

The Online Communication of Corporate Social Responsibility in Subsidiaries of Multinational Companies in Hungary

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Background and Purpose: Many studies have explored the differences in the management of corporate social responsibility (CSR) of multinational companies across the globe. The main question of the study was, are there differences between CSR practices between home country and host country operations?

Design/Methodology/Approach: This study investigates the differences in online CSR communication between global corporate websites and the webpages of local subsidiaries in Hungary. The sample contains 70 multinational companies (MNCs) and their Hungarian subsidiaries. All the subsidiaries of the sample are listed amongst the largest 200 companies (based on turnover) in Hungary. Both the local (Hungarian) and the global internet sites of these MNCs were visited, and pre-defined categories were sought on the corporate websites. The presence/lack of these CSR themes and topics on the websites were recorded.

Results: The findings show that online CSR disclosure of the subsidiaries is usually more limited than the global communication. Moreover, distance from the headquarters seems to matter, the farther the headquarters of the MNC is located, the narrower CSR presence on the websites of the local subsidiary can be observed.

Conclusion: The paper's main contribution is to deepen our knowledge about the CSR strategies of the multinational companies across their operations. It was confirmed that their CSR practices significantly differ between the host and home countries.

Keywords: CSR; local subsidiaries; multinational companies; online communication

1 Introduction

Many studies have explored the differences in the management of corporate social responsibility (CSR) across global locations of multinational companies (MNCs) in the last decades but, in the context of emerging economies, the topic has attracted the interest of international management scholars only recently (Reimann et al., 2012). Yet, multinational companies are considered one of the main drivers of CSR convergence at the global level, since they are often challenged to implement CSR practices in countries where public services, human rights or environmental protection, anti-corruption policies, etc. are in a less developed phase than in their home countries (Crane et al., 2013). However, other studies report about differences

between CSR practices between home country and host country operations, suggesting that MNCs act differently at home than in the host countries, especially in the developing world. Tan and Wang (2011) argue that MNCs often take advantage of poor regulations and weak institutional pressures in the host countries instead of applying the same ethical standards and CSR practices that they are engaged in in their home country. Zhao et al. (2014) collected hundreds of publicized CSR crises from emerging markets (i.e. from China, India, and Russia) where MNCs were accused of conducting social and environmental misdeeds between 2000 and 2011. However, the relatively high number of cases of corporate irresponsibility can just partly be attributed to the unethical and/or illegal behavior of the subsidiaries of the MNCs, regulatory changes

and stakeholder growth (institutional sophistication) in emerging economies also draw public attention to corporate misdeeds. MNCs not ingrained with CSR will likely compromise their own moral principles in order to gain business benefits, and they will simply comply with the local ethical expectations of the host countries. Strategies of MNCs seem to be dependent therefore on how deeply the MNC is ingrained with CSR principles and on the ethical expectation of the host country (Tan & Wang, 2011). It is also apparent that the reputation of MNCs are vulnerable to subsidiaries' misdeeds (Crilly, 2011). Controversies around a specific operation at a certain geographic location may harm the reputation of the entire corporation worldwide through negative publicity.

In this study I compare the behavior of parent companies and their subsidiaries in the field of online CSR communication, thus I explore how MNCs communicate about their CSR values and practices throughout the World Wide Web. I then try to capture differences between the content of the global corporate website and the one disclosed on the local web pages of the subsidiaries. I will investigate to what extent the exhibited CSR topics on these web pages differ across locations and whether there are differences in the intensity of online CSR communication. Since CSR disclosure has been a drastically growing phenomenon in the last two decades (Malik, 2015), and internet penetration reached 80-90% over the last few years across Europe and North America – nearly half of the world's population have internet access (Pandita, 2017), the vehicle of CSR communication had become dominantly the web.

