definition CSR is essentially a notion whereby businesses decide on a voluntary basis to contribute to a better society and a cleaner environment (EC 2001). The World Bank (2003) defined CSR as the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life, in ways that are both good for business and good for development.

International Organization for Standardization (ISO) (2010) defined CSR as the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that contributes to sustainable development, health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behaviour; and is integrated throughout the organization and practised in its relationships. As per the European Commission (2011) put forwarded new definition of CSR as "the responsibility of enterprises for their impacts on society". Lallan Prasad (2011) defined CSR as the Businesses draw workforce and raw materials from communities and owe a debt to community people. All the human beings have a personal responsibility to each other and the world around similarly businesses, whether large or small, private or public, have responsibility to their environment, stakeholders, community, customers, shareholders, employees, suppliers, and society in general (Rakesh Mohan Joshi (2016). In order to attain long term sustainability and success in business, adoption of ethical and socially responsible business practices becomes a fundamental condition. CSR denotes to what the business does, over and above the constitutional requirement, for the assistance of the society. The word responsibility means that the business has some moral duties to the society. Social Responsibility of business discusses to what the business does, over and above the statutory requirement, for the benefit of the society (Francis Cherunilam (2016). B N Ghosh (2017) mentioned CSR as a sign of showing the company's concern and commitments towards society's sustainability and development.

The regulatory environment and corporate governance mechanisms might considerably influence the socially responsible activities (Li, 2018). According to Malik (2019), a strong focus on high technology and excessive consumption create not only a huge amount of waste, but also a high demand for energy. The combined effects of technological and economic growth have a negative impact on an environment in which life has become unsafe and unhealthy.

The results of Li et al. (2020) study confirmed that the company ownership structure impacts the CSR performance of an organisation. As Ghosh (2020) highlighted, the COVID-19 pandemic caused huge waves of the uncertainty shock, which may be compared to the level of uncertainty experienced during the Great Depression. Therefore, the global pandemic represents one of the most significant environmental changes in the modern world, which could potentially have a great influence on the development of corporate social responsibility. The pandemic caused by the COVID-19 has driven many companies to rethink their business models and their activities, and to reflect on decisions to continue or suspend their performance. Companies have found themselves at the crossroads of decisions on how to act in terms of implemented socially responsible initiatives: to reduce the budgets for the implementation of CSR or to integrate CSR even more actively into the core of the business and adopt socially responsible activities.

According to Crane and Matten (2020), the pandemic has challenged several existing CSR assumptions and practices. Companies may differ in their motivation to engage in CSR and to address a range of social, economic, or environmental issues. Many companies not only have resisted irresponsible business practices during this crisis, but also have proactively engaged in various CSR activities. Li et al. (2020). Timothy Manuel, Terri L. Herron (2020) focused on business responses to the pandemic where businesses have engaged in a wide range of philanthropic CSR actions during the pandemic, likely motivated by both utilitarianism and deontological factors in response to the needs of internal and external stakeholders. As Simsek and Ozturk (2021) highlighted that companies have become increasingly aware of their responsibility for the environmental impact of their operations, products, and services. Businesses understand that environmental risks cannot be ignored, and the ability to manage these risks is a critical factor in a

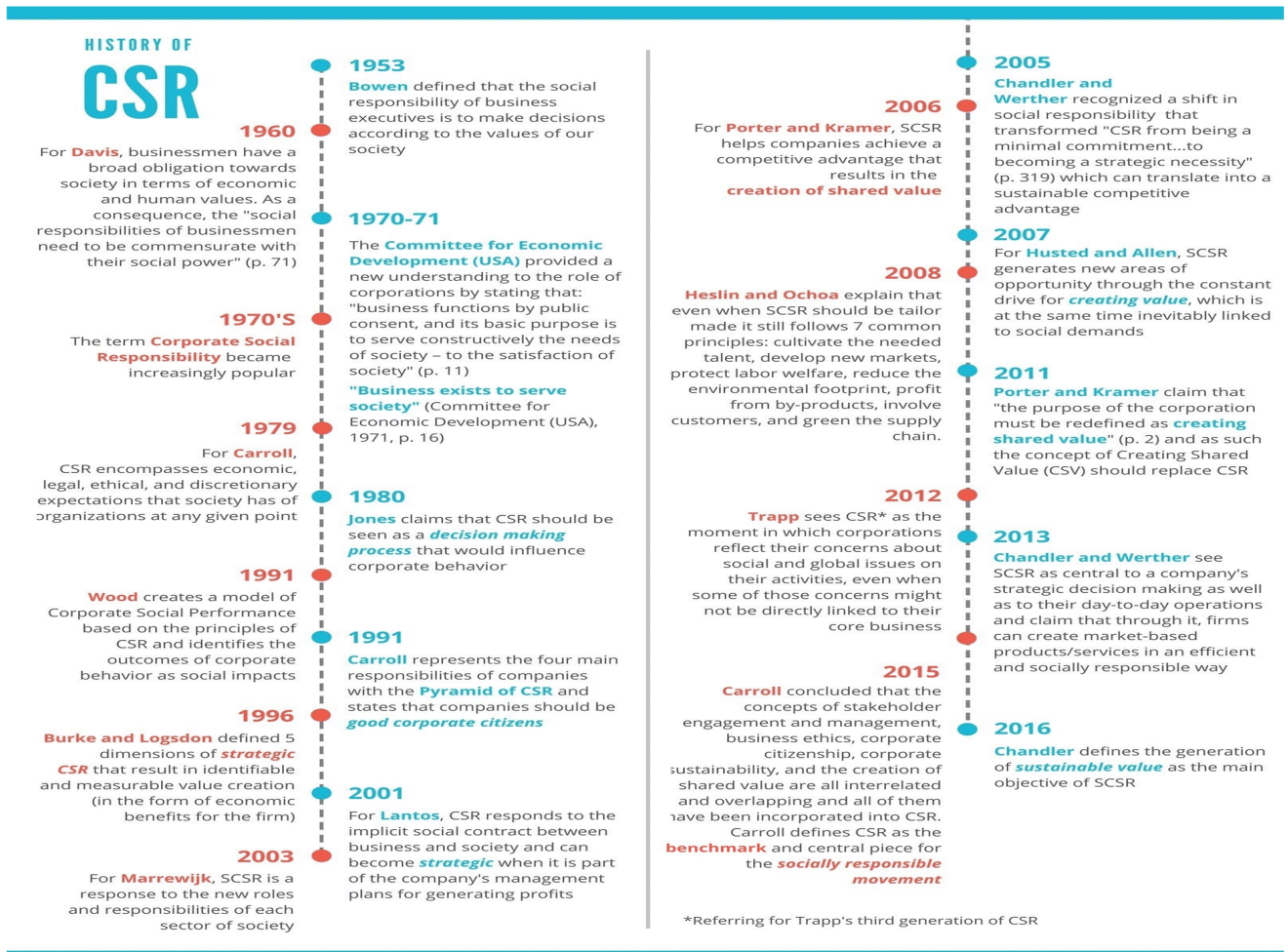
successful business. Therefore, as Carlsen (2021) argued, the active cooperation between government and regulatory authorities and business representatives is necessary in order to achieve the goals of sustainable development.

Different types of CSR activities have been adopted by socially responsible companies in different industries worldwide. Many companies not only have resisted irresponsible business practices during this crisis, but also have proactively engaged in various CSR activities.

FIGURE - CONCEPTUAL MODEL OF CSR DEVELOPMENT ValentinasNavickas(2021).



FIGURE - EVOLUTION OF CSR - Mauricio Andrés LatapíAgudelo (2019)



**3 GROWTH OF CSR IN INDIA:**

The concept of social responsibility in India dates back to the Vedic ages during the period 1500–600 B.C. The Hindu scriptures such as the Vedas, Bhagavad Gita, Upanishads, and treatises like Manusmriti and Arthashastra have in various contexts dwelt on the responsibilities of kings, leaders,

individuals, citizens, and groups toward society (Suresh Mony & Shekar Babu (2020)). In ancient India, social concerns were reflected in the form of religious actions. India has the world's richest tradition of CSR. CSR in India has evolved through different phases, like community engagement, socially responsible production and socially responsible employee relations. The concept dates back to Mauryan history, where philosophers like Kautilya emphasized on ethical practices and principles while conducting business (Balakrishnan Muniappan (2008)).

CSR has been informally practiced in ancient times in form of charity to the poor and disadvantaged. Indian scriptures have at several places mentioned the importance of sharing one's earning with the deprived section of society which has a deep rooted culture of sharing and caring. Religion also played a major role in promoting the concept of CSR (Swami Chinmayananda 2011). Vedantic philosophy prescribed the Dharma, the righteous duty of each, and Karma, the line of selfless action to be undertaken without expecting any return towards individuals, family, society, nation and the Universe. The concepts of the four goals and five debts everyone is born with, as per Hindu belief, emphasise our interpersonal duties and social responsibilities in this life. They provide each person with a moral compass to guide one's life by cultivating family and social values to fulfil the social responsibilities towards the weak and the needy (Muthuswamy (2018)). The CSR requirements are found in the Vedic literatures, which stress on the concept of 'dharma' which is given great importance in the Bhagavad-Gita. Islam, Buddhism and Christianity have received wider attentions in the CSR literatures from philosophical and religious perspective (Balakrishnan Muniappan (2014)). Islamic philanthropic responsibility Islam allows its followers to conduct business for profit without harming others or the environment. People are expected to ensure justice to stakeholders and welfare to mankind. Islam also encourages people to take appropriate measures to check the concentration of wealth in a few hands, to redistribute resources, to minimize social gaps and to share fortunes of the rich with unfortunate people in society by paying Zakat (alms) and Sadaqah (charitable donations) (Admir Cavalic (2018)).

Mohandas Karamchand "Mahatma" Gandhi focused on the concept of swaraj, which emphasized self-reliance and self-respect at the individual, community, and national levels. Related to this, he sponsored a resolution on Fundamental Rights and Economic Change to be implemented once Indians achieved self-rule from the British. It included a living wage for workers, limited hours of work, protection of women, maternity benefits, protection against the economic consequences of old age, sickness and unemployment, child labor and the right to organize. Another principle relating to Gandhi's notion of a just society was swadeshi, which refers to preferring and serving one's own country or local community in order to foster development. (Dasgupta (1996)). Chakrabarty (2015) examined the universal benefit of Gandhi's trusteeship principle. The paper argued that Gandhi was indebted to Andrew Carnegie and John D. Ruskin, amongst others, in his effort to articulate Trusteeship as a bridge between business houses and the freedom struggle. Further, it argued that Gandhian idea is a forerunner of the contemporary conceptualization of Corporate Social Responsibility. Gandhi succeeded in persuading the businesspersons to participate in the freedom struggle, despite adverse consequences, emphasized the extent to which Trusteeship was an effective mechanism in political mobilization (Bishnuprasad Mohapatra (2021)).

Gandhi discussed corporate responsibility (CR) and business ethics over several decades of the twentieth century. His views are still influential in modern India (Balakrishnan et al., (2017)).

**TABLE- 1, THE HISTORY OF CSR IN INDIA INTO FOUR PHASES:**  
(Suresh Mony & Shekar Babu (2020))

<b>Phase 1 (1850 - 1914)</b>	<b>Phase 2 (1910 - 1960)</b>	<b>Phase 3 (1950 - 1990)</b>	<b>Phase 4 (1980 onwards)</b>
Purely philanthropy and charity during industrialisation; corporation is only responsible to owners and managers.	CSR as social development during the Independence struggle; corporation is responsible to owners, managers and employees.	CSR under the "mixed economy paradigm"; corporation is responsible to owners, managers and other target environments	CSR in a globalised world is in a confused state; corporation is responsible to owners, managers, other target environments and the public at large.

