The Digital Shift in Corporate Social Responsibility: Analysing The Evolution of CSR Communication

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Abstract

The body of knowledge on corporate social responsibility (CSR) has expanded rapidly but remains dispersed across journals and disciplines. This paper conducts a bibliometric analysis and systematic literature review of studies on CSR and its Digital Communication (DCSR)/ Digital CSR, using PRISMA for the systematic collection of papers from Scopus and Web of Science. CSR is vital for ethical business practices, yet a lack of awareness often excludes beneficiaries. Results reveal steady growth in Digital CSR research, primarily from developed countries like the U.S. and U.K., while developing and emerging economies are underexplored. Citation, co-authorship, and co-occurrence mapping highlight relationships among journals, nations, and articles. Sustainable practices are a focus in developed nations, emphasizing the need for adoption in emerging regions. These findings guide CSR practitioners and policymakers in developing impactful communication strategies.

Keywords: *CSR; DCSR; Corporate Social Responsibility; Digital Corporate Social Responsibility; Systematic Literature Review; CSR Communication.*

1. Introduction

A company's survival and growth depend on addressing societal and environmental impacts (Kumar et al., 2021). Corporate Social Responsibility (CSR) ensures businesses act as good citizens economically and philanthropically. Since the 1950s, the concept has evolved, gaining relevance in recent decades as policymakers recognize it as a strategy for uplifting underdeveloped communities. Initially voluntary, many nations now impose CSR spending regulations.

Corporate social responsibility can be viewed from various angles. Some see it as a company's responsibility to the community in which it operates, while others view it as a tool for enhancing brand perception (Puriwat & Tripopsakul, 2021). Some also think of it as a business tactic to hide their poor reputation in society, considering it a form of corporate greenwashing (Puriwat & Tripopsakul, 2021). Scholars have provided different dimensions to CSR over time. Carroll (1991) defined CSR as the economic, legal, and voluntary responsibility of an enterprise to its stakeholders, emphasizing that CSR is more than just philanthropy; it can impact a company's financial performance. According to several studies, there is a strong correlation between corporate social responsibility (CSR) efforts and a company's ability to generate profit (Kaur & Singh, 2021; Kumar et al., 2021; Maqbool & Zameer, 2018; Oware & Mallikarjunappa, 2023; Sharma et al., 2021; Vijayabanu et al., 2018). However, other research indicates a link between corporate social responsibility and poor financial performance(Garg et al., 2021; Mukherjee & Nuñez, 2019; Sharma et al., 2021). Therefore, a deeper examination of that relationship is necessary. Financial figures can be impacted by CSR performance, CSR communication, and CSR communication on social media (Mądra-Sawicka & Paliszkiewicz, 2020; Schniederjans et al., 2013). Hence, CSR communication should be considered when examining the relationship between CSR and financial performance. Only companies that perform their primary economic objective can sustainably succeed in other areas of CSR.

A company's social responsibility is crucial locally and globally, reflected in the People, Planet, and Profit (PPP) concept. India pioneered mandatory CSR contributions, yet public awareness programs remain limited, with information mainly in CSR reports. Companies must inform beneficiaries about their CSR initiatives. Effective communication helps people understand the benefits, and a lack of awareness can exclude potential beneficiaries. (Jaysawal & Saha, 2015). Thus, efficient communication is essential for successful CSR programs.

CSR communication extends beyond CSR reporting. It involves regularly updating business websites with CSR information, communicating with stakeholders, collaborating with NGOs, and using various online media platforms such as websites, Facebook, Twitter, etc., to engage with clients and organizations. Digital social responsibility (DSR) encompasses any digital platform-based CSR communication (Puriwat & Tripopsakul, 2021). Social media, compared to traditional media, has a larger user base and greater influence. Major social media platforms like WhatsApp, Instagram, Facebook, Twitter, and LinkedIn offer multidirectional communication. Social media's responsiveness and connectivity make it a powerful marketing tool for communicating CSR actions to stakeholders, potentially altering their perceptions of the organization. For example, customers might become more interested in the business, influencing their purchasing behaviour, and employees might become more loyal (Ali et al., 2015). Socially conscious investors will be drawn to companies demonstrating

social commitment. This study defines DCSR/ Digital CSR as the Digital Communication of CSR initiatives via social media, including the dissemination of CSR information and activities through social networking sites.

The increasing relevance of CSR and the extensive use of social networking sites for business and customer interactions provide the context for this study. While CSR disclosure tactics have been extensively addressed in Western developed economies, few studies have focused on this topic in emerging nations. This study aims to bridge this gap by analysing bibliometric data from major databases like Scopus and Web of Science, along with a systematic literature review.

This article is structured as follows: the next section outlines the research methodology, followed by the Bibliometric Analysis and Systematic Literature Review sections that discuss dominant themes and synthesize the literature, concluding with comments.

2. Research methodology

This research provides an overview of digital CSR using a mixed-method approach, combining qualitative and quantitative analyses. A bibliometric methodology examines bibliographic information, while a Systematic Literature Review (SLR) of articles on CSR communication through social media identifies research trends, following the Preferred Reporting Items for Systematic Reviews and Meta-Analysis (PRISMA) checklist (Moher et al., 2009). Databases like Scopus and Web of Science were used to collect research papers.

Search terms included "CSR", "Corporate Social Responsibility", "Social Media", "Online communication", "DCSR", "Digital Corporate Social Responsibility", "DSR", "Digital Social Responsibility", "CSR Digital dialogue", "CSR digital communication", and "CSR communication", combined using the Boolean "OR" operator. The query structure was: "Digital Corporate Social Responsibility" OR "Digital Social Responsibility" OR "CSR and Social media" OR "CSR Digital Dialogue" OR "CSR digital communication" OR "CSR online communication". Searches were conducted on "Article title", "Abstract", and "Article Keywords", yielding 1163 papers from Scopus and Web of Science. To narrow results, we filtered for research articles, review articles, and conference proceedings in English, across fields like Social Science, Business, Management, Accounting, Economics, Arts, Humanities, Psychology, and Environmental Science, considering studies up to November 22, 2023.
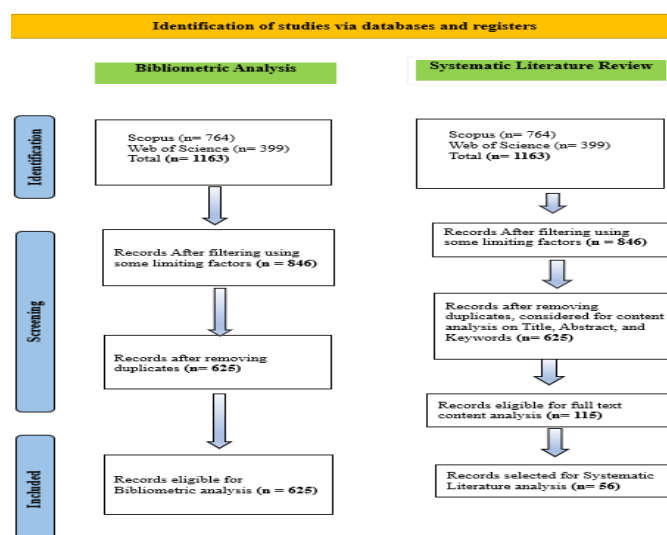