I am certainly aware that communication is far from equal in comparison to real beliefs and actions, moreover in many cases CSR disclosure of companies often tries to hide corporate malpractices or is created solely for greenwashing purposes (Russo-Spena et al., 2016). Yet I believe differences in online CSR communication indicates how these companies approach CSR at different global locations and what they think is important to disclose to various audiences. In my view, online CSR communication can be considered as a good proxy for the CSR engagement both at a global and local level.

1.1 Corporate Social Responsibility in multinational companies

One must admit that myriads of definitions of CSR have been created in the last decades, or as Crane et al. (2013: 9) put it: "In the contested world of CSR, it is virtually impossible to provide a definitive answer to the question of what CSR 'really' is." Yet, in this paper Carroll's widely accepted definition will be used: 'the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.' (Carroll, 1979: 500).

Although it is widely discussed in literature whether

CSR is a converging or diverging concept throughout the world, most authors are convinced that different regions of the world show distinctive characteristics in their approach to CSR (see for example Yang & Rivers, 2009; Jamali & Neville, 2011; Crane et al., 2013).

Hah and Freeman (2014) propose that MNCs tend to adopt different CSR strategies to build external or internal legitimacy in their host countries, especially in emerging economies due to isomorphic pressures. To gain external legitimacy they would rather adopt local CSR strategies, i.e. CSR practices that meet local host societies' needs, while gaining internal legitimacy they implement a global CSR strategy that is in accordance with the CSR policies of the home country. This view is echoed by Yang and Rivers (2009) when they state that the degree the subsidiaries rely on their parent companies for resources and internal legitimacy will heavily influence to what extent they adopt local CSR practices. Though, some research findings suggest that different types of MNEs place dissimilar importance on global CSR. Multidomestic and transnational MNEs would rather emphasize country-specific CSR, while global MNEs usually implement global CSR programs – at least at MNEs located in developing countries (Husted & Allen, 2006).

Jamali (2010) also emphasizes the importance of the two distinct publics of MNCs and their subsidiaries in the Lebanese context, but according to his findings home country stakeholders' expectations seem to be dominant in the articulation of CSR strategies in the host countries. Yet, Jamali (2010) argues, at the same time, standardized CSR activities are often diluted when they are implemented in the host countries. Crilly (2011) also argues that the corporate parent is a crucial stakeholder, but he admits that even different subsidiaries of the same MNC can have different stakeholder orientations and therefore different CSR approaches. Hence, diversity is a key characteristic in MNCs' CSR management that may respond both to external and internal pressures.

According to Reimann et al (2012) local middle management plays a significant role in setting the social standards and increasing community efforts by the local subsidiary in the MNC. This means that not just the parent company has a strong internal influence on CSR principles and actions of the subsidiaries, but some internal factors also influence local CSR at local level in the host country.

Campbell et al. (2012) confirm that foreign subsidiaries of multinational companies are more likely to engage in CSR when they are closer to their home countries. According to the authors this suggests that distance has countervailing effects on the willingness and ability to engage in CSR actions in the host countries, but CSR reputation of foreign subsidiaries reduces the negative effect of distance on CSR. This is a relatively counter-intuitive result, since prior studies showed that subsidiaries with greater distance from corporate headquarters are supposed to be strategically more motivated to engage in host-country CSR to

gain social legitimacy and to reduce liability of foreignness (Campbell et al., 2012).

1.2 The role of the internet in CSR communication

Studies on online CSR communication were first published more than two decades ago when the internet started to become a part of everyday life. Among the first studies Esrock and Leichty (1998) discussed to what extent of this communication format can contribute to the self-image of the companies. Later, more comprehensive studies elaborated even further on the issue (see for example Capriotti & Moreno, 2007; Wanderley et al., 2008; Moreno & Capriotti, 2009) which usually applied some type of content analysis method. In most cases researchers looked for pre-defined categories and themes on the websites.