The picture of parting with a serving of one's excess wealth for the good of humanity is neither modern nor a western import into India. The commercial community occupied a significant place in ancient Indian Civilization. Sustained by a religious and social ethics which put a charitable giving high on its list of virtues, charity was an ingrained part of the life of most hereditary merchant communities that from the modern backbone of the modern business class. Merchants provided relief in times of famine or epidemics also they donated for education in traditional schools and even for dowries for poor girls. has gained momentum in India, Indians have practiced CSR since time immemorial to affect social welfare (SS Khanka (2016))

CSR is not recent to our Country, In India, as well as in the global, there is a mounting consciousness that giant corporates are, after all, designed by community and must therefore assist it, not simply profit from it. In the ancient days, every time there was starvation, the leading capitalists of the area would plainly throw open their godowns and to provide food and other support to the needy (Ashwathappa (2018)). India has a long tradition in the field of CSR that is since the late 18<sup>th</sup> Century. During the 19<sup>th</sup> Century the practice was termed as Social Responsibility of Business. After the Globalization and during the 20<sup>th</sup> Century the concept was from the business context officially termed as Corporate Social Responsibility. Over the years, several business houses in India have shown their concern for social responsibility through their contribution to health, education and rural developmental programmes (Chabra (2019)).

One of the most revolutionary changes in capitalism over the last 50 years has been the development of 'Conscience'. While there is no disagreeing the fact that corporate is an economic performance, it is also factual that corporate is an organ of society and as such it must validate its extension by fulfilling its part and responsibilities to society (Raj Agarwal (2010)). CSR has developed the most widespread form of corporate patronage universally over the period. Philanthropy in India as associated with other countries is still at very low level (SS Khanka (2016)).

It is satisfying to note that a number of leading companies in India have shown appreciation of the social responsibility of the corporate sector. The business community has been contributory in setting up hundreds of institutions of public services like schools, colleges, management institutes, dispensaries, hospitals, technological institutes, research institutes, libraries, dharmashalas, cultural institutions, institute for the dumb, deaf and blind,

museums and places of religious worships. Some of the leading enterprises have extended measures like health and medical facilities to people of the surrounding villages. Many businessmen have risen up to the occasion to help the victims of droughts, floods, earthquakes and other natural calamities(Francis Cherunilam (2012).

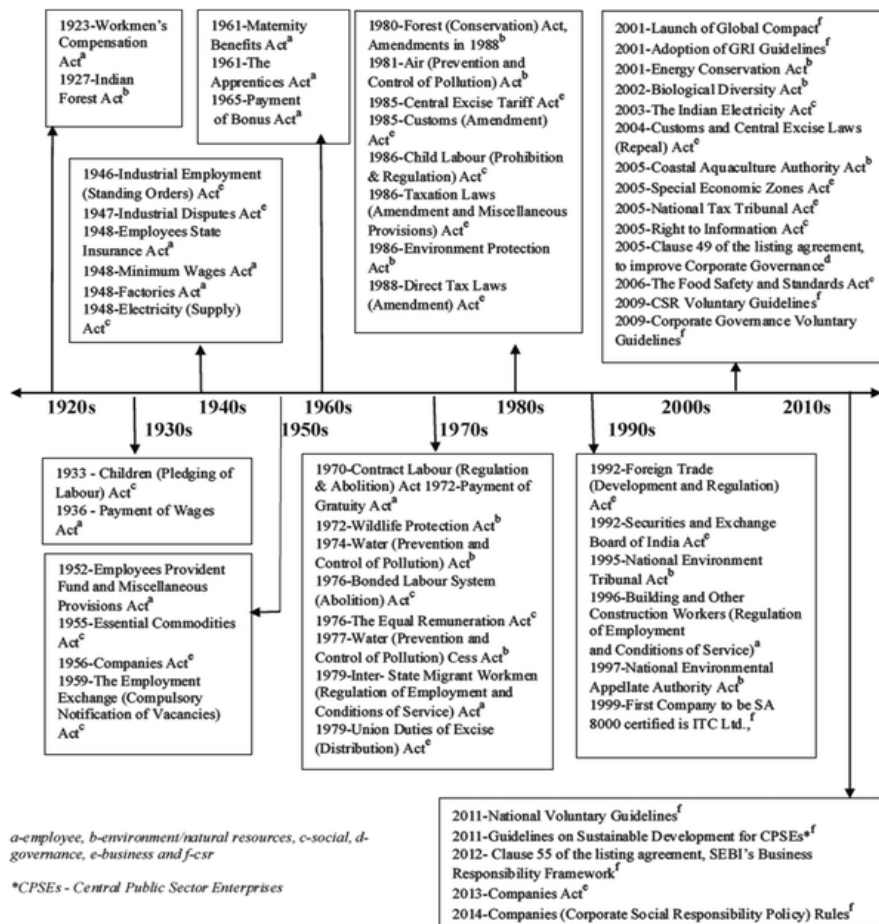
Companies or corporates invest in CSR for several reasons. Ever since CSR became legal obligations to the companies, it has been investing with the local communities needs because of survival in that locality for corporates. And Most of the time it is to build brand equity, managing the risk and some do it to circumvent tax and also to be different from the competitors. In India, corporations, whether public or private have been using websites and through print media to communicate about their various CSR practices. Over the years, digital platforms finding prominent role about delivering message of company’s CSR implementation and participation. Although in the first decade of the 2000s India’s growth rate reached 7.5% and the average income was expected to double in a decade, developmental challenges such as poverty, malnutrition, and poor infrastructure still persist in the country.(L. Gatti et al.(2018)

Indian companies since its implementation in the year 2013 shows that the contribution of Indian companies largely concentrated to the Health, Education, and other social sector, while very meager amount is diverted toward environmental issues, the other problem areas lies in the pattern of CSR spent in all over the countries, as states with higher industrialization set up are having more share of CSR funds as compared to other states where the spent percentage very negligible(Lokanath Mishra (2020).Anushree Poddar and Sapna A. Narula(2020) mentioned CSR also become mandatory for companies meeting a certain threshold in India and the Indian companies started reporting on the CSR in a systematic manner.

**4 THE LEGAL FRAMEWORK FOR CSR IN INDIA**

In the year 2009, for the first time to mandate CSR formally Voluntary Guidelines were issued by government of India Ministry for Corporate Affairs(MCA,2009) on CSR.. In the year 2000, a Task Force on Corporate excellence was of view that CSR is socially as well financially good. It was recommendatory report in nature. In the year 2009, first time a clear distinction was drawn between philanthropy and CSR. These guidelines were further revised in the year 2011. The main objective of these guidelines was to promote inclusive growth. Nine principles were laid down to be followed by corporate.The shift from voluntary CSR to regulated CSR was seen when Stock Exchange Board Of India (SEBI) made CSR disclosure compulsory for top 100 listed companies as per clause 55 of listing agreement. The shift from a voluntary CSR era to a regulated regime came when the Securities Exchange Board of India (SEBI) required the top listed 100 companies, as per Clause 55 of the Listing Agreement, to mandatorily disclose their CSR activities in the Business Responsibility Reports (BR Reports) accompanying the Annual Reports.

**FIGURE-ACTS, REGULATIONS, AND CERTIFICATIONS TOWARDS CSR IN INDIA (L. Gatti et al.(2018)**



The Ministry of Corporate Affairs notified in Section 135 and Schedule VII of the Companies Act 2013(MCA 2013) as well as the provisions of the companies(CSR Policy) Rules 2014, that came into effect from April 1, 2014. Under this Act, every company, private limited or public limited, which either has a net worth of '500 crore or turnover of 1000 crore or a net profit of '5 crore, needs to spend at least 2 percent of its average net profit for the immediately preceding three financial years on CSR Activities. Further as per the CSR Rules, the provisions of CSR are not only applicable to Indian companies, but also applicable to branch and project offices of a foreign company in India.

CSR Activities covered under schedule VII of 5. the Companies Act, 2013, MCA, Government of India with effect from 1st April, 2014 has come up with the modified Schedule VII enlisting list of activities and subjects which can be undertaken as CSR. The range of activities in this schedule varies from basic life amenities to social and environmental concerns. Under CSR, Corporate can contribute in poverty eradication, primary health and means of safe drinking water, sanitation. CSR activities can also be towards skilling India, literacy mission and primary education support. Promotion of Gender equality and promotion of awareness and measures for saving girl child and vocational training assistance to females.

MCA notifies the Companies (Corporate Social Responsibility (CSR) Policy) Amendment Rules, 2021. MCA has amended the CSR Rules to ensure better transparency and accountability of the concerned companies. Amended CSR Rules, inter alia, provides for undertaking inhouse R&D Activity for COVID vaccine, mandatory registration of CSR projects from 1st April 2021. The Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website, if any, for public access(CSR Amendments Rules 2021).

There is a lack of interest of the general public in participating and contributing to CSR activities of companies. This is because of the fact that there exists little or no knowledge about CSR. The situation is further aggravated by a lack of communication between the companies involved in CSR and the general public at the grassroots. Lack of transparency is another issue which needs focus. This is mainly due to the fact that there is little or no knowledge about CSR within the local communities since no sincere efforts have been made to create awareness about CSR and win the confidence of local communities.

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## 5 SOCIAL MEDIA

The term "social media" (SM) was first used in 1994 on a Tokyo online media environment, called Matisse(Bercovici 2010). With a similarly fast pace, businesses have moved their marketing interests toward Social Media platforms. The presence of both businesses and users on Social Media has further led to a shift in how companies interact with their customers, who are additionally no longer limited to a passive role in their relationship with a company(Edward C et. al. (2013). In research, SM is generally used as an umbrella term that describes a variety of online platforms, including blogs, business networks, collaborative projects, enterprise social networks (SN), forums, microblogs, photo sharing, products review, social bookmarking, social gaming, SN, video sharing and virtual worlds (Thomas Aichner & Frank Jacob(2015).

Social network sites are web-based services that allow individuals to (a) construct a public or semi-public profile within a bounded system, (b) articulate a list of other users with whom they share a connection, and (c) view and traverse their list of connections and those made by others within the system(Boyd and Ellison (2007). Social media is a group of Internet-based applications that builds on the ideological and technological foundations of Web 2.0, and that allows the creation and exchange of user-generated content (Kaplan and Haenlein (2010).

A social network site is a networked communication platform in which participants (a) have uniquely identifiable profiles that consist of user-supplied content, content provided by other users, and/or system-level data; (b) can publicly articulate connections that can be viewed and traversed by others; and (c) can consume, produce, and/or interact with streams of user-generated content provided by their connections on the site (Ellison and Boyd(2013). Social media are Internet-based, disentrained, and persistent channels of masspersonal communication facilitating perceptions of interactions among users, deriving value primarily from user-generated content(Carr and Hayes). "social-media" defined as Web sites and technological applications that allow its users to share content and/or to participate in social networking (Leyrer-Jackson and Wilson(2018). Social media is made up of various user-driven platforms that facilitate diffusion of compelling content, dialogue creation, and communication to a broader audience. It is essentially a digital space created by the people and for the people, and it provides an environment that is conducive for interactions and networking to occur at different levels (for instance, personal, professional, business, marketing, political, and societal)( Kapoor et al.(2018). Social media as any online resource that is designed to facilitate engagement between individuals(Bishop(2019). As of January 2020, there are more than 110,000 publications that have the term "social media" in their title. Over the past 25 years in which these works were published, countless researchers have formulated quite varying definitions of SM— sometimes using alternative terms(Aichner et al. (2021).

Web 2.0 sites was more than websites, it became a service. Social Media provide wider access to a wider social network, allowing to find employment or maintain social relationships. Google is a prime example of a company that has embraced the web 2.0 platform mantra(Larissa & Sam(2019). Web 1.0, it progressed into the interactive experience Web 2.0 provides. The next phase of Web evolution, Web 3.0, is already in progress. Web 3.0 entails an integrated Web experience where the machine will be able to understand and catalogue data in a manner similar to humans(Riaan Rudman & Rikus Bruwer(2016).