Fig. 1: PRISMA Framework Followed.

Source: Author modified PRISMA flow chart created by (Page et al., 2021).

To conduct a bibliometric analysis, we extracted bibliographic details such as article titles, abstracts, keywords, authors, journals, publication years, and DOIs were extracted. Data was downloaded from Scopus in BibTex and RIS formats and from Web of Science in Plaintext and RIS formats, then combined them for further analysis. Biblioshiny and VOSviewer were used to analyse data.. From the selected articles, 115 were shortlisted after a thorough content analysis of the abstracts. Studies that dealt with digital communication, especially through social networking sites (SNSs), were considered for full-text content analysis. Of these, 56 of the most relevant studies were selected for the systematic literature review (SLR).

This study presents a bibliometric overview of Digital CSR over the past sixteen years using performance analysis and science mapping tools. The bibliometric indicators we used for the study are displayed in Table 1. These metrics can be used to comprehend the best institutions, authors, articles, journals, and global collaborations, as well as influential nations.

Table 1: Bibliometric Indicators Used for the Study

Metric category	Indicators	Description
Publication	Total publication - Journal (TP_j)	Total publication of research constituents from a given journal
	Total publication - Country (TP_c)	Total publication of research constituents from a given country
	Total publication - Author (TP_a)	Total publication of research contributions from a given author
	Total publication - Institution (TP_i)	Total publication of research constituents from a given institute
Citation	Total citation - Document (TC_d)	Total citation of research constituents from a given document
	Total citation - Author (TC_a)	Total citation of research constituents from a given author
	Total citation - Country (TC_c)	Total citation of research constituents from a given country
	h - index	h publications that have at least h citations
Mixed (both publication and citation)	Cite Score (CS)	The average number of citations for each article in the serial that was published.
	SCImago Journal Rank (SJR)	weighted citations received by the serial

Source: Authors' compilation.

Having outlined the methodology, we now discuss the bibliometric results

3. Bibliometric analysis and discussion

Over the past 16 years (2007–2023), 625 articles from 229 sources have been published, illustrating a notable upward trajectory in digital CSR research. Figure 2 delineates the key findings from our dataset. Of these articles, the majority (560) are research articles, with the remaining comprising early access publications and conference proceedings.
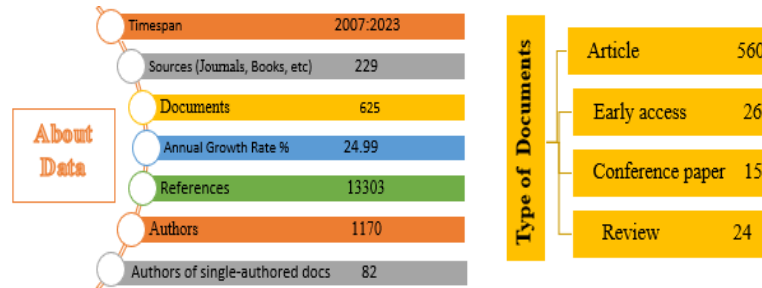

Fig. 2: Important Information About Bibliometric Data.

Source: Authors' compilation.

The field of digital corporate social responsibility shows robust growth, with an annual increase of 26.99%. Overall, these papers involve 1,170 authors, reflecting a high degree of collaborative effort within the academic community, as evidenced by an average of 82 authors per document.

3.1. Performance analysis

In performance analysis, researchers predominantly rely on citation analysis, where a higher number of citations indicates greater influence within the field (Heradio et al., 2016). The h-index is widely regarded as a suitable metric for assessing both the quantity and impact of a researcher's scientific output.
Trend in publishing related to Digital CSR
The annual trend of studies on Digital CSR publications from 2007 to 2023 is shown in Figure 3. The first academic mention of digital CSR, or digital communication of CSR, dates to 2007. Two papers that address CSR communication on the internet (Chaudhri & Wang, 2007) and how CSR communication affects customer perception (Jones et al., 2007) were published in the relevant field in 2007. From there onwards, we can see a vigorous rise in the trend of academic publishing on Digital CSR.
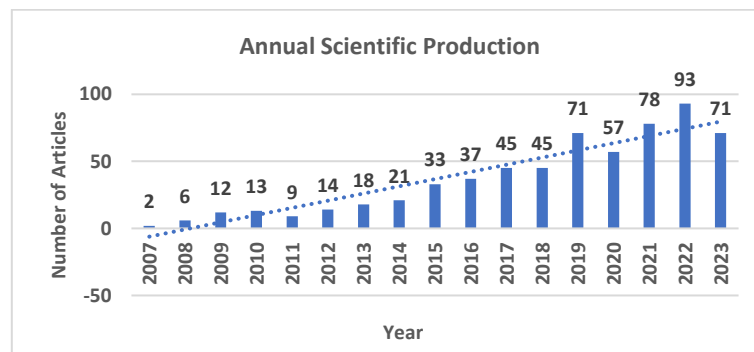

Fig. 3: Scientific Production Trend of Digital CSR.

Source: Authors' compilation.