Comparative studies explored cross-country differences in online CSR communication, for example Maignan and Ralston (2002) examined the web sites of 400 European and US-based companies, and they found that the latter group applied mostly value-driven CSR communication, while their European counterparts had performance-driven motivations. Other studies also suggest that country of origin is an important determiner of CSR communication, even within (continental) Europe (Branco et al., 2014). Wanderley et al. (2008) found that, besides country of origin, the industry sector also influences how corporations communicate on the web. These results confirm that cultural and sectoral differences exist not just in CSR approaches, as it was discussed earlier in this paper, but in their (online) communication too.

Based on literature review, two hypotheses were formulated concerning online CSR communication of MNCs at the global and local level.

- *H1. MNCs communicate on global websites about CSR themes and topics more comprehensively and more intensively than on the local websites of the Hungarian subsidiaries.* Jamali (2010) and Crilly (2011) suggest that subsidiaries and headquarters of MNCs have different approaches to CSR; therefore, their CSR communication efforts ought to differ. It is hypothesized that expectations of local stakeholders have a greater effect on the engagement of subsidiaries than the pressure of the global headquarter in Hungary.
- *H2. Distance from global headquarters of the MNC negatively influences the comprehensiveness and the intensity of online CSR communication of the local subsidiary.* Based on the findings of Campbell (2012) it can be hypothesized that the engagement in online CSR communication is stronger if the subsidiary is located closer to the global headquarter, which means more CSR themes and topics are discussed on the website of the subsidiary.

2 Methods

In this study, the online CSR communication of MNCs with significant and stable Hungarian operations were analyzed. The weekly magazine Figyelo ('Observer' in English) publishes the list of the largest 200 companies in Hungary every year based on the turnover of the participating firms. The multinational corporations were first selected from this list. The sample was further consolidated, and only companies that had been a member of this list in the last 8 years were kept in the sample. Due to complex ownership issues, the identification of parent companies in some cases was difficult (for example Colas Hungary is part of the Colas Group that is part of an even larger French group called Bouygues), in these cases the direct parent company was chosen for further analysis. After this selection, 72 Hungarian subsidiaries and their parent companies remained in the sample.

Both the local (Hungarian) and the global internet sites of these MNCs were visited in the following way. First, I typed www.thenameofthecompany.hu into an internet browser, and when no website was found, The Google search engine was used to find the company's website. In most cases I was able to detect a corporate website of the Hungarian subsidiary, yet in some cases the Hungarian affiliates did not have local web pages with Hungarian content (in 14 cases).

Similarly, the global internet sites of the companies selected were visited by typing www.thenameofthecompany.com. While it turned out that several MNC subsidiaries do not have corporate website in Hungarian, all MNCs (except Samsung that only has websites for the local affiliates) have a global web presence. Besides Samsung, Rossman, a Germany-based retail company, was also excluded from further analysis, since they have a global website only in the German language. At the end of the search, 70 companies remained in the sample where the global website and the Hungarian internet page were identified. Out of the 70 MNCs only 56 had Hungarian websites, which was a somewhat unexpected result.

The largest Hungarian subsidiary in the sample (Audi) had a revenue of 7.58 billion EUR, while the smallest firm (Le Béliér) had a revenue of 130 million EUR in 2017 (M=723.45 million, SD=1071.02 million). Table 1 presents the industries represented in the sample. It is apparent that some industries such as wholesale & retail and the automotive sector are overrepresented.

The websites were visited between January and April of 2018. In the case of the websites of the subsidiaries only content in Hungarian was scrutinized, while in the case of the global sites, only English content was analyzed. Uploaded documents such as CSR reports, company policies, position papers, other regulations, etc. were not analyzed in any cases, albeit their availability on the website was registered. Press releases, Facebook, Youtube, Twitter and

Table 1: Industries represented in the sample. Source: own elaboration

Industry	number of companies	%
Wholesale & Retail	19	27.1
Automotive	12	17.1
Electronics, Machinery & Tools	8	11.4
Food, Beverages & Tobacco	7	10.0
Coal, Petrol & Chemical	6	8.6
Vehicle & Gas Commerce	6	8.6
Metal processing	4	5.7
Telecommunication	4	5.7
Energy	2	2.9
Construction	2	2.9
Total	70	100.0%

other social media outlets were not examined in this study.

