THE NATURE OF SOCIALLY RESPONSIBLE COMMUNICATION IN INDIAN COMPANIES

Sudeepta Pradhan[1], Subhadip Roy[2]

IBS Hyderabad (IFHE), Survey No. 156/157, Dontanapalli Village, Shankerpalli, Mandal, Ranga Reddy District, Hyderabad – 501504, India
E-mails: [1]sudeepta.pradhan.24@gmail.com; [2]subhadip1@gmail.com

Abstract. Firms today try to act beyond their normal course of business towards the society. No longer is the society just a means of earning profit. Socially responsible firms believe that business and society are interwoven rather than being distinct. Such firms try to act in an ethical and responsible manner towards the society. They have a philanthropic approach towards society and communicate it to the society through advertisements. This study aims at analysing such socially responsible ads. More specifically, the study objectives were to identify the themes of socially responsible communication (SRC) promoted by India firms. To achieve the study objectives 68 print advertisements with SRC were content analysed to determine the focus of such communication. The results suggested that most advertisements were serving a multi-fold purpose. They created awareness for the product as well as for social issues which were largely neglected by the society. The study revealed that SRC advertisements could be classified into five categories i.e. Public Awareness, Environment, Child welfare, Health & Safety and Women Upliftment & Security. The overall results suggested that contemporary marketing communication were having a responsible outlook in order to make the society a better place to live in.

Keywords: Socially Responsible Communication, Corporate Philanthropy, Corporate Communication, Content Analysis.

SOCIALIAI ATSAKINGA REKLAMA INDIJOS ĮMONĖSE

Sudeepta Pradhan[1], Subhadip Roy[2]

IBS Hyderabadas (IFHE), Survey Nr. 156/157, Dontanapalli Village, Shankerpalli, Mandal, Ranga Reddy District, Hyderabadas – 501504, Indija
El. paštas: [1]sudeepta.pradhan.24@gmail.com; [2]subhadip1@gmail.com

Santrauka. Įmonės šiandien bando veikti orientuodamos verslą visuomenės link. Visuomenė jau nėra tik priemonė pelnui uždirbti. Socialiai atsakingos įmonės tiki, kad verslas ir visuomenė yra tarpusavyje susieti. Tokios įmonės mėgina veikti etiškai ir atsakingai visuomenės požiūriu. Jos suformavo filantropinį požiūrį į visuomenę, kurį jai perduoda reklamos būdu. Šis tyrimas orientuotas į tokių skelbimų analizę. Šio tyrimo uždaviniai – nustatyti socialiai atsakingos reklamos stilių, būdingą Indijos įmonėms. Siekiant pagrindinio tyrimo tikslo, išnagrinėtos 68 spausdintinės reklamos ir nustatyti pagrindiniai bendravimo principai. Rezultatai rodo, kad reklama siekia skirtingų tikslų. Reklama formuoja supratimą apie produktą, apie socialines problemas, kurias visuomenė ignoruoja. Tyrimas atskleidė, kad socialiai atsakinga reklama gali būti klasifikuojama į penkias kategorijas: visuomenės informavimo, aplinkos, vaiko gerovės, sveikatos ir saugos, moterų palaikymo ir saugumo. Bendri rezultatai rodo, kad šiuolaikinė rinkodara planuojama atsakingai siekiant visuomenės gerovės.

Reikšminiai žodžiai: socialiai atsakingas bendravimas, korporacinė filantropija, korporacinis bendravimas, turinio analizė.

1. Introduction

The upsurge of the concept of Societal Marketing and Corporate Social Responsibility (CSR) in the last few decades has led to an increased interest among researchers to probe into this area. There are several instances of companies behaving in a socially responsible manner. Some companies perform corporate social responsibility due to statutory reasons, while there are businesses which try to meet customers' demands regarding their responsibilities (Verstegen 1996). There are companies that practice societal marketing with an intention of retaining their customers for a much longer period. These companies try to create trust among their customers by implementing such activities. In the sixties, a product could be differentiated from others on the base of its instrumental value; while in the eighties it was the expressive value that made all the difference (Heyden, Rijt 2004). Pine *et al.* (1998) opined that *"the business could effectively distinguish itself from competitors by way of creating unique experiences that form the core of the product offering. Such experiences should be memorable, capable of taking different forms and should always be consistent with the sort of business and products of the offerings"*.