Out of the total 625 articles, only 95 were published between 2007 and 2014. The remaining 530 articles were published between 2015 and 2023. Thus, we can deduce that 2015 saw a significant upsurge in digital CSR. An explanation for this could be the 2013 amendment of the Companies Act. That amendment was a major turning point in the history of CSR (Maira, 2013)In this field of study, 93 articles were published in 2022, marking the highest number of publications ever made annually since 2007. The result of this study indicates that publications will continue to grow at a rapid rate in the coming years.
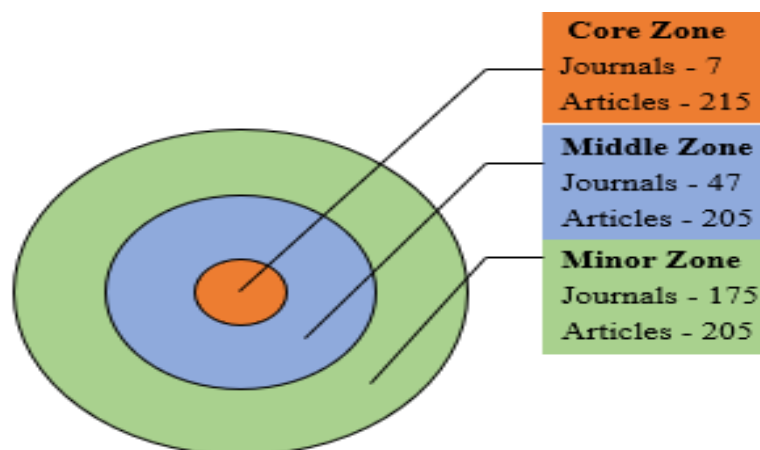
3.2. Top journals in digital CSR

Based on citation numbers, "Corporate Communication: An International Journal" tops the list in Digital CSR, with 56 publications and a Scopus citation score of 3.7. Notably, the most cited paper in this journal, "CSR communication strategies for organisational legitimacy in social media" by Colleoni (2013), has garnered 180 citations. The top ten journals include "Journal of Business Ethics" (34 publications), "Sustainability" (33 publications), "Public Relation Review" (32 publications), "Corporate Social Responsibility and Environmental Management" (28 publications), "Journal of Business Research" (17 publications), "Journal of Marketing Communication" (15 publications), "Social Responsibility Journal" (13 publications), "Management Communication Quarterly" (11 publications), and "Developments in Corporate Governance and Responsibility" (10 publications). Among these, three journals are from Emerald Group Publishing, two from Elsevier, and the rest from various other publishers. Interestingly, while "Journal of Business Research" leads with a score of 16 in Scopus's cite score, "Corporate Communication" ranks lower with a score of 3.7, highlighting nuances in citation metrics.

Table 2: Top 10 Journals on Digital CSR

Rank	Journal Name (ABDC ranking)	TP$_j$	CS	SCImago Journal Rank	H Index	Publisher	Most Cited Article	TC$_d$
1	Corporate Communications (B)	56	3.7	0.653	21	Emerald Group Publishing	CSR communication strategies for organizational legitimacy in social media	180
2	Journal Of Business Ethics (A)	34	12	2.59	26	Springer International Publishing	''Too Good to be True!''. The Effectiveness of CSR History in Countering Negative Publicity	370
3	Sustainability (N/A)	33	5.8	0.664	11	MDPI	The Effects of Corporate Social Responsibility Practices and Environmental Factors through a Moderating Role of Social Media Marketing on Sustainable Performance of Business Firms	121
4	Public Relations Review(A)	32	7.4	1.432	17	Elsevier	Corporate social responsibility communication of Chinese and global corporations in China	131
5	Corporate Social Responsibility And Environmental Management (C)	28	15.6	2.134	20	Wiley-Blackwell Publishing	Readability of Corporate Social Responsibility communication in Malaysia	96
6	Journal Of Business Research (A)	17	16	2.895	15	Elsevier	Effects of message appeal and service type in CSR communication strategies	90
7	Journal Of Marketing Communications (B)	15	6.7	1.012	12	Taylor & Francis Online	The 'Catch 22' of communicating CSR: Findings from a Danish study	276
8	Social Responsibility Journal (B)	13	6.5	0.817	7	Emerald Group Publishing	Organizations' commitment to and communication of CSR activities: insights from Ghana	37
9	Management Communication Quarterly (B)	11	3.9	0.937	9	Sage Publications	Communicating Corporate Social Responsibility on the Internet: A Case Study of the Top 100 Information Technology Companies in India	180
10	Developments In Corporate Governance And Responsibility (N/A)	10	0.3	0.15	5	Emerald Group Publishing	Using Social Media for CSR Communication and Engaging Stakeholders	27

Source: Authors' compilation; Notes: Definitions of all abbreviations can be seen in Table 2.

Fig. 4: Bradford's Law-Based Source Clustering in Digital CSR.

Source: Authors' compilation.

Figure 4 illustrates Bradford's law-based source clustering in digital CSR, depicting three distinct zones. The Core Zone, focusing on journals and articles central to the field, comprises just seven out of the 229 journals: Corporate Communications, Journal of Business Ethics, Sustainability (Switzerland), Public Relations Review, Journal of Business Research, Journal of Environmental Management, and Corporate Social Responsibility and Environmental Management. Despite these journals representing only 3.1% of the total, they account for 34.4% of the articles (215 articles). The Middle Zone includes 47 journals contributing 32.8% (205 articles), while the Minor Zone encompasses 175 journals, also contributing 32.8% (205 articles) of the remaining publications.

3.3. Top documents

Table 3 shows the top 10 original documents in the field of Digital CSR. The document with the most number of citations was written by Du et al., (2010) with 1278 citations and in second place, Marquis & Qian, (2014) with 841 citations, they were published in "International Journal of Management Review" and "Organization Science" respectively. When an article has many citations, it influences the researchers who develop the area under investigation (Rojas-Sánchez et al., 2023). From the top 10 articles, 6 of them are published in "Journal of Business Ethics" by Springer International Publishing.