One notable result is that, although Social Media is one of the main research areas in social sciences (and beyond) and its landscape has been changing quickly, only a handful of scholars have made an effort to develop a definition of SM. Although some elements, for example, the fact that Social Media connects people, are common, the definitions are rather different from each other.

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## 6 COMMUNICATION

According to Koontz, O'Donnell and Wehrich defined Communication "as the transfer of information from the sender to the receiver with the information being understood by the both the sender and the receive". Communication is an integral part of any business organization. Social network marketing is growing trend and a powerful online which is effectively used and website marketing is getting developments. (R K Desai(2015).

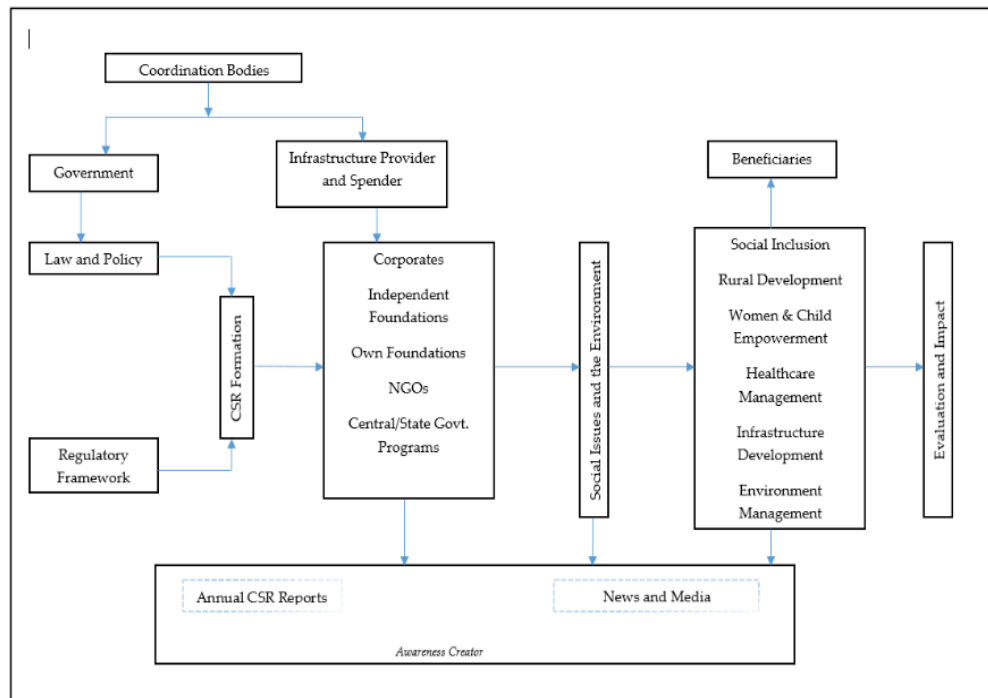


## 7 SOCIAL MEDIA AND CSR

Media has an important role to play in the dissemination of information related to CSR. Dissemination of information may inspire others to either engage or increase engagement in social causes; it is also necessary to highlight initiatives that are inspired as such. The belief that CSR offers a competitive edge in the highly competitive marketplace is becoming increasingly prevalent among firms.

**FIGURE. CSR ECOSYSTEM**

Sheth, A., & Singhal, M. (2014).



Firms must consider communicating with as many stakeholders as possible, including constituent bodies, public and private enterprises, academic institutions, media, government support organizations and individuals to strengthen the CSR ecosystem and devise initiatives that offer maximum value to stakeholders while aligning with firm objectives (Kuldeep Singh & Madhvendra Misra (2021).

**Moonhe Cho et al.,(2017)** research study on ‘Communicating Corporate Social Responsibility on Social Media: Strategies, Stakeholders, and Public Engagement on Corporate Facebook’ has analysed content analysis of 46 corporate Facebook pages from Fortune’s ‘World’s Most Admired Companies’ revealed that these companies communicate noncorporate social responsibilities messages than the CSR activities. The study also found that it used informing strategy than on interacting strategy which is also one way of communicating. The study further analysed public involvement which is found that publics engage more with noncorporate social responsibility messages. The study also explored on CSR Communication in Facebook which found that having two separate pages in Facebook for CSR activities has enabled good interaction with the stakeholders.

**Silvia Testarmata et al.,(2018)** in their study titled ‘The Communication Of Corporate Social Responsibility Practices Through Social Media Channels’ expressed about the use of social media as a form of dissemination in communicating corporate social responsibility and the study analysed how companies are using social media platforms to disclose the corporate social responsibility practices in order to engage stakeholders in compelling and on-going virtual dialogs, comparing how Socially Responsible and Not Socially Responsible companies use social media platforms to communicate their corporate social responsibility initiatives and interventions. The study analysed Twitter twitting and Facebook posting of a sample of the major Italian Listed Companies. Preliminary findings of the corporate use of social media channels by Italian Listed Companies show that the use of social media platforms is not yet widespread among firms, in fact about half of the companies included in our sample have a Twitter or Facebook accounts.

**Paul Capriotti et al.,(2021)** in their study have critically reviewed on the study titled ‘Corporate Communication Through Social Networks: The Identification of the Key Dimensions for Dialogic Communication’. The study highlighted digital media including social media have provided opportunities and costs for corporate communication. The organizations are encouraged to continuously monitor online conversations and to engage in dialogic communications via social media networks. This way can nurture relationships with individuals and other organizations. Another contribution posits that there are five key dimensions including “active presence,” “interactive attitude,” “interactive resources,” “responsiveness” and “conversation.” It implies that these dimensions ought to be considered by corporate communication practitioners as well as academia. The dialogic approach of digital communication necessitates that organizations are visible in the social networks through regular posts and updates. They are encouraged to disseminate useful information as well as interactive content that appeals to their followers. Organizations may use

written content, images as well as audiovisual material, including videos, podcasts, etc., to engage with their publics. Their corporate communication may result in interactive engagements and online conversations from the part of the social media users. Thus, it is in organizations' interest to remain vigilant on the content that is being posted on their social media pages and to respond to comments and/or negative word-of-mouth publicity, in timely manner.

**Shuchi Gupta et al.,(2021)** in their article analysed on 'Using Social Media as a Medium for CSR Communication, to Induce Consumer-Brand Relationship in the Banking Sector of a Developing Economy' with the objective of this study is to examine the relationship of the CSR communication of a bank through social media with consumer loyalty and purchase intention. The results of the current survey confirmed that CSR communication of a bank on social media has direct and indirect, via brand admiration, relations with consumer loyalty, and purchase intentions. The current survey was conducted to examine the impact of CSR-S on the purchase intentions and loyalty of banking consumers in Pakistan. The study also proposed the mediating effect of brand admiration on the above-stated relationship. In this regard, the findings of the current study validated that CSR-S is very important to influence the attitude and behavior of consumers positively. The importance of social media is obvious for an organization for CSR communication because, through social media, the organizations are able to convince their consumers and earn the position of a socially responsible organization. When consumers receive the CSR communication of an organization on social media, they develop a feeling of appreciation (admiration) on their part for the brand. Further, they also feel admired for being the consumers of a brand that is socially responsible.

**Laura Illia et al., (2015)** examined a paper on 'Exploring Corporations' Dialogue About CSR in the Digital Era' how companies are employing new media to engage in dialogue with their stakeholders about corporate social responsibility (CSR)- related matters. Study collected and analysed data in a three-stage process over a period of 2 years. First, it asked different kinds of stakeholders what types of online spaces they would expect corporations to implement for dialoguing about CSR. Based on the findings of this first exploratory stage, in the second stage it developed a detailed analysis of online spaces where dialogue takes place, whether through corporate outlets (e.g. corporate websites, corporate blogs) or owned social media (e.g. YouTube, Facebook). This allowed to identify online spaces where dialogue might potentially happen. The results of this second stage allowed us to identify a number of cases to be studied in depth later on. In the third phase, which constituted the core of our analysis, study explored the actual dialogue that takes place in spaces that corporations have created online. This allowed to analyse the degree of openness and closure of corporate dialogue about CSR by studying a number of episodes of dialogue (i.e. communication exchanges) between corporations and stakeholders. The study found that the outlets, with their respective dialogue spaces, are used very frequently by corporations. In particular, corporations build online spaces for stakeholders to engage in dialogue so that the latter can learn about and participate in innovation on CSR-related matters.

**Juelin Yin et al., (2015)** in the research paper 'Social Media and Multinational Corporations' Corporate Social Responsibility in China: The Case of ConocoPhillips Oil Spill Incident' attempted to study how an empowered Chinese public coped with and interpreted the environmental crisis of the ConocoPhillips oil spill and how ConocoPhillips reacted to the growing influence of social media. The study found that the oil spill sparked an uproar of anger and criticism in the Chinese online community. Most posts on microblogs and blogs engaged in finding the causes and laying the blame for the oil spill. The overwhelming majority of the Chinese public attributed the crisis to the faulty laws and inaction on the part of the Chinese government regulators, to ConocoPhillips, and the Chinese joint venture partner China National Offshore Oil Corporation's failure to undertake due responsibilities. In response to mounting online criticisms, ConocoPhillips exhibited little interest in engaging with the Chinese public and showed poor communication in terms of Corporate Social Responsibility (CSR). The study's theoretical contribution lies in combining CSR and Stakeholder theory with Discourse Power theory. Practical implications to multinational corporations seeking long-term business development in the developing country contexts, such as China, are that managers need to engage in responsive listening, actively participate in online conversations, and constantly scan the social media environment to manage its relations with the general public. Particularly, firms experiencing crises can gain the public's emotional support by communicating emotion-laden messages through social media.

**Cynthia Stohl et LL.,(2015)** in the study 'Social Media Policies: Implications for Contemporary Notions of Corporate Social Responsibility' examined through a content analysis of 112 publicly available social media policies from the largest corporations in the world. The extent to which social media policies facilitate and/or constrain the communicative sensibilities and values associated with contemporary notions of CSR is considered. Overall, findings indicate that a large majority of policies, regardless of sector or national headquarters, increasingly inhibit communicative tenets of contemporary CSR (i.e., free speech, collective information sharing, and stakeholder engagement/dialogue) and thereby diminish employee negotiation and participation in the social responsibilities of corporations. The findings suggest that social media use is most often conceived within a business or risk frame and that more than two-thirds of companies' policies violate internationally agreed upon CSR communicative norms to some degree. As social media guidelines become a ubiquitous part of the communication landscape, they will also become an inherent part of our conceptions of what constitutes a socially responsible corporation.

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## 8 CSR AND COMMUNICATION

**LibenaTetreva et al.,(2021)**article titled 'Communication of Socially-Responsible Activities by Higher Education Institutions' analysed and evaluated the scope and structure of socially-responsible activities communicated on the websites of public higher education institutions operating in a small post-communist country where education plays a traditional role—the Czech Republic, and to formulate recommendations for improvement of the level of communication of social responsibility by higher education institutions. A positive finding is that all of the public higher education institutions operating in the Czech Republic have functional websites, on which they present specific information about the CSR activities which they perform. However, a negative fact is that not a single one of the public higher education institutions operating in the Czech Republic has a tab page on its website entitled "Social responsibility", "Sustainability", or one with similar content.

**Francisco-Javier Sevilla Cortado & Ricardo Chalmeta(2016)** on their research paper 'Use of social networks as a CSR communication tool' analysed the use of online social networks as a tool for Corporate Social Responsibility (CSR) communication and management. The analysis performed of the messages posted by the 20 Spanish companies with the highest market capitalisation and the responses that they received on two of the most popular online social networks, Facebook and Twitter. Of the two social networks that were analysed, Twitter is the one that shows more



activity by companies when it comes to CSR communication. Nevertheless it has been observed that although more content is generated on Twitter, Facebook presents a higher percentage of user interaction with respect to the total number of CSR-related messages. Yet, in general terms, it has been seen how two-way communication between the company and users is practically non-existent. Posts are mainly just one-way, with a content that is merely informative. The study discussed on to exploit online social networks potential it is essential to know both the resources that exist and the stakeholders' expectations and interests. And since the purpose of the tools provided by Web 2.0 is to help close the gap between stakeholders and the company, the person or persons responsible for managing these media, such as the profiles on social networks, must be trained in sustainability and corporate social responsibility.

