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Identifying Applied CSR-Strategies and Respective Communication amid the COVID-19 Pandemic

Perspectives from International Swedish Companies

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Abstract

This study is interested in the external communication of Corporate Social Responsibility (CSR) during the ongoing COVID-19 pandemic. It specifically focuses on twelve Swedish internationally renowned companies operating within varied fields of work, thus contributing with different perspectives. It aims to provide a broad understanding of the strengths and challenges perceived by these companies when communicating to external stakeholders. In addition, the study aims to provide knowledge about companies' communication strategies during these extraordinary times. According to previous research, it has become increasingly important for companies to engage in CSR to maintain their reputation and sufficient economic results. Although, as a result of the pandemic, many companies struggle to stay afloat and have had to reconsider their priorities. Due to the contemporary nature of the pandemic, few studies so far have investigated the corporate reasoning behind the CSR communication strategies to external stakeholders during this specific time period, which this study also aims to contribute to. To answer the research question, semi-structured interviews were conducted, and Thematic Analysis (TA) was used to generate empirical results. Our analysis provides an overview of the perceived strengths and challenges in communicating CSR to external stakeholders amid the pandemic. In respect of limiting the spread of the COVID-19 virus, all interviews were conducted online via video calls. This study emphasises the need to take into account the rapid changes stemming from the pandemic, which have translated into more challenges than strengths when communicating CSR to external stakeholders, and suggests that a suitable leadership style could impact the overall communication strategy and performance.

Keywords

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1. Introduction

Over the past decades, the public interest in Corporate Social Responsibility (CSR) has exponentially grown (Campbell, 2007; Kim & Ferguson, 2014; Hockerts & Moir, 2004). It is nowadays crucial for companies to keep up with the ongoing CSR debate in society and with their competitors and adjust to the social norms and expectations from the society within which the company operates (Ihlen, 2008 as cited in Arvidsson, 2010). Contemporary research points to a rising demand for corporate communication on sustainability in all its forms (Arvidsson, 2010), not least in the Nordic countries. Despite the challenging nature of communicating CSR, previous literature frequently mentions that clear and transparent communication benefits relations with stakeholders in terms of accountability, trust, customer loyalty, and company reputation (Carroll, 1979 as cited in Birth et al. 2008). In addition, previous research implies that there is insufficient literature on communicating CSR and the management teams reasoning behind the communication of that information (Birth et al., 2008 as cited in Arvidsson, 2010). The definition of CSR is widely debated, and there is no clear consensus regarding the concept (Carrol, 1979; Wan-Jan, 2006; Buhmann, 2007; Ihlen, Bartlett & May, 2011; Sheehy, 2015). Thereby, in order to provide a clear understanding of its meaning in this study, we take our stance in one of the earlier definitions of it, namely the one by Carrol (1979), stating that "the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time" (p.500). In essence, this means that CSR encompasses certain organisational behaviours that go beyond profit-making (Ihlen et al., 2011), such as the notion of sustainability, which started to be considered in the early 2000s and rapidly became an integrated part of CSR discussions (Carroll & Shabana, 2010).

Upon the initial spread of the COVID-19 virus across the globe in March 2020 (World Health Organization, 2020), our interest in its consequences and effects on current CSR activities and external communication arose. Considering the struggle of many companies to stay afloat and manage their business-critical activities during these circumstances, we are curious to explore the inside perspective on the reasoning behind it and the experiences of working with external CSR communication during these extraordinary times. We suggest there is a need to investigate companies' strategies to understand their efforts and how they can be useful for future similar contexts. Therefore, we conduct our research within the area of organisational communication, and more specifically, CSR communication in relation to the new reality of rapidly changing regulations stemming from the pandemic. Another incentive for choosing this research area is the fact that, at the time, only a scarce amount of literature about the situation was publicly available, which is still the case due to its contemporary nature.

The area of CSR communication is mentioned to have received limited attention within the larger field of CSR research (Birth et al., 2008 as cited in Arvidsson, 2010); hence this study

aims to contribute to a broader understanding by filling the research gap and providing new insights to external CSR communication amid a pandemic. According to recent literature, some argue that the pandemic offers new opportunities for companies to show sincere interest in sustainable development and engagement in CSR actions, as well as to support society in eliminating the spread of the virus (He & Harris, 2020; Donthu & Gustafsson, 2020; López-Carril & Anagnostopoulos, 2020). Recent work also discusses contradictory findings, specifically that companies struggling to survive are seeking their own interests first (García-Sánchez & García- Sánchez, 2020). Therefore, we believe the conclusions of this study should make an important contribution to better understanding the external communication of CSR during the pandemic. Considering the scope of our research project, we limited the study to interviewing a number of key persons from twelve internationally recognised Swedish companies, guided by the following research question:

What are the perceived challenges and strengths Swedish international companies experienced communicating CSR to their external stakeholders, amid the COVID-19 pandemic?

Data for this study was collected using a qualitative interview method. When choosing companies for the study, we targeted a diverse sample operating within different areas, likely contributing with different perspectives. The study employs a qualitative approach as we also strive for a deeper understanding of the interviewees' own perceptions and rich and nuanced answers to our research question. By conducting semi-structured interviews, we enabled the interviewees to share their experiences in their own words. Such methodology allowed for flexibility, which is highly valued within qualitative research (Bryman, 2012). In respect to limiting the spread of the COVID-19 virus, all the interviews were conducted online via video calls. The empirical data was then analysed based on the conceptual framework of a Thematic Analysis proposed by Braun & Clarke (2006; 2013) and Clarke & Braun (2017), characterised by its interpretative approach in finding meaningful patterns in the dataset.

The overall structure of the study takes the form of six chapters, including introduction, literature review, research design, empirical results, discussion and conclusion.

2. Literature Review

The following chapter will provide an overview and discussion of previous literature and aims to provide the reader with a foundation to better understand the field of organisational communication and CSR. To briefly outline: *Overview of CSR, Motives for engaging in CSR, Communicating CSR, Objectives and motives, Management perspectives on communicating CSR, CSR and the COVID-19 pandemic.*

2.1. Overview of CSR

Over the past decades, there has been a shift in companies' perception and actions around what benefits people living in a community (Czinkota, Kaufmann, Basile & Ferri, 2020). Profit, however, continues to be seen as the ultimate goal that companies seek to achieve when identified as part of a profit-oriented model, such as capitalism (Adloff, 2021). Nonetheless, companies have been increasingly making space for ethics to play a role by developing their responsibility sense, especially since this debate started in the 1980s (Mosca & Civera, 2017). It is favourable for businesses to have fair morals shaping their human activity. In essence, it helps construct a better-polished image of the company from internal and external perspectives, benefiting reputation and possibly leading to competitive advantages (Caroll & Shabana, 2010). Perhaps it is fair to say that companies have been working on CSR tactics to balance corporate action with environmental and societal issues.

There is no commonly accepted definition of CSR in the literature (Carrol; 1979; Wan-Jan, 2006; Buhmann, 2007; Ihlen et al., 2011; Sheehy, 2015), and for some authors, the term is observed with cynicism (Wan-Jan, 2006). Many divergent perspectives around the concept surfaced since at least the 1970s, making it challenging to clearly define CSR (Malik, 2015). In turn, recent studies continue to agree on the lack of consensus towards its conceptualisation (Janowski, 2021). Even though conversations around CSR have been increasing, particularly in the last fifteen years (Janowski, 2021), some authors emphasise its debate has started much earlier. Howard Bowen's (1953) publication on 'Social responsibilities of the businessman' is considered the first approach to CSR (Carrol, 1979; Kechiche & Soparnot, 2012). Despite the variety of conceptualisations, a solid, widespread basis is grounded on Caroll's (1979) conceptual model of CSR. The author's definition introduces the responsibilities that companies should tackle: economic, legal, ethical and discretionary (Caroll, 1979). Furthermore, these form a solid ground to assume the existing interdependence relationship between corporations and society, which in turn becomes an argument for taking responsible actions. Succinctly explained, in terms of economy, there is an intrinsic link between businesses and society that can be illustrated by the demand (society) and response to needs (companies), and labour as a means to production. To regulate and legitimate corporate actions, legal frameworks take place as relevant too. Another aspect is ethics, which correlates with expectations from society and therefore enables actions around morals' fundamentals.

Finally, discretionary actions - also known as philanthropic - take a more altruistic stance, not rooted in economics, law or ethics (Caroll, 1979).

The matter of what it takes for a company to be considered responsible within and for society is discussed by many scholars. Some suggest that companies should take action above the minimum standards regulated by law to be perceived as responsible (Hallvarsson, 2009 as cited in Arvidsson, 2010). Oftentimes, the matter is also discussed through the well-known perspective of the Legitimacy Theory in order to analyse the societal expectations and perceptions of companies and organisations' actions, or lack thereof (Suchman, 1995 as cited in Searcy & Buslovich, 2014). Nonetheless, the usage of the term 'society' is broad and leaves space for questioning about the possible target groups. Instead, thinking in stakeholders' terms allows for more specific strategic planning, adequate to the different groups. In this holistic view, workers, customers, investors, organisations, governments, managers, society, suppliers, among relevant others, form a whole spectrum of stakeholders. In contrast to Suchman (1995), Barnett (2007) ties CSR with Freeman's stakeholder theory – where value must be created for all actors that directly or indirectly impact a company - and explores the idea of CSR being an investment similar to any other. Moreover, its interdependence relationship, previously mentioned, is also evident since stakeholders influence capability (SIC) is a variable of how companies' CSR actions will be performed (Barnett, 2007).

Another central area of CSR is sustainability, which joined CSR conversations in the early 2000s (Caroll & Shabana, 2010), and became a fundamental element. As globalisation intensifies the mobilisation of property, goods and people, climate change consequently increases. Environmental issues have become more central in the last decades, and companies should include these as part of their corporate strategy in order to minimise negative impacts on the planet. Interestingly, according to Agudelo, Jóhannsdóttir & Davídsdóttir (2019), the peak of academic CSR publications occurred in 2015, upon the draft of the Paris Agreement – a document stating objective numbers for fighting the climate change – and the adoption of the United Nations Sustainable Development Goals - a set of measures of a social, ethical and sustainable nature.

2.2. Motives for engaging in CSR

As previously mentioned, there are many different perspectives on the motives that lead companies to engage in CSR, such as public image, maintaining stakeholder relations, competitiveness, etc. That said, they are all united by the direct or indirect desire to profit from it. Nonetheless, a few authors agree on pressure being the main influential reason (Aguilera, Rupp, Williams & Ganapathi, 2007; Campbell, 2007). There is, however, different foci on who is undertaking this pressure. Aguilera et al. (2007) identify employees, stakeholders (internal and external), governments and NGOs as the actors motivating CSR engagement while stating that motives could range from power and competitiveness to

legitimation and altruism, depending on the actor. From a different angle, Campbell (2007) presents a theory attributing the motives for engagement entirely to institutions, solid regulations and laws.