Table 3: Top Cited Original Documents on Digital CSR

Rank	Title (year of publishing)	Total citation	Author(s)	Journal (Publisher)
1	Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication (2010)	1278	Shuili Du, C.B. Bhattacharya, Sankar Sen	International Journal of Management Review (Wiley-Blackwell Publishing
2	Corporate Social Responsibility Reporting in China: Symbol or Substance? (2014)	841	Christopher Marquis, Cuili Qian	Organization Science (Informs)
3	''Too Good to be True!''. The Effectiveness of CSR History in Countering Negative Publicity (2009)	370	Joëlle Vanhamme, Bas Grobben	Journal of Business Ethics (Springer International Publishing)
4	How Sustainability Ratings Might Deter 'Greenwashing': A Closer Look at Ethical Corporate Communication (2011)	367	Be´atrice Parguel, Florence Benoıˆt-Moreau, Fabrice Larceneux	Journal of Business Ethics (Springer International Publishing)
5	Striving for Legitimacy Through Corporate Social Responsibility: Insights from Oil Companies (2012)	316	Shuili Du, Edward T. Vieira Jr	Journal of Business Ethics (Springer International Publishing)
6	CSR as aspirational talk (2013)	302	Lars Thøger Christensen, Mette Morsing, Ole Thyssen	Organization (Sage Publications)
7	The 'Catch 22' of communicating CSR: Findings from a Danish study (2008)	276	Mette Morsing, Majken Schultz, Kasper Ulf Nielsen	Journal of Marketing Communication (Taylor & Francis Online)
8	CSR Information Disclosure on the Web: A Context-Based Approach Analysing the Influence of Country of Origin and Industry Sector (2008)	235	Lilian Soares Outtes Wanderley, Rafael Lucian, Francisca Farache, Jose´ Milton de Sousa Filho	Journal of Business Ethics (Springer International Publishing)
9	The Process Model of Corporate Social Responsibility (CSR) Communication: CSR Communication and its Relationship with Consumers' CSR Knowledge, Trust, and Corporate Reputation Perception (2019)	216	Sora Kim	Journal of Business Ethics (Springer International Publishing)
10	Do different industries report Corporate Social Responsibility differently? An investigation through the lens of stakeholder theory (2008)	215	Lorraine Sweeney and Joseph Coughlan	Journal of Marketing Communications (Taylor & Francis Online)

Source: Authors' Compilation; Notes: Definitions of all abbreviations can be seen in Table 2.

These studies highlight the significance of CSR, digital CSR, and CSR communication within organisations. Du et al., (2010) states that CSR engagement of a company helps to build not only favourable stakeholders' attitude but also create good stakeholder-company relationship and corporate image, but consumers' low awareness of CSR activities makes it difficult to maximise business benefit from that. By analysing the 2011-2012 website contents of six oil companies Du & Vieira Jr., (2012) argues that being a controversial industry, oil companies use multimedia technologies and social media platforms for Factual arguments and double-sided messages to create legitimacy. Different types of legitimacy are exposed to firms based on their dependency on the government. When they are likely to be monitored, there is a higher chance of practical CSR action than trivial dialogues (Marquis & Qian, 2014a). CSR communication boosts a company's CSR performance (Christensen et al., 2013). Morsing et al., (2008) come up with two models for effective CSR communication, the first one is the 'inside-out approach', in which employees are key components, and the second one is two communication processes, such as 'the expert CSR communication process' and the enclosed CSR communication process. This ensures all important stakeholders are part of the communication process. Another study from Wanderley et al., (2008) states that both the country of origin and industry sector have significant influence on corporate CSR communication through websites. They analysed websites of 127 corporations from emerging countries such as Brazil, Chile, China, India, Indonesia, Mexico, Thailand, and South Africa. Along with CSR communication, the term 'greenwashing' is also gaining attention. Because of the many ethical corporate marketing processes, many firms use CSR communication to create brand image. This makes it difficult to identify truly responsible firms, and encourages 'greenwashing (Parguel et al., 2011). In the case of crisis communication, companies with a long CSR history perform better than those with a short history. For this consumer, scepticism plays an important role(Vanhamme & Grobben, 2009). CSR reporting in a company's annual report is an efficient way of its communication, but for that, each company should consider its type of industry and the expectations of its stakeholders (Sweeney & Coughlan, 2008).

Table 4: Major Contributors in the Area of Digital CSR

Rank	Author	h index	TC	TP	Most cited article with year	TC
1	Sora Kim	8	501	10	The Process Model Of Corporate Social Responsibility Csr Communication Csr Communication And Its Relationship With Consumers Csr Knowledge Trust And Corporate Reputation Perception (2019)	216
2	Alfonso Siano	8	180	10	Corporate Social Responsibility Information And Involvement Strategies In Controversial Industries (2019)	41
3	Agostino Vollero,	8	174	9	Corporate Social Responsibility Information And Involvement Strategies In Controversial Industries (2019)	41
4	Sun Young Lee	5	241	8	What Makes Csr Communication Lead To Csr Participation Testing The Mediating Effects Of Csr Associations, Csr Credibility And Organizationpublic Relationships (2019)	80
5	Ganga S. Dhanesh	7	180	7	The Role Of Corporate Social Responsibility Csr And Internal Csr Communication In Predicting Employee Engagement Perspectives From The United Arab Emirates Uae (2018)	89
6	Maria Palazzo	6	124	7	Avoiding The Greenwashing Trap Between Csr Communication And Stakeholder Engagement (2016)	37
7	Andrea Pérez	4	81	7	Maximising Business Returns To Corporate Social Responsibility Communication: An Empirical Test (2019)	38

8	Baobao Song	4	107	7	Employees' Prosocial Behavioral Intentions Through Empowerment In Csr Decision-Making (2018)	45
9	Yang Cheng	3	33	6	Social Media Influencers In Csr Endorsement: The Effect Of Consumer Mimicry On Csr Behaviors And Consumer Relationships (2021)	15
10	Chuqing Dong	3	27	6	How Controversial Businesses Communicate Csr On Facebook Insights From The Canadian Cannabis Industry (2015)	15

Source: Authors' compilation; Notes: Definitions of all abbreviations can be seen in Table 2.

Table 4 highlights major contributors in Digital CSR based on the number of articles produced. Sora Kim and Alfonso Siano lead with 10 articles each, accumulating 501 and 180 total citations, respectively. Notably, Alfonso Siano, Agostino Vollero, and Maria Palazzo, colleagues from the University of Salerno, Italy, demonstrate substantial collaboration in this field. Additionally, three authors from the USA feature prominently: Sun Young Lee from the University of Maryland, Baobao Song from the University of Missouri, and Chuqing Dong from Michigan State University.
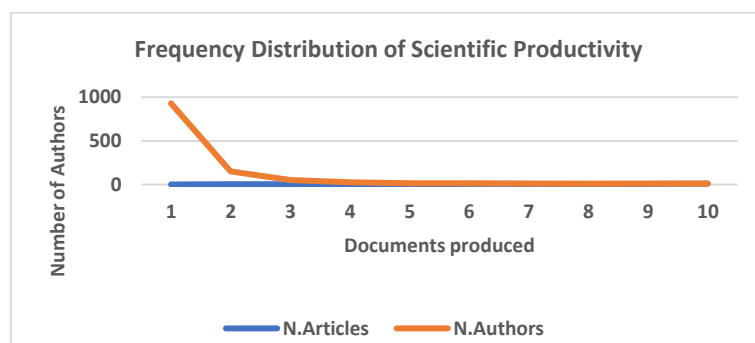
Fig. 5: Author Productivity through Lotka's Law.