**Lu Tang et al.,(2015)** conducted a study on 'Consumers engagement with corporate social responsibility (CSR) communication in social media: Evidence from China and the United States' investigated cross-cultural differences among Chinese and American consumers with regard to eWOM (electronic word-of-mouth). The study primarily intention was to know attitude towards CSR in Social Media and Peer communication about CSR activities. The study found that US Corporations used one common approach to communicate CSR in their websites also they covered almost all aspects of CSR. While comparing between US and Chinese companies on CSR Rationale, themes and practices found many differences. In terms of the communication of CSR rationales, our data indicated that U.S. companies were more likely to emphasize ethical rationale while Chinese companies were more likely to stress economic rationale to justify their CSR engagement. In terms of themes of CSR engagement, U.S. companies were more likely to dis-cuss their achievements in relation to all the following stakeholders: the community, employees, customers, suppliers and shareholders.

**Alba Maria Martinz Sala et al.,(2021)** in their research study on 'Corporate Social Responsibility in the restaurant and fast food industry: a study of communication on healthy eating through social networks' focused on the social dimension of CSR and more specifically on the promotion of healthy lifestyles. The results highlight some relevant aspects that brands should consider in the development of CSR communication strategies in order to achieve their main goals. First, CSR communication strategies must take into account the credibility of the source and the advantages of integrating bloggers and influencers. Regarding the most common social networks, Instagram and YouTube stand out, shifting interest from Twitter, the subject of this research. The results in this area confirm Instagram's leadership among young people. Alongside Instagram, YouTube is one of the social network users value the most and the favourite to follow influencers. This justifies the protagonism of both social networks as information sources on healthy eating.

**Michael Etter(2013)** study on 'Reasons for low levels of interactivity (Non-) interactive CSR communication in twitter' explored the reasons for the low levels of interactivity in the popular social media tool Twitter. An analysis of 41,864 Twitter messages (tweets) from the thirty most central corporate accounts in a CSR Twitter network is conducted. CSR addresses sensitive and sometimes contested areas of a corporation and has a major impact on its reputation and legitimacy. By starting to openly engage with stakeholders about CSR issues in social media, companies open the arena for possible criticism and face the risk of attracting critical stakeholders that openly question the legitimacy and harm the reputation of corporations. The same features of social media that hold the promise for better stakeholder relationships, such as open access, interaction, and transparency might ironically prevent corporations from striving for interaction with stakeholders about CSR issues. Through the allocation of staff and time resources companies have created specialized CSR accounts that provide the means to react more efficiently and appropriately to possible criticism than general Twitter accounts. The presented findings show that these specialized CSR accounts not only disseminate more CSR information than do general corporate accounts, but also have a significantly higher level of interactivity. Corporate accounts with this approach disseminate information toward targeted members and show interest in responding to their stakeholders.

## 9 OBJECTIVES OF THE STUDY

The main purpose of this literature review paper is concerned with the CSR and its holistic approach in Global scenario which is already been discussed. At the same time papers are reviewed to understand the study seriousness in Indian context. Karnataka state as a hub IT/BT given birth to number of corporates, pulled the attractions to analyse the CSR studies in Karnataka in general where as the only city which consists all the modes of transportation and referred as cradle of banking Mangalore city in Karnataka also plays vital role in terms of emerging corporates in Coastal districts. This study can be studied by splitting the topic into three parts, i.e.,

- General Practice of CSR in International
- General Practice of CSR in India
- CSR Practices in State of Karnataka

In traditional approach of CSR was more concerned with Charity and less on the part of publicity but the growing trend of establishing the brand capturing the market made the corporates to think seriously in terms of communicate their activities to reach the mass. In this context CSR and its communication studies have been taken it to consider in this review paper at the same time the social media which has become effective communication tool to reach the vast. Thus, even study papers are investigated in this area and detailed analysis is been provided.

The study can be splitted in two areas

- ❖ CSR and Communication
- ❖ CSR and Social Media

Hence, the broad objectives of the review paper are as follows:

- To study the CSR and Communication Concepts in General
- To analyse the CSR studies undertaken in National and International level

- To identify and analyze the existing literature in CSR and Social Media Communication
- To find the research gap by considering previous research studies enabling to propose a research topic.

## 10 METHODOLOGY

The existing literature pertaining to CSR in International and India, Social Media and Communication of CSR are analyzed by taking into consideration published thesis, research papers from journals through Google Scholar. Thus, the data here presented and discussed in the paper is purely secondary. For the purpose of review last 15 years, i.e., 2007-2021 published sources are gathered and by elimination methods few papers were considered for the study. National and international journal Research articles, review papers, case studies, book chapters are collected using Google Scholar and Scopus. Some news articles, thesis available in Shodhganga also referred for the purpose. "Social Media Communication of CSR", "CSR Communication" are the key words used for search. Social Site Networks CSR Communication, Online Communication of CSR, Website Communication of CSR, New Media Communication, Web 1.0, Web 2.0, Web 3.0 Communications of CSR is analyzed.

**TABLE 2: INCLUSION AND EXCLUSION CRITERIA IN SELECTION OF PUBLISHED PAST STUDIES**

Sources	Search Result	Duplication of search	Exclusion	Inclusion
Google Scholar	142	46	96	56
Scopus	05	01	02	03
Springer	100	16	32	23
<b>Total</b>	<b>247</b>	<b>63</b>	<b>130</b>	<b>82</b>

Of the total search results (i.e., 247) only 82 papers were considered for this review, tending to its relevance to the topic and information needed. Exclusion criteria includes edited chapters which are irrelevant for the topic, study on purely technological aspects, studies on rural CSR and Social Media Communications. Duplication of research articles in Google Scholar and Springer are eliminated.

**TABLE – 3, CSR STUDIES IN INTERNATIONAL**

1	<b>CSR in Russia</b> The hunt for international legitimacy: Examining the relationship between internationalization, state ownership, location and CSR reporting of Russian firms.	The research highlighted the important role of state ownership influencing firms' CSR activities, especially in emerging markets such as Russia, where the government plays a historically dominant role. We also find that the effect of internationalization on CSR is likely to be heterogeneous in EMs, due to various economic, social and cultural factors. MNEs are increasingly expected to communicate their social responsibilities to international stakeholders. EMNEs, in particular, play an ever more prominent role in international markets.	Yulia Aray et al., (2021)
2	<b>CSR in UK</b> CSR committee attributes and CSR performance: UK evidence.	Study aimed to explore the set of CSR committee attributes that may enhance CSR performance and CSR strategy formation and reduce CSR controversies. Study found that Firms with board CSR committee have better CSR performance and CSR strategy and lower CSR controversies than both firms with no CSR committees and firms with a CSR management committee. CSR committees were found to have lower CSR controversies when having more independent directors and a chair with CSR expertise.	Mohamed Esmail Elmaghrabi (2021)
3	<b>CSR in China</b> CSR reporting in China's private and state-owned enterprises: A mixed methods comparative analysis	The paper pursued a mixed methods approach of conducting both quantitative and qualitative content analysis of corporate social responsibility (CSR) reports in two types of Chinese companies: State-owned (SOE) and non-state-owned (non-SOE) enterprises. Study found that one discrepancy is in the mechanisms of stakeholder management, in that SOEs seem to prefer to handle stakeholders (the government being a major example) via senior leadership, while in non-SOEs stakeholder management is carried out more by the organization as a whole.	Irina Ervits (2021)
4	<b>CSR in USA Europe</b> Corporate Social Responsibility In The United States And Europe: How Important Is It? The Future Of Corporate Social Responsibility	Research showed that in USA and Europe culture played a definitive role in CSR. Study found that countries favored different CSR initiatives in order to promote a socially responsible image. Businesses in the U.S., U.K., the Netherlands and France emphasized their dedication to different stakeholder issues. The more companies and investors realize that medium to long-term returns hold equal importance to short-term returns, the more they will realize that CSR benefits both their image and their livelihood.	Almerinda Forte (2013)
5	<b>CSR in South Asia</b> Exploring Innovative CSR	This study which was conducted based on in-depth study of present CSR activities; Study had chosen companies as per their established track record. In order to do focus research sample had been limited to two Southern Indian states, five public sector	Santhosh Basavaraj &

	Practices by Analyzing Manufacturing Companies CSR Practices in South Asia.	<p>organizations and five private sector organizations were selected. Many companies from the sample operate in more than one state. For the purpose of this research, their CSR activities only in two states namely Karnataka, and Tamil Nadu, India have been considered.</p> <p>The study data revealed that education is the first priority that is followed by community development and health activities. Health is given third priority that contradicts our theoretical question. Subsequently we have observed some unique innovative CSR activity followed by companies; further, we have suggested some innovative CSR activities that can be tested by companies. SAIL and Toyota can experiment with innovative CSR activities identified by this research work. Education related CSR initiatives are perennial in nature and this is evident from this case study analysis. Study revealed that there is no single collaborative CSR activity carried out. This research has identified some innovative CSR activity in education, community and health which can be initiated by companies. There is no scarcity of innovative practices as long as CSR department keep an open mind.</p>	A Ravi(2016)
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## 11 ANALYSIS:

There are significant number of studies are done in the international level with related to CSR in general etc. In the case of Russia, studies are found with related to CSR activities by the state owned enterprises and about reporting of CSR, similarly can be found studies done in China. United Kingdom has done the studies on CSR performance and the committee attribution. USA and Europe studies found to understand the significance of CSR and to study the future. In Asia studies have aimed to to know the innovative practices adopted in the manufacturing sector. Overall, as many studies are done in the international or Global level.

1	<b>CSR Mandatory</b> Impact of strategic management, corporate social responsibility on firm performance in the post mandate period: Evidence from India	The study conducted ‘Top 2500 CSR Companies’ CSR Crawler Master Database repository was collected from the Indian Institute of Corporate Affairs (IICA) which then formed the sampling frame of the research. These companies covered a wide range of Indian industries including automobiles, pharmaceuticals, consumer goods, power, energy, oil and natural gas, Information technology, and service sector. Moreover, all of these Companies fell within the CSR statute under the Company’s Act, 2013. Study found that CSR Communication significantly impacts both CSR and Firm performance, Market Orientation and Community Orientation significantly impacts CSR, Market Orientation and Supply Chain Orientation significantly impacts Firm Performance and CSR has both a positive and significant impact on Firm Performance.	Nayan Mitra(2021)
2	<b>CSR Eco System</b> A study on CSR eco-system in India.	The study highlighted three drivers are key – coordination bodies (government and infrastructure provider/funders), beneficiaries (local communities) and awareness creators (annual reports, news and media). These three drivers have an impact on multiple stakeholders in business and society, and combine with them to create CSR ecosystem. In terms of interconnectedness of stakeholders, CSR may be defined as follows: “A CSR ecosystem is a mutually dependent system interconnected by various ecosystem members, including industry, government, society, and awareness creators”.	(Kuldeep Singh &MadhvendraMisra (2021).
3	<b>CSR Practices of Indian SMEs</b> Interaction Effect of Organizational Value on Corporate Social Responsibility Practices of Indian SME’S.	A bibliometric analysis is carried out to identify the scientific production on “corporate social responsibility and corporate social performance” developed in the field of SMEs. This analysis provided useful information to researchers on the evolution of publications, who investigated this issue, the most prolific authors, the highest producing countries, types of institutions focused on the research of this topic, and citation of articles or journals in which the publications of research on this subject were concentrated.	M. Arunmozhi et al.,(2020)
4	<b>CSR Reporting in India</b> Determinants of Corporate Social	Study attempted to investigate various determinants of CSR disclosures in India. The study examined whether CSR disclosures are influenced by a group of factors like size	<b>Ghanasham S.</b>

	Responsibility Reporting in India	of the company, profitability, leverage, board size and age of the firm. In order to achieve the study objectives, a 20-item CSR Index is designed after rigorous content analysis of annual reports of 199 companies forming part of NIFTY Large Midcap 250 index for seven fiscal years from 2011 to 2017. The findings of the study reveal a positive and significant association between size of the firm, board size and age and CSR and a negative and insignificant relationship between profitability, leverage.	<b>Joshi&amp;Raju</b> <b>Laxman(2020)</b>
5	<b>CSR in Indian engagement</b> CSR in India—Between Tradition, Cultural Influence, Social Structure, and Economic Growth: A Status Quo Analysis on CSR Engagement in India and a Critical Evaluation of the New CSR Law	This paper highlighted the present situation in India regarding the issues of CSR implementation, and also the challenges that companies are regularly facing while implementing CSR projects. It also discussed possible impacts of the recent CSR law in this country. It is argued in this paper that despite impressive financial growth and enhanced privatisation and liberalisation initiatives, the corporate sector in India is still lagging behind in terms of CSR implementations, and companies have to move faster in this regards in order to ensure the continuing economic progress of the country.	Rene Rueth(2016)

## ANALYSIS

In Indian context high level of studies are done on CSR. CSR Mandatory, CSR Ecosystem, CSR Activities, Practices, Reporting, Engagement and CSR in General are the study areas. As India is the first country to make CSR mandatory legally, the trend of studies are high. Moreover, the philanthropical and religious touch is playing significant role in CSR.