Several Companies show social responsibility and supported societal causes in order to distinguish themselves from competitors (Maren 1997). A socially responsible firm creates meaningful and relevant experiences for prospective customers; and sponsors causes and events that have a positive impact on the business in the long run. A firm may support sports and cultural events, and causes like health care or politics as per its convenience and orientation. However, the vision, strategy, and values of a company play a major role in distinguishing the firm before its customers (Handboek 1997).

Companies can hence, express their societal involvement by supporting and promoting societal issues and by way of Corporate Philanthropy. The present study is an exploratory research into the nature of corporate philanthropy in advertising and marketing communication by Indian companies.

The paper begins with an overview of Corporate Philanthropy, followed by Corporate Social Responsibility and Communication of such Corporate Social Behaviour. The paper then moves on to focus the role of advertising in promoting Corporate Behaviour and then analyses advertisements that include some socially responsible message.

2. Review of literature

The literature that delves into the social aspects of a business organization (viz. promoting Literacy, Health awareness issues, Women empowerment, Child welfare, and Environment protection) can be classified into two groups which are Corporate Philanthropy and Corporate Social Responsibility. The subsequent fall out of which are corporate communications and advertising of Corporate Philanthropy and Corporate Communications. The literature on Corporate Philanthropy views the organization as a good corporate citizen, who is responsible towards the society. Corporate Social Responsibility literature on the other hand opines that business and the society are interdependent and need to work in a synchronized manner. Corporate Communication deals with the disclosure of such responsible activities of firms in order to affect the perceptions of the public. While most of the communication by firms is by way of Prospectus, Annual Reports and advertisements; the role of advertising has been taken into account in this study. The following section concentrates on elucidating the above mentioned issues.

Corporate Philanthropy

Carroll (1991) defines four domains of Corporate Social Responsibility (CSR): economic, legal, ethical and philanthropic. Organizations are considered to have an inherent profit motive therefore; economic performance is given greater importance than the other three above-mentioned CSR components. The philanthropic responsibility of the organization takes into consideration that the organization will be a good corporate citizen, actively involved in the betterment of the society (Carroll 1991). In the words of Davis (1973: 312) CSR is *"the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm … (to) accomplish social benefits along with the traditional economic gains which the firm seeks"*.

Being philanthropic by sponsoring and giving to societal causes is representative of the social responsibility of a firm. This by no way means that a company cannot be profitable if it spends on social causes. A firm supporting societal causes has chances of creating good public image, scope for communication, and provides the staff and stakeholders with a good opinion of the company (Compton 1995). Such activities can help in creating memorable experiences that may please customers and gradually help in generating profits. CSR activities by firms are also essential in certain circumstances where governmental support is fast declining. This actually accentuates the role of private financing and other support activities for attainment of a better society.

Related to the same school of thought, the concept of *Collaboration Continuum* introduced by Austin (2000) explains the development of collaboration between non-profits and corporations. Such development begins from a philanthropic stage, where, the nature of the relationship is similar to that of a charitable donor and (grateful) recipient; and ultimately results in organisational integration, where the equivalency of mutual benefits is fully apprehended by firms (Austin 2000). The Collaboration Continuum hence, provides firms with more reasons why they should expend on societal causes.

Broadly speaking, companies can give shape to this concept by supporting societal causes, and as a consequence more and more companies follow suit. A study conducted in the Dutch context assumes that "profit companies should have an explicit policy to shape their societal involvement and their corporate philanthropy". The study established that a total of 53% of all Dutch companies were involved in various philanthropic activities (Heyden, Rijt 2004). However, there were a few companies that believed they could get an equivalent compensation in return for their support given to societal causes (Heyden, Rijt 2004).

Corporate Social Responsibility

Cannon (1992) opines that *"the primary role of business is to produce goods and services that society wants and needs; however there is inter-dependence between business and society in the need for a stable environment with an educated workforce"*. Cannon (1992: 33) quotes Lord Sieff, former chairman of Marks & Spencer Plc: *"Business only contributes fully to a society if it is efficient, profitable and socially responsible"*. Similarly, Wood (1991) opines that: *"the basic idea of corporate social responsibility is that business and society are interwoven rather than distinct entities"*.