Source: Author-created Image, in Biblioshiny with data collected from Scopus and Web of Science
Only 24 out of the 1,170 authors across 625 documents have authored more than five articles, establishing them as core contributors in this domain. Figure 5 applies Lotka's law to illustrate the distribution of scientific productivity, highlighting 927 authors with only one publication each, categorizing them as occasional contributors to this area.

3.4. Co-authorship analysis

The collaborative nature of research in Digital CSR is underscored by Table 5 and Figure 6. Table 6 identifies the top 10 authors based on their link strength in collaborative work. Figure 6 depicts a network diagram resulting from co-authorship analysis among authors with at least two papers together. Nodes in the diagram vary in size and colour, with distances between nodes and the number of links indicating the extent of collaboration. Seven distinct clusters, represented by different colours, are evident in Figure 6. Each cluster features highly connected authors, and some clusters are closely interconnected with others, illustrating the collaborative dynamics within the field.

Table 5: Collaboration among Digital CSR Authors

Sl. No	Author	Links	Link strength	TP$_d$
1	Cheng, Y.	7	9	6
2	Song, B.	5	9	7
3	Overton, H.	5	8	4
4	Bhalla, N.	5	7	3
5	Dong, C.	4	7	6
6	Li, J.-Y.	5	7	3
7	Kim, J.K.	6	6	2
8	Ferguson, M.A.	3	5	3
9	Kim, Y.	4	5	5
10	Zhang, N.	4	5	2

Source: Authors' compilation; Notes: Definitions of all abbreviations can be seen in Table 2.

Fig. 6: Co-Authorship Network Among Authors in the Area of Digital CSR.
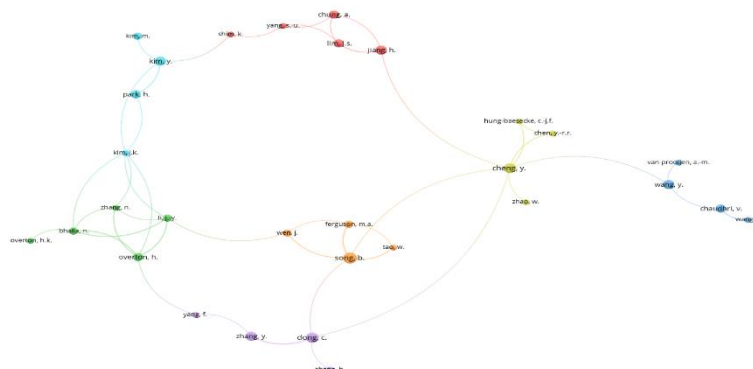
Source: Author-created Image, in VOSviewer with data collected from Scopus and Web of Science.

The collaborative network in Digital CSR research reveals distinct clusters: the red cluster, centered around Hua Jiang and Joon Soo Lim from Syracuse University, USA, focuses on strategic communication and CSR communication; the Green cluster, comprising Holly Overton, Nandini Bhalla, Queenie Jo-Yun Li, and Nanlan Zhang from various US universities, explores sustainability communication and ethics; the Blue cluster, led by Yongxiang Wang and Vidhi Chaudhri from Erasmus University Rotterdam, and Juan Wang and Anne-Marie Van Prooijen from China, delves into corporate finance and organizational behavior; the yellow cluster, spearheaded by Yang/Alice Cheng from North Carolina State University, investigates CSR, social media, and public relations; the purple cluster, including Chuqing Dong, Yu Yu Zhang, Fiona X. Yang, and Bohan Zhang, focuses on strategic communication and public relations; the sky blue cluster, involving Yeonsoo Kim, Hanna Park, Jwa K. Kim, and MinChung Kim, concentrates on CSR communication and sustainability; and the orange/saffron cluster, with Baobao Song, Taylor Jing Wen, Mary Ann Ferguson, and Weiting Tao, examines CSR communication in controversial industries. These interconnected clusters highlight diverse research interests within CSR communication, offering valuable insights for future studies in the field.

Table 6: Worldwide Standouts: Top Countries, Best Institutions, and Global Collaborations In the Area of Digital CSR

Top 10 Countries and institutions in the field						Country collaboration		
Rank	Country	TC_c	TP_c	Institution	TP_i	From	To	No of links
1	USA	222	5734	Aarhus University	14	USA	China	13
2	China	67	939	University of Amsterdam	12	China	Korea	4
3	Spain	64	894	Copenhagen Business School	9	UK	Denmark	4
4	UK	62	763	University of Salerno	9	UK	Italy	4
5	Italy	45	648	Universidad De Cantabria	8	USA	Australia	4
6	Germany	41	845	Zayed University	8	USA	Canada	4
7	Denmark	36	1530	University of London	7	Denmark	Sweden	3
8	France	33	615	Syracuse University	7	France	Belgium	3
9	Australia	29	201	Virginia Commonwealth University	7	Italy	Cyprus	3
10	Netherlands	29	1338	Depaul University	6	UK	Sweden	3

Source: Authors' compilation; Notes: Definitions of all abbreviations can be seen in Table 2.

Table 6 presents an overview of Digital CSR research by country and institution, highlighting the USA as the leading contributor with 5734 papers and 222 citations. Among the top ten active universities, two are from the USA: Virginia Commonwealth University and DePaul University. Following the USA, China ranks second with 939 papers and 67 citations, and Spain follows with 894 papers and 64 citations. While Denmark and the Netherlands produce more papers than China, Spain, the UK, Italy, and Germany, their citation rates are comparatively lower, underscoring the value of citation score in academic culture. The significant gap between the USA and other countries underscores its dominant research culture in Digital CSR. Despite increasing research in developed nations, there remains a disparity in studies conducted in developing and emerging economies. The focus on sustainability practices by developed nations highlights an opportunity for ethical sustainability practices in emerging economies. Globally, the USA and China exhibit strong collaboration with 13 links, indicating shared research interests. Additionally, the USA collaborates with Canada and Australia, while the United Kingdom collaborates with Denmark, Italy, and Sweden. Such global collaborations foster cross-cultural understanding and address global challenges, enhancing global impact and relationship-building.