<b>TABLE – 5, CSR IN KARNATAKA</b>			
1	<b>CSR in Mysore</b> A study on CSR initiatives by corporates in Mysore, Karnataka.	Study mainly looked at the various initiatives taken up by Karnataka Bank Ltd, Autoliv and The South India Paper Mills Ltd. By the results study concluded that CSR at any level is very important for a progressive Corporate culture in the coming days, so that companies give back equally to society. These initiatives need more support and motivation from both the society as well as the Government.	Ashwini J et al.,(2016)
<b>CSR in Dakshina Kannada</b>			
2	<b>Social Security</b> A Study on the Effectiveness of Social Security System for the Fisher Folks in Mangaluru	Study analysed the implications of social security measures among the fisher folks living in the Thota Bengre fishing village of Mangaluru Taluk in Dakshina Kannada District of Karnataka State in India. The Sample size was 53 and the study reviewed upon the implications of various social security schemes offered to the fishermen in terms of its coverage and benefit. A good attempt is also made to identify the level of awareness among the fisher folks about social security schemes provided by the government at Centre and State levels respectively. This paper suggested measures for the legislators and fisheries department to improve the benefit schemes thereby securing the inclusive growth of the fishing community.	MD Pradeep(2018)
3	<b>CSR Performance in DK</b> An Empirical Study On Socioeconomic Performance Of The CSR: Triple Bottom Line Approach Of The Different Industrial Categories - With Special Reference To Dakshina Kannada	Study investigated the relationship between organization corporate social responsibility and its performance in economic, social and environmental responsibility under triple bottom line approaches in organizations. In total 20 enterprises of all firm sizes, agribusiness sectors and 200 general public respondents participated in the survey in Dakshina Kannada. Failure to apply corporate responsibility practices poses tangible risks and missed opportunities for emerging markets in terms of attracting investment. Study also suggested There should be a separate department for the CSR initiatives and practices in the company.	Ramyashree MG &Ishwara P(2016)
4	<b>CSR in MRPL -DK</b> Effectiveness of Corporate Social Responsibility Initiatives	Study examined the CSR initiatives of the biggest Public Sector in Petroleum, Oil and Refinery, India. The main thrust area where the company has taken various initiatives are in line with DPE guidelines and has spent Rs.240 Million in various CSR schemes during last 4 years. The major area in which the above expenditure	Ramyashree MG &Ishwara P(2016)

	and Sustainable Development- A Study With Reference To MRPL, Karnataka State.	has been incurred includes education, health care, livelihood support and community development projects.	
5	<b>Social Responsibility in Higher Education</b> Practice of Institutional Social Responsibility in Higher Education: A study of Dakshina Kannada District	The study conducted with a qualitative approach. An in-depth interview method has been adopted to elicit the data on practices of ISR, along with that secondary data on ISR Practice has been collected by referring Educational Institutions websites and other publications. Study attempted to classify activities under various categories based on collected data. In Ethical, moral and civic value practices most of the institutions relay on teaching these practices rather than encouraging students to imbibe these activities. Study found that environmental initiatives like tree plantation were practiced along with community engagement to fulfil accreditation needs of the Institution.	Geetha a J&Sathya Prakash M R(2019)
6	<b>CSR in SBI Mangalore</b> CSR Practices in State Bank of India and its impact on creating Loyal Customers: A study in Mangaluru City; Karnataka.	Study aimed to study the perception of customers towards CSR practices in creating loyal customers. Study revealed that respondents are having moderately positive perception about CSR. Study also suggested to have more CSR practices to create more Loyal Customers.	Soumys Hedge &Satyaprakash MR(2020)
7	<b>Job Fair and CSR</b>	Direct Opinion Interviews and Experience Interviews were conducted with a Focused Group of HR from select 30 Business Organizations. Study found that organizations are not favourably directed towards joining the social cause of employment generation in job fairs from a CSR Perspective. They hold Organizers accountable if no candidate walks in to their centre in the venue. Study suggested that keeping in view of Employment Creation, Government should make Employment Opportunity Provision (EOP) as an integral part of CSR through appropriate amendments in the Schedule VII, Companies Act 2013.	Varun Shenoy & PS Aithal(2019)
8	<b>CSR in Community Development</b> Scope for Social Work Intervention in Corporate Social Responsibility for Community Development – Study in the outskirts of Mangalore	The study was conducted in Mangalore Industrials and in the operational area of CSR with 200 respondents. The study found that majority of industries have not helped in community development. Study suggested social workers role as mediator between industries and local authorities to get the projects. As well as study pointed for peoples power needs to be mobilized to reduce harm done by the industries.	Jenice Mary P & Anthony Sebastian AL(2016)
9	<b>CSR in Healthcare</b> A study on corporate social responsibility for the health care of the elderly by private health care providers of Mangalore city: A health systems research	The study aimed to find health care free/subsidized facilities received by the elderly people in Mangalore city where 24 hospitals were participated in the survey. Study found that most of the private hospitals in Mangalore do not provide free or subsidised health care services to the elderly through a self-driven CSR initiative.	Sudarshan Pai U & H. N. Harsha Kumar(2015)

**ANALYSIS:**

Moderate level of studies are done in Karnataka. CSR initiatives by the corporates, community engagement, Impact of CSR are the major areas. Dakshina Kannada which is a coastal area, significant number of industries found. Studies on CSR is very low. Studies found which are analysed on Education, Community Development, Health, Social Security, Employment and banking sector and so on.

**TABLE 6: LITERATURES ON COMMUNICATION OF CSR IN SOCIAL MEDIA, ONLINE, TWITTER, FACEBOOK, INSTAGRAM, WEB, INTERNET, DIGITAL/NEW MEDIA.**

SN	Area	Issues	Reference
1	Using Social Media as a Medium for CSR Communication, to Induce Consumer–Brand Relationship in the Banking Sector of a Developing Economy	A survey was conducted to examine the impact of CSR-S on the purchase intentions and loyalty of banking consumers in Pakistan and the study proposed the mediating effect of brand admiration on the above-stated relationship. The results confirmed that CSR communication of a bank on social media has direct and indirect, via brand admiration, relations with consumer loyalty, and purchase intentions. The outcomes of this survey will be helpful for the policymakers to understand the importance of CSR communication on social media to enhance the loyalty, and purchase intention of banking consumers	Suchi Gupta et al., (2021)
2	Corporate Social Responsibility in Social Media Environment	The paper described of CSR communication on Facebook and Twitter and how the companies use the social media for accomplishing their CSR communication goals. On the sample of ten global companies with the best CSR reputation research tracks down their social media activity, as well as posts, likes and comments of their customers. Observed companies on average dedicate about 1/10 of their social media communication bandwidth to CSR topics, mainly on Facebook.	Antonín Pavlíček & Petr Doucek (2015)
3	Corporate social responsibility (CSR) communication via social media sites: evidence from the German banking industry	This study aimed to explore how banks practice corporate social responsibility (CSR) communication on two popular social media sites (SMSs), Facebook and Twitter. Furthermore, this study examines CSR communication strategies on SMSs, including the levels of communication direction and communication balance. On Facebook, banks employed an interacting CSR communication strategy more often than an informing one when communicating CSR activities; on Twitter banks used a balanced mix of communication strategies. In terms of stakeholder engagement, social media users interacted with banks more frequently on Facebook than on Twitter, and banks made efforts to engage in two-way symmetrical communication.	Philip Schröder (2021)
4	Corporate Social Responsibility and Social Media: Comparison between Developing and Developed Countries	This study investigated differences in the perception of the term ‘CSR’ on Instagram between developing and developed countries. We analysed 113,628 Instagram messages from 38,590 unique users worldwide. The data were recorded between 19 November 2017 and 11 December 2018. In both developed and developing countries, charity and social good were common features. The work also provides fundamental information for the design and use of indicators based on social media metrics.	Lucie Kvasničková Stanislavská et al., (2020)
5	Millennials' green consumption behaviour: Exploring the role of social media	This study investigated the influence of social media usage and online interpersonal influence on green purchase intentions among millennials in the USA. In addition, the study considers how the cultural dimensions of individualism–collectivism and masculinity–femininity moderate the relationship between social media usage, online interpersonal influence, and green purchase intentions. Results indicate that social media usage and online interpersonal influence have significant, positive relationships with green purchase intentions.	Stephanie Anne Nicole Bedard & Carri Reisdorf Tolmie (2018)
6	Communicating effectively about CSR on Twitter	The study investigated factors driving the effectiveness of CSR communication on Twitter, with a focus on the communication strategies and elements of storytelling. The findings highlight the importance of aspirational talk and engaging users in CSR messages. Furthermore, the study revealed that the companies and brands on Twitter that tweeted more frequently about CSR were associated with higher overall levels of content diffusion and endorsement.	Araujo, T & Kollat, J. (2018)
7	Exploring digital corporate social responsibility communications on Twitter	Study explored CSR context where online CSR dialogs form as brands interact with consumers using social media. It examined eight brands' digital CSR communications on Twitter and suggested these dialogs are present but are rarely part of the process with most interactions between their consumers and also assessed the brands' CSR relevant tweets' content and finds that most are not	Shintaro Okazaki et al., (2020)