Similar to the studies of Szántó (2010) and Pataki et al (2015), pre-defined categories were sought on the corporate websites. The list of categories was kept intact for the sake of longitudinal analysis. (Longitudinal analysis is not part of this study, it is published elsewhere.) The list of CSR themes and actions that is used in this study is an extended version of a 10-element-typology applied by Moreno and Capriotti (2009) during their content analysis. Honesty of the disclosed data and information was never checked, only their availability on the website was registered. One must note that this methodology does not consider the depth of communication, it counts only the presence of CSR themes and topics. Hence, companies may only briefly mention a certain CSR topic, while others talk about it in detail, the methodology does not differentiate between them.

3 Results

The most important finding of this research is that Hungarian subsidiaries communicate about CSR issues much less intensively than their parent companies on their global website, and the differences are massive (see Figure 1). The global websites communicate about twice as many CSR themes and topics on average as their local subsidiaries (17.34 vs. 8.65 CSR topics respectively). Only 10% of the companies in the sample exhibited different characteristics: in these few cases the online communication in the host country was more comprehensive and intense than the one in the parent company (these were only multinational companies with European headquarters). Concerning the most visible CSR issues, almost every MNC discussed its

CSR philosophy and/or values on its global website (94%), and this is the most popular CSR theme on the Hungarian sites too (75% of the subsidiaries, who have a Hungarian website in the sample, communicated about this).

The greatest differences can be captured in the case of sustainability/CSR reporting, responsible sourcing, responsible governance, and anti-discrimination/inclusivity. On the global websites it seems to be almost mandatory to place a sustainability or CSR report (80%), while the subsidiaries' websites had fewer uploaded reports (30%). It gives the impression that Hungarian subsidiaries do not publish these types of reports to local audiences to that large of an extent either because they do not feel the necessity, or they do not have the resources to assemble the reports (or they just simply do not upload them to the net, but it is not likely). Responsible sourcing seems to be also a current topic on global websites of the MNCs (80%), but the Hungarian counterparts discuss this CSR issue to a much more limited extent (32%). This result can be explained with the fact that Hungarian subsidiaries are usually at a lower point of the global value chain, hence responsible sourcing to them is not as crucial as to the parent companies. Responsible governance is also a hot topic that is widely discussed on global websites (50%), but it is extremely rare in Hungary (7%). Yet, this result is probably expected since governance structures related to CSR or sustainability are more relevant to larger firms. Although anti-discrimination and inclusivity at the workplace is an emerging topic at Hungarian companies in general, it is still much less widely discussed at the subsidiaries than at the parent companies (for a more detailed discussion see the analysis of Szántó (2018)).

Interestingly enough, there are some CSR issues the Hungarian subsidiaries talk about more often than the

global websites. Supporting sport activities is one example: most global websites do not consider a sport event/team support as a CSR activity (10%), while some local subsidiaries still believe that sport sponsorship counts as CSR (20%). Nonetheless, the approach of the Hungarian companies has been continuously changing over the years. About a decade ago most companies interpreted CSR in a very narrow way in Hungary, focusing only on corporate philanthropy and the financial support of local cultural and sport events (Szántó, 2018), today this focus shifted to-

wards other themes and topics.

On most global websites (94%) companies created a subsection for CSR themes and topics. Like in academic literature, there is no agreement across MNCs on what exactly constitutes CSR, therefore there is no widely accepted CSR definition used on the corporate websites. The understanding of CSR is fairly different across companies, some MNCs even include topics like customer orientation or quality control, while others interpret CSR narrowly. Responsibility towards employees was often discussed