3.5. Co- occurrence analysis

To explore academic publications in Digital CSR, we utilized co-occurrence analysis, network diagrams, word clouds, and trend topic graphs via Biblioshiny. Table 7 highlights key terms and their link strengths, with "Corporate Social Responsibility" appearing 298 times (link strength score: 934). Despite variations like "Corporate Social Responsibility," maintaining consistency with the correct term is advisable for academic rigor. Other prominent terms include "CSR communication," "Social Media," "Impact," "Sustainability," "Reputation," and "Performance," reflecting prevalent research interests in Digital CSR.

Table 7: Co-Occurrence of Digital CSR Keywords in Current Research Area

Sl. No	Keyword	Occurrence	Total Link Strength
1	Corporate Social Responsibility	298	934
2	CSR Communication	215	789
3	CSR	134	540
4	Corporate Social-Responsibility	101	558
5	Communication	92	440
6	Social Media	83	417
7	Impact	68	400
8	Sustainability	61	309
9	Reputation	48	298
10	Performance	42	241

Source: Author compilation.

To understand the conceptual framework and research trends in the field, we conducted a network mapping analysis of keywords used in research papers. Initial scrutiny of node sizes is crucial in network analysis. The number of documents is depicted by node sizes, while connections between nodes signify their co-occurrence. Shorter lines between nodes indicate stronger links, and conversely, longer lines signify weaker connections.

Fig. 7: Co-Occurrence Network of Digital CSR Keywords.

Source: Source: Author-created Image, in VOSviewer with data collected from Scopus and Web of Science

This bibliometric analysis highlights key clusters: 'Corporate Social Responsibility', 'CSR communication', 'Impact', and 'Performance'. Each cluster, distinguished by colour in Figure 9, reveals prevalent and interconnected keywords within academic publications. The red cluster focuses on 'Impact', spanning psychology, communication, business, and CSR. The green cluster emphasizes 'Performance', contributing despite its lesser prominence in Digital CSR. It intersects with business, governance, and organizational behavior. The blue cluster centers on 'Corporate Social Responsibility', linking to corporate communication and public relations. Lastly, the yellow cluster explores 'CSR communication', pivotal for organizational communication and reputation management. These relationships underscore the strategic role of communication and CSR in organizational legitimacy and stakeholder engagement across various industries.

Fig. 8: Word Cloud of Digital CSR Keywords.

Source: Author-created Image, in Biblioshiny with data collected from Scopus and Web of Science.

Fig. 9: Emerging Research Areas in Digital CSR.

Source: Author-created Image, in Biblioshiny with data collected from Scopus and Web of Science.

The word cloud (see Figure 8) summarizes key Digital CSR research themes, showcasing relevant keywords based on their frequency in studies. Future researchers should use this word cloud to identify research gaps and important themes. For instance, while there is extensive research on CSR communication, reputation, strategies, and impact, topics like impression management, attitude, perception, word of mouth, and social media are underexplored. This highlights areas with potential for new research. Figure 9 illustrates the trend in Digital CSR research, indicating an intensification from 2015 onwards, with a shift towards sustainable development, financial performance, and media. Research in these areas is likely to attract collaborations and publications.

Even though the bibliometric analysis offered a broad perspective on the research dynamics and intellectual structure, a systematic literature review (SLR) is used in the next section to perform a more thorough content analysis. This facilitates a more targeted understanding of the literature's central ideas, methodological strategies, and theoretical advancements.

4. Content analysis through SLR

A literature review lays the groundwork for original academic research, and a systematic approach enhances its accuracy and dependability. This section summarizes existing literature on Digital CSR and CSR communication through digital platforms and social networking sites. Out of 631 articles initially selected (Figure 1), only 56 qualified for a systematic literature review.

4.1. Type of research

The characteristics of a study are best uncovered through thorough content analysis. Research on digital corporate social responsibility encompasses various perspectives, including qualitative, quantitative, and mixed approaches. Among the 56 systematically reviewed articles, some quantitative studies examined the effects of CSR and CSR communication on financial performance and the causes of CSR practices. Another subset conducted qualitative analyses of digital CSR communication on social media platforms. Additionally, mixed-method studies utilized both qualitative and quantitative data from digital platforms and financial statements.

4.2. Dominant themes presented

To gain clarity in the subject field, we identified dominant themes in the existing literature. Most papers were published after 2017, reflecting the growing interest in CSR communication via social media. Research often used social media and market analysis to assess platform efficacy and stakeholder demands, with most work focusing on strategic communication management.

4.2.1. CSR communication on social media

Text mining tools were used to analyse CSR communication on social media platforms like Instagram, Twitter, and Facebook. Academics focused on Facebook and Twitter, with organizations frequently using Twitter to disseminate messages and demonstrate social responsibility (Gomez & Vargas-Preciado, 2016). Twitter has been a popular platform for CSR disclosure for over a decade (Amin et al., 2022). To understand ethical concerns in CSR communication, researchers measured likes, retweets, and shares on Twitter, and likes, comments, and shares on Facebook using tools like Leximancer and NVIVO (Dutot et al., 2016; Ju et al., 2021).

4.2.2. Potential of CSR communication in the digital era

Studies by Puriwat & Tripopsakul (2021) and Fernández et al. (2022) explored CSR communication in marketing topics such as word-of-mouth, purchase intention, brand equity, customer involvement, stakeholder engagement, and brand reputation. Social media can bridge the gap between companies and society, offering cost-effective two-way communication on platforms like Facebook, Instagram, and Twitter. Despite its potential, social media-based CSR communication remains relatively unexplored. CSR digital communication can enhance customer purchasing intention through co-creation (Cheng et al., 2021; Fernández et al., 2022; Gupta et al., 2021; Joo et al., 2022; Loureiro & Lopes, 2019; Uzunoğlu et al., 2017). Additionally, purchase intention can impact brand equity (Fernández et al., 2022; Uzunoğlu et al., 2017; Yang, 2020).