		relevant to CSR and, moreover, are predominantly one-way. Therefore, both studies revealed that brands are not tapping into the potential for co-creation that is inherent in social media. Thus, study recommend that social media communications should include (a) mentions of individual consumers, (b) audience specific and relevant message content, and (c) opportunities for consumers to co-create value with the relevant brands.	
8	CSR Communications on Twitter: An Exploration into Stakeholder Reactions	The study on CSR communications on Twitter and examined stakeholder reactions to the communication approaches of global food and beverage brands. The purpose was to gain insights into how companies communicate CSR on Twitter and how stakeholders perceive such approaches. Over 3000 Tweets from three companies and their stakeholders were collected using purposive sampling and coded using content analysis. The analysis revealed that a higher CSR ranking (Global CSR RepTrak 100) is an indicator of a higher amount of CSR communications. Findings suggest that product-related initiatives are well received by stakeholders and that there is a desire for more communication about the responsibility of products.	Francisca Farache et al.,(2018)
9	Communicating Corporate Social Responsibility on Social Media: Strategies, Stakeholders, and Public Engagement on Corporate Facebook	The study aimed to explore what corporations with good reputations communicate on social media. Based on a content analysis of 46 corporate Facebook pages from Fortune's "World's Most Admired Companies," this study found that corporations communicate noncorporate social responsibility messages more frequently than corporate social responsibility (CSR) messages. When communicating CSR activities, corporations employed an informing strategy more often than an interacting strategy and included internal publics' activities more than external publics. This study also found that publics engage more with noncorporate social responsibility messages than CSR messages, which may reflect public cynicism of CSR communication.	Moonhee Cho et al.,(2016)
10	The competitiveness of CSR communication strategy in social media	This study utilised documents in the public domain published by 50 companies listed among the Fortune Global 500. The terms and statements that the companies used to describe their social responsibility policies have been analysed, and the types of social media (SM) used have been identified for this study. Moreover, questionnaires were completed by 1,263 people who were consumers of at least one of the 50 companies. The study results indicate that the investigated digital strategies, failed to meet the objectives of the companies. This likely occurred because respondents were exposed to a wide range of messages that were of little interest to most of them. Respondents indicated that they prefer to receive messages through videos, photo sharing, publishing, and blogging, whereas most firms published their messages on corporate websites or social networks.	Reza Jamali et al.,(2016)
11	The World Wide Web and the Social Media as Tools of CSR Communication.	This study points out the main traits that define the communication of Corporate Social Responsibility through the Internet. The increasing development of the Web 2.0 and the Social Networks has opened a wide range of tools for communication and public relations. Today, online communication has become a key aspect in the Integrated Communication management of every organization, changing the way they communicate and establish relationships with their stakeholders.	Paul Capriotti (2017)
12	Social Media for Corporate Social Responsibility Strategy Creation and Communication in Poland.	The study indicated the potential ways of using social media in the field of creating and communicating the corporate social responsibility strategy, as well as to analyze the current status of using these tools in the area of CSR in Poland. It identified potential areas of utilizing social media in the creation and communication of CSR strategies as well as its related benefits and risks. Also examined was how three companies, which were acknowledged in the Responsible Companies Ranking 2017 as CSR leaders in Poland, use social media in communicating and creating CSR programs. Additionally, study pointed out potential future areas for change in corporate social responsibility actions caused by the further development of the Internet.	Justyna Szumniak-Samolej (2019)
13	Social media concepts for effective CSR online communication.	The study examined how innate social media concepts are used by different users (companies, media, NGOs, influencers, advocates, professionals, and citizens/consumers) when communicating CSR issues on Twitter. Using	Lina Gomez-Vasquez (2017)



		quantitative content analysis, a random sample of 1,000 public tweets, which included the hashtag #CSR, was coded and analyzed. Findings show that social media platforms are important tools for engaging stakeholders in committing to responsible practices, but different users are not employing all the unique elements these platforms have to offer for communication.	
14	Exploring CSR communication patterns in social media	The paper reveals that the reality of CSR communication in social media does not necessarily correspond to the dialogic "ideal". Thus, the theoretical underpinnings of CSR communication in social media might benefit from using a more realistic picture of the power of social media as a platform for symmetrical two-way CSR communication.	Ursa Golob&KlementPodnar (2018)
15	CSR communication through online social media	This research study aimed to analyse the way companies use the major online social media to communicate their Corporate Social Responsibility programmes. The methodology involved the examination of the presence in online social platforms and the online corporate reputation of ten companies/brands. The results show that companies use these spaces as channels for business and advertising communication, but not so much for Corporate Social Responsibility communication, despite these social media offer many possibilities for interaction and dialogue	Vicente-José Ros-Diego&Araceli Castelló-Martínez (2012)
16	Evaluation of Corporate Social Responsibility and Social Media as Key Source of Strategic Communication	This conceptual study searches for how corporation social responsibility and social media usage could become significant components considering strategic communication management by in-depth literature review. Accordingly, in the proposed model, major constructs of strategic communication management were investigated and these constructs are linked to the strategic communication management. As the antecedents of strategic communication management, corporation social responsibility and social media usage are considered. Corporation social responsibility indicators are considered as environmental responsibility, employee talent development program, stakeholder dialogue process and socially responsible supply chain management. Social media usage indicators are considered as providing online communities, timely updates, personalized communication and tracking large scale of data.	BahadırBirim (2016)
17	Social media and corporate social responsibility communication strategies	This study focused on a framework adapted from past research that outlines three main communication strategies (self-centred, mediated, and dialogical) for using social media to communicate CSR issues to stakeholders.	Noor AkmaMohd Salleh & Rusnah Muhamad (2019)
18	Unlocking corporate social responsibility communication through digital media	Study was carried out amongst 202 owner-managers in the retail industry. The results have indicated that there is a positive and significant relationship between the perceived ease of use and perceived usefulness of online media (for CSR disclosures) and stakeholder engagement. In addition, the findings revealed that the younger respondents were increasingly engaging in ubiquitous technologies. In conclusion, this contribution suggests that CSR communication is more effective when it is readily available online. It implies that there are opportunities for businesses to enhance their reputation and image as they engage with different stakeholders through digital media.	Mark Anthony Camilleri (2016)
19	Exploring the Impact of Corporate Social Responsibility Communication through Social Media on Banking Customer E-WOM and Loyalty in Times of Crisis	The study attempted to test the influence of CSR communication on social media and customer loyalty in the banking sector of a developing economy in times of crisis. This study also investigates the mediating effect of electronic word of mouth (E-WOM) with this relationship. The data of the study were collected from different banking customers using a self-administered questionnaire. The empirical findings of this study validated that the CSR communication of a bank on social media increases customer loyalty, and E-WOM partially mediates this relationship. This study will be helpful for the banking sector to understand the importance of CSR communication to increase customer loyalty, which is very important for every bank in times of crisis	Dianxi Zhang et al.,(2021)

20	Exploring stakeholders' dialogue and corporate social responsibility (CSR) on Twitter.	This research analysed communication on CSR on Twitter. The research focused on insurance companies included in the Dow Jones Sustainability Indices (DJSI). The methodology used is qualitative and the sample comprises more than 8,500 tweets which include a set of keywords related to CSR, that were published by the companies in the sample and/or mentioned those companies. The results showed that industry-related words, financial performance messages and the local activities of the company are opportunities to spread the CSR commitment. Study concluded that communication is scarce between companies and users related to CSR.	Abel Monfort et al.,(2019)
21	CSR engagement via social media.	This book examined practitioners' views on, and approaches to, implementing corporate social responsibility (CSR) communications via social media. Particularly focused on the extent to which CSR communications can (and should be) integrated with marketing communications. It addressed the issue by adopting the lens of engagement and we identify three distinct perspectives on the integration of CSR-marketing communications: avoidance, divergence and convergence.	Sarah Glozer & Sally Hibbert(2018)
22	Case study: Corporate Social Responsibility (CSR) taking the case of Facebook.	This case study explained of Facebook to provide practical insights into the art of thriving as a global business. It introduced the conceptional framework of Corporate Social Responsibility (CSR) in terms of social networking sites. And discussed the issue of online privacy and the difficulties in terms of users' data protection. The Facebook case study examined relevant issues regarding the concept of users' privacy at Facebook, namely, privacy setting, selling information to third parties, and the role of Facebook. Facebook and other social networking sites are naturally, due to their business mission, heavily involved in privacy concerns.	Yael Kishon (2017)
23	From Homo Economicus to Homo dialogicus: Rethinking social media use in CSR communication	The study explored CSR communication through social media. Yet, social media's strength as a relationship-building tool is not being realized as CSR activities are often communicated unidirectionally. This study suggested alternative ways of thinking about social media in CSR. The study offered a framework for using social media that goes beyond the one-way, monological, <i>Homo Economicus</i> based practices that characterize current social media use in CSR. The perspective proposed, <i>Homo Dialogicus</i> , focuses on interactive communication practices, that will help organizations move forward in building ethical organization-public relationships via social media.	Michael L. Kent & Maureen Taylor (2016)
24	Communicating corporate social responsibility (CSR) on social media.	This study examined the effects of message source and types of CSR message on stakeholder's perception toward CSR and behavioral intention toward the company. Internal CSR message elicited greater perceptions of trust, satisfaction, control mutuality, and commitment toward the organization among the stakeholders than the external CSR message and the CEO's personal life message. A significant two-way interaction between the message source and the type of CSR message on behavior intention toward the organization was obtained.	Ruoxu Wang & Yan Huang (2018)
25	CSR communications strategies through social media and influence on e-reputation.	The paper looked at the influence on e-reputation of communication strategies (i.e. corporate ability and CSR) on social media. Results show that there is a link between CSR communication strategies and e-reputation. More precisely, by using a corporate ability strategy (focus on product quality or innovation R & D), a company can increase its e-reputation better than on a common CSR communication strategy.	Vincent Dutot et al.,(2016)
26	Using Social Media for CSR Communication and Engaging Stakeholders.	The study examined the role of social media for designing effective CSR communication strategy for modern business organisation to engage their stakeholders. Methodology/approach A structured survey questionnaire is used to collect data from multiple stakeholders through social media platforms including Facebook, Twitter, YouTube and LinkedIn. The data is collected from employees, customers and investors of different companies in Pakistan. The data is analysed to examine the perceptions of different stakeholders towards effectiveness of social media for CSR communication. Findings The results indicate that the majority of respondents think that social media is very important platform to communicate CSR activities. Overall, respondents believe that social media is a trustworthy tool to communicate CSR activities and engage stakeholders. Customers believe that communication of CSR activities through social media infl	Imran Ali et al.,(2015)

		uence their buying behaviour positively. Study found strong intentions among employees to work for socially responsible corporations who are successful in communicating their CSR initiatives to their employees through social media.	
27	Enhanced stakeholder engagement and CSR through the UN Guiding Principles, social media pressure, and corporate accountability.	In this book suggested that “two-pronged approach” would be effective as they provide a necessary reinforcing ethical framework that enable collective challenges to prescriptive organizational directives, while further encouraging adherence by transparency and external scrutiny.	Jeffrey S. Overall et al.,(2018)
28	The (mis)use of social media to communicate CSR in hospitality.	This paper is developed based on Schwartz and Carroll’s threedomain approach to CSR motivation, stakeholder theory and a synthesis of previous literature of CSR communication in the hospitality industry. Findings Successful communication through social media is based on twoway participative dialogue. Companies, especially the hospitality industry, have used social media to communicate information through social media in a oneway direction, that of giving information. One example is the communication of CSR actions and intentions as found on hospitality websites, in tranets and social media platforms. Paper suggests the need for specific messages and potentially different communication channels to increase engagement from each of the various stakeholders in the hospitality industry.	Laura Zizka (2017)
29	Responsible Retailing in the Greek Crisis? Corporate Engagement, CSR Communication, and Social Media.	CSR communication study defined the responsibility of corporate entities towards multiple stakeholders. As the crisis permeated in the Greek triple crisis of economy, politics and society, a matrix of communication of responsible retailing towards consumers, communities and the nation is created. The particular rhetorical traits of that communication pertaining to responsibility include practical (affordance), symbolic (community) and qualitative (adapting to the nation) parameters.	EleftheriaLekakis (2015)
30	The State of Social Media Research in CSR Communication.	Study discussed the state of CSR communication through social media, explaining main contributions in the field. Communicating CSR through social media demonstrates commitment, influence, and reputation. It provides immediate feedback from publics, which can instantly lead a company to success or failure due to word-of-mouth and viral information. This exploratory study employed a thematic analysis of studies about CSR communication and social media published in the past 10 years. It highlighted the main themes and trends in the literature, making emphasis on the importance of interactivity and stakeholder engagement.	Lina M. Gomez (2021)
31	Do CSR Messages Resonate? Examining Public Reactions to Firms’ CSR Efforts on Social Media.	The study tested hypotheses using data on public reactions to <i>Fortune 500</i> companies’ CSR-focused Twitter feeds, using the retweeting (sharing) of firms’ messages as a proxy for public resonance. Study found resonance is positively associated with messages that convey CSR topics such as the environment or education, those that make the topic explicit through use of hashtags, and those that tap into existing social movement discussions.	Gregory D. Saxton et al.,(2017)
32	Responding to Diffused Stakeholders on Social Media: Connective Power and Firm Reactions to CSR-Related Twitter Messages.	This paper examined firms reactions to the messages, building a model of firm response to stakeholders that combines the notions of CSR communication and stakeholder salience. Findings show that firm response to a stakeholder on social media is positively and most significantly associated with what study referred to as the stakeholder’s connective power but negatively associated with the firm’s own connective power. To a lesser extent, firm response is positively associated with the stakeholder’s normative power but negatively associated with the firm’s own normative power. Firm response is also shown to be positively associated with stakeholder urgency in terms of both the originality of a stakeholder message and the expression of positive sentiment.	Gregory D. Saxton et al.,(2020)
33	CSR communication strategies for organizational legitimacy in social media.	This paper investigated which corporate communication strategy adopted in online social media is more effective to create convergence between corporations’ corporate social responsibility (CSR) agenda and stakeholders’ social expectations, and thereby, to increase corporate legitimacy. Evidence was found that neither the engaging nor the information strategies lead to alignment. The assumption of the more the dialog, the more the communality seems to fail to portray the complexity of the communicational dynamics, such as the persistence of different, or simply a	Elanor Colleoni (2013)