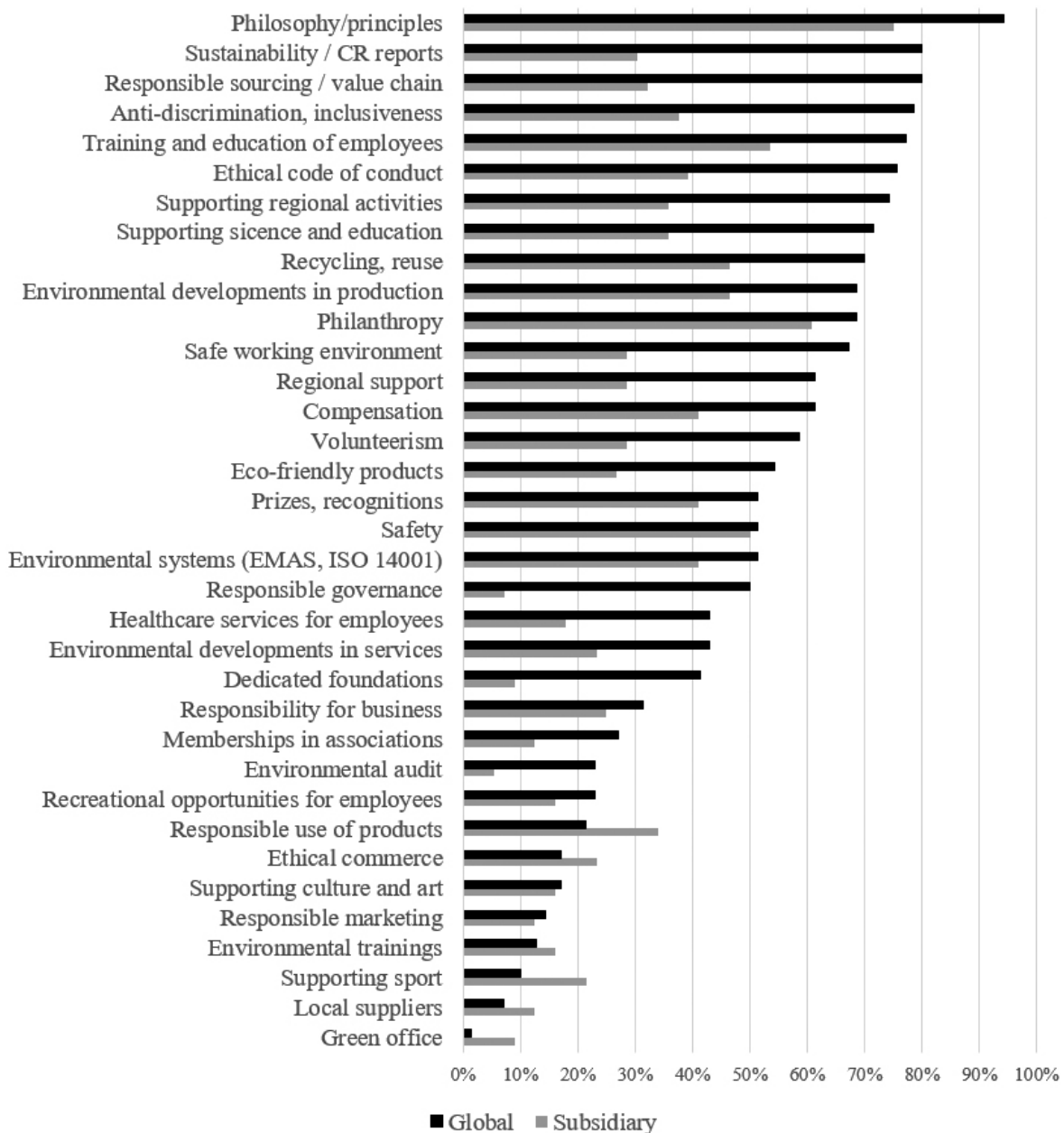


Figure 1: Availability of CSR themes and topics on websites. Source: own elaboration

separately from other issues on subpages labelled ‘career’, hence employee-oriented actions such as in-house trainings, fair rewarding, health care services, and recreational activities are not considered an integral part of corporate CSR (at least in the communication).