4.2.3. CSR communication for corporate reputation

Studies (Benitez et al., 2020; Dutot et al., 2016; Fernández et al., 2022; Saxton et al., 2019), suggest that CSR communication can enhance a company's reputation and leverage electronic word-of-mouth marketing (Donthu et al., 2021; Joo et al., 2022). E-Reputation is built through stakeholders' perceptions based on online content, particularly on social media (Dutot et al., 2016). Effective CSR communication on social media can significantly impact a company's reputation, highlighting the need for companies to communicate their CSR initiatives effectively (Martínez et al., 2022). As a marketing tactic, CSR communication fosters both emotional and logical connections between the company and its clients.

4.2.4. The power of interactive CSR communication on social media

A "one size fits all" approach does not work for CSR communication on social media (Zizka, 2017). Businesses must consider the needs of various stakeholder groups when crafting CSR messages. Social media is most effective for corporate communication when it is participatory rather than merely informational (Colleoni, 2013). However, many companies still prefer a one-way communication approach (Etter, 2014). Engaging in dialogue on social media can enhance public-organization relations and generate social capital for businesses and communities (Kent & Taylor, 2016).

4.2.5. Interactive CSR communication on stakeholder engagement

Social media, a prominent communication channel (Saxton et al., 2019), transforms stakeholder interactions with organizations. Interactive CSR communications are more effective than one-sided announcements (Uzunoğlu et al., 2017). CSR content on corporate social networking sites enhances stakeholder participation (Ali et al., 2015; Belinda et al., 2018; Tuan & Moretti, 2017; Uzunoğlu et al., 2017), with CSR messages typically receiving higher engagement than general content (Kucukusta et al., 2019; Saxton et al., 2019). However, non-CSR messages often attract more attention due to their relevance to stakeholders' business interests (Cho et al., 2017). User-generated content on social media fosters greater customer engagement than firm-generated content (Badenes-Rocha et al., 2019), underscoring the strategic importance of CSR communication for stakeholder engagement and reputation management.

4.2.6. Accounting and economic perspectives in digital CSR

4.2.6.1. Accounting perspectives in digital CSR

The integration of accounting standards with Corporate Social Responsibility (CSR) communication marks a significant evolution in corporate disclosure practices. Stakeholder accountability and sustainability are additional variables that are being considered about International Financial Reporting Standards (IFRS), which have long been seen as the foundation of reliable and consistent financial reporting. This shows a shift in perspective from one that is purely monetary to one that is more comprehensive and considers the social and environmental effects of corporate operations (Tettamanzi et al., 2022). Non-financial disclosures are being added to traditional reporting frameworks as companies face more scrutiny to comply with ethical standards and sustainable development goals. This change requires a communication strategy that incorporates financial performance with environmental, social, and governance (ESG) factors to engage stakeholders as well as inform them. In this situation, building trust among stakeholders and minimising information asymmetry depend heavily on effective CSR communication (Bhargava & Wadhwa, 2018; Morros, 2016; Jianu et al., 2015).

The Global Reporting Initiative (GRI) is a well-known framework that helps businesses to organise and standardise their CSR disclosures in this changing environment. The methodological basis for reporting on economic, environmental, and social performance is provided by GRI guidelines, especially G3 and G4, which improve transparency and comparability amongst businesses (Gómez-Carrasco et al., 2020; Suárez-Rico et al., 2019). From an accounting perspective, GRI facilitates the translation of CSR efforts into quantifiable and communicable indicators. Because it provides dynamic channels for stakeholder engagement and real-time dissemination of sustainability narratives, its use in digital platforms—such as corporate websites and social media—has grown in prominence (Lock & Araujo, 2020; Jain & De Moya, 2016). Additionally, voluntary adoption of GRI-based reporting is seen as a type of non-financial accountability in emerging economies, and it facilitates alignment with global benchmarks such as the Sustainable Development Goals (SDGs) (ElAlfy et al., 2020; Reilly & Larya, 2018; Yuan, 2021). When taken as a whole, these changes show a more comprehensive accounting viewpoint that welcomes the digitalisation of CSR communication and the strategic contribution of standardised frameworks to the advancement of corporate responsibility.

4.2.1.2. Economic perspectives in digital CSR

Stakeholder theory perspective: Understanding CSR communication is largely dependent on stakeholder theory, particularly in the digital era. Through the enhancement of "connective power," social media gives stakeholders the ability to demand greater accountability and transparency from companies (Saxton et al., 2020). By doing two-way communication, digital platforms promote legitimacy, trust, and interaction with a variety of audiences, including employees, investors, and non-governmental organisations (Jiang & Luo, 2020; Suárez-Rico et al., 2019; Kucukusta et al., 2019; Zizka, 2017; Ali et al., 2015). Social media pressure from investors improves CSR disclosures by serving as a governance mechanism (Zhang & Yang, 2021). Relationships are strengthened when CSR is by stakeholder values (SLR20), and efficacy is increased when messages are customised for various platforms (Zizka, 2017; Amin et al., 2021). Measures such as virality and popularity help in assessing the impact of communication (Kucukusta et al., 2019). Thanks to digital media, stakeholders are now able to independently shape CSR narratives and are advising businesses to localise and adapt their messaging (Colleoni, 2013; Jain & De Moya, 2016). Although firms place less emphasis on core CSR issues than external stakeholders, interactive, transparent communication is still crucial for legitimacy and stakeholder trust (Gómez-Carrasco et al., 2020; Farivar & Scott-Ladd, 2016).

Institutional Theory perspective: According to Lewis et al. (2013) and Lawrence (1999), institutional theory offers a strong framework for understanding how organisations change their actions and methods of communication in response to external factors like stakeholder expectations, regulatory frameworks, and societal norms. Within this framework, the increasing demands for social engagement, environmental accountability, and ethical behaviour give rise to Corporate Social Responsibility (CSR) communication as a strategic response (Schiavi et al., 2023). In addition to communicating, firms use language and interaction to gain legitimacy and coordinate actions (Khassawneh & Elrehail, 2022). The application of institutional theory to corporate social responsibility (CSR) explains how companies strategically build narratives that conform to institutional expectations and societal values while negotiating complicated political and economic dynamics (Harrison, 2019; Omran & Ramdhony, 2015; Kılıç et al., 2020). According to neo-institutional perspectives, legal frameworks encourage involvement in sustainability communication, and stakeholder engagement makes it easier to collaborate on relevant CSR content (Ardiana, 2022).

This theoretical framework is particularly helpful when examining digital CSR communication, where industry norm compliance and isomorphic pressures are used to gain legitimacy. To reduce scrutiny and comply with established CSR standards, corporates in controversial businesses, such as cannabis, customise their online messaging, frequently highlighting harm reduction or health benefits (Ju et al., 2021). When businesses respond to normative, mimetic, and coercive pressures by exhibiting transparency and complying to societal values, social media and websites serve as institutionalised platforms (Yuan, 2021). Institutional isomorphism is also reflected in the establishment of social media policies, as businesses follow rules to organise stakeholder engagement or copy industry leaders (Stohl et al., 2015). CSR intensity is further influenced by governance environments: companies operating in rule-based systems, such as India, communicate more openly about CSR than companies operating in relation-based systems, such as China, where public trust is weakened by state control (Lattemann et al., 2009). All things considered, digital CSR communication is not a passive attempt but rather an institutionalised, legitimacy-driven approach influenced by changing stakeholder expectations as well as external factors.

5. Discussion and conclusion

This study investigates the increasing scholarly interest in social media-based Corporate Social Responsibility (CSR) communication through bibliometric analysis and systematic literature review. The bibliometric analysis reveals a significant rise in publications on Digital CSR since 2015, likely driven by heightened corporate and societal focus on CSR and the introduction of the new Companies Act in 2013, a milestone in CSR history. The dataset comprises 229 sources and 625 articles, with 7 journals and 215 core articles. Notably, 24 authors have single-author papers, while the average authorship per paper is 2.57, indicating significant collaboration. Papers in this field are widely cited, with an average of 30.37 citations per document over 16 years. The USA leads in publications, with 5734 articles and 222 citations, highlighting a disparity with other countries. Top institutions from the USA also collaborate extensively with counterparts in China, Australia, and Canada. Among the top contributors, Sora Kim of The Chinese University of Hong Kong and Alfonso Siano of the University of Salerno, Italy, stand out with 10 articles each, though Kim's work is more widely cited (501 vs. 180 citations). Corporate Communications is identified as the leading journal in this area, though the most-cited article comes from the International Journal of Management Review. Journal of Business Ethics is prominent among top journals and articles, underscoring its importance in CSR research. The two most-cited articles are by Du et al. (2010) with 1278 citations from the International Journal of Management Review, and Marquis & Qian (2014) with 841 citations from Organization Science. A word cloud of author keywords indicates substantial research on CSR communication, reputation, and strategies, but fewer studies on impression management, attitude, perception, word of mouth, and social media, suggesting areas for future research.

Most papers selected for the systematic literature review were published post-2017, predominantly from marketing and social media analytics backgrounds. The review highlights Twitter's popularity as a CSR disclosure platform, recognized by organizations and academics alike (Gomez & Vargas-Preciado, 2016). Social media analysis using text mining tools measures metrics like likes, retweets, and shares on Twitter, and likes, comments, and shares on Facebook (Dutot et al., 2016; Ju et al., 2021). This approach aims to address ethical concerns in CSR communication. In marketing, research explores CSR's impact on brand equity, purchase intention, and stakeholder engagement. Social media effectively facilitates two-way communication between customers and businesses' digital social responsibility programs (Puriwat & Tripopsakul, 2021), emphasizing CSR communication's role in enhancing corporate reputation, leveraging electronic word-of-mouth (EWOM), and building e-reputation (Donthu et al., 2021; Joo et al., 2022). Effective communication is crucial for businesses to

convey their CSR efforts to stakeholders. The literature stresses that a "one size fits all" approach is ineffective for CSR communication via social media, advocating for acknowledging diverse stakeholder needs (Zizka, 2017). Interactive and dialogic use of social media strengthens organizational-public relationships and provides social capital. Various studies discuss social media's impact on stakeholders' interactions with organizations, showing that CSR content on corporate social networking sites boosts stakeholder participation (Uzunoğlu et al., 2017).). However, non-CSR messages may attract more public attention, underscoring the need for strategic communication. Carefully worded CSR postings on social media are essential for engaging stakeholders, attracting customers, and building positive brand reputations.

From an accounting and economic standpoint, corporate social responsibility (CSR) is seen as a strategic investment that improves transparency, reduces information asymmetry, and helps create long-term value. CSR communication has the potential to boost firm performance, enhance risk management, and increase investor trust. The move towards standardised CSR reporting, as measured by ESG metrics and integrated reports, is indicative of the growing importance of non-financial disclosures in assessing corporate responsibility from an accounting perspective. By connecting social responsibility with quantifiable business results and highlighting its role in long-term corporate growth, these viewpoints highlight that CSR is not just morally or reputationally significant but also financially significant.

While CSR is extensively researched, the Digital Communication of CSR remains a burgeoning field in the 21st century due to technological advancements. This study investigates existing research on CSR communication via digital media, particularly social media, offering valuable insights for academics and policymakers. The bibliometric analysis and systematic review, adhering to PRISMA protocol, reveal that digital CSR gained prominence starting in 2007, with a significant rise post-2015. Most studies originate from developed nations like the US and UK, focusing on marketing aspects, as CSR is still emerging in many developing countries. Several institutional and structural obstacles, such as poor enforcement of rules and regulations, inadequate digital infrastructure, and lower levels of digital literacy in emerging economies, are to blame for this geographic discrepancy. Moreover, corporate motivation to implement Digital CSR practices is further restricted by the absence of substantial incentives for transparent digital reporting. To overcome these obstacles, specific measures are needed, like public-private partnerships and capacity-building initiatives that enhance digital readiness and promote an accountable culture in CSR communication. Key debates in the literature highlight the role of social networking sites (SNSs) like Twitter and Facebook in corporate CSR communication. Stakeholder engagement has increased with social media usage, with user-generated content often perceived as more genuine compared to company-generated content, which can be seen as greenwashing. Despite its importance, digital CSR communication still lags behind traditional CSR. This study underscores the need for further research on the impact of social media CSR disclosure on corporate financial and CSR performance, especially in emerging economies like India. The literature advises against a "one size fits all" strategy for CSR communication on social media, urging corporations to tailor their approaches. Future research should explore the effects of various communication platforms and methods