LUMINOUS INSIGHTS

Research Article

Message Framing in CSR Advertising on Social Media during the COVID-19 Pandemic

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ABSTRACT

In response to the environmental and social challenges posed by the COVID-19 pandemic, businesses are actively seeking ways to generate social benefits while also boosting their financial performance. Corporations are embracing corporate social responsibility (CSR) practices as a means to achieve this dual objective. This study aims to investigate how global corporations have responded to the pandemic by promoting their CSR commitments through CSR advertising. A quantitative content analysis was conducted to examine how leading global corporations promote their CSR practices on social media during the COVID-19 pandemic. Specifically, the study examined CSR advertising posts from twelve global corporations' Instagram accounts across the years 2019, 2020, and 2021, totaling 886 posts. The findings show that corporations immediately responded to the COVID-19 pandemic by adopting CSR practices in myriad areas of social concern and strategically framing those efforts through CSR advertising. This study contributes to the CSR literature by providing an instrument for scholars and practitioners to reevaluate the role of business and CSR initiatives during uncertain times. Furthermore, it highlights opportunities for corporations to prioritize CSR initiatives, not only during the pandemic but also in the long term, to achieve a balance between social, environmental, and economic goals.

1. Introduction

In today's market landscape, the implementation of corporate social responsibility (CSR) and the active promotion of corporations' initiatives represent a significant marketing strategy adopted by businesses across the world. As more stakeholders align with the expectations that companies should actively contribute to addressing social problems, the growing emphasis on CSR as a vital business practice persists (Du et al., 2010). Specifically, consumers are increasingly expecting brands to demonstrate ethical behavior and socially responsible practices (Du et al., 2010). CSR initiatives enable companies to establish a positive brand perception, build trust, and distinguish themselves in the market (Kotler & Lee, 2005). Seeing increasing demand for CSR, companies have engaged in various CSR practices because the coronavirus disease 19 (COVID-19) pandemic has triggered economic damage (He & Harris, 2020). To publicize their efforts, companies have employed CSR advertising

and strategically crafted CSR messages across diverse media platforms, especially social media (Wen & Song, 2017). While marketers have a range of options for framing CSR advertising messages, scholars have predominantly concentrated on single-frame conditions (e.g., gain vs. loss, episodic vs. thematic). Furthermore, although more businesses are actively adopting various types of CSR practices (Mahmud et al., 2021), existing research on CSR advertising predominantly emphasizes a singular dimension, often centering on environmental aspects (Rathee & Milfeld, 2023; Sander et al., 2021). This study aimed to bridge this gap by investigating how corporations adapted to the pandemic by promoting their CSR commitments through advertising messages. It examined changes in objectives, types of initiatives, and message framing in CSR advertising messages compared to the pre-pandemic period. The goal is to identify how the COVID-19 pandemic has influenced the way corporations frame their CSR messages. The findings of this study provide valuable insights for both scholars and businesses who are interested in promoting CSR initiatives during a crisis.

2. Theoretical Background

2.1. Corporate Social Responsibility (CSR)

According to Kotler and Lee (2005), CSR is "a commitment to improve community well-being through discretionary business practices and contributions of corporate resources" (p. 3). The Triple Bottom Line (TBL) is a theoretical framework consisting of three foundational principles in CSR: economic growth, the social equity principle, and respect for the environment (Elkington, 1998). As a measure of corporate profit, economic growth is a standard that corporations need to reach in order to take action to protect their environment. The socio-equity principle posits that everyone deserves equal treatment and equal distribution of natural resources. Finally, because natural resources are limited, corporations need to protect the environment for future generations (Elkington, 1998).

Corporations have implemented various types of initiatives to respond to increasing consumer demand for CSR (Kotler & Lee, 2005). Kotler and Lee (2005) identified six major CSR business initiatives under-

taken by a corporation to support a social cause and to fulfill the commitments of CSR: cause promotion, cause-related marketing, corporate social marketing, corporate philanthropy, community volunteering, and socially responsible business practices. Cause promotions are corporate efforts to raise awareness of social causes using fundraising or sponsorships. Cause-related marketing refers to the efforts to promote a cause by donating a certain percentage of revenues from product/service sales. Corporate social marketing is the promotion of certain behavioral changes to improve society (e.g., the environment, public health, community well-being). Corporate philanthropy refers to monetary investment (e.g., grants, donations) in a charity or social cause. Community volunteering includes efforts to encourage employees to devote time to serving their community. Finally, socially responsible business practices indicate corporate efforts to adopt ethical business practices and investments that support social causes.