Furthermore, it is quite apparent that global websites sometimes use different terms to present CSR actions and principles than the subsidiaries. The label ‘sustainability’ seems to be dominant at the global level (53% of the global websites used this or very similar terms to describe CSR principles and activities), while on Hungarian websites the picture is more diverse: (corporate) social responsibility is the most widely used term. Some global websites use the terms ‘sustainability’ and ‘social responsibility’ interchangeably to increase confusion. It is surprising that subsidiaries do not necessarily use the same term for describing CSR principles and activities as the global parent company, and it may suggest that some subsidiaries have only a loose connection with, or do not follow very closely the parent company’s global CSR/sustainability policies. I found a perfect match in only 15 cases when the use of the term on the Hungarian website was consistent with the global use, while in the other 18 cases these umbrella terms differed across the websites.

It turned out that subsidiaries of MNCs in our sample behave differently according to the geographical location of their parent companies. The subsidiaries with European roots disclose more diverse CSR related information and data on their websites than the ones with non-European headquarters (Table 2). This is fairly unexpected since there is no significant difference between the global websites of the same MNCs (concerning the number of CSR issues discussed). Non-European MNCs are even more active and comprehensive in their online CSR disclosure, than their European counterparts (but this difference is not significant).

If you compare the intensity of CSR communication at company level, the difference is even more striking between the European and non-European MNCs. The subsidiaries of European MNCs communicate about 6.96 issues less than their parent companies, while this gap is much larger in case of non-European MNCs (11.80 issues). It is also true that subsidiaries with European roots are more

likely to have dedicated sections for CSR on their websites than the non-European-based companies.

4 Discussion and Conclusion

Literature review presented in this paper suggests that MNCs’ global and local CSR activities differ for many reasons, and external and internal pressures may influence the degree of this variance within the corporation. According to the results of this study, a huge gap can be seen between parent companies and subsidiaries in Hungary in online CSR communication, hence CSR engagement of the subsidiaries looks more dissimilar to the parent company’s in our case. Based on these findings H1 hypothesis can be accepted.

There are some practical reasons why global websites communicate so overwhelmingly more on CSR than the Hungarian counterparts. Global websites often summarize CSR activities of the entire MNCs, therefore actions from all operations/subsidiaries are highlighted, while the Hungarian web pages often focus on the local dimensions of CSR. Local Hungarian stakeholders are probably not interested in some global topics, albeit they are substantial in some developing countries (like deforestation issues in South America, or HIV disease in Africa, etc.).

Hungarian subsidiaries are in many cases very small or even marginal entities within the entire MNCs, hence the subsidiaries may not be motivated to fully implement the CSR actions that exist at the global level. They may not even have the resources to implement CSR activities with such complexities that one can see at the global level, and they only implement CSR actions with a much smaller scope. Moreover, Hungarian subsidiaries often deal only with sales, therefore other important functions (such as R&D, marketing, or even production) may not be present in Hungary. It also likely that local subsidiaries, like the Hungarians, have smaller budgets for communication, consequently they are not so active in online communication either (CSR disclosure included).

Nevertheless, all these factors may not explain the huge differences in online CSR communication between global operations and Hungarian subsidiaries. The findings may suggest that local (Hungarian) stakeholders do not

Table 2: Number of CSR themes and topics discussed on average on websites. Source: own elaboration
*significant at $p < 0.1$

	Global website		Subsidiary’s website	
	Mean	Std. Deviation	Mean*	Std. Deviation
European HQ (N=45)	16.80	7.42	9.84	8.20
Non-European HQ (N=25)	18.32	7.06	6.52	6.99
Total (N=70)	17.34	7.27	8.65	7.91

place enough pressure on subsidiaries to disclose information on responsible sourcing strategies, to create a CR/Sustainability report or how they treat their employees, etc., and/or the subsidiaries do not have internal motivation to implement a more comprehensive CSR strategy in the host country, and to communicate the results. These findings may suggest that MNCs involved in this study take advantage of weak institutional pressures in the host country as Tan and Wang (2011) proposed.