A common idea around engaging in CSR passes by simply keeping track of changing discourses and environments. That is only possible when listening and adapting to the stakeholders' needs (Hurst & Ihlen, 2018), which bring companies to be the key agents of social change (Aguilera et al., 2007), and once more revealing an interrelationship between the two. When the need is identified, a strategy should be drafted, and communication must be the common thread to produce results. Understanding how to establish communication around CSR is thus an enabler of the whole process of engaging in it.

2.3. Communicating CSR

Since the beginning of the COVID-19 pandemic, significant changes have had to be made within all sectors of society to adjust to the rapidly shifting regulations. Companies are doing their best to stay afloat, and although CSR has become a necessity to maintain reputation and sufficient economic results, priorities may have changed during the pandemic. As previously discussed, it is crucial for companies to keep up with the ongoing debate and their competitors, as well as adjusting to the social norms and expectations from the society within which the company operates (Arvidsson, 2010). It is thereby essential for companies to communicate their CSR engagements to both internal and external stakeholders. Furthermore, the complicated nature of communicating CSR is widely known, and as emphasised by several scholars (Ashforth & Gibbs, 1990; Morsing & Schultz, 2006; Morsing, Schultz & Nielsen, 2008; Bachmann & Ingenhoff, 2016; Kim & Ferguson, 2014), it is important to be aware that extensive communication of these engagements may be counterproductive, and could possibly lead to increased stakeholder scepticism. This was also highlighted by Holme and Watts (2000, as cited in Birth et al., 2008) as another incentive for properly communicating CSR activities. It is thus argued that clear and transparent communication displaying as well progress and failure to CSR engagements, benefits the stakeholder relations (Arvidsson, 2010; Searcy & Buslovich, 2014; Kim & Ferguson, 2014). The importance of transparency is also mentioned by Birth et al. (2008), further elaborating on the tricky nature of CSR communication, as verifying data from long-term projects can be challenging to foresee. The connection between stakeholder relations and CSR communication is also discussed by Morsing & Schultz (2006) in terms of sensemaking and sense giving, suggesting that it is beneficial to include external stakeholders throughout the communication process.

Companies' CSR engagements are also discussed from the perspective of using it as a proactive or reactive approach, implying that companies tend to engage in CSR to avoid negative critique rather than for the sake of a good cause (Arvidsson, 2010). Among other areas of use, sustainability reports can also serve as internal reference tools for communicating with

stakeholders and tracking real-time performance (Arvidsson, 2010). In terms of effective CSR communication, many scholars emphasise considering the cultural context, as this knowledge is crucial in order to attune the message to the receiver, as well as to understand and respond to their interests (Arvidsson, 2010; Birth et al., 2008).

2.4. Objectives and motives

According to several scholars, CSR communication aims to present information that legitimises an organisation's behaviour and positively influences stakeholders- and the society's perceptions of the company (Deegan & Gordon, 1996; Deegan & Rankin, 1999; Brown & Deegan, 1998; Hooghiemstra, 2000, as cited in Birth et al., 2008). Furthermore, demands for transparency and accountability have pressured companies to engage in and step up their CSR game (Arvidsson, 2010). The communication objectives are also discussed by Birth et al. (2008), emphasising that they should be sensitive to emerging issues and correspond to the stakeholder interests. According to the authors, another motive for engaging in CSR is the interest in the company's reputation, as it is closely intertwined with stakeholder relations, customer loyalty and in the prolonging also of financial interest.

2.5. Management perspectives on communicating CSR: Reporting

Arvidsson (2010) points to a research gap about management teams reasoning about CSR communication, stating that from a management perspective, the lack of guidelines on how to present CSR matters internally and externally leaves many companies unprepared for the task, which was frequently mentioned in previous literature. As reviewed earlier, engaging in CSR reveals commitment efforts to treat stakeholders ethically – however, how is it possible to measure this? A few examples of widespread measurements and reporting systems are GRI, FTSE4-Good and DJSI (Hopkins, 2005; Wan-Jan, 2006). These methods include specific guidelines, translatable into values, that can illustrate a company's level in relation to socially responsible actions, which points to a somewhat lack of consensus in the previous literature. Searcy & Buslovich (2014) also discussed the motivations for sustainability reporting, noting that the three main reasons are external and internal pressure and the opportunity to share the company's story. According to Searcy & Buslovich (2014), two of the most frequently mentioned challenges with CSR reporting relate to time management - such as keeping up with timelines and resources - which emphasises staff availability as a critical component. Moreover, the authors propose that it is said that the combination of these challenges could result in a so-called reporting fatigue (Searcy & Buslovich, 2014).

2.6. CSR and the COVID-19 pandemic

Due to the recent emergence of the COVID-19 pandemic in 2019, research on how it affects CSR communication is still limited; despite that, this section aims to compile some of the published information regarding this ongoing topic. According to some scholars, and from an ethics perspective, the pandemic has actually resulted in renewed opportunities for

companies to show genuine and authentic concern for matters of sustainable development (He & Harris, 2020; Donthu & Gustafsson, 2020). In opposition to what some would have guessed, during the pandemic, many companies from diverse fields have proactively engaged in CSR activities to help combat the virus and bring immediate support to those in need. For example, professional team sports organisations have undertaken CSR actions amid the pandemic and used their social media to communicate and engage with stakeholders (López-Carril & Anagnostopoulos, 2020). Despite this, the matter of finding a balance between harmonious relations with stakeholders and profitability remains (He & Harris, 2020; García-Sánchez & García- Sánchez, 2020) since it is fundamental to communicate such actions in a credible way that maintains the company's image of legitimacy (Camilleri, 2020).

Furthermore, it is argued that the sense of togetherness that has occurred during the pandemic could likely result in greater ethical expectations on companies to take social responsibility (He & Harris, 2020), although this is only partially confirmed in other studies (García- Sánchez & García- Sánchez, 2020). In order to meet these expectations, it is claimed that companies will somewhat change their goals and objectives towards, for example, strategic agility, long-term survival and meaningful social responsibilities (He & Harris, 2020). Undoubtedly due to the pandemic, many businesses struggle to survive and thereby seek their own financial interests first (García- Sánchez & García- Sánchez, 2020). Perhaps more than ever, it is clear that the market is dynamic and can rapidly change. Moreover, due to the pandemic, markets will have to change, and organisations re-evaluate their visions, missions, and objectives to match better what is requested by customers and competitors (Donthu & Gustafsson, 2020).

Further new research has mainly focused on an internal management perspective, such as the importance of investing in CSR measures for the job security of employees (Filimonau, Derqui & Matute, 2020) or the ethical motivations and decisions undertaken by businesses to balance employees' health and firm risks, in light of the adjustment of CSR measures imposed by the pandemic (Manuel & Herron, 2020). Similarly, Aguinis, Villamor & Gabriel (2020) suggest a behavioural perspective that links CSR practices implementation's success amid the pandemic to a correct interpretation of the information by the employees in charge. According to the authors, the idea of engaging in CSR for society (external stakeholders) explicitly emphasises the need for a correct management of internal stakeholders to avoid possible backfire. In other words, taking action for external stakeholders might have a negative impact on internal ones as a consequence of wanting to do good. For example, healthcare workers staying overtime to keep the healthcare system from a breaking point. However, as mentioned before, businesses should be attentive to what society is requiring. Donthu & Gustafsson (2020) suggest the pandemic is a timely moment for companies to engage in a CSR agenda that will reinforce the relationship between the brand and the consumer, primarily because such implementation has more meaning now than under normal conditions. For this reason,

we believe CSR measures should be readjusted to this point and not forgotten. Engaging in such actions bears a meaning of societal and greater good that is more needed than ever, not only for their direct beneficial impact but also for easing individuals' minds off the situation and providing hopefulness for better times. Yet, as much as some believe the context's timing is appropriate for businesses to engage in socially responsible actions and set a good example in a society in need, there is evidence that other companies have instead acted in self-interest over prioritising social causes. An example of this is a study of Spanish companies and their involvement in responsible actions during the COVID-19 pandemic within society, which revealed that most companies aim to protect their own economic interest over engaging in CSR activities; nonetheless, on the same study, a few other investigated companies have positioned themselves as leaders for ethic and altruistic actions (García-Sánchez & García-Sánchez, 2020).

The available research foremost focuses on internal stakeholders, but more from a managerial point of view, and not so much from an evaluative one. There is a need to put CSR communication into perspective and discover which of the measures planned for last year had a positive impact and which ones have not to understand better companies' strategies and their communication efforts. By investigating this in our study, companies could use the results to become more effective in reaching external stakeholders in future extraordinary contexts.

3. Methodology

In this section, we present the methods used for our qualitative study. First, we refer to the direction taken concerning the choice of data collection method, namely, interviews, explaining the steps and necessary criteria to carry them out and make them valid. Subsequently, we present the method used to analyse the collected data and how we organised it to generate results. In addition, we also state the limitations felt due to the use of this specific analysis method. Lastly, we reflect on the ethical considerations accounted for throughout the methodological process of the research.

3.1. Methodological Approach

To gain an increased knowledge of companies reasoning about the perceived strengths and challenges in their CSR communication strategies amid the pandemic, we decided to take on a qualitative research method. Furthermore, the study takes an interpretivist epistemological approach to understand the social world by examining the participants' perceived reality (Bryman, 2012). Traditional qualitative research follows a constructionist ontological approach, which according to Bryman (2012, p. 380), "implies that social properties are outcomes of the interactions between individuals, rather than phenomena 'out there' and separate from those involved in its construction". According to Bryman, the main difference between qualitative and quantitative research is that qualitative focuses on the meaning behind the words, rather than numbers. Furthermore, this study has an inductive approach to the relation of theory and empirical results, concluding that the theory is generated from the empirical findings (Bryman, 2012).

3.2. Data collection

The collection of primary data was conducted through online interviews. The following headings explain the process of interviewing and the criteria for sample selection. A reflection on the validity and reliability of the method is also offered before explaining data analysis.

3.2.1. Interviews

Interviews are one of the most common procedures for determining opinions and how people perceive their own reality, being one of the most frequently used methods within qualitative research (Esaiasson, Gilljam, Oscarsson & Wängnerud, 2012). By conducting interviews, it is possible to understand behaviours before and as a response to a crisis. Similarly, it allows grasping opinions on the situation while also making space for moments of self-reflection on undertaken behaviours. As a result, we chose to conduct semi-structured interviews to allow some degree of flexibility in the process (Bryman, 2012).

The first step of the process included secondary research to generate an understanding of the field of communicating CSR. Literature was reviewed, and guiding concepts were retrieved,

thus allowing us to draft an appropriate interview guide (McCracken, 1988). According to McCracken, having a guiding structure helps the investigator to fully concentrate on the information shared by the interviewee and ensures all questions are covered. This does not mean there is no room to ask other questions but rather that our questions were broad and allowed to word questions differently (Braun & Clarke, 2013), according to the conversation flow, and asking follow-up questions for a better understanding of the interviewees' perspectives.