2.2. CSR Advertising on Social Media

Burke and Logsdon (1996) found that CSR initiatives enhanced the perceived reliability of a brand and its products when its CSR practices were highly visible. In this regard, CSR advertising has been an important marketing tool for promoting CSR efforts (McWilliams et al., 2006). According to Perks et al. (2013), CSR advertising is "a technique that projects the organization's CSR image disclosing its social and/or environmental programs, actions, or stances" (p. 1882). By assuring stakeholders that the organization is engaged in socially and environmentally responsible activities, CSR advertising aims to build or enhance corporate reputation (Perks et al., 2013). Later, Lee and Rim (2017) define CSR advertising as "a type of advertising that incorporates goodwill and ethics in order to display companies' efforts to support a social issue and build both stronger images and reputations to their target market" (p. 4). By definition, the authors highlight that CSR advertising may take the form of cause-related marketing by promoting corporations' products or services Lee and Rim (2017). Researchers have shown that CSR advertising helps promote a positive brand image of

corporations, leading to enhanced brand and product attitudes and purchase intentions (Davis, 1995; Fernández et al., 2022; Schaefer et al., 2021).

Among various communication channels, social media platforms have become major avenues for CSR advertising due to their social interactivity, flexibility, and openness (Colleoni, 2013; Minton et al., 2012; Wen & Song, 2017). Kaplan and Haenlein (2010) explained that "social media allow firms to engage in timely and direct end-consumer contact at relatively low cost and higher levels of efficiency than can be achieved with more traditional communication tools" (p. 67). Social media have less control as audiences can actively interact with the messages (Devlin & Sheehan, 2018). According to Du et al. (2010), consumers are more likely to trust CSR messages delivered from the low control channels than the messages from high control channels.

In 2018, nearly 97% of all Fortune 500 companies used at least one social media platform to promote their initiatives (Statista, 2018) , and the numbers are likely to increase as the global pandemic continues (Mason et al., 2021). Additionally, social distancing, which reduces interaction between individuals to prevent the spread of COVID-19, has significantly shifted how people communicate. Recent consumer data shows that the average time U.S. residents spent on social media per day increased from 56 minutes in 2019 to 65 minutes in 2021, and that, in future years, time spent on social media is likely to stay at the latter amount (Statista, 2021b). In this sense, social media platforms have gained momentum as a way for corporations to engage with target audiences (He & Harris, 2020; Kwon & Lee, 2021).

2.3. CSR Advertising and COVID-19 Pandemic

The COVID-19 pandemic is not only a global massive health disaster but also a social and economic crisis (Bright & Schau, 2021; Mahmud et al., 2021). Businesses have faced major economic threats through the impact of COVID-19. The pandemic induces fear and uncertainty in people and presents new obstacles to corporate initiatives to support social causes or public welfare. An increasing number of businesses, however, remain actively engaged in promoting various types of

CSR practice (e.g., social, environmental, and health-related) to enhance their financial performance (Mahmud et al., 2021). For instance, the LEGO foundation donated $150 million to support children and communities affected by the COVID-19 pandemic. Best Buy provided free technology classes to help students learn from home, and AT&T offered three months of free service on FirstNet for nurses and physicians (He & Harris, 2020; Manuel & Herron, 2020).

2.4. Message Framing

Framing theory explains that how the information is presented influences audiences' attention and behavior (Entman, 1993; Goffman, 1974). Entman (1993) suggests "to frame is to select some aspects of perceived reality and make them more salient in a communicating text, in such a way as to promote a particular problem definition, causal interpretation, moral evaluation, and/or treatment recommendation for the item described" (p. 52). Framing has become an important marketing strategy for CSR advertising. Corporations have used various frames to highlight their socially responsible efforts (Chung & Lee, 2019; Kim et al., 2012).

2.4.1. Message Framing in CSR

Researchers have focused on a unique set of frames in CSR messages, such as gain vs. loss (Wang & Anderson, 2008) and episodic vs. thematic (Dhanesh & Nekmat, 2019), and to show how different frames affect attitudinal and behavioral change. For example, Wang and Anderson (2008) investigated the effects of the valence of CSR messages (i.e., positive vs. negative framing) in Blockbuster's 2005 ad campaign; they found a robust effect of negatively framed CSR messages on favorable judgment of and attitude toward the company.

Dhanesh and Nekmat (2019) explored the relationship among issue involvement, affect, attitude, and behavioral intention using two differently framed fictitious CSR messages (i.e., episodic vs. thematic framed CSR messages about public health). The episodic frame focused on story-based communication dealing with specific, concrete events of individual significance. The thematic frame involved places, issues, or events of general social significance (Iyengar, 1991). The findings of the study show that issue involvement positively

correlated with positive affect and, consequently, a favorable attitude toward the organization and stronger behavioral intention. Moreover, the episodically framed messages generated higher perceived credibility than the thematically framed messages.