One can raise the question: which stakeholder group will be able to put enough pressure on the subsidiaries in the future? Looking at the most widely discussed CSR themes and topics (safety and environmental management systems, amongst many others) on the Hungarian websites, the state and the authorities seem to be one of the most influential stakeholders, but others like NGOs or trade unions may yield less power to force CSR actions of the subsidiaries. Marketing related CSR topics (responsible marketing and responsible use of the products) are underrepresented on the websites, but it may be explained with the fact that many of the MNCs in the sample are B2B companies (for example automotive suppliers), therefore they do not have a direct relationship with the consumers of the final products.

The empirical results confirmed the findings of Campbell et al. (2012), that local subsidiaries of European MNCs discuss more CSR topics on their websites than the subsidiaries of non-European (mostly US and Asian based) companies. If the intensity of online CSR communication is a good proxy for CSR engagement of a company, then it can be argued that the distance negatively influences CSR engagement of the subsidiaries. For some reasons subsidiaries of multinationals from overseas cannot translate the CSR messages, and cannot implement the CSR actions of the global headquarters. Based on these findings the H2 hypothesis can be accepted.

There are some topics that are hardly seen on Hungarian websites, but often communicated on global pages, for example companies are increasingly engaged in reaching UN sustainable development goals (SDGs), and a lot of companies in the sample communicate about their policies on human rights and about the dialogue with their stakeholders. SDGs are in the forefront of many MNCs' corporate communication, and it certainly gives opportunities for companies to organize their CSR activities into a comprehensive structure (for a more detailed discussion of these opportunities, see Scheyvens et al., 2016). It can indeed be perplexing that the above-mentioned topics are almost totally missing from the Hungarian websites. It is problematic because, if these relatively new themes are absent from social discourses in host countries, it will hinder the introduction of new concepts and approaches towards sustainability and social responsibility in the business world of the host countries.

In this paper I studied the online CSR communication practices of MNCs, focusing on the differences between

global corporate websites and the websites of the Hungarian subsidiaries. A significant gap was identified between the two, concerning the number of CSR themes and topics discussed on the websites. MNCs, almost in every aspect, talk more on the global websites about their corporate social responsibility than on the subsidiaries' websites: on average they discuss twice as many CSR topics on the global sites. To present CSR issues they usually use different umbrella terms, the parent companies use the term 'sustainability' in most cases, while in Hungary only few companies use this term. It was also found that distance influenced the intensity of online CSR communication: subsidiaries with European headquarters communicate about more CSR issues on their websites, than the ones with non-European roots.

One must admit that this study certainly has some limitations that should be considered. The sample of this study only consists of Hungarian subsidiaries that were present on the top 200 list in 2017 and 8 years ago (altogether 70 MNCs and their subsidiaries), hence one should be careful with the generalization of the results. Only websites in English and Hungarian were scrutinized, even if the country of origin of the MNC was not actually an English-speaking country. Uploaded documents such as sustainability reports, CSR principles, etc. were not analyzed, although they may contain a more comprehensive description of the CSR principles and activities than the website itself. The videos and other media contents (some companies have even blogs concerning CSR issues) were also excluded from the analysis. The methodology applied did not consider the depth of communication either, the presence of certain CSR themes and topics on the websites were recorded, but the complexity of the content was not evaluated. The Hungarian subsidiaries of MNCs are usually relatively small operations, thus size of subsidiary can explain a lot of the findings.

The main differences in online CSR communication on the MNCs' global and local websites should be further examined. A qualitative study can explore why subsidiaries communicate much less about their CSR principles and actions, i.e. whether they have a smaller number of actions to talk about or they rather disregard the communication about their CSR activities because of other reasons. If local subsidiaries really implement much less CSR actions (and it is not just a communication issue), the reasons for the poorer CSR performance of the subsidiaries comparing with the parent companies should be investigated. Making comparative studies with other countries can be another future research direction, in order to see whether the presence of large differences in CSR communication between parent companies and subsidiaries exist in other countries.

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