		dialog without alignment. Empirical findings show that, even when engaging in a dialogue, communication in social media is still conceived as a marketing practice to convey messages about companies.	
34	Understanding Historical Background of Corporate Social Responsibility (CSR) and Realizing Social Media as a New Horizon in CSR Communication	The study aimed to understand the changing nature of CSR over years, and also find the effect of social media on communicating corporate social responsibility. In that sense, firstly the need for CSR is to be discussed in different perspectives. Alternative definitions are provided over years to sense the evolving nature of the concept. Then in the last part, new media and social media's impact on CSR, as of benefits/challenges provided and alternative social media tools to be used in communication, are also discussed.	MelisKaytazYigit& ÖzgeKirezli (2019)
35	Leveraging social media to amplify CSR programmes.	The Study traced the pathway of cultural and corporate shift which is taking place in the current economic climate and business world with the innovative practices of embracing social responsibility and sustainability through social media. This study is exploratory in nature and has been conducted in two phases. At the end, the authors highlight the important communication strategies of various companies on their social media platforms underlining the outreach of their CSR initiatives through an integrated framework, and how it is affecting the brand image.	Umesh Rao, Shallini Taneja (2021)
36	Exploring the empowering and paradoxical relationship between social media and CSR activism.	The study explored the extent to which social media empowers consumers' CSR activism. Analysis of in-depth interviews with consumers reveals that they experience both high and low empowerment from a behavioral, affective, and cognitive perspective. The study also revealed the presence of two paradoxes that influence the level of empowerment. The first is a social judgment paradox whereby a consumer experiences being both social judge and socially judged. The second paradox is an efficiency/inefficiency paradox reflecting the impact of social media on the time and effort required for performing CSR activism.	D. Eric Boyd et al.,(2016)
37	Online Activism, CSR and Institutional Change	Study aimed to sketch out how social media could play a role in activists' efforts to influence how CSR is seen, that is, to establish institutional change on a contested concept. They use a rich repertoire of tactics to support their claims; depending on their ideological position they will consider different tactics to reach their objectives. Social media offer many new possibilities to exert influence, both through Internet-supported and Internet-based tactics; these online tactics allow them to address other audiences and can help in spreading their causes swiftly. Study highlighted Social Media can contribute to processes of institutional change because the interactive character of social media enables them to include a variety of voices and thus add to processes of deinstitutionalization, calling existing field frames into question, or to processes of reinstitutionalization, lending support to alternative field frames.	Frank de Bakker (2015)
38	The Pursuit of Empowerment through Social Media: Structural Social Capital Dynamics in CSR-Blogging.	The Study analyzed how this change in today's information and communication technologies may affect CSR action. We utilize social network analysis to investigate the CSR blogs of three IT firms: Google, Hewlett-Packard, and Intel. The analysis reveals that their Internet-enabled social networks exhibit patterns of power law distribution and an uneven distribution of structural social capital among the actors involved, especially on the corporate side, which fails to fully engage with the network.	Christian Fieseler&Matthes Fleck(2013)
39	Social Media for Socially Responsible Firms: Analysis of Fortune 500's Twitter Profiles and their CSR/CSIR Ratings.	The study analysed of Fortune 500 companies in the Twitter sphere revealed that a higher CSR rating is a strong indicator of an earlier adoption, a faster establishment of online presence (followers), a higher responsiveness to the firm's identity (replies and mentions), and a stronger virality of the messages (retweets). Incidentally, the higher CSIR rating is also found to be associated with the stronger virality. The findings also suggested that socially responsible firms can harvest proactive stakeholders' participation (user-driven communication) without investing more resources (firm-driven communication). As the first study that conceptualizes the social media as a proponent of CSR, this paper contends that "being socially responsible" makes more practical sense for firms with the rise of social media.	Kiljae Lee et al.,(2013)

40	Do consumers care about CSR activities of their favorite restaurant brands? Evidence from engagement on social networks	The study was conducted in the Facebook context, aiming to investigate how consumers respond to restaurant companies' CSR posts. The results of this study indicate that the level of consumer engagement depends on the types of CSR posts – environmental, social, or economic. This study examined whether there are differences in CSR posts between the quick service and casual dining sectors, and whether consumers' responses differ depending on the nature of the product/service and the type of CSR activities.	Minseong Kim&Svetlana Stepchenkova (2020)
41	Do consumers care about CSR in their online reviews? An empirical analysis	Study investigated how consumers assess hotels' CSR practices when writing online reviews. The study explored the CSR discourse in online reviews over a 10-year period, highlighting how CSR's social and environmental dimensions relate to the main hospitality topics (experience, amenities, location, transactions, value). Based on a longitudinal automated text analysis covering 480,000 reviews across six European cities, the findings reveal that hotel customers have gradually begun paying more attention to CSR factor, particularly to social and environmental ones. However, the aggregate results suggested that the overall CSR consumer discourse is still very limited, although it does have important implications in terms of consumer emotions and hospitality dimensions.	David D'Acunto(2019)
42	The effect of CSR engagement on eWOM on social media	Study examined how banks' level of CSR engagement influences consumers' electronic word-of-mouth (eWOM) on Facebook. Furthermore, this study examined the mediating role of consumer identification with a company (C-C identification) in the relationship between CSR engagement and eWOM in online communications. The findings in the study suggested that CSR communication on social networking sites engages consumers and also helps them to identify with the companies and increase their eWOM intentions. Based on finding, the authors suggested that managers should communicate about CSR engagement on social media to favourably influence identification and eWOM.	Mobin Fatma et al.,(2020)
43	CSR Communication through Social Media: A Litmus Test for Banking Consumers' Loyalty.	Study investigated the impact of CSR communication through social media on consumer loyalty with the mediating effect of consumers' brand admiration in the banking sector of Pakistan. The banking sector was selected due to the reason that this sector is homogenized in nature and creating consumers' loyalty due to this homogenized character of this sector is challenging. The data of the study were collected from different banking consumers through an adapted questionnaire on a five-point Likert scale. A total of 448 fully filled questionnaires were received which included 289 male and 159 female banking consumers. The results of the study revealed that CSR communications through social media have a positive impact on consumer loyalty, and consumers' brand admiration partially mediates the relationship.	Naveed Ahmed et al., (2021)
44	What is the role of social media in several overtones of CSR communication? The case of the wine industry in the Southern Italian regions	Study aimed to understand whether the companies most involved in communicating their responsible behaviour externally are those most active on the social media (SM) platform, with a philanthropic purpose rather than strictly aimed at economic aspects. The findings show that wineries most involved in CSR initiatives and in the active communication of these initiatives on SM platforms are those that are most active on SM and in particular those that interact most with their web users, triggering in them some reactions that lead to the sharing of content and, therefore, having a significant impact on the dissemination of information through SM.	Antonino Galati et al.,(2019)
45	Driving Employee Engagement through CSR Communication and Employee Perceived Motives: The Role of CSR-Related Social Media Engagement and Job Engagement.	Study discussed CSR and business communication, it proposed a strategies-motives-employee engagement model. Results from an online Qualtrics survey (n = 836) supported all hypotheses except for the direct link between interacting CSR communication strategies and employee organizational engagement. Study conducted a two-step Structural Equation Modeling (SEM) analysis to test all the hypotheses. findings, when being engaged, employees focused on social media content emotionally and cognitively, demonstrating a greater degree of presence when participating in CSR-related tasks. Notably, interacting CSR communication strategies had much stronger impacts on CSR-related social media engagement and job engagement via activating the mediator of employee perceived intrinsic CSR motives than its direct influence on these two CSR-related types of engagement	Hua Jiang& Yi Luo(2020)
46	Social Media as a laboratory of value	Study highlighted that the use of Social Media for CSR field is mainly aimed at enhancing firm reputation in the community of stakeholders in order to	Andrea Moretti & Annamaria Tuan

	creation in the CSR Field	engage them and it is not really linked to performance measures. With regard to the two large firms, sustainability activities are communicated through a mix of communication tools, including brochures, corporate presentations, websites and Social Media.	(2013)
47	CSR through social media: examining the intervening factors	Study examined the casual role of consumers' perceptions of brands' CSR motives (self-serving vs society-serving) in influencing consumer-brand relationships. The results elucidate that when consumers perceive that CSR is for self-serving (vs society-serving) motive, allowing consumers to co-create CSR in a high media-rich virtual platform enhances consumer-brand relationship quality. In addition, the results also support that the interactions of perceived CSR motives, co-creation and media richness enhance consumer-brand relationship through the mediation of community identification.	Sreejesh S et al., (2020)
48	Strategic imperatives of communicating CSR through digital media.	Study investigated the rationale behind organizations' use of digital media for communicating CSR initiatives and also explores the organizational strategic imperatives of CSR digital outreach by the firms. The findings indicate that digital media for CSR can mobilize stakeholders meaningfully, and secondly, such communication in the digital domain can strategically contribute towards brand growth and cohesiveness among stakeholders.	Prashant Mishra &MadhupaBakshi(2017)
49	Framing Non-Formal Education through CSR 2.0.	Study has a twofold aim: to highlight two paradigmatic shifts (CSR 1.0 → CSR 2.0 & formal education → non-formal education), and to provide an analysis of the Web 2.0 practices and items and of the verbal and visual framing devices used in a CSR 2.0 campaign on non-formal financial education. Social media have provided the applications to put into practice the concept of edutainment specific to non-formal education since educators get a multifield identity, being, at the same time, generators and receivers of knowledge.	Bogdan Patrut et al.,(2013)
50	Facebook and CSR: A Content Analysis of Simulated Development on Brand Pages of Facebook.	This study looked at the content uploaded on Facebook in the form of pictures and textual updates looking for an assessment of the process of simulation of social issues using the concepts of signification and simulation given in Baudrillard's concepts of simulation. The ways in which brands take up the responsibility of social discourse production will be deconstructed and analyzed to assess and predict the effect of the content. The study chose the top five brands of the year 2014 and deconstruct the content for messages with any form of social relevance and then categorize it to first order (signification), second order (reproduction), and third order (simulation). And look at the level of social discourse production the corporate sector takes up as a social responsibility.	SunhithIvalla V &Suchitha B (2016)
51	Communication of Corporate Social Responsibility on the Internet: A Study of Selected Private Sector Companies in India.	Paper aimed to explore the nature and extent of web-based CSR disclosure and communication by a select group of private sector companies in India. Only the first 50 companies ranked on the basis of high rate of growth of turnover were taken. An empirical and analytical study was undertaken whereby the corporate official websites of the companies and the annual reports were analyzed. Most of the select data set had their CSR link on their home page itself. The tool for communicating CSR information was primarily text and prefer annual reports textual format. Very limited number of the selected companies had provided additional information apart from the information with respect to the CSR activities undertaken by them. Disclosure of CSR information was found to be mostly qualitative. Proportion of companies that was responsive towards environment and education was the highest. Disclosure of CSR information was very scanty in the annual report and communication of information towards the various fields of CSR activities in the various segments of the annual reports was also not extensive. Environment and education were the two most dominant CSR activities with respect to disclosure of information both in corporate websites as well as in the annual reports. Disclosure of CSR information was very scanty in the annual reports.	Sumona Ghosh (2014)
52	Traditional vs. interactive technologies for Corporate Social	Study aimed to understand the importance of CSR in the health care sector and investigates the use of traditional and interactive technologies for health care organizations' CSR communication strategies. Study examined and compare CSR	Gianpaolo Tomaselli et al.,(2015)