The choice of going for CSR by a firm depends upon the economic perspective of the firm. There are firms which believe in maximising shareholder value and as quoted by Milton Friedman (1962: 133): *"Few trends would so thoroughly undermine the very foundations of our free society as the acceptance by corporate officials of a social responsibility other than to make as much money for their shareholders as they possibly can"*.

Holmes (1976), opines that the firm has some ethical duties and states that *"in addition to making a profit, business should help to solve social problems whether or not business helps to create those problems even if there is probably no short-run or long-run profit potential"*.

CSR involves the *"integration of environmental, social and economic considerations into an organization's corporate culture and strategy formulation (Lee et al. 2009)"* and focuses on *'the obligations which a business has to fulfil if it is to be considered a good corporate citizen'* (Lee et al. 2009). Consumers also tend to prefer organizations that are supposedly more socially and environmentally responsible. CSR tends to integrate the public's interest with the organization goals. Wood (1991: 695) opines that *"the basic idea of CSR is that business and society are interwoven rather than distinct entities; therefore, society has certain expectations for appropriate business behaviour and outcome"*. CSR is all about how companies manage the business activities in such a way that the overall impact on society is felt (Baker 2005). Such activities include the organization's *"commitment to minimizing or eliminating any harmful effects and maximizing its long run beneficial impact on society'* (Mohr et al. 2001: 47) and *"how their competitive abilities are affected"* (Juscius, Snieska 2008).

Communicating Corporate Social Behaviour

An essential view of CSR has been that business corporations have an obligation to work for social betterment. The concept of corporate social behaviour has become an integral part of today's business society. Such behaviour attracts a lot of attention from the media and the society. Today, more and more companies believe in disclosing their social and environmental achievements. Literature reveals that such disclosures have increased during the recent years (Brown, Deegan 1998; Zadek *et al.* 1997). Apart from business society and the media, corporate social reporting has attracted much attention from academics (Hooghiemstra 2000). There are different theoretical perspectives that are used to study corporate social reporting, viz. agency and legitimacy theories. All such theories emphasise that companies use corporate social reporting as a means to affect the perception of public towards the company (Brown, Deegan 1998; Zadek *et al.* 1997). Authors like Deegan, Voght (1999: 4) argue that "the increase in social disclosures, represent a strategy to alter the public's perception about the legitimacy of the organisation". Riel (1995: 26) therefore defines corporate communication as: *"an instrument of management by means of which all consciously used forms of internal and external communication are harmonised as effectively and efficiently as possible, so as to create a favourable basis for relationships with groups upon which the company is dependent"*.

A related concept is that of Corporate Identity (Birkigt and Stadler 1986) which states that it is *"the strategically planned and operationally applied internal and external self-presentation and behaviour of a company"*. Similarly, as per Albert and Whetten (1985, as quoted by Dutton and Dukerich 1991) corporate identity is "what organisational members believe to be the organisation's central, enduring, and distinctive character, which filters and moulds an organisation's interpretation of and action on an issue. So, corporate identity simply means *the way the organisation presents itself to an audience* (Hooghiemstra 2000). In order to maintain its identity it is essential for the company to communicate to the society. Authors like Birkigt, Stadler (1986) opine that *"it is the most flexible medium"* and *"it can be used tactically, in order to help manage an organisation's relationship with relevant publics through the shaping of external perceptions – by echoing, enlisting and harmonising with other discourses"*. Corporate social reporting may be considered to be a self-presentational medium and may be *"intended to inspire confidence among the company's external target groups and acknowledging their vital role in order to secure their contribution to the organisation"* (Riel 1995).