3.2.1.1. Interview guide
The interview guide consisted of twelve questions **(see Appendix A)**. The first three ones, being introductory, allowed to facilitate the initial discussion and provided a comfortable setting to the interviewee (Esaiasson et al., 2012), thus building rapport. The following three questions concerned the strategy for communicating CSR and sustainable reporting per se, whereas the latter inquired whether these were affected by the pandemic. From question seven to question ten, we specifically focused on the aspects of communicating CSR amid a pandemic. This was the most crucial section from the interview guide since it contained the questions that most clearly related to our research question – aiming to uncover the perceived challenges and strengths of CSR communication during this time. The final questions, number eleven and twelve, consisted of future perspectives and lessons learned from experience.

3.2.2. Sampling
The parameters for the sample choice are as follows. The companies were selected on the basis of their engagement in CSR and respective explicit communication through either a disclosed Annual or Sustainability Report to the public. We gathered perspectives from different types of industries **(see Table 1)** to have a more holistic overview, possibly also serving as an inspiration for leading practices that could be applicable at different ranges.

Another key factor for inclusion was the company's country of origin, in this case Sweden, since the country is openly and deeply engaged in sustainability concerns (Swedish Institute, 2013-2021). Studies have investigated the sustainability development of Sweden (Environmental Performance Index, 2018), including a comparison of EU countries where the country scores high, thus revealing a priority towards this area (Lindbergh & Wilson, 2013). A further factor supporting the choice of country is one of relatability since we are both studying in Sweden and are closely familiar with the sustainability concerns constantly mirrored by their living experiences in the country.

Finally, the internationalisation factor also played a role in the sampling choice. The pandemic global impact is one of the main reasons for considering companies that have offices located across borders, therefore having a more global perspective on corporate experiences amid crisis.

To summarise, companies were only eligible to participate if they were Swedish, had offices abroad and if they disclosed sustainability reports, hence demonstrating a concern for this matter.

Table 1

Sampling Diversity Illustrated by Type of Industry

Company	Industry
Assa Abloy	Access solutions manufacturing & services
AstraZeneca	Pharmaceutical/Biotechnology
Cloetta	Confectionery
Electrolux	Home appliances manufacturing
Handelsbanken	Banking services
IKEA	Furniture & home furnishing retail
Kinnarps	Office furniture retail & design services
Loomis	Security, cash transport, ATM services
Recipharm	Pharmaceutical & manufacturing
Scania	Automotive/Transport
Stena Line	Transport & shipping services
Volvo Group	Automotive services & Transport

3.2.2.1. Participants

Sixty-three companies that met the eligibility requirements were contacted via email to participate in the study. We conducted two pilot interviews to understand the method's suitability and test the quality of our interview guide. This step also allowed us to gain experience in interviewing (Bryman, 2012), such as improving moderating skills and time tracking. From the pilot interviews, we were able to retrieve relevant information for the study and ensure that the interview guide was appropriate for its cause; hence we decided to proceed with further interviews.

In total, including the pilot interviews, twelve semi-structured interviews were conducted online with representatives of international Swedish companies, acting in different fields of work, over a course of eighteen days. Due to the concurrent pandemic situation, the interviews had to be performed online both to ensure the safety of everyone involved and as an ethical way of not contributing to the potential spreading of the virus. **Table 2** shows the different platforms used to conduct the interviews, alongside the date and total duration time.

For anonymity concerns, all companies and interviewees were randomly assigned codenames. Only the researchers can retrace back to the companies, and the reason being the need to use quotes from transcripts as examples in the results section. Both researchers participated in all interviews. One researcher would lead and ask the questions on the interview guide, whereas the other noted follow-up questions, ensuring the answers provided were relevant and clear. Due to time constraints, we decided to fix the sample size at twelve interviews. The decision was supported by the experiences of the latter interviews, which echoed similar ideas and repeated thoughts. As suggested by Faulkner & Trotter (2017), "this redundancy signals to researchers that data collection may cease", therefore reaching data saturation.

Table 2

Conducted Interviews' Specifics

Company	Job position	Duration	Date	Online platform
Company A	PR and Communications Manager	53 minutes	04th March 2021	Google Meet
Company B	Sustainability Manager	31 minutes	08th March 2021	Google Meet
Company C	Director and Head of Sustainability	48 minutes	12th March 2021	Microsoft Teams
Company D	Senior Sustainability Strategist	29 minutes	05th March 2021	Google Meet
Company E	Corporate Affairs Director for Nordics	34 minutes	08th March 2021	Microsoft Teams
Company F	Senior Manager Corporate Communications Sustainability	41 minutes	05th March 2021	Google Meet
Company G	Head of Marketing	31 minutes	18th March 2021	Google Meet
Company H	Chief HR Office	44 minutes	12th March 2021	Microsoft Teams
Company I	Communication Operations Manager	29 minutes	08th March 2021	Google Meet
Company X	VP of Manufacturing Services and Head of Sustainability	32 minutes	01st March 2021	Google Meet
Company Y	Coordinator of Sustainability Communications	23 minutes	02nd March 2021	Skype
Company Z	Media Relations Associate	41 minutes	04th March 2021	Google Meet

3.2.2.2. Validity

To meet the sample requirements and become eligible, interviewees had to be involved in a relevant department and know about the company's CSR and communication strategy, such as the sustainability or communications departments. We ensured this parameter by stating in the email, when contacting companies, the explicit topic of our research piece and the need for interviewing a person with the relevant knowledge and experience within this area. To further consolidate this and minimise the risk of interviewing people who are not knowledgeable about the topic, a copy of the interview guide was sent to all interviewees in advance in order to set the expectations. In fact, this step was required by only a few of the interviewees, however, for validity purposes, we have sent the interview guide to all participants before the interviews. Even though active listening can be a threat to validity and destroy qualitative data (McCracken, 1988), we strived to avoid this by asking as neutral questions as possible and letting the interviewees share their stories in their own words. In addition to this, we also aimed for creating a relaxed and professional atmosphere throughout the interview, being considerate of our tone, word choice and appearance.

3.3. Data Analysis

This study uses Thematic Analysis (TA) as a systematic method to observe patterns in discourse, thus allowing the researcher to generate empirical findings. TA is not bound to a specific theoretical framework and is suitable for analysing interviews, as well as personal views and experiences.

3.3.1. Thematic Analysis

Albeit being widely used as an analytical approach, TA cannot be described in one unique way. It is rather an "umbrella term" (Braun, Clarke, Hayfield & Terry, 2019, p.884) that allows for several different approaches when analysing qualitative data. According to Braun & Clarke (2021), such a variety of approaches started to emerge, especially over the 1980s and 1990s, yet hindering a clear agreed-upon definition. Despite that, it continued to be a highly popular method that has been used across different areas (Lapadat, J., 2010) such as psychology (Braun & Clarke, 2006), communication studies (Scharp & Sanders, 2018), medicine (Smith, Disler, Jenkins, Ingham & Davidson, 2017), art and design (Lin, 2019), among others.

The widespread use of TA aroused a need to better define certain parameters of the method, in order to facilitate the researcher to achieve greater quality and credibility of the qualitative research (Nowell, Norris, White, Moules, 2017). Braun & Clarke (2013) offer a step guide for conducting qualitative research using TA — especially oriented for social and health disciplines and first-time researchers — emphasising the flexible nature of the method aligned with the importance of the researcher's role. The authors position their approach as a reflexive one, where research is an intensive back and forth process, and the coding is fluid and flexible (Braun & Clarke, 2013).

The coding and categorisation of data into themes was done in line with the model proposed by Braun and Clarke (2013) that recommends these seven steps for data analysis: t*ranscription of interviews, familiarisation of data, coding, searching for themes, reviewing themes, defining and naming themes, writing and finalising analysis*. The following titles explain in detail our approach to these steps regarding our research. Although all steps have been considered, some were executed simultaneously, thus cannot be explicitly separated into seven steps, as Braun & Clarke (2013) suggest. For this reason, we divided the titles into four broader steps: *transcription, familiarisation with the data, coding and categorisation in themes*. Furthermore, the last steps, of defining and naming themes and writing and finalising analysis, were omitted since they are not part of the analysis per se, but rather about how the data is reported, which can be implicitly understood through a general reading of the whole dissertation.

3.3.2. Transcription

The next step in the data analysis process consisted of transcribing the interviews. Upon the interviewees' consent, smartphones were used to audio record the interviews. Transcribing is a lengthy process, as it usually requires constant checking of the utterances due to problems such as audio quality, speaker's accent or overall way of speaking (Bryman, 2012). This factor added to time constraints; as a result, the transcriptions were divided according to who led the interviews.

The process involved using a computer-assisted tool, namely a function of Microsoft Word that allows dictating speech into the document. On the one hand, this assistance can be considered timesaving as it also allows checking the text as the audio is being automatically transcribed to the document. Nevertheless, this function is far from being faultless as it does not detect any punctuation – for this to be possible, the speakers had to mention it. This being said, this tool is not capable of detecting the structure of the sentence and intonations. Even though this fault demands extra and constant revision of the speech, we found it quite helpful to absorb the details and meanings of discourse. In other words, it helped us to get more acquainted with the text, aiding in the subsequent data analysis stage. Furthermore, transcribing the interviews as they went allowed us to detect eventual themes and emerging issues common in the dataset (Bryman, 2012)*. Another reason for continuously transcribing the interviews was that memory could help grasp any gap related to sound problems that could have impaired the discourse comprehension.

When the transcribing process was finished, two versions of the transcriptions were created. The first one included all questions and the full "raw text", whereas the second one aimed to cover all aspects of the interviews that could possibly serve to answer the research question, hence being the version used for coding **(see subsection 3.3.4.)**. The second transcript was polished, anonymised, and irrelevant information was removed. For example, repetitive discourse marks such as false starts and interjections that could confuse the reader. The

removal of irrelevant information was applied when the interviewees deviated from the topic, not adding relevant information for the study. The reasoning behind this decision is rooted in the nature of our study, as we are not interested in the linguistic aspects and manners of which things are proposed. Instead, the focus is to understand the interviewee's ideas and perceptions from a behavioural perspective. The removed information from the interviews also included the first questions since they contained personal and professional information about the interviewees, which would have, otherwise, revealed their identity. Finally, it is further necessary to mention the decision to remove the last part of the interviews as it included a casual conversation that was not of interest to the study. The purpose of having a clean and fully anonymised second version is for it to be objectively disclosed in this study and for the purpose of non-traceability **(see Appendix 4)**.

3.3.3. Familiarisation with data

Transcription is the first approach to get acquainted with data, as mentioned above, and it noticeably sets a suitable ground for further accommodation with the discourse: the familiarisation phase. The angle in this phase consists of a repetitive process of reading and re-reading transcripts while taking notes simultaneously. In other words, we switched from a basic understanding of the data that originated from the transcribing phase to a deeper level of interpretation, which Braun & Clarke argue to be a product of "analytic sensibility" (2013, p.201).

This phase began upon all transcriptions were finished. We worked on our own transcriptions and commenced by firstly reading the transcriptions at least twice prior to taking notes. We discussed and agreed to work on each data item exclusively before familiarising ourselves with other items to maintain objectivity and not merge ideas across texts. All pieces of information that could be found relevant or that prompted any thoughts or reflections were noted. In order to do that, we utilised the comment function on Google Docs to take notes and highlight important parts throughout the transcriptions' discourse. The information noted was kept exclusively to us. After each researcher became familiar with their transcripts, we exchanged data items. The same process was repeated so that each of us had the opportunity to read and comment on the full dataset.