	Responsibility communication in health care: A study in Malta and India	communication between two countries, namely Malta and India, which are characterized by very different contexts. The study showed that in both countries, CSR is perceived to be of medium to high importance and that health care organizations need to be more aware of the importance to communicate CSR activities through the use of interactive technologies. Health care organizations of both countries use both traditional (social, sustainability and integrated reports, codes of ethics, standards of certification, etc.) and interactive technologies (internet, web sites, social media, social networks, mobile apps, etc.) to communicate their CSR activities.	
53	CSR Communication Through the Lens of New Media	Study proposed a theoretical framework for CSR online communication (both through corporate websites and social media platforms) based on an extensive theoretical review in the area of CSR and Internet communication. This framework was applied through the implementation of a content analysis to 50 corporate websites of Fortune companies and 50 social media official profiles (Facebook and Twitter) of Fortune companies. Results of this analysis showed that companies were not employing these platforms to promote feedback and interactivity regarding CSR.	Lina M. Gomez(2018)
54	How controversial businesses communicate CSR on Facebook: Insights from the Canadian cannabis industry.	Study advanced the current understanding of CSR communication in a controversial industry by analyzing CSR-related Facebook posts from seven Canadian public cannabis companies. Findings indicated that these companies' CSR communication on Facebook was mostly instrumentalist, lacked transparency, and used effective multimedia characteristics. In addition, associations between communication strategies and public engagement on social media (e.g., # of likes, comments, and shares) revealed both opportunities and ethical concerns regarding CSR communication in controversial businesses.	Ran Ju et al.,(2021)
55	The Study of Brand Perception through Social Network Sites and Corporate Social Responsibility	Study investigated factors that influence people to engage CSR programs and create favourable attitudes toward brand. Based on the hypotheses, study proposed that social influence, which can be any activity on Social Network Sites (SNSs) that are related to CSR programs, can create brand awareness, influences people to engage CSR campaign and create favourable attitudes toward brand. Study conducted an online survey that collected 129 opinions from respondents in Thailand and other several countries in Asia. According to the result, social influence has an effect on favourable attitudes toward brand and can influence people to engage CSR programs. However, there is no significant relation between social influence and brand awareness. Study found that people who engaged CSR programs will have favourable attitudes toward brand. Moreover, brand awareness also has an effect on favourable attitudes toward brand.	RungsimanNaratwong(2013)
56	News Media and Corporate Representation of CSR in India	Study examined how Indian news media and corporations communicatively define corporate social responsibility (CSR) and the relationship between their narratives. Content analysis of 242 news articles and 200 corporate websites shows that although there are signs of a progressive CSR attitude, the news media and corporate discourse are still ignoring current issues and challenges relevant to Indian society. However, there were also indicators of tensions between moral and strategic intent, as well as intrinsic and extrinsic motivations that previous studies have argued should define CSR in the Indian context.	R Jain & MD Moya(2016)
57	Public Expectations of CSR Communication: What and How to Communicate CSR	This study examined what consumer-publics expect from companies' CSR communications through surveying a representative sample of the general public. CSR practitioners should employ more controlled and interpersonal media channels such as companies' local stores, corporate websites, and face-to-face promotion events. Although uncontrolled media channels can increase the credibility of CSR messages, publics tend to prefer more direct, interpersonal, and easy-to-access types of media channels. Study suggested Practitioners should make sure their message is 1) low-key and less promotional, based on factual information, contains 2) transparent information without intentional omission of any negative information, and shares 3) specific CSR information such as CSR beneficiaries and previous outcomes of companies' CSR. Second, corporations should actively share the presence of third-party endorsement such as their partnerships with non-profit organizations or NGOs and certificates issued by credible third parties. In addition,	Sora Kim & Mary Ann T. Ferguson (2014)



		practitioners should make their CSR activities personally relevant to external stakeholders, providing specific examples for how companies' CSR can impact on publics' daily life.	
58	Communicating Corporate Social Responsibility on the Internet.	This study examined CSR communication undertaken by the top 100 information technology (IT) companies in India on their corporate Web sites, with an analytical focus on the dimensions of prominence of communication, extent of information, and style of presentation. The findings indicate that the number of companies with CSR information on their Web sites is strikingly low and that these leading companies do not leverage the Web sites to their advantage in terms of the quantity and style of CSR communication. Although the findings do not necessarily imply absence of CSR action on the part of IT companies in India, they attest to a general lack of proactive CSR communication. The article concludes with managerial implications for CSR communication on corporate Web sites.	Vidhi Chaudhri & Jian Wang(2007)
59	Corporate Social Responsibility: Content Analysis Of Corporate Web Pages	Study examined the websites of the 100 most sustainable corporations in India as identified by Business India survey, November 2010. Study aimed to deepen the understanding of corporate websites in which CSR issues are included. The study was mainly intended to know the terms used and analyse the way in which the top companies in India communicate their CSR information through their corporate websites. CSR was the term most frequently used as a primary term as well as secondary term as visible on the corporate web pages. The companies place the CSR information in several sections with a provision for feedback by the viewers. It was interesting to note that nearly 41 per cent of the companies have foundations to take care of the CSR activities.	Jayashree Shetty et al.,(2013)
60	Online privacy as a corporate social responsibility: An empirical study	This study of CSR disclosures, article contributed to the existing literature by exploring whether and how the largest IT companies embrace online privacy as a CSR. The findings indicated that only a small proportion of the companies have comprehensive privacy programs, although more than half of them voice moral or relational motives for addressing online privacy. The privacy measures they have taken are primarily compliance measures, while measures that stimulate a stakeholder dialogue are rare. Overall, a wide variety of approaches to addressing privacy was found, which suggests that no institutionalization of privacy practices has taken place as yet. The study therefore indicated that online privacy is rather new on the CSR agenda, currently playing only a minor role.	Irene Pollach (2011)
61	Using the Web by Finnish SME's for Corporate Social Responsibility Activities.	Study focused on three areas of strategic importance for managers dealing with CSR social media. First, it challenged the general assumption that managers need to improve "how to inform the interested parties" to better inform the general public on CSR initiatives in order to gain legitimacy and good reputation. Such a way is concentrated on making sense and is exposed to the risk of "paradox of self-promoter". Secondly, the annual reports and websites as a means of presenting the preferred CSR activities to stakeholders at the expense of advertising and press release. However, it does not mean that "the way to inform the interested parties" or "stakeholder's response strategy" should be underestimated. The companies need both to "make sense" and to 'create meaning". There was a time when companies have gotten used to escape unnoticed by almost anything, due to the fact they could control most part of the communication about their activities, good or bad. In the "prehistoric" days before the World Wide Web, the press officers could "push" written press release, anytime they thought they have something that will impress the audience. The bad things or even the ones that were not as positive ever crossed the guards of the corporate reputation.Of the 1.564 sites, more than 48% had such a link on their web page, and the rest of the companies had mentioned the above problems in a subsection as "About us" or "Who are we?". Websites should have a separate section about social and environmental information, to which consumers can reach with minimal effort.	Elena-Simina Lakatos et al.,(2011)
62	Social Media Recruitment 3.0.	Drawing on a unique case of a Web 3.0 recruitment campaign, the purpose of this paper is to explore how a Web 3.0 social media recruitment communication strategy influence, add value to and challenge conventional recruitment communication management. The findings of web 3.0 strategy entails what term an open source recruitment strategy and a redirection of employee focus from work	HelleKryger Aggerholm & Sophie Esmann Andersen(2018)

		life to private life. From a Web 2.0 approach, the usage of social media enables the employer to reach potential employees and subsequently create basic forms of meaningful interaction.	
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### ANALYSIS

There are large number of studies done on CSR and communication and the study found that moderate level of studies are done on CSR and Social Media. Internet, Interactive technology, Facebook, Twitter, Instagram, LinkedIn, Social Site Networks, Online, websites, Digital Media are the studies which are found interrelated to communicate CSR. Social Media as a communication tool to communicate CSR activates studies are very few.

## 12 RESEARCH AGENDA/ FINDINGS AND DISCUSSION

Based on the review undertaken following are the critical/ significant findings of the study:

- The search for literature has revealed that there are significant number of research initiatives in the field of CSR Performance in the International or Global level but very few studies are done to communicate the CSR performance to the public. Organizations may use written content, images as well as audio visual material, including videos, podcasts, etc., to engage with their publics. Their corporate communication may result in interactive engagements and online conversations from the part of the social media users (Paul Capriotti et al.,(2021).
- When consumers receive the CSR communication of an organization on social media, they develop a feeling of appreciation (admiration) on their part for the brand. Further, they also feel admired for being the consumers of a brand that is socially responsible Shuchi Gupta et al.,(2021).
- Annual Reports, News and Media are the important Awareness Creator in the CSR Ecosystem (Sheth, A., & Singhal, M. (2014).
- Indian Studies on CSR is in significant number especially with related to CSR Activities impact assessment and on implication of CSR Mandatory. Studies on CSR activities educating to the local community is very few in number. Efficiency/inefficiency paradox reflecting the impact of social media on the time and effort required for performing CSR activism (D Eric Broyd(2016).
- In Dakshina Kannada moderate number of CSR studies with related to Banking, Manufacturing Industry, Education, Health, Social Security, Impact assessment of CSR in Communities are found in few numbers. Most of the corporates use informing strategy than on interacting strategy which is also one way of communicating (Moonhe Cho et al.,(2017).
- Empowering and Educating the General Public about the corporates CSR activities is crucial. Social Media is the right communication tool to inform and communicate in a two way communication process.

## 13 GAPS IDENTIFIED IN THE STUDY

Although various studies have been conducted in the areas of CSR in General, communicating CSR to the general public in the digital platform still there are lot of scope for future research as many areas are to be opened up. Some areas that are identified during the review are described as follows:

- Though Government in the MCA Notification (CSR Amendments Rules 2021) mandatory to disclose CSR activities in the websites to the general public, there is a scope to conduct study the public awareness of CSR programmes implemented by the corporates.
- Social Media Communication of CSR Activities by the corporates in Dakshina Kannada studies were not found. There is a need for the study in this area to know to effectiveness of CSR Communication in Social Media.
- There is further scope to conduct study on students awareness of CSR Programmes conducted by the local corporates. As students have CSR subject is being studied in Graduation and post-graduation level.
- Corporates CSR Communication strategy of CSR reporting to the local community is another study area which can be assessed.
- Comparative study of CSR implementation, Reporting and communicating to take stakeholders by the corporates and NGOs can be done, to know the accountability to the public and government.
- Role of Artificial Intelligence, ICT, Machine Learning, Web 3.0 are the present trending areas to assess in communicating CSR.

## 14 CONCLUSION

The literature review reveals those studies undertaken in the area of CSR and Social Media have provided a clear insight about the area to be considered for further study. A detailed review Social Media communication of CSR by corporates was attempted in this study. The subject was studied by splitting it in three different heads, i.e., review of CSR in International, CSR in National and CSR in Karnataka. Further, review were done on Social Media and Communication and the revealed that moderate studies were conducted all over the world and specifically in India very few studies were done. But it

was identified that a negligent number of studies in the area conducted in Karnataka. In case of Dakshin Kannada district a detailed study in this respect has not been initiated. In this context, it is highly imperative to have an in-depth study regarding the effectiveness of CSR Communication through Social Media in Dakshin Kannada District of Karnataka state.

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