Corporate communication instruments are basically employed to influence people's perceptions of the company; i.e. influencing corporate images or reputations. Reputations cannot be controlled by the company, and the company's reputation depends on the industry in which it operates and the perception of media about that company. The marketing oriented literature on CSR activity reveals that such actions

are a strategic tool to create and enhance customer loyalty and market share. The major targets for information disclosure are the existing customers, general public and society at large. Such disclosure of information tries to emphasise on the fact that the marketing activities are in congruence with customer values. In a recent study (Chen 2009; Grundey 2009; Grundey, Zaharia 2008) it was observed that environmental concerns play a vital important role in growing the market share of green products. An increase in environmental concerns was also positively associated to an increase in price, sales volume and profit of green products as well as the non-green counterparts. This implies that promoting environmental programs to educate consumer's environmental concerns is *"an effective win-win-win strategy"* as it provides benefits to producers as well as the environment.

Role of Advertising in Promoting Corporate (Social) Behaviour

The means to achieve a desired outcome and the outcome itself need to satisfy the true values of society (Abromaityte-Sereikiene 2008). Marketing as a powerful instrument is used differently in practice, to serve its purpose. Companies hence, use corporate social reporting as a means to influence perception of society for the company. Such communication can also be used as a means to improve the existing image and credibility of the firm. Studies by Patten (1992) and Deegan, Voght (1999) revealed that companies belonging to an industry that experienced a major social incident resorted to an increase in coverage of environmental issues in annual reports. These disclosures intended to prove the legitimacy of the operations of companies. Media is considered effective in influencing the perceptions of the public about the corporate image. O'Donovan (1997) in his study found that media plays a major role in shaping society's expectations and that *"social and environmental disclosures are used to correct misperceptions held or presented by the media"*. Duimering and Safayeni (1998: 63) proposed that *"organisations compensate for negative information by attempting to construct images that overemphasise the positive aspects of their activities and by attempting to manage and control the flow of organisational information received by these constituents"*.

The literature above probes into fields of corporate philanthropy, corporate social responsibility, and its communication through advertisements. It reveals that CSR activities of a company are important not only to the society but also in creating credibility for the company itself. This indicates the importance of corporate communication, especially indirectly by way of advertisements. This study makes an effort to explore the inclusion of CSR activities in Indian advertisements.

3. Purpose

The study was done in Indian context where, needs of the society are immense. It is essential on the part of companies to take active steps towards the betterment of society. The major reason being, they own the resources as well as ability to work towards the goal of social benefits and improvement. There are several problems arising in the Indian society that have their roots in ignorance. Companies should therefore take steps to communicate such issues to the masses, and make efforts to make the society a better place to live in. Companies communicate by several means. They use Annual Reports, Websites, Newspapers, as medium of communication with the society. However, advertisements have a wider reach to the masses, in form of print media, billboards, hoardings, and TV ads. Therefore, this research was undertaken with the following objectives:

1. An examination of social-responsibility issues portrayed in the advertisements by companies.

2. An examination of the nature of such issues advertised by companies.

4. Methodology

To analyse the advertising communication Content Analysis was employed as an appropriate methodology. It emphasises on the communication rather than the context (Harwood, Garry 2003). It is a research technique for the objective, systematic, and quantitative description of the manifest content of communication (Berelson 1952: 55). Carson *et al.* (2001) state that the potential uses of Content Analysis is: auditing content against objectives; constructing and applying communication standards; identifying features of style; identifying the characteristics of communicators; determining psychological states of individuals or groups; identifying international differences in communications; determining cultural patterns (attitudes, interests, values); revealing the focus of attention; and describing communication responses (attitude and behaviour). This study tries to analyse print advertisements dealing with CSR activities in order to find the focus of such advertisements. Content analysis has also been used in earlier studies for analysing similar advertisements (Lill *et al.* 1986). Lill *et al.* (1986) believe that *"content analysis has a research tradition in the advertising field"*.

5. Data

The advertisements for the purpose of the study were collected from various online sources. Websites used were afaqs.com, adsoftheworld.com and Google images.com. Care was taken to select the advertisements which dealt with some social issues propagated by companies not func-

tioning in a similar/related line of business. To illustrate, there are companies in the sample whose core business is telecommunication, but they advertise about issues like education, health and ecology. Utmost care was taken to avoid advertisements issued by the government for social causes and public welfare.

6. Sample

For the purpose of this study, 68 print advertisements were collected from various sources. These were advertisements of Indian companies dealing with diverse business and creating awareness for different societal causes. These advertisements mostly contained an image and a message relating to a certain issue. There were advertisements that contained multiple messages. Such advertisements were analysed accordingly. The number of advertisements collected is low as most Indian companies do not explicitly reveal the CSR activities undertaken by them, and also such activities form a part of the Sustainability Report of companies which is mandatory. This explains the non-availability of related ads.