Familiarisation was not entirely strict as the dependability factor played a significant role in the process. Transcripts varied, for instance, in size and content; thus, some contained more relevant information and contributed further to our research question. Moreover, some were quicker to familiarise with than others. It is important to mention how it helps to delve into data and serves as a springboard for the next step: coding.

3.3.4. Coding

From notes and stand loose ideas, the coding process took one step further into the analysis by focusing on the relevant contents to answer our research question. In this process, the researcher takes notions from the text and attributes them to a code. Simply put, a code is a label that catches something interesting in the data. In contrast, as opposed to the familiarisation phase, coding requires extra focus. Accordingly, it might not even be relevant to code all data sections, depending on whether the notions discussed by the interviewee are addressing the research question or not (Braun & Clarke, 2013).

Similarly to the familiarisation phase, we coded all data items individually before starting a different one and divided them between the researchers. By concentrating on one transcript at a time, it was possible to apply codes already generated from the first transcripts, thus not creating a new code. Nonetheless, coding is fluid and organic (Braun & Clarke, 2013) hence a backward and forward procedure that resulted in several revisions of the generated codes. For example, several codes were discarded throughout the process upon reflection on their value - or lack thereof - towards the research question. To start with, we generated over eighty codes, whereas, in the end, we decided to keep twenty-two out of them. Before the step of merging similar codes, we switched transcripts and repeated the coding process for each data item. Therefore, the following course of action consisted of joint work where similar codes were discussed and merged into a single one for a broad organisation.

To assist the coding and offer a visual overview of the process, we used Google Sheets. According to Braun & Clarke (2013), computer programs can help data organisation and facilitate visualisation, which can be convenient for team projects. Furthermore, such tools allow tracking the work done, contributing to validity by increasing transparency in the research process (Braun & Clarke, 2013).

Regarding the Google Sheets document, it clustered similar codes and brief notes on the opening sheet. All similar codes stood together in one row – where each column had a different one but within the same category - and shared the same colour to allow a quicker identification, thus increasing efficiency (Braun & Clarke, 2013). In order to avoid any confusion, it is of value to clarify that a category is not a theme but rather a formulation of mutual features present in the codes. The *categorisation in themes* heading will explore the idea of themes and how we have generated them in detail. The remaining sheets of the Google Sheets document were dedicated each to a different company that respectively contained all codes identified in the transcription along with illustrative quotations of the pertaining code. A final version of the clustered data – without notes - can be found in **Appendix C**. This visualisation contains the final codes and themes that compose section number 4.

3.3.5. Categorisation in themes

The steps of searching, reviewing and defining and naming themes are all incorporated in this heading. Categorisation of codes in themes involves identifying meaningful, rather than frequent, patterns across data that answer our research question. As Braun & Clarke indicate, "a theme captures something important about the data in relation to the research question and represents some level of patterned response or meaning within the dataset" (p.224). That is to say, this phase of data analysis is more selective than the previous one as it retrieves the core idea illustrated in the generated codes, leading to the development of a theme.

The themes were actively generated by the researchers upon careful reflection and revision. Braun & Clarke (2013) argue that themes do not emerge from data; instead, they are created by the researcher in accordance with personal perceptions and lived experiences. From this perspective, different researchers might generate unlike results with the same data (Braun & Clarke, 2013).

In the same way that codes were discarded upon revision on their suitability, we removed a few of the generated themes from the final version as they were of no added value to answer the research question. Additionally, while reviewing themes, we reformulated a few more in order to make sense independently and merged others onto the same themes when appropriate. For example, amid this part of the process, we have separated two themes in one main theme and one subtheme as the latter focused on a particular aspect that concerned the organising notion (Braun & Clarke, 2013). At first, we started this process with twelve themes; after the revision, the amount was halved, resulting in six themes and one subtheme.

Lastly, we arranged a final label and elaborated a description of the themes, hence concluding the data analysis process. Before moving onto Section 4, which will report empirical findings from data analysis and elaborate on the ideas of each generated theme, concerns and limitations around the data analysis method are discussed. Moreover, the validity and ethical considerations of the research are thoroughly considered as well.

3.3.6. Reliability

As Braun & Clarke (2013) expressed, qualitative researchers commonly acknowledged that there is more than one way to make meaning of the analysed data. It is thereby implied that there exists no single correct answer to the research question and that the qualitative researcher tells one out of several possible stories about the data. This also exemplifies one out of many arguments that it is not suitable to examine qualitative research by the same measurements as quantitative research. Braun & Clarke point out that qualitative research "[...] does not aim for replication, either as a principle or as the criterion by which the quality of research is established" (Braun & Clarke, 2013, p. 20). By choosing a qualitative approach, we are thus aware that the results of our study are unique and meaningful within the context

they come from, and if replicated by any other researcher, later on, it may not produce the exact same result. According to Braun & Clarke (2013), it is problematic to disregard the role of the researcher in producing meaningful results within qualitative research. Hence in doing this, it is supported that the researcher has an active role and will influence the research process. Thereby, as proposed by Yardley (2008, p. 237 as cited in Braun & Clarke, 2013), we strived to "maximise the benefits of engaging actively with the participants in the study".

3.3.7. Limitations of TA

Critique of TA as a method regards foremost the fragmentation of data to make sense of it, which is by some scholars argued to result in a neglect of the whole, as it is not possible to understand the details without understanding the context to which it belonged (Hollway & Jefferson, as cited in Marks & Yardley, 2004). Coming from a psychological tradition, the authors are interested in the story as a whole, which is important to bear in mind considering this critique, as it is another approach to the data than the one we took. Moreover, the general critique highlights that TA presents data from the researchers' perspective and possibly not how the participants would have categorised it in their minds or perceptions of reality (Boyatzi, as cited in Marks & Yardley, 2004). Similarly, Braun and Clarke (2013, p. 205) highlight that "our personal experiences shape how we read the data", which the researcher should be aware of during the data analysis process. Despite this, in all research, it is inevitable that the researchers somehow affect the outcome of their studies to some extent.

Moreover, being deeply engaged in the data also means acknowledging the analysis as a dynamic process where codes and themes are constantly evolving and revised until the researchers can tell a story. Thereby, this requires the researchers to be open-minded and reflect on their own values and background to provide as many excellent results as possible. Critique of TA also regards that it is sometimes not considered a distinguished method and that it is simply a process of organising the data, which is expected within many qualitative methods (Terry, Hayfield, Clarke & Braun, 2017). Another disadvantage with TA is that it is not suitable to analyse language use (Holloway & Todres, as cited in Nowell et al., 2017), although when considering the focus of this study, that was not an issue.

3.4. Validity of qualitative research

According to Bryman (2012), over the past years, there has been a vast debate on how to measure quality within the field of qualitative research. Consequently, researchers have proposed alternative ways of measuring this through other criteria apart from validity and reliability, frequently used within the quantitative area. These methods include, for instance, triangulation and member checking, which due to their controversial- and time-consuming nature, were not applicable to this study. Alternatively, we reflected on the four criteria presented by Yardley (2000, as cited in Bryman, 2012), as listed below, as they are more

suitable for our study. Thus, they have been taken into account throughout the research process.

1. *Sensitivity to context:* sensitivity not just to the context of the social setting in which the research is conducted but also to potentially relevant theoretical positions and ethical issues.
2. *Commitment and rigour:* substantial engagement with the subject matter, having the necessary skills, and thorough data collection and analysis.
3. *Transparency and coherence:* research methods clearly specified, clearly articulated argument, and a reflexive stance.
4. *Impact and importance*: importance of having an impact on and significance for theory, the community on which the research is conducted and for practitioners. (Yardley, 2000, as cited in Bryman, 2012, p. 393)

In regard to the first criteria, we aimed to be sensitive to the context of the social setting, for example, in the communication with our interviewees. During these occasions, we were mindful of how to approach sensitive topics and confidential matters. This also relates to our handling of ethical issues, as can be seen in greater detail in our form of consent **(see Appendix 2)**, which was shared with our participants ahead of the interview for them to make an informed choice to participate. Considering the second criteria, one strategy for being well-prepared was through conducting the literature review early on in the research process, which refined our understanding of the field of CSR communication and provided insights from previous research. This knowledge was, for example, supportive when formulating the interview guide and proceeding with the analysis of the empirical findings. Regarding the third criteria about transparency and coherence, we aimed to be transparent about the reasoning behind the choices we made, considering for instance, our research method and the analysis of the empirical findings. Furthermore, we strived also to be aware of the reasons behind our personal interpretations through reflecting on our cultural backgrounds and previous experiences. About the fourth criteria, the choice of research topic is rooted in our interest to bring new knowledge to an area that, due to its contemporary context, is yet not as developed. By highlighting the strengths and challenges of communicating CSR amid a pandemic, we hope to provide valuable insights to academia and practitioners.

According to previous research (Bryman, 2012; Braun & Clarke, 2013), the debate on how to measure qualitative research also concerns whether it is suitable to measure it by the same standards as quantitative research. As noted by the authors, there is a recognition of not being suitable, although the degree to which this is recognised varies. Furthermore, Braun & Clarke (2013, p. 278) state that "there are no absolute criteria for judging whether a piece of qualitative research is any good". Moreover, they conclude that this does not mean that there are no strategies to identify good qualitative research, stressing that it should be measured

through methods specific to this field, which was the reason we chose to follow Yardleys' (200) criteria.

3.5. Ethical considerations

Throughout the study, it has been of great value to consider ethical aspects to protect the participants' well-being and make sure that their voices were heard. Minding these ethical aspects was also important since it could impact the quality of the data collection and result, making it unreliable. These aspects have been respected to reassure participants' safety as well as our own. In doing this, we have carefully considered the four ethical principles stated by Bryman (2012, p. 135): 1) *whether there is harm to participants;* 2) *whether there is a lack of informed consent;* 3) *whether there is an invasion of privacy and* 4) *whether deception is involved.* For the sake of practical use of these principles, it is worth noting that they somewhat overlap. To clarify the connection to the principles, they are in the following paragraph indicated by a number.

Firstly, the ethical aspects were emphasised during the interview process. Prior to the interviews, the participants were sent a consent form with information about the purpose of the study (4) and their rights, allowing them to make an informed choice to participate (2) **(see Appendix B)**. The form also included information about confidentiality and anonymity, highlighting the non-disclosure of participants' personal data (3). Hence, as recommended by Bryman (2012), all personal names and roles within companies were excluded from the study, that is to say, from the interviews' transcripts. Some interviewees required to be contacted if personal quotations were used in this study. On that account, we ensured that interviewees approved all quotes before using them as examples in the results section (1). For the sake of transparency, the participants were also sent the interview guide (see heading 3.2.1.1) ahead of the interview. Upon the beginning of the interview, participants were asked if they understood their rights - stated in the consent form - and if they agreed to the audio recording.