In addition to those frame types, corporations have several other options when framing CSR advertising messages: diagnostic vs. prognostic vs. motivational and level of responsibility (i.e., individual vs. organization). For example, Overton (2018) applied three distinct frame processes (i.e., diagnostic, prognostic, and motivational) suggested by Snow and Benford (1988) to examine how message frames influenced information seeking and processing in the context of environmental communication. According to Snow and Benford (1988), message designers can frame issues or events using stories that emphasize distinct phases of problem-solving: (a) identifying a problem requiring modification (diagnostic), (b) suggesting a solution for the identified problem (prognostic), and (c) articulating a rationale for engaging in corrective action and behavioral improvement (motivational).

In CSR advertising messages, corporations also have the option to portray social issues or problems, along with their solutions, as the responsibility of either individual persons (individual responsibility) or the entire organization (organizational responsibility (Hallahan, 1999; Iyengar, 1991). For instance, the fashion industry is responsible for a significant portion of global carbon emissions (European Commission, 2022). While some fashion companies may publicly embrace responsibility for carbon-reduction initiatives in their CSR messages to enhance their reputation, others may choose to avoid it and focus instead on promoting individual-level solutions such as recycling and purchasing second-hand clothing.

2.4.2. Multiple Framing Conditions in CSR
According to Davis (1995), mixing different frame types (i.e., gain, current generation, and doing more) can increase the impact of CSR messages on attitudinal and behavioral change. The author employed three elements of environmental communication, namely problem, target, and action, to categorize CSR message frames. A message can frame a problem, situation,

or outcome positively (emphasizing gains) or negatively (emphasizing losses). The message frame can be directed towards the intended audience, whether it is the current or future generation. Additionally, a corporation can recommend actions, framing messages in terms of conservation (taking less) or proactive involvement (doing or giving more). Davis (1995) found that the environmental CSR messages that elicited the most positive responses from individuals typically incorporated loss frames and focused on the current generation. This suggests that particular combinations of frames can have a greater impact on attitude and behavior.

Despite the variety of ways in which corporations can frame their CSR messages, few scholars have examined multiple frame conditions simultaneously, and most have focused on a particular dimension of CSR (i.e., environmental). In addition, few scholars have attempted to evaluate CSR messages on social media platforms. As people around the world have learned to live with the environmental and social impact of COVID-19, companies need to generate various types of social benefits to enhance their financial performance (Mahmud et al., 2021). Given this situation, we proposed the following research questions:

RQ1: How has the COVID-19 pandemic affected CSR advertising on social media?

RQ2: How have CSR objectives presented in CSR advertising on social media changed since the start of the COVID-19 pandemic?

RQ3: How have CSR initiatives presented in CSR advertising on social media changed since the start of the COVID-19 pandemic?

RQ4: How have corporations changed their CSR advertising message frames on social media since the start of the COVID-19 pandemic?

RQ5: To what extent have corporations addressed their CSR efforts with regard to the COVID-19 pandemic?

3. Method

3.1. Sample

To answer the proposed research questions, we conducted a content analysis of CSR advertising messages on social media in 2019, 2020, and 2021. Content analysis is a useful tool for identifying specific characteristics within message context (Krippendorff, 2018). Numerous studies have employed content analysis to assess the existing conditions of CSR advertising practices in corporations (Kwon & Lee, 2021; Kwon et al., 2024; Segev et al., 2016; Lee & Rim, 2017). Given that the World Health Organization (WHO) declared the COVID-19 outbreak a pandemic on March 11, 2020 (WHO, 2020), we selected a six-month period (March 1 - September 30) in each of the three years to understand the impact of the COVID-19 pandemic on CSR advertising messages, especially during the early days of the COVID-19 (i.e., right after the official declaration) and one year after the declaration. Using this sampling method, we excluded the effects of seasonality (e.g., November and December). Although the COVID-19 pandemic continues to evolve, this three-year timeframe provides sufficient information to understand how global corporations promoted their CSR practices in advertising messages on social media.

Based on the Global RepTrak® (2021), we first selected the 15 most reputable companies worldwide: LEGO, Rolex, Ferrari, Harley-Davidson, Adidas, Disney, Microsoft, Sony, Barilla, NETFLIX, Levi' Strauss & Co., Google, Intel, Samsung, and 3M. Annually, the RepTrak^{TM} compiles the Global RepTrak® 100, a list of the world's most reputable companies. This ranking is derived from over 243,000 public ratings, sourced from online surveys and various media and third-party inputs across 15 countries, including the United States, Canada, the U.K., Germany, France, Spain, Italy, South Korea, Japan, China, Australia, India, Mexico, Brazil, and Russia. Based on the 15 reputable companies, we excluded three companies (i.e., Sony, Intel, and Samsung) from the sample because they had not uploaded posts during the selected timeframe. Consequently, the sample comprised twelve companies. Reputable companies play a crucial role in shaping industry standards, and their responses often serve as benchmarks for others (Fombrun & Van Riel, 2003; Spence, 1999). Therefore, we examined the CSR advertising strategies of globally reputable companies during a crisis, aiming for the study to yield insightful best practices.

We chose Instagram for this study due to its growing popularity in marketing. Recent research involving 4,394 marketers from around the globe found that 78% of them employed Instagram for company promotion (Statista, 2021a). Furthermore, another global study involving 2,897 marketers found that over 60 percent of the participants expressed intentions to increase their use of Instagram for marketing purposes (Statista, 2023). Among the 8,038 Instagram posts shared by the twelve companies, we identified a total of 886 CSR advertising posts, accounting for 11.0% of the total. The unit of analysis for this study was an Instagram post that explicitly demonstrated corporations' CSR efforts related to environmental, social, and/or health causes. Both the visual content, including photos and videos, as well as the textual content within captions, were examined in the analysis.

3.2. Measurements

We used three variables to measure CSR advertising developed based on previous research (Davis, 1995; Hallahan, 1999; Iyengar, 1991; Kotler & Lee, 2005; Snow & Benford, 1988): (a) CSR advertising message objective (i.e., promotion of social, environmental, or health-related causes), (b) CSR initiative types (i.e., cause-related marketing, corporate social marketing, community volunteering, cause promotion, corporate philanthropy, and socially responsible practices), and (c) framing types (i.e., gain vs. loss, episodic vs. thematic, current vs. future generation, taking less vs. doing more, individual vs. organizational responsibility, and diagnostic vs. prognostic vs. motivational).

3.3. Coding Procedure and Intercoder Reliability

Two coders conducted numerous coding sessions to enhance intercoder reliability. First, the coders conducted a pilot test and discussed some disagreements. A few adjustments were made to the codebook to minimize confusion and clarify some items. For instance, coders refined operational definitions and

incorporated examples from the pilot sample. Second, the two coders analyzed a random selection of the sample (10%; n = 88) and achieved a Krippendorff's alpha of .75 to 1.0 across all coding categories, which is an acceptable agreement score (Krippendorff, 2018).

4. Results

4.1. RQ 1: How has the COVID-19 pandemic affected CSR advertising in social media?

Table 1 provides a list of frequencies and percentages of the total and the sample by corporations. RQ1 investigated the impact of the COVID-19 pandemic on CSR advertising in social media. To answer RQ1, we examined the growth by looking at percentage of CSR advertising posts of each year. In 2020, the percentages of CSR advertising posts (n = 423, 16.2%) were more than three times as many as the posts uploaded during the pre-pandemic (2019) (n = 126, 4.9%). Although the percentages of the posts in 2021 were reduced by 11.7% (n = 337), the number of CSR advertising posts had more than doubled compared to 2019.

RQ2, RQ3, and RQ4 explored how CSR advertising has changed across three years (2019, 2020, 2021). Table 2 provides a list of frequencies and percentages of the sample by CSR advertising objectives, initiative types, and message framing types across the three years.

4.2. RQ2: How have CSR objectives presented in CSR advertising on social media changed since the start of the COVID-19 pandemic?

To address RQ2, we compared CSR objectives presented in CSR advertising messages across the three years (2019, 2020, 2021). Chi-square analysis indicated that CSR objectives in CSR advertising were different across three years (χ^2 = 175.37, df = 4, p <.001). Although social dimension of CSR advertising was the most prevalent CSR practice in all three years, compared to 2020 (6.4%), environmental dimension of CSR practice was the second most frequently appeared in CSR advertising in 2019 (26.8%) and 2021 (28.7%). CSR advertising posts in 2020 included more health dimension practices (36.0%) compared to the posts uploaded in 2019 (5.5%) and 2021 (5.2%). The percentages of health dimension CSR advertising in 2020 were almost six times as many as 2019 and 2021

(Table 3).

4.3. RQ3: How have CSR initiatives presented in CSR advertising on social media changed since the start of the COVID-19 pandemic?

To address RQ3, we compared CSR initiative types presented in CSR advertising messages across the three years (2019, 2020, 2021). Fisher's exact test revealed CSR initiative types in CSR advertising as different for years (p < .001). Although corporate social marketing was the most prevalent CSR practice in 2019, 2020, and 2021, the posts from 2020 included more socially responsible practices (79.2%) compared to 2019 (50.4%) and 2021 (58.1%). In addition, the percentages of corporate philanthropy had increased across years (3.0%, 4.2%, 4.8%). Also, the percentages of cause promotion (10.4% and 6.1%) and socially responsible business practices (35.6% and 30.2%) in CSR advertising in 2019 and 2021 were more than twice as many as 2020 (2.6% and 13.3%, respectively). Compared to 2019, the percentages of cause promotion and socially responsible business practices decreased in 2020 but increased in 2021 (shown in Table 4).

4.4. RQ4: How have corporations changed their CSR advertising message frames on social media since the start of the COVID-19 pandemic?

To address RQ4, we compared framing types in CSR advertising messages across the three years (2019, 2020, 2021) (Table 5). Chi-square analysis and Fisher's exact test revealed each framing type as different for years. In terms of gain and loss framing, there was no statistically significant difference among the three years. More than 90% of the posts for all the three years framed the CSR messages in a positive manner by emphasizing positive information or consequences. When it comes to episodic vs. thematic framing, compared to 2019 and 2020 (19.0% and 13.3%), more than 30% of the CSR advertising in 2021 focused on the issue, trend, and the public rather than a specific event (χ^2 = 51.947, df = 2, p <.001). Significant differences were also found in the target generation and recommended actions. Compared to 2019 and 2021 (69.2% and 76.3%), more than 90% of the CSR posts included messages targeting the

Table 1. Frequencies and Percentages of the Sample by Brands Across 2019, 2020, 2021

Brand	2019			2020			2021		
	Total post (N)	CSR post (n)	% of CSR post	Total post (N)	CSR post (n)	% of CSR post	Total post (N)	CSR post (n)	% of CSR post
Lego	199	4	2.0%	245	29	11.8%	213	10	5.2%
Rolex	72	0	0.0%	64	0	0.0%	94	0	0.0%
Ferrari	404	0	0.0%	158	5	3.2%	175	1	0.6%
Harley Davidson	326	3	0.9%	306	8	2.6%	151	4	2.7%
Adidas	33	6	18.2%	46	12	26.1%	39	21	53.9%
Disney	522	4	0.8%	575	11	1.9%	601	22	3.7%
Microsoft	59	18	30.5%	54	17	31.5%	152	12	7.9%
Barilla	100	0	0.0%	92	43	46.7%	43	4	9.3%
Netflix	435	10	2.3%	615	22	3.6%	741	25	3.4%
Levi's	185	30	16.2%	284	158	55.6%	378	98	25.9%
Google	153	29	19.0%	136	88	64.7%	177	57	32.2%
3M	68	22	32.4%	37	30	81.1%	106	83	78.3%
Total	**2556**	**126**	**4.9%**	**2612**	**423**	**16.2%**	**2870**	**337**	**11.7%**

Table 2. Frequencies and Percentages of the Sample by Three Variables Across 2019, 2020, 2021

	2019		2020		2021	
	Count (n)	%	Count (n)	%	Count(n)	%
CSR advertising objectives						
Social dimension	86	67.7%	271	57.7%	228	66.1%
Environmental dimension	34	26.8%	30	6.4%	99	28.7%
Health dimension	7	5.5%	169	36.0%	18	5.2%
CSR initiative types						
Cause-related marketing	1	0.7%	3	0.7%	3	0.8%
Corporate social marketing	68	50.4%	339	79.2%	219	58.1%
Community volunteering	0	0.0%	0	0.0%	0	0.0%
Cause promotion	14	10.4%	11	2.6%	23	6.1%
Corporate philanthropy	4	3.0%	18	4.2%	18	4.8%
Socially responsible business practices	48	35.6%	57	13.3%	114	30.2%
Message framing types						
Gain	122	99.2%	417	98.6%	320	95.8%
Loss	1	0.8%	6	1.4%	14	4.2%
Episodic	102	81.0%	366	86.7%	219	65.0%
Thematic	24	19.0%	56	13.3%	118	35.0%
Current generation	90	69.2%	396	93.0%	277	76.3%
Future generation	40	30.8%	30	7.0%	86	23.7%
Taking less	8	6.6%	3	0.7%	34	10.2%
Doing more	114	93.4%	410	99.3%	299	89.8%
Individual responsibility	34	27.0%	283	61.0%	166	44.7%
Organization responsibility	92	73.0%	181	39.0%	205	55.3%
Diagnostic framing	0	0.0%	7	1.5%	9	2.1%
Prognostic framing	31	25.4%	120	26.0%	207	48.7%
Motivational framing	91	74.6%	335	72.5%	209	49.2%

Table 3. Cross Tabulation Between Years and CSR Advertising Objectives

Objectives	2019		2020		2021	
	Count (n)	%	Count (n)	%	Count (n)	%
Social dimension	86	67.7%	271	57.7%	228	66.1%
Environmental dimension	34	26.8%	30	6.4%	99	28.7%
Health dimension	7	5.5%	169	36.0%	18	5.2%

χ^2 = 175.37, df = 4, p <.001

Table 4. Cross Tabulation Between Years and CSR Initiatives

CSR initiative types	2019		2020		2021	
	Count (n)	%	Count (n)	%	Count (n)	%
Cause-related marketing	1	0.7%	3	0.7%	3	0.8%
Corporate social marketing	68	50.4%	339	79.2%	219	58.1%
Community volunteering	0	0.0%	0	0.0%	0	0.0%
Cause promotion	14	10.4%	11	2.6%	23	6.1%
Corporate philanthropy	4	3.0%	18	4.2%	18	4.8%
Socially responsible business practices	48	35.6%	57	13.3%	114	30.2%

p < .001

current generation. Less than 10% of the posts in 2020 focused on the long-term plan targeting the future generation (χ^2 = 58.992, df = 2, p <.001). Regarding recommended actions, it appeared that almost every CSR advertising post in 2020 (99.3%) urged individuals' active action/contribution (i.e., physical distance, wear a mask) rather than conservation of the resources. However, in 2021 more posts (10.2%) focused on taking the form of resource conservation than the previous two years (6.6% and 0.7%, respectively) (χ^2 = 34.227, df = 2, p <.001).

When presenting problems and solutions in CSR advertising, more than 70% of the posts in 2019 focused on organizational responsibility. However, more than half of the post in 2020 (61.0%) focused on individual responsibility. The proportion changed again in 2021; individual responsibility 44.7% and organizational responsibility: 55.3% (χ^2 = 53.196, df = 2, p <.001). Lastly, the majority of CSR advertising posts in 2019 and 2020 focused on motivational framing, with an emphasis on encouraging people to take corrective action. (74.6% and 72.5%, respectively). However, in 2021, almost half of the posts focused on corporates' tactics and tasks to promote their solution to the diagnosed problem within the CSR messages (48.7%). The other half of the posts included motivational framing. Diagnostic framing was barely included in CSR advertising of all three years (0.0%, 1.5%, and 2.1%, respectively) (p < .001).

4.5. RQ5: To what extent have corporations addressed their CSR efforts with regard to the COVID-19 pandemic?

To answer RQ5, we examined to what extent corporations publicize their CSR engagement related to the COVID-19 pandemic on social media. In 2020, out of 423 CSR advertising posts, 170 posts (40.19%) explicitly referred to CSR efforts for the COVID-19 within the messages. One year after the WHO's pandemic declaration, the proportion of the COVID-19 related CSR posts was reduced by 6.23% (n = 21). Table 6 lists the frequency and percentage of each variable across the sample in 2020 and 2021. During the six months after pandemic declaration (2020), the most prevailing objective of CSR advertising related to the COVID-19 was promotion of health causes (n = 156, 71.9%), followed by social (n = 60, 27.6%) and environmental causes (n = 1, 0.5%). One year after the declaration, social dimension was the most frequently shown CSR objectives (n = 11, 50.0%), followed by health (n = 10, 45.5%) and environmental dimensions (n = 1, 4.5%) (p < .001).

When it comes to CSR initiative types, more than half of the COVID-19 related CSR posts in 2020 and 2021 (2020: n = 132, 77.6%, 2021: n = 14, 66.7%) focused on corporate social marketing such as efforts for promoting a certain behavior (e.g., environment or community well-being, public health). However, although socially responsible business practices were the second most appeared initiative type in 2020 (n = 24, 14.1%), corporate philanthropy was the second in

Table 5. Cross Tabulation Between Years and Message Framing Types

	Framing types	2019		2020		2021	
		Count (n)	%	Count (n)	%	Count (n)	%
Type 1	Gain	122	99.2%	417	98.6%	320	95.8%
	Loss	1	0.8%	6	1.4%	14	4.2%
Type 2	Episodic	102	81.0%	366	86.7%	219	65.0%
	Thematic	24	19.0%	56	13.3%	118	35.0%
Type 3	Current generation	90	69.2%	396	93.0%	277	76.3%
	Future generation	40	30.8%	30	7.0%	86	23.7%
Type 4	Taking less	8	6.6%	3	0.7%	34	10.2%
	Doing more	114	93.4%	410	99.3%	299	89.8%
Type 5	Individual responsibility	34	27.0%	283	61.0%	166	44.7%
	Organizational responsibility	92	73.0%	181	39.0%	205	55.3%
Type 6	Diagnostic	0	0.0%	7	1.5%	9	2.1%
	Prognostic	31	25.4%	120	26.0%	207	48.7%
	Motivational	91	74.6%	335	72.5%	209	49.2%

Type 1: $p > .001$
Type 2: $\chi^2 = 51.947$, $df = 2$, $p < .001$
Type 3: $\chi^2 = 58.992$, $df = 2$, $p < .001$
Type 4: $\chi^2 = 34.227$, $df = 2$, $p < .001$
Type 5: $\chi^2 = 53.196$, $df = 2$, $p < .001$
Type 6: $p < .001$

the COVID-19 related CSR advertising in 2021 ($n = 5$, 23.8%) ($p < .001$).

Next, message framing types were examined with six pairs of competitive frames. Most COVID-19 CSR advertising posts both in 2020 and 2021 presented messages in a positive manner (gain), targeted the current generation, and took the form of active contribution (doing more) ($p > .001$). However, compared to 2021, COVID-19 CSR posts in 2020 focused on the individual, specific events, or the private realm (episodic), portrayed issues and their resolutions as individual responsibilities, and promoted a call to action, encouraging audiences to actively engage with the solutions discussed in the advertising messages (motivational) ($p < .001$).

5. Discussion

In addition to the threat to public health, the COVID-19 pandemic has challenged all sectors of business operations (Stang, 2021). The uncertainty and the decrease in control caused by the pandemic have accelerated changes in consumer behavior in ways that few experts anticipated (Insider Intelligence Analysts, 2021). However, recent findings show increasing demand for corporations to adapt to the new environment and engage in various types of CSR initiatives (Mahmud et al., 2021). Thus, this study explored how world-leading corporations have responded to COVID-19 through CSR initiatives. Systematically investigating CSR advertising on social media, we examined whether and how the COVID-19 pandemic had influenced the way corporations frame their CSR messages.

The content analysis of 886 CSR advertising messages on Instagram revealed some differences in the way of corporations framed their CSR messages. First, corporations more actively promoted their CSR practices in 2020 and 2021 than in 2019. The proportion of CSR advertising posts more than tripled, reaching 16.2% in 2020. Despite being 11.7%, the proportion of CSR advertising posts in 2021 was still more than twice

Table 6. Frequencies and Percentages of Each Variable Across the Sample of CSR Advertising Related to the COVID-19 Pandemic

	2020		2021	
	Count (n)	%	Count (n)	%
CSR advertising objectives				
Social dimension	60	27.6%	11	50.0%
Environmental dimension	1	0.5%	1	4.5%
Health dimension	156	71.9%	10	45.5%
CSR initiative types				
Cause-related marketing	2	1.2%	0	0.0%
Corporate social marketing	132	77.6%	14	66.7%
Community volunteering	0	0.0%	0	0.0%
Cause promotion	5	2.9%	1	4.8%
Corporate philanthropy	7	4.1%	5	23.8%
Socially responsible business practices	24	14.1%	1	4.8%
Message framing types				
Gain	167	98.2%	19	95.0%
Loss	3	1.8%	1	5.0%
Episodic	154	91.1%	8	38.1%
Thematic	15	8.9%	13	61.9%
Current generation	170	99.4%	17	77.3%
Future generation	1	0.6%	5	22.7%
Taking less	0	0.0%	0	0.0%
Doing more	166	100.0%	21	100.0%
Individual responsibility	127	67.2%	9	39.1%
Organization responsibility	62	32.8%	14	60.9%
Diagnostic framing	2	1.1%	2	6.9%
Prognostic framing	47	24.9%	17	58.6%
Motivational framing	140	74.1%	10	34.5%

the proportion in 2019. This surge in CSR advertising posts during the pandemic aligns with prior research on the impact of COVID-19 on CSR activities. He and Harris (2020) suggested that the COVID-19 pandemic has accelerated the long-term advancement of CSR activities as more businesses recognize the importance of addressing urgent global social and environmental challenges. In posts uploaded in 2020, around 40% of the sampled corporations promoted health-related CSR practices. This result indicates that community concerns about a public health emergency led to additional CSR-based objectives.

In terms of CSR initiative types, corporate social marketing heavily promoted behavioral change across the three years. Respecting human rights was the main theme of CSR advertising in 2019 and 2021. However, most of the corporate social marketing in 2020 recommended behaviors that might improve public health (i.e., mask wearing, vaccination). We also found that socially responsible business practice frequently appeared in CSR advertising in 2020. For example, firms demonstrated that they had adopted ethical business practices, such as creating a safe work environment to protect employees and customers from the spread of COVID-19 and achieving renewable energy to become carbon neutral.

In terms of framing type, corporations adopted multiple framing conditions to promote their CSR messages on social media. We found both similarities and differences in frame type across the three years. Specifically, the majority of CSR advertising messages focused on positive information and outcomes (gain frame) rather than negative ones (loss frame). However, during the early stages of the pandemic, corporations targeted the current generation to urge individuals to act and contribute (e.g., social distancing, mask wearing). This finding indicates that corporations addressed the immediate needs of society and proposed short-term solutions to the pandemic. When presenting problems and solutions in CSR advertising, most of the CSR posts in the pre-pandemic period emphasize organizational responsibility for social issues. However, almost half of the posts uploaded during the pandemic (2020 – 2021) focused on individual responsibility. This shift can be

attributed to the unprecedented levels of uncertainty brought on by COVID-19, leading individuals to prioritize immediate concerns and self-preservation (Pantano et al., 2020).

We also investigated the CSR posts that explicitly referred to corporate efforts to address the COVID-19 pandemic. Although the COVID-19-related CSR advertising in 2020 focused on public health awareness, corporations apparently made an effort to help socially disadvantaged or marginalized populations impacted by the pandemic in 2021. We also found differences in CSR initiative types. Compared to 2020 (4.1%), CSR advertising promoting corporate philanthropy grew significantly in 2021 (23.8%). This finding suggests that the global community witnessed corporate efforts to provide sustained funding. A survey conducted by the Charities Aid Foundation of America (CAF America) revealed that more than 70% of Fortune 100 and Fortune 500 companies, along with small-to-medium enterprises (SMEs), increased their contributions to charities after the start of the COVID-19 pandemic (CAF America, 2021).

5.1. Implications

The overall findings revealed that leading corporations immediately responded to the COVID-19 pandemic by actively promoting their CSR initiatives and extending their efforts to address all areas of social need. The current findings are timely, especially considering that few scholars have attempted to explore how the COVID-19 pandemic has influenced the way corporations promote their CSR practices on social media. The findings also fill a gap in research about CSR advertising on social media, emphasizing the significance of social media as a primary platform for publicizing CSR efforts (Mason et al., 2021). In particular, the pandemic caused people to spend more time at home and online, making social media a crucial platform for companies to communicate with their stakeholders (Mason et al., 2021).

Furthermore, the findings can help marketers and consumers reevaluate the role of business and CSR initiatives during times of high uncertainty. This study reveals that the social dimension of CSR advertising was the most prevalent CSR practice both before and

during the pandemic. The COVID-19 pandemic has intensified deep-rooted social issues such as poverty and inequality (United Nations, 2021). While it is true that people from diverse demographic backgrounds are equally vulnerable to the virus, the pandemic has highlighted the persistence of inequalities across various populations (He & Harris, 2020). Additionally, the results of the study found that companies have increasingly promoted their environmental efforts. As a result of heightened concerns for personal safety during the pandemic, there has been a surge in plastic production and medical waste (UNECE, n.d.). Moreover, the pandemic has caused delays in important global environmental governance and regulatory enforcement (UNECE, n.d.), leading to increased environmental activism among consumers (Euromonitor International, 2022). This context provides significant opportunities for CSR initiatives. Corporations should concentrate on addressing social issues, not only during the pandemic but also over the long term, with the aim of striking a balance among social, environmental, and economic goals (He & Harris, 2020).

Additionally, these findings call for researchers to actively conduct research on the social dimension of CSR advertising. While the social issues affected by the pandemic have prompted corporations to shift their marketing strategies, researchers have primarily focused on the environmental dimension of CSR advertising, causing a research gap when it comes to exploring the multidimensional aspects of CSR (Rathee & Milfeld, 2023; Sander et al., 2021).

5.2. Future Studies
Despite those implications, there are several suggestions for future study. The findings may not be fully generalizable to all businesses as our research focused on twelve of the world's leading corporations. Thus, future research should aim to investigate a more diverse range of businesses. Future research could also incorporate and examine CSR advertising across various social media platforms to gain a more complete understanding of CSR advertising during the COVID-19 pandemic. Furthermore, although this study provides valuable insights into patterns and trends of corporations' CSR promotion during

the pandemic, it does not address how consumers perceive these marketing strategies. As a result, future research should explore the impact of differently framed CSR advertising during crises like the COVID-19 pandemic on consumers' perception and responses to such advertising.

Conflict of Interest
The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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