7. Coding

The process of coding was undertaken by two researchers, who analysed each ad separately. Both the analysts were well versed with the process of content analysis and had prior exposure to the methodology. They were also well versed with the topic. The themes for the study were generated with the aid of both the analysts. The themes generated differently by the two coders were compared for reliability. There was a high correlation (.95) between the observations/rankings of the coders.

The advertisements that were selected from agency-faqs.com were under the theme "Social causes". Efforts were hence taken to remove subjectivity from selection of advertisements.

The sample consisted of ads which directly advocated a social responsibility issue. There were advertisements that clearly stated "save water", "stop pollution", "prevent female foeticide", "plant trees" etc. There were also advertisements that clearly portrayed the beneficiaries of such CSR activities, or the affected victims (in absence of such facilities). The advertisements had absolute clarity regarding the message they intended to convey. As per Lill *et al.* (1986) advertisements having a social (responsibility) orientation could be either "direct" or "indirect". Direct advertisements were those advertisements which would assist in fulfilling the marketing objectives of the sponsor, viz. Increase in sales or create goodwill among target customers. Those advertisements having an *indirect* orientation mentioned unrelated activities, viz. "stop violence against women", "educate the girl child", "prevent polio" and "don't talk while you drive".

The social responsibility issues that were portrayed in the advertisements were:

1. *Awareness issues.* The advertisements that were included under this category included awareness about health issues, social issues and environment.

(Health and environment issues are being discussed in detail below). Social issues included topics like voting rights, campaign against terrorism, against parole leaders, against verbal abuse, corruption and equality.

2. *Environment protection.* These ads focussed on issues like pollution, saving natural resources, saving forests, saving tigers and stopping pollution of sea water.

3. *Child welfare.* Ads on child welfare included in the study were ads like 'educate the girl child', 'prevent child labour', and polio awareness.

4. *Health and safety.* The health related ads focussed on issues like adverse effects of smoking, blood donation, awareness on issues like diabetes and polio; safe driving; 'don't drink and drive' and 'don't use cell phones while driving'.

5. *Women upliftment.* Ads dealing with women empowerment dealt with issues like domestic violence, female foeticide, and education of female child.

The maximum number of advertisements analysed were related to awareness issues with a count of 47. The number of ads analysed for the purpose of this study is 68. However, there are some ads which are included in more than one theme. Therefore, the sum of the ads exceeds 68. Advertisements that are categorised as "public awareness" themes include issues like child labour, voting rights, anti-terrorism, protest against verbal abuse, education for all, equality, anti-smoking, protest against corruption and equality of status of women. These issues pose great threats to the development of the society and need to be addressed vehemently.

The advertisements analysed for environment protection dealt with issues related to the ecology and protection of the flora and fauna and endangered species. Messages in such advertisements were "plant trees", "save trees", "save forests", "save water", "save tigers", and "stop pollution". All these ads were in form of print media and in form of hoardings or newspaper ads, revealing the urgency of the message.

The Child welfare ads included initiatives like "educate the girl child", "prevent polio", "stop child labour", "teach India", "education for all" and so on and so forth. Notably all these companies had diverse lines of business ranging from office stationary to FMCG business. These ads predominantly portrayed children in their presentation (with the exception of 2 ads of 15).

The health and safety ads related to a variety of important issues. There were ads on blood donation, quit smoking, drinking habits etc. There were messages like "don't drink and drive", "don't use cell phone while driving" and passive smoking and its ill-effects on children.

The theme on women empowerment was shaped from certain advertisements that had messages like "respect women", "stop eve-teasing" and "raise voice against domestic violence".

All these themes have been classified and coded as shown below in the Tables 1, 2, 3.

Table 1. Classification of Advertisements by Direct/ Indirect

CLASSIFICATION		%
Direct	35	51.47
Indirect	33	48.53
TOTAL	68	100

Table 2. Classification of Advertisements by Social Responsibility Area

CLASSIFICATION	FREQUENCY
Public Awareness	47
Environment	28
Child welfare	15
Health & Safety	14
Women Upliftment & Safety	3

Note: Here, the number of total ads exceeds 68 as there are ads which have more than one message/ theme. The accumulated scores are considered for the purpose of this study.

Table 3. Classification of advertisements into themes

ADVERTISEMENTS	THEMES
Educate the Girl Child	AWARENESS
Vote against Parole Leaders	
Stop Terrorism	
Stop verbal abuse	
Raise voice against Corruption	
Education for all	
Plant trees	ENVIRONMENT
Save Forests	
Stop polluting seas	
Save Tigers	
Save Water, save Life	
Stop Pollution	
Stop Child Labour	CHILD WELFARE
Donate for the cause of children	
Quit Smoking	HEALTH & SAFETY
Don't Drink & Drive	
Follow traffic Rules	
Don't Talk and Drive	
Adopt Healthy Habits	
Prevent Polio	
Stop Domestic Violence	WOMEN UPLIFTMENT & SAFETY
Educate the girl Child	
Stop violence against women	
Stop Female Foeticide	

8. Discussion and implications

The study explicitly reveals the trend of CSR advertisements by Indian companies. Notably, there are some issues which are emphasised by several companies simultaneously. Table 2 reveals that the themes largely popularised by companies were related to environmental issues and the inherent motive of such ads were to create awareness amongst society regarding pressing matters. Next to be advertised was child welfare. This included ads like "stop child labour", "educate the child" and "light a life" etc. Health and safety issues of individuals followed the list.

Table 3 tries to find out the type of awareness generated and the major themes that emerged were awareness on health, social and environmental issues. The table reveals that the main issues highlighted by the ads were targeted at creating awareness for healthy activities and for fatal diseases like AIDS and Polio. There were also a small number of advertisements that tried creating awareness against smoking and drinking.

It also shows the social activities propagated by the ads. The major social issues were concerned with activities like child welfare, education, voting rights, equality etc. It was found that 41.93% of the advertisements were focussed on imparting education to the masses (including children and old people). Child welfare activities and voting rights were also popularised by way of such advertisements.

The table (Table 3) also reveals that advertisements dealing with environmental issues tried creating awareness on pressing issues like saving forests, saving water and tigers.

The findings of this study are in sync with earlier studies like that of Zadek *et al.* (1997) and Brown, Deegan (1998), which reveal that there has been an increase in the disclosures by firms in order to influence perceptions of the public. It also corresponds to findings of Deegan, Voght (1999: 4). Literature reveals that corporate communication is helpful in creating harmony among the stakeholders of the company. The findings of the study also highlight the importance of advertising. Authors like O'Donovan (1997) also emphasize on the importance of media in shaping society's expectations and believe that corporate disclosures (in Annual reports) are preventive in nature (i.e. they rectify media misrepresentations). This study moreover reveals that corporate communication plays a major role in propagating social responsibility activities of the company. This can be concluded from the CSR initiatives and messages spread by companies through their advertisements.

9. Conclusions

The results reveal the various social responsibility issues reflected in the advertisements of companies. Most of the advertisements sought to bring about public welfare and were also directed towards the objective of fulfilling several marketing strategies. The advertisements which received the maximum attention included issues like women empowerment and upliftment, public awareness, voting rights, duties towards the society, health, and education, saving resources, against verbal abuse, smoking, and anti-terrorism. These patterns are in sync with the present pressing needs of the Indian society. It also reflects the willingness on part of the firm to serve a social cause. Notably, most of these advertisements did not make use of celebrities to popularise their cause.

The results reveal that companies are keener on making people aware of their rights and duties towards the society, environment, children and their own health. Corporate communication is an expression of the company's societal involvement by way of promoting social issues. The role of media in this case is stupendous. There are issues like pollution, ecological imbalance that affect all. However, corporate involvement is essential as it has the monetary resources to make efforts to take corrective measures. Prudently, the business and the society are considered to be co-existing. Therefore, the society should be actively involved in the betterment of the society by way of its CSR activities. This will yield positive results for the business in the long run. The most important finding of the analysis demonstrates that environmental concerns play a vital important role in growing the market share of green products and encouraging tire CP to upgrade the technology level of clean production. Furthermore, an increase in environmental concerns leads to rise up of price, sales volume and profit of not only green products hut also the non-green counterparts. This result may provide some implications for policy makers that the promotion of environmental programs to aware consumer's environmental concerns is an effective win-win-win strategy since it provides benefits to the two producers and also treats the environment in a sustainable way.

References

Abromaityte-Sereikiene, L. 2008. Factors influencing ethics of marketing decisions in Lithuanian media, *Inzinerine Ekonomika – Engineering Economics* 1: 29–36.

Albert, S.; Whetten, D. A. 1985. Organisational Identity, in Cummings, L. L.; Staw, B. M. (Eds.). *Research in Organisational Behaviour* 7. JAI Press, Greenwich CT.

Austin, J. E. 2000. *The Collaboration Challenge: How Nonprofits and Businesses succeed through Strategic Alliances.* Jossey-Bass, San Francisco.

Berelson, B. 1952. *Content Analysis in Communications Research.* Glencoe, III. The Free Press: New York.

Birkigt, K.; Stadler, M. 1986. *Corporate Identity – Grundlagen, Funktionen, Fallbeispiele.* Verlag Moderne Industrie, Landsberg am Lech.

Brown, N.; Deegan, C. 1998. The Public Disclosure of Environmental Performance Information? A Dual Test of Media Agenda Setting Theory and Legitimacy Theory", *Accounting and Business Research* 29(1): 21–41.

Cannon, T. 1992. *Corporate Responsibility.* 1st ed. Pitman Publishing, London.

Carroll, A. B. 1979. A Three-Dimensional Conceptual Model of Corporate Performance, *Academy of Management Review* 4(4): 497–505. doi:10.2307/257850

Carroll, A. B. 1991. The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders, *Business Horizons* July/August 39–48. doi:10.1016/0007-6813(91)90005-G

Carson, D.; Gilmore, A.; Perry, C.; Gronhaug, K. 2001. *Qualitative marketing research.* London: Sage.

Chen, C. C. 2009. Price Competition and Clean Production in the Presence of Environmental Concerns, *Transformations in Business and Economics* 8(2): 100–115.

Compton, E. 1995. *The Generosity of Profit: The Creation of Corporate Profits through Community Partnerships.* Moorooka, Qld: Boolarong Press.

Cyert, R. M.; March, J. G. 1963. *Behavioural Theory of the Firm.* Prentice-Hall, Englewood Cliffs, NJ.

Davis, K. 1973. The Case for and against Business Assumption of Social Responsibilities, *Academy of Management Journal* 16: 312–322. doi:10.2307/255331

Deegan, C. M. & Voght, P. 1999. *Firms' Disclosure Reactions to Major Social Incidents: Australian Evidence.* Paper presented at the 22nd European Accounting Association Congress, Bordeaux.

Duimering, P. R.; Safayeni, F. 1998. The Role of Language and Formal Structure in the Construction and Maintenance of Organisational Images, *International Studies of Management and Organisation* 28(3): 57–85.

Dutton, J. E.; Dukerich, M. 1991. Keeping an Eye on the Mirror: Image and Identity in Organisational Adaptation, *Academy of Management Journal* 34(3): 517–554. doi:10.2307/256405

Friedman, M. 1962. *Capitalism and Freedom.* University of Chicago Press, Chicago.

Grundey, D. 2009. Eco-Marketing and Eco-Labelling: Does It Ensure Customer Loyalty for Eco-Products in Lithuania?, *Transformations in Business & Economics* 8(1): 152–179.

Grundey, D.; Zaharia, R. M. 2008. Sustainable Incentives in Marketing and Strategic Greening: The Cases of Lithuania and Romania, *Technological and Economic Development of Economy* 14(2): 130–143. doi:10.3846/1392-8619.2008.14.130-143

Handboek, F. 1997. *Alphen aan den Rijn*: Samson Bedrijfs informatie.

Harwood, T. G.; Garry, T. 2003. An Overview of Content Analysis, *The Marketing Review* 3: 479–498. doi:10.1362/146934703771910080

Heyden, C. V.; Rijt, G. V. 2004. Societal Marketing and Philanthropy in Dutch Companies, *Journal of Non-profit and Public Sector Marketing* 12(1): 23–36. doi:10.1300/J054v12n01_02

Holmes, S. L. 1976. Executive Perceptions of Corporate Social Responsibility, *Business Horizons* 19(3): 34–40. doi:10.1016/0007-6813(76)90049-5

Hooghiemstra, R. 2000. Corporate Communication and Impression Management: New Perspectives Why Companies Engage in Corporate Social Reporting, *Journal of Business Ethics* 27 (1/2): 55–68. doi:10.1023/A:1006400707757

Juscius, V.; Snieska, V. 2008. Influence of Corporate Social Responsibility on Competitive Abilities of Corporations, *Inzinerine Ekonomika – Engineering Economics* 3: 34–44.

Kassarjian, H. H. 1977. Content Analysis in Consumer Research, *Journal of Consumer Research* 4: 8–18. doi:10.1086/208674

Kotler, P. J. 1997. *Marketing Management: Analysis, Planning, Implementation, and Control.* 9th edition. New Jersey: Prentice Hall International.

Lee, M. Y.; Fairhurst, A.; Wesley, S. 2009. Corporate Social Responsibility and Corporate Social Performance, *Corporate Reputation Review* 12(2): 140–158. doi:10.1057/crr.2009.10

Lill, D.; Gross, C.; Peterson, R. 1986. The Inclusion of Social-Responsibility Themes by Magazine Advertisers: A Longitudinal Study, *Journal of Advertising* 15(2): 35–41.

Maren, K. van. 1997. *Dossier Sponsoring*, Alphen aan den Rijn: Samson Bedijfs-informatie.

Matten, D.; Moon, J. 2008. "Implicit" and "Explicit" CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility, *Academy of Management Review* 33(2): 404–424.

Mohr, L. A.; Webb, D. J.; Harris, K. E. 2001. Do Consumers Expect Companies to be Socially Responsible? The Impact of Corporate Social Responsibility on Buying Behaviour, *Journal of Consumer Affairs* 35(1): 45–73. doi:10.1111/j.1745-6606.2001.tb00102.x

O'Donovan, G. 1997. *Legitimacy Theory and Corporate Environmental Disclosure: Some Case Study Evidence*, Paper presented at 1997 Accounting Association of Australia and New Zealand Annual Conference, Hobart.

Patten, D. M. 1992. Intra-industry Environmental Disclosures in Response to the Alaskan Oil Spill: A Note on Legitimacy Theory, *Accounting, Organisations, and Society* 17(5): 471–475. doi:10.1016/0361-3682(92)90042-Q

Pine II.; Joseph, B. J.; Gilmore, J. H. 1998. *The Experience Economy.* St. Paul: High Bridge Company.

Riel, C. B. M. 1995. *Corporate Communication.* Prentice Hall, New York.

Schwartz, M. S.; Carroll, A. B. 2003. Corporate Social Responsibility: A Three-Domain Approach, *Business Ethics Quarterly* 13(4): 503–530.

Verstegen, M. C. G. 1996. *Sponsoring en Fondsenwerving in de Non-profitsector: Burgerzin of Eigentijdse Charitas.* Utrecht: De Tijdstroom.

Wood, D. J. 1991. Corporate Social Performance Revisited, *Academy of Management Review* 16(4): 691–718. doi:10.2307/258977

Zadek, S.; Pruzan, P.; Evans, P. 1997. Building Corporate Accountability? Emerging Practices in Social and Ethical Accounting, *Auditing and Reporting* (Earthscan, London).

Sudeepta PRADHAN. M.Com (Utkal University, Orissa), L. L. B. (Utkal University, Orissa), Research Scholar at IBS, Hyderabad (IFHE University, India). Research interests: corporate governance, ethics, stakeholder orientation, CSR, green marketing, CRM.

Dr Subhadip ROY. MBA (University of Calcutta), PhD (Marketing, ICFAI University, Dehradun), Assistant Professor at IBS, Hyderabad (IFHE University). Research interests: brand management, advertising, research methods. He has published articles and research papers in various national and international journals.

ANNEX

SAMPLE OF ADVERTISEMENTS USED