4. Empirical Results

This section details the six themes (and one subtheme) generated from the coding process. Each theme will be presented in detail as follows, supported by examples from the interviews' excerpts, namely quotations, that illustrate the ideas behind the theme and reinforce the decision for inclusion in the study. **Figure 1** provides an overview of the findings in relation to the research question. At the end of this section, **Table 3** offers a brief and summarised definition of the themes.

Figure 1

Visual map of Themes and Subthemes Generated From Data Analysis
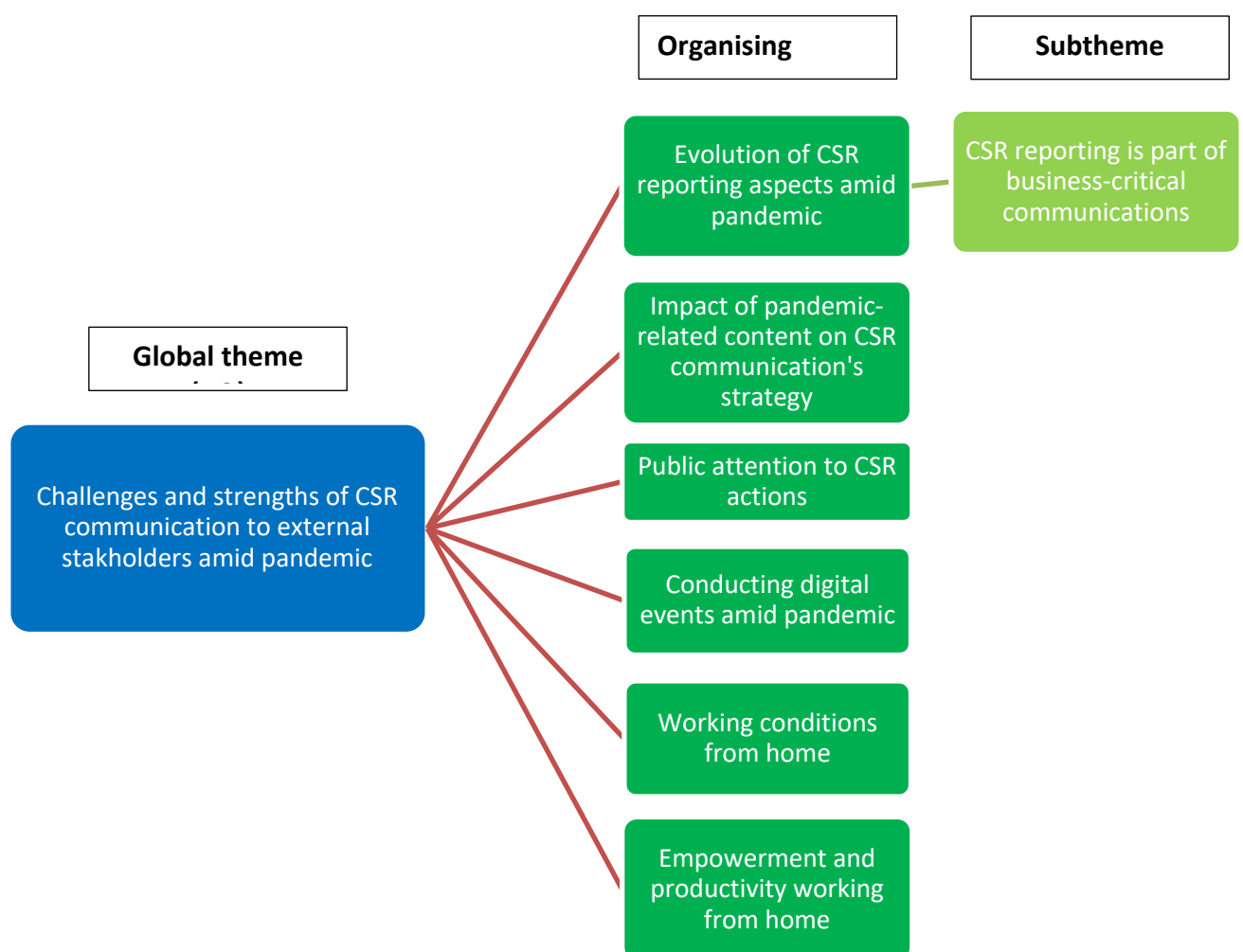
4.1. Evolution of CSR reporting aspects amid the pandemic

The matter of whether the pandemic had impacted the resources for CSR communication and reporting was widely contested among the interviewees; some pointed out that there was no

particular difference, while others experienced that the budget was more restricted than before. In several of the interviews, it was emphasised that the interest in CSR reporting had risen during the pandemic, and so also the expectations on the standards of the report.

The complexity attached to the increased interest in CSR reporting is commented on by one of the interviewees: "[...] the sustainability report is going to be KPI's, it's going to be number crunching, and perhaps less communication." (Interviewee 2). This comment reveals a somewhat future perspective on information being as detailed as possible, perhaps to allow more critical discussions around figures and achievement of sustainability goals. Since this involves changing to some extent and moving from communication towards numbers, it can be considered a challenge from a communication's perspective.

Closely intertwined with the previous idea is the change of expectations from various stakeholders. This could be perceived as a challenge, as with any transition, but it could also be perceived as a positive sign that the work put in is highly valued. An interviewee, focusing on sustainability concerns stemming from the pandemic, highlighted that "[the pandemic] was reinforcing our own perception that our other stakeholders, as well as ourselves, are expecting increasing standards when it comes to it [CSR reporting]" (Interviewee 11). From this quotation, it can be observed that the company and its stakeholders share a common expectation for the upcoming standard of CSR reporting and engagement. Acknowledging shared common ground as beneficial for the stakeholder relations could foremost be seen as an example of strength in communicating CSR amid the pandemic.

4.1.1. CSR reporting is part of business-critical communications

CSR reporting was one of the most discussed topics during the interviews. Another aspect that reveals some evolution within this process is the business-critical core of CSR reporting also during the times of a pandemic. Namely, concerns about handling and prioritising resources to make possible the reporting were identified. One interviewee said: "[...] I can foresee that it [CSR reporting] takes up so much time and has really slowed down projects for at least a month, especially right now that we're publishing it this week [...]" (Interviewee 7). This quotation could imply that the reporting is prioritised among other communication tasks, impacting the pace of other projects. Altogether, the prioritisation of communication signals that the interviewee perceives it as challenging to finish the report during this time period.

Some interviewees also expressed difficulty in managing the resources available. Due to the short-term layoff, human resources were affected, and the employees had to wisely manage the time in order to be able to finish reports within the estimated time of delivery. One individual stated that: "Yes, I think that some of the colleagues that I have in the corporate responsibility function worked a little less than normal. [...] They were affected somewhat for a few weeks, but it was still continuously going on." (Interviewee 3) This comment exemplifies that despite the challenging effects on resources, when the short-term layoffs happened,

employees were able to continue working on the report. Thus, implying that the communication within this area is highly prioritised among other business-critical tasks. In this case, findings suggest that the CSR communication during the pandemic has been as well challenging and successful.

4.2. Impact of pandemic-related content on CSR communications strategy
The communication strategy was discussed by several interviewees, who pointed out the implications linked to the peaks in the spread of the virus. It also includes the more ethical aspects of minding the context in which the communication takes place and the issues of transparency and trustworthiness. By acknowledging the communication of pandemic-related content, the theme aims to understand better the strategic planning of the communication strategy of CSR and sustainability.

Some interviewees expressed feelings of inappropriateness and clouded judgement due to the pandemic context. As exemplified in the quotation below, the interviewee emphasises the challenges of communicating the release of their sustainability report. The communication strategy was consciously adjusted to the context for it to be proper within the pandemic reality.

> [...] last year I felt it's totally improper to communicate about the reporting that way, now people are really worried about something else. You would feel like, you know when you enter a room and you thought it was a pyjama party and it was not, it was a formal state. So I realised it's not the time to communicate in this way [...] (Interviewee 6)

A humbleness and trustworthy approach to communicating CSR was also mentioned frequently as a strategy to prevent so-called show-off interpretations. By sharing difficulties and challenges publicly with the stakeholders, the communication was said to be more meaningful and truthful. One of the interviewees gave a concrete example of why transparency should be highly valued:

> I think transparency because it has been so much easier for now, even when we said you know 1400 people have to leave the company. I was in like 100 interviews and I'm not joking. [...] we said we don't think it's going to go back to the same […] from a business point of view we were actually kind of true to ourselves and said, this business is not sustainable anymore. We have to let it go. This is where we aim and then we have actually stayed true to that concept the whole time [...] (Interviewee 4)

Another prominent idea, according to some of the interviewees, consisted of the sensed shift in the external communication, from a previous focus on almost exclusively sustainability matters towards more social-related content. An effort to adjust and update the

communication accordingly to the pandemic context had to be made. To accomplish this, communication of security and scientific aspects was emphasised as a key element to correspond to this shift of the CSR focus. It was further added that the adjustments of the communication took the form of, for example, adding pandemic-related updates to their webpage. As expressed by the quote below, providing opportunities for an increased stakeholder dialogue could be perceived as a strength in own communication strategies amid the pandemic.

> […] we started to get questions primarily from customers. […] So instead of everyone having to respond and come up with answers on everything, we thought it's good If everyone in [the company] can just refer to this home page. [...] I set up a communication channel to all our factories and during most of the spring I think I gave weekly updates to all the factories on the situation. (Interviewee 1)

Moreover, when commenting on the impact of momentum in external communications, specifically, considering the peaks in the COVID-19 infection numbers, one interviewee said: "[...] journalists were busy covering COVID-19. So, if they're all busy with other topics that are more crucial for society, it's harder to reach out to them." (Interviewee 3). This quotation illustrates the challenging nature of the less favourable context and the fact that it caused obstacles in establishing the initially intended communications around CSR.

4.3. Public attention to CSR actions

A common idea shared by interviewees was rooted in the companies reasoning behind the communication of their CSR actions amid the pandemic and their perceptions of the external stakeholders' reactions. Some of them argued that the pandemic somehow provided a unique window of opportunity for communicating more on CSR due to the increased interest in environmental sustainability and ethics. One of the interviewees who had noticed a shift in the discourse about sustainable development perceived it as a positive change, thus a strength to their communications of CSR during the pandemic:

> […] I would say the discussion over kind of a green restart has started. Philosophy wise, it's like we now have the chance you know... the earth has been punishing us for being so hard on it, and now we have the chance to kind of make it better. If it would happen, I'm not sure, but I think the discussion is definitely there from a communication point of view. (Interviewee 4)

Further views surfaced about engaging in meaningful community activities, which consequently led to (in)direct publicity. During the pandemic, several of the companies have pledged more in social responsibility than before. Interviewees shared their experiences when collaborating with civil society organisations and NGOs to stop the spread of the virus and to

support the local communities by providing means such as food, medical supplies and toys. As exemplified by the following quote, engagements in CSR actions amid the pandemic were well communicated by the media, therefore bringing a great deal of attention to companies: "When you search for [company] and Corona or pandemic, you can see that especially these initiatives, together with Getinge and Karolinska, got national coverage." (Interviewee 5)

When discussing the spread of awareness that the company got from engaging in CSR - to support civil society and combat the virus — it was mentioned that uniting forces was a key factor for obtaining increased visibility. Collaboration with other organisations and companies was among the interviewees mentioned as something positive and possibly a strengthening aspect of CSR communications amid the pandemic. Nonetheless, humbleness in communications was mentioned as necessary to avoid negative publicity about the underlying reasons for engaging in the greater good. As exemplified in the following quote, the interviewee emphasises the company's humble approach by being restrictive in their communication of support to local community organisations and NGOs.

> We talk about it when we work with public affairs and public affairs leaders. I mean, we bring it [undertaken CSR actions] up when it's relevant talking to external stakeholders. But we never do big communication campaigns. We don't talk about it on social media. We don't make press releases about what we're going to do. We are very restrictive. (Interviewee 8)

Concerning the communication of CSR engagements during the pandemic, an interviewee brought up an impacting contextual factor. Depending on the company's field of work, there were higher expectations on them, as a company, than before. This could be seen as a challenging part of communicating CSR amid the pandemic, as it required more efforts to keep engaging in CSR actions while communicating it to the public. One interviewee commented:

> I think we have come from the global scale, from being sort of a small-large company to becoming a household name in all around the world. Because of our engagement in vaccines which is obviously the single most discussed and debated issue we currently have all around the world. [...] We've become a household name, and we've also engaged far more than we did in the past with governments all around the world as a result of this. (Interviewee 9)

4.4. Conducting digital events amid a pandemic

A common debate amongst interviewees evolved around online events. Since companies' strategies had to be adjusted to the context of the pandemic, the common solution to maintain business running was found in digital communication. If taking an external communication perspective, meetings and, more generally, events could be conducted online.

Nonetheless, findings suggest that the participants perceived both challenges and strengths as the change to a digital platform took place.

A recurrent idea expressed by the interviewees regarded the positive side of online events and how online communication was perceived as a strength since it allowed more people to join, thus having a higher reach. As one interviewee said: "You have to travel to Gothenburg or live in Gothenburg to be able to attend [the event]. But when it's live broadcasted and put on YouTube afterwards, so many more people can access it and take a look at it." (Interviewee 3) Another interviewee further added, "[...] meetings are usually very efficient online. People stick to the agenda and are very efficient, and people are a lot more punctual." (Interviewee 7)

According to the first interviewee, online events have a higher reach. One reason for that was mentioned to be due to asynchronous affordances of digital platforms – such as YouTube – that allows saving and publishing the event's recording, thus being publicly available to watch for unlimited time. During the interviews, it was brought up that the more people can virtually attend or consult the recording, the higher the chance of interest in the company, which possibly allows identifying external stakeholders' expectations. As suggested by the other interviewee, the no-travel factor also provides fewer chances of potential delays, contributing to the efficiency of events and being perceived as a strength.

Conversely, a concern regarding digital formats' suitability is expressed as a challenge when conducting specific events online. It was argued that decisions for conducting a specific event have to be made according to the type of event. One interviewee suggested that some formats are not seen as natural, and therefore might not accomplish the purpose of the event: "[...] what brings you to go to fair [...] it's to interact. [...] I'm not too keen on going to a digital exhibition." (Interviewee 5)

Despite online events being perceived as valuable, as seen above, they might not be the ultimate solution for all contexts. It is relevant to consider the event's goal and if it will succeed with a digital solution since some aspects might not be perceivable through the digital affordances. For example, when conducting online events, interviewees experienced a loss of interpersonal cues. This view was echoed in terms of how body language communication and certain cues are harder to track and understand through screens. One of the interviewees exemplifies this loss: "[...] I'm making eye contact with you, but I'm looking at the camera, not your eyes… it's those little differences." (Interviewee 11)

Additionally, a variety of future perspectives were brought up when discussing subsequent digital events. For some participants, a balance between the physical and the online world is necessary for communication to be as efficient as possible since living in the middle of a

pandemic makes it hard to meet physically. Similarly, online events became more popular and valued. This perspective, however, defends that one approach only is not ideal and that both should be used depending on the situation. The following comments illustrate this point. "[...] I think that most events will some way be hybrid, or both partially face to face or physical but also have broadcasting a few parts of it in digital and not just like traditionally face-to-face." (Interviewee 3). This was also agreed on by another interviewee, that further stated that:

> "We have a tradition of onsite meetings physically, that will probably change partly but not fully, I should say. We will see a shift when it comes to the meeting structures and as all other companies are talking about, it will not turn out to be one hundred percent digital. I think we can foresee that it will still be a mix." (Interviewee 10)

The aspect of sustainability, especially around the environment, forms the core part of this hybrid approach. Nevertheless, sustainability in this context can also be seen from a business and human perspective. Interviewees recognised the need to minimise travelling, since it helps to reduce CO_2 emissions to the atmosphere, along with a decrease of travel expenses covered by companies and all logistics aspects connected to it – which reflect on the human well-being. For example, one interviewee said: "[...] we have been focusing quite a lot for the physical meeting, which I still think is very important, but we can also say that we can save a lot of both time and climate effect on not travelling so much." (Interviewee 12)

4.5. Working conditions from home
The shift from a typical working environment at the office to working remotely at home brought clear challenges to the interviewees, who prominently enumerated the lack of suitable working conditions. The sustainability aspect mentioned in the theme above adds somewhat to this theme too, but from a more human-centred standpoint. Put it differently, the lack of people's sustainability was identified as a factor impacting the overall communications. This topic is further relevant as it challenges the nature of CSR itself, specifically the need to provide adequate space for employees to work.

One of the reasons mentioned relates to the time and quality aspects of working from home. Participants revealed the extra efforts made to maintain a good workflow since communications were forced to happen more frequently in order to mitigate any feelings of ambiguity about specific tasks. One interviewee clearly expresses this constant concern and need for double-checking information with colleagues:

> "Certain things [before – at the office] were really easy because you just ask somebody, or like 'you're here' or 'oh, they've done this, so I don't have to do it'. Now we ended up doing some double work because we didn't know exactly what the other person had done." (Interviewee 2)

Regarding the quality of life sphere, participants commonly shared a concern referred to the difficulty of separating work and personal life. Interviewees discussed how work-boundaries are not sharp when one can easily switch settings within a home environment, from professional to personal tasks. As the following comment indicates, "How do you find the right balance of work-life balance when you have the computer with you all the time?" (Interviewee 5), the distinction between work and home-related tasks was, therefore, a challenge that might have affected the welfare of workers.

Similarly, another idea expressed has its focus on the resources too. It explores how the change in the working hours impacted CSR reporting since companies demanded efficiency when working from home. As presented in the first theme of this chapter, CSR reporting is considered business-critical and should be prioritised over other communication tasks. Nonetheless, when working hours are reduced, more intensive management of priorities has to be taken into consideration, as suggested by this interviewee: "[...] you had to be more efficient during the hours you had when you were allowed to work." (Interviewee 3)

Feelings of uncertainty and forced learning of digital affordances compose the last idea indicated by participants within this theme. Due to the pandemic's abrupt nature, employees were forced to find online solutions to operations and communications and discover and learn how to use the digital platforms. When elaborating on this issue, an interviewee said:

> [...] we've had to increase both our skills in that so that they are in a good format and that they [live broadcasts] are interesting and have many different segments to it and that the pace is high and so on so that you don't lose the viewers." (Interviewee 3)

To some extent, interviewees also said to have experienced pressure to adapt to the digital so as to carry out work tasks. Another interviewee reports a further concern about the difficulty to adapt to a changing environment: "How do you cope with this new situation? [...] I personally have had some older colleagues that find it quite difficult to work digitally." (Interviewee 5)

4.6. Empowerment and productivity working from home

One last point debated among interviewees firmly connects to the previous one, yet in a more optimistic tone, offering a positive perspective that demonstrated the pandemic did not result exclusively in adverse effects. The pandemic has instead provided a chance to live different working experiences such as empowerment in creative tasks and cross-functional work. On the other hand, it also suggests that working from home might affect productivity.

The first idea is rooted in the perceived opportunity to approach the same communications differently. Working from home required employees to adapt their own home spaces to an

environment that provided the same opportunities as an office space — as a consequence, finding new ways of doing the same communications triggered creative thinking. An interviewee argues how adjustment needed to be made to replicate a typical working environment better:

"[...] previously, we had a professional studio where we set up, but this year we had to have the videographer drop off a sanitised pack of equipment, and I had to teach myself how to set up all the lighting and the video recording equipment and do everything and shot ourselves." (Interviewee 11)

By doing this, the interviewee further suggests how this situation brought feelings of empowerment: "What's really exciting is that you find out how resilient you are, how creative and innovative you can be when you're forced to be." (Interviewee 11). From this point of view, the pandemic offered a chance to strengthen soft skills such as being creative in communications.

Nonetheless, as working from home required an adjustment of the environment to some extent, a challenge arises. Some interviewees expressed concerns about the need to have a suitable environment to be productive. As one interviewee put it: "[...] you can't really focus at home because you are disturbed by spouses, kids, puppies, everything." (Interviewee 12) From this comment, it is possible to see that maintaining focus is difficult when the environment is affected by factors that often cannot be controlled and might affect the capability to focus.

Interestingly, the same interviewee further adds a view on the necessity of acquiring a working space that is not shared with all employees: "[...] your own space in the office is great, and it doesn't have to be a home space for everyone." (Interviewee 12). The comment adds to this finding by emphasising office space's relevance, which is frequently associated with open spaces and people working together. Nonetheless, office spaces could offer the possibility to have areas reserved for alone work, preventing external factors from disturbing the environment.

A last reported view refers to a positive outcome. It relates the reduction of working hours with unexpected cross-functional work, which resulted in more meaningful communications. Some workers saw their schedules reduced because of the pandemic, and that affected the whole internal communication. For this reason, one of the interviewees explains how some employees were exposed to a new set up of colleagues and what effects it provoked: "We worked cross-functionally with many different people from different teams and functions that maybe usually don't work that much together, but that created lots of great perspectives in a good mix." (Interviewee 3). According to this comment, when working with colleagues from

other departments that did not usually work together, the interviewee felt that stronger communications were being produced.

4.7. Summary

The results in this section indicate that more challenges than strengths were faced during the pandemic **(see Table 4 and 5 below)**. Themes were presented and connected to their challenging or strengthening nature for communication. Some of the underlying ideas of the themes directly connect to CSR's communication to external stakeholders, while others impact internal communication and management, therefore also impacting the whole external communication. The next chapter moves on to discuss the implications of the findings in relation to the literature.

Table 3

Description of Generated Themes

Theme/Subtheme	Definition
1. Evolution of CSR reporting aspects amid the pandemic	CSR reporting has changed due to the pandemic's context. It was given extra importance, especially regarding standards, and became more complex. Companies reconsidered traditional means of distributing the report.
1.2. CSR reporting is part of business-critical communications	CSR reporting is an essential condition regardless of the context. There is a need for managing and prioritising resources in order to deliver the product.
2. Impact of pandemic-related content on CSR communications strategy	Conversations about the pandemic forced a change in CSR and respective communication strategies. Companies had to reflect on ethical concerns and timing around designed messages.
3. Public attention to CSR actions	Companies' engagement in more CSR actions than usual led to increased exposure in the media. Consequently, society became more demanding and critical towards companies – which, on the other hand, was an opportunity to evaluate the public's perceptions and expectations.
4. Conducting digital events amid a pandemic	Online platforms were the widespread alternative chosen to conduct events. Such adaptation to digital communication brought perspectives on not only the perceived benefits but also the existing challenges. A balanced approach (physical and online) is seen as the future.
5. Working conditions from home	Employees that switch from working in the office to working from home faced challenges surrounding human needs. The demand for efficiency in reduced working schedules and digital tools learning provoked obstacles to a life-work balance.
6. Empowerment and productivity working from home	Despite some challenges of working from home, the pandemic offered workers the opportunity to work creatively and with different colleagues. It also emphasised the need for adequate environments to be productive.

Table 4

Challenges Generated From Data Analysis

Identified Challenges
CSR reporting is becoming more detailed and acknowledged.
Higher expectations on standards for reporting CSR.
Working on CSR reporting is a must-do; hence it's prioritised among communication tasks.
Short-term layoff impacted resources for reporting CSR but didn't come to a halt.
Feelings of inappropriateness and clouded judgement due to (the pandemic) context.
Peaks of the pandemic influenced the flow of CSR communications.
Need for a humble and trustworthy communication approach to prevent show-off interpretations.
Higher expectations from society depending on the company's field of work.
Digital formats might not entirely benefit all events.
Online meetings make relationship-building harder because of lost interpersonal cues.
Working from home is more time consuming and difficult to find a life-work balance.
Reduction of working hours impacted resources and demanded efficiency for reporting CSR.
Uncertainty and forced learning of digital affordances.
Need for a suitable environment to be productive.

Table 5

Strengths Generated From Data Analysis

Identified Strengths
Prioritisation of CSR communications according to the context.
Extra engagement in meaningful community activities as a springboard for (in)direct publicity amid context.
Corporate partnership to unite forces and have more visibility.
Right timing to retain people's attention.
Online events have a higher reach and are more time-efficient.
Hybrid approach to meetings is more sustainable.
Finding creative ways of doing the same communications from home.
Unexpected cross-functional work brings different perspectives that help communications being more valuable and inclusive.

5. Discussion

The present study was put together to investigate companies' strategies and understand their efforts in external communication of CSR. In other words, which challenges and strengths Swedish international companies faced in communicating CSR to external stakeholders in the context of the COVID-19 pandemic. Results are critically discussed according to the logical arrangement presented in the previous section and related to the state of the art. The discussion aims to elaborate on how the results can be applied generally and, based on that, elaborate preliminary conclusions and suggestions.

The results in this study indicate that the notion of CSR reporting and its implications have changed amid the pandemic. CSR reporting became more acknowledged, and an increased interest in sustainability-related issues was noticed, especially to draw on figures. Perhaps, the importance assigned to numbers can be justified by the urge to meet sustainability goals, such as net-zero emissions, which are envisioned and formalised in international treaties as, for instance, the Paris Agreement. This is perceived as a challenge as it requires time to respond to interest while gathering enough detailed information to elaborate reports. With respect to this, the results exposing the change of expectations from various stakeholders also pertain to a challenge - as with any expectation that is to be met. As interest arose and more attention was given to CSR reporting, critical views have also taken place and demanded further standards. This relates to what was previously stated by Arvidsson (2010), suggesting that demands for transparency and accountability have pressured companies to develop their CSR work. Therefore, it may be the case that such demands resonate in companies that are not reporting on social responsibility, bringing expectations up and possibly becoming a mandatory action for all businesses. It could be argued that turning CSR reporting into an obligation would benefit stakeholders and society as information would be disclosed and transparency in business enhanced.

Another interesting finding was that CSR reporting was considered business-critical and was therefore prioritised among other communication tasks. A possible explanation for this might be that, when determining the order of priority, decisions that could influence the entire CSR strategy had to be made. An objective had to be established if the focus was the launch of the CSR report, which had to be pondered. However, leaving communications undone to favour others that are more timely relevant is perceived as a challenge, as it involves decision-making and postponing or discarding other contents. As touched upon in the literature review, this could, in the long run, lead to stress and reporting fatigue (Searcy & Buslovich (2014). Perhaps a best practice is to make a realistic time-plan in good time and ensure sufficient resources to those compiling the report.

The extra engagements in CSR initiatives received greater media coverage than before. Moreover, collaborating with other organisations and companies lead to increased public awareness because of the indirect publicity gained when being mentioned in positive wording by collaboration partners. This would, by extension, indirectly add value to their communication strategy. From a strategic point of view, the reason behind the pandemic specific CSR engagements may be a combination of goodwill and aim for positive media exposure. This also corresponds with Barnett's critical perspective (2007), highlighting that, in accordance with the Stakeholder Theory, value must be created for all actors who directly or indirectly impact a company. In the prolonging, this could imply that the CSR initiatives, to some extent, were taken with a strategic communication agenda in mind. According to our findings, a strategy for avoiding negative publicity and public critique of the underlying reasons for their engagement, or seeking profit from engaging in the greater good, is to be restrictive about how and when to communicate collaborations with NGOs and other organisations and letting the partner endorse their contributions instead. Thereby, while we perceive the extra collaborations as a strength in the CSR communication strategies during the pandemic, taking a humble approach is considered a challenge. In other words, refraining from communicating relevant actions in the expectation for endorsements can be a risk as they might not even happen. Strategically speaking, a possible course of action is to guarantee beforehand that the endorsements take place by discussing a mutual agreement.

On the more promising path, the results from our study are in accordance with the recent study of López-Carril & Anagnostopoulos (2020), which argues how companies have proactively engaged in CSR activities to support those in need and to limit the spread of the virus. Collaborating with other organisations to support civil society is something positive that contributed to their credibility and may have well improved their stakeholder relations when communicating CSR amid the pandemic. As previously mentioned by Camilleri (2020), it is fundamental to communicate such actions credibly so that it does not negatively impact the company's image of legitimacy; which furthermore supports the idea of the complicated nature of communicating CSR, mentioned by several scholars (Ashforth & Gibbs, 1990; Morsing & Schultz, 2006; Morsing, Schultz & Nielsen, 2008; Bachmann & Ingenhoff, 2016; Kim & Ferguson, 2014). One other significant finding was regarding the importance of providing meaningful and trustworthy information. Our study shows that it was beneficial for companies to be transparent in their communication with stakeholders by sharing the difficulties as well as the positive news. A transparency-based approach is thus a strength because open and self-revealing communication generates feelings of trust. Previous studies align with this idea by contending that clear and transparent communication benefits the relations with stakeholders (Arvidsson, 2010; Searcy & Buslovich, 2012; Kim & Ferguson, 2014). We thereby propose to keep this approach to transparency also in the post-pandemic.

The pandemic has brought opportunities for companies to show their sincere interest in sustainability by taking on new initiatives (He & Harris, 2020; Donthu & Gustafsson, 2020). Our study confirms this idea remarked by several interviewees that more opportunities to level up companies' CSR actions and take on a more sustainable-friendly approach arose. This was explicitly mentioned regarding the rising discussion of a so-called green restart stemming from the pandemic. From this reasoning, it seems to be implied that through being attentive towards the ever-evolving sustainability discourse, it is possible to grasp opportunities to develop further the rising interest of external stakeholders, which benefits the companies' CSR agendas. This finding is thus consistent with Hurst & Ihlen (2018), stating that it is only possible to keep track of the changes in discourse when caring for and adapting to stakeholders' needs. Detecting this opportunity and making use of it is seen as a strength in the CSR communication strategy and should, ideally, benefit the relations with the external stakeholders. For example, a best practice, emphasised in the findings, suggests responding to the increased demand from external stakeholders on COVID-19 related content. Specifically, some companies are said to have implemented weekly updates about this on their webpage. Thereby, from listening to their stakeholders, they also decided to provide new opportunities for an increased dialogue, which was recognised as positive. This result further supports the idea of Morsing & Schultz (2006), where it is suggested to be beneficial to include external stakeholders throughout the communication process. That said, taking action to increase the stakeholder dialogue is a strength in their communication strategy.

Adding to the discussion of engaging in CSR activities, our results indicate that the health sector is being pressured to engage in CSR actions. We believe that there is an expectation involved in this demand as the health sector can meaningfully contribute with the right means and knowledge. This result corroborates with the literature indicating that pressure is a major reason for CSR engagements (Aguilera, Rupp, Williams & Ganapathi, 2007; Campbell, 2007). In turn, this portrays a challenge to companies as they feel the need to make efforts in matching these expectations and possibly readjust the communication strategy accordingly; therefore, maintaining an active stakeholder dialogue facilitates keeping track of these expectations, which we strongly advise.

Another focus of attention in the findings was on conducting digital events amid the pandemic, mostly regarded as a strength in communication. We believe the high reach of digital communication is a crucial point to connect with people who are distant and would have to travel otherwise; moreover, it also provides flexibility as it only demands a computer and an internet connection. Therefore, digital channels make communication much less restrictive and provide opportunities to communicate with both internal and external stakeholders from anywhere in the world. Nonetheless, albeit flexible in that sense, digital formats do not benefit all types of events. For example, they could make it difficult to reach the right target groups or be inappropriate due to the event's core and purpose. Therefore,

digital suitability needs to be pondered as it is not a master key. Besides, some events with particular external stakeholders, such as investors, might require personalised and personal communication, in contrast with, for example, the general public. Succeeding with external communication thus entails good knowledge of the stakeholders. Only then is it possible to adapt the communication accordingly, which we recommend for communication practitioners to keep in mind.

Furthermore, some interpersonal cues are lost in online communication. When communicating face-to-face, it is easier to read body language and retrieve messages from it. We believe it is fair to say that online visual communication is not to be compared with our vision. For instance, online communication is vulnerable to issues with the internet connection, which consequently can impact the quality of both audio and video. Another aspect worth considering is the computers' camera because it has a limited reach of capture, usually much less than what our field of vision can detect. Even though online communication is valuable, the elaborated and transmitted messages can impact the overall understanding, especially in the absence of live image, hence the relationship-building between communicators. Therefore, to address the loss of interpersonal cues and the need for personalised communications, we believe it would be of value to go back to face-to-face communication when dealing, for instance, with investors as relationship-building is a great factor to consider when maintaining the interest of such stakeholder groups.

When considering the digital working environment, as communication is the pillar for understanding and producing meaning, it becomes challenging to honestly communicate when one is not sure of how to use the platform that enables it. This was discussed in terms of the workers' learning path, characterised by the difficulty of the initial uncertainty and the pressure to delve into the digital world to be able to communicate and correctly perform the job under efficiency demands. Added to this, the difficulty in separating work and personal life was also noted and can be a constraint in the overall well-being of workers. We believe it is of foremost importance to consider people's sustainability to respect individual needs, which in the long run also benefit the company. Hence, it could conceivably be hypothesised that enabling a fit working environment is the key to turn this challenge into an opportunity, especially if considering the appropriate leadership style. For example, having a leader who values the worker's well-being is crucial as it connects to motivation and a positive state of mind, demonstrating a sense of concern. A relationship between balancing employees' health and firm risks and adjustment of such measures due to the pandemic (Manuel & Herron, 2020) has been reported in the literature. Additionally, we believe this correlation further identifies leadership and worker sustainability from an internal management perspective, as this matter also aligns itself within the scope of CSR.

Moving to the discussion of the last theme concerning empowerment and productivity when working from home, we conclude that due to the contemporary nature of the pandemic, it is difficult to compare the results from this study to other research. Nonetheless, we discovered that working from home resulted in strengths as well as challenges when communicating CSR amid the pandemic. On a positive note, the findings suggest that cross-functional work led to positive outcomes such as bringing different perspectives to the discussion, which we suggest could be a valuable insight to mind as well in the post-pandemic. Considering this, it would be of interest to create new meetings across departments to bring more inclusive and holistic communications into consideration. Meetings as such could be an added value to all departments, as varied perspectives and stances on CSR would be exchanged, according to each department's needs, opening space to address each envisioned stance on CSR, that would consequently be considered when elaborating messages to external stakeholders.

Interestingly, it was also found that working from home resulted in a need to find new creative solutions to perform the working tasks, which initially was perceived as a challenge, but whilst succeeding, it turned out to be perceived as empowering. Therefore, it can be assumed that overcoming work-related obstacles enhances the self-image and benefits the work performance. Although to make this possible, it is worth noting the need for a suitable working environment, which several interviewees brought up. Some shared how the perception of office space has shifted during the pandemic, stressing that all offices, even companies' on-site offices, need an "alone" space. This reveals how the need for personal space was valued during the virus outbreak. This observation generates an exciting discussion that traces back to initial divergent expectations that implied a need for socialisation upon the start of remote work. Based on these findings, we suggest a need to further explore the definition of suitable office space.

These findings raise intriguing questions regarding the nature and extent of internal management and their respective impacts on external communication. Leadership could be a factor influencing how communications for external stakeholders are arranged, especially in a time where change was an unexpected factor that impacted people and businesses worldwide. Especially when speaking about empowerment and working from home, managers had a big responsibility of leading from afar. Consequently, we believe leadership and CSR communication are possibly interconnected and require undertaking research to investigate their possible relationship during the pandemic.

6. Conclusion

6.1. Research summary

The purpose of the current study was to explore companies' strategies and understand their efforts when communicating CSR to external stakeholders, which could also be useful for future similar contexts. We investigated what challenged CSR communication and what functioned well when Swedish international companies conveyed such messages to external stakeholders amid the pandemic of COVID-19.

Results indicate that CSR reporting has changed during this time, becoming more difficult to manage, which led to a forced prioritisation of communication tasks and impacted communication strategies. Companies felt the need to adjust their communication strategy to the surrounding context of the pandemic, and the resulting overall atmosphere, as it varied according to the pandemic peaks. One of the most challenging parts of this change was finding the correct way of engaging in a humble and trustworthy manner to transpire meaningful communications, which needed to be even more considered for companies working in the health sector to meet the public's expectation. Findings also suggest that digital events were not always perceived as positive since their suitability depends on the intended format and purpose. It was found that the digital does not capture specific interpersonal cues, hence impacting relationship-building, whilst it also hinders the separation of life-work settings due to its remote core. It also induces forced and challenging learning of new digital platforms and requires a suitable environment to enable them to work efficiently.

Nonetheless, the positive aspects of communicating CSR emphasised the importance of timing for engaging in extra CSR activities, which brought indirect publicity for companies. From here, it was also suggested that the timing provided a good opportunity to engage with external stakeholders about CSR and establish efforts to retain their attention. A suitable way to facilitate engagement was through digital platforms since they have a higher reach and promote efficiency. A hybrid approach, combining digital events with physical ones, is seen as ideal as it is generally more sustainable in terms of social- and economic dimensions. Finally, results also reveal that working from home can be empowering. Workers had to find new creative ways of doing the same communications as before and, additionally, had the possibility of working across departments, therefore considering different perspectives that contributed to shaping more valuable and inclusive communications.

We can conclude that more challenges were identified and experienced in contrast with strengths. As a result, CSR communication to external stakeholders was overall more difficult to manage and construct and can be seen from a more disadvantageous point of view.

This research clearly illustrates difficulties in focusing on CSR communication amid a pandemic. Nevertheless, it also raises the question of changing and the positive impact this can bring to communication strategies. We took this approach in the expectation to find more challenges than strengths in communication amid a crisis such as the one we are currently living in, which we certainly did; however, implications carry the idea that adjustment to change is essential and even advantageous.

6.2. Limitations of the study

The primary limitations to the generalisation of these results are the number of respondents. Due to the relatively small sample selection and the qualitative nature of the study, it is not possible to draw general conclusions from the data. That said, this study aimed for presenting qualitative information, which it successfully provides within the Swedish context. The other main limitation worth noting is that due to the timing for conducting the study, many companies shared that they were unable to participate because they were busy finalising their annual sustainability reports. Thereby the time aspects are also worth noting as a limitation to consider. Despite this, the study includes a diverse sample of participants working in different industries, contributing to a broader perspective of the chosen research area. Moreover, the analytic flexibility of TA offers a great deal of applicability to our field due to its high flexibility core (Braun & Clarke, 2017).

6.3. Future research

Based on these conclusions, practitioners should consider adjusting their leadership styles to be open to making changes in strategy quickly. In particular, leaders should establish a sense of urgency as one of the first steps rooted in the company's communication strategy to deal with a crisis as well as to anticipate eventual ones (Kotter, 2007). For future research, we suggest measuring the impact of leadership in adjusting communication strategies to the pandemic situation. Since these findings provide an identification of the perceived strengths and challenges around CSR communication, we suggest conducting a new study, upon the pandemic's ending, comparing the evolution of such perceptions and understanding if a particular leadership style has played a role in the company's performance of their CSR communication to external stakeholders. Furthermore, this would also contribute to filling the research gap earlier mentioned in the literature review, pointing out that there is insufficient research on management teams' reasoning behind CSR communications (Arvidsson, 2010).

This study has shown that communicating CSR with external stakeholders might be a challenging process during a pandemic. Despite this challenging nature, the results interestingly show that companies have still found a way of including CSR communication in their agendas, which points to the overlap between CSR and the COVID-19 pandemic context. Our study clarifies the importance of identifying such challenges to prevent them from resurfacing in future crises. The strengths identified in communicating CSR during this period

provide a solid ground to be tested and adapted to companies' future communication strategies. Therefore, this study is relevant for business, communication, and, more specifically, the field of CSR.

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Appendix 1 - Interview Guide

Preliminary Questions

1. What's your name?

2. What is your current position, and how long have you been working at the company?

3. Can you tell us a bit about the company overall, the industry and the field of work?

Communicating CSR in general

4. Under normal circumstances, what would be your communication strategy to make external stakeholders (e.g. customers) aware of your sustainability practices?

5. According to CSR studies, sustainable reporting is time-consuming and might impact efficiency in other communication tasks. Do you allocate specific resources from your communication department for reporting CSR?

Pandemic questions

6. Has the pandemic affected the(se) resources for reporting and communicating CSR?

Communicating CSR amid pandemic

7. What was the most difficult part of communicating your sustainability message during the pandemic?

8. In terms of reaching external stakeholders, have you noticed any difference prior to the COVID-19 pandemic compared to during the pandemic?

9. Is there any communication practice that worked especially well for the company during these pandemic times?

10. Were there any practices that did not give the expected results? Please elaborate.

Future perspectives

11. According to this experience, do you think the pandemic has shaped your CSR communication for the future?

12. Is there anything related to communication you learned from this pandemic and feel you will continue using in the future?

Appendix 2 - Form of Consent Emailed to Participants

UNIVERSITY OF GOTHENBURG

Form of Consent, Audio Recording of Interviews

The researchers *Inês Filipa Oliveira Santos* and *Olivia Malaza* are conducting a qualitative interview study within the field of Organisational Communication by the Institution of Applied IT at Gothenburg University.

Today we are making audio recordings of the interviews, which will be used for research on communicating Corporate Social Responsibility amid the Covid-19 Pandemic.

Thank you for your willingness to participate in our project. Your participation is very much appreciated. If you have any questions, you are welcome to contact us via email at *gusolivin@student.gu.se* or *gusmalaol@student.gu.se*. We should be grateful if you would help us by agreeing to the interview being audio recorded.

❖ Firstly, participation in the interview is entirely voluntary.

❖ You are free to refuse to answer questions that are asked at any moment.

❖ You are free to withdraw from the interview at any time.

❖ If you would prefer the interview not to be audio recorded, all you have to do is tell the researcher.

❖ The audio recording will be used exclusively by the researchers for the purposes of this research project only and will be deleted after the transcription of the interview.

❖ The audio file is subject to a high degree of confidentiality. It will thus be accessed only by the two researchers.

❖ The answers provided will be anonymised to prevent traceability.

❖ If you agree to the terms, you will be asked to give a verbal agreement to the consent form upon the start of the interview.

Appendix 3 - Cluster of Generated Codes Into Themes

#	THEMES & SUBTHEME	— SIMILAR CODES —			
1	Evolution of CSR reporting aspects amid the pandemic	CSR reporting is becoming more detailed and acknowledged	Higher expectations on standards for reporting CSR		
1.2	CSR reporting is part of business-critical communications	Working on CSR reporting is a must-do, hence it's prioritised among communication tasks	Short term lay-off impacted resources for reporting CSR but didn't come to a halt		
2	Impact of pandemic-related content on CSR communications strategy	Feelings of inappropriateness and clouded judgement due to (the pandemic) context	Peaks of the pandemic influenced the flow of CSR communications	Need for a humble and trustworthy communication approach to prevent showoff interpretations	Prioritisation of CSR communications according to the context
3	Public attention to CSR actions	Extra engagement in meaningful community activities as springboard for (in)direct publicity amid context	Corporate partnership to unite forces and have more visibility	Higher expectations from society depending on the company's field of work	Right timing to retain people's attention
4	Conducting digital events amid a pandemic	Online events have a higher reach and are more time-efficient	Digital formats might not entirely benefit all events	Online meetings make relationship-building harder because of lost interpersonal cues	Hybrid approach to meetings is more sustainable
5	Working conditions from home	Working from home is more time consuming and difficult to find life-work balance	Reduction of working hours impacted resources and demanded efficiency for reporting CSR	Uncertainty and forced learning of digital affordances	
6	Empowerment & productivity working from home	Finding creative ways of doing the same communications from home	Need for a suitable environment to be productive	Unexpected cross functional work brings different perspectives that help communications being more valuable and inclusive	

TOTAL
22 CODES
6 THEMES + 1 SUBTHEME

Appendix 4 - Transcripts of Interviews

https://drive.google.com/file/d/1iUgQQ-eJTkeia8aq8A617pb6OA-tPSIQ/view?usp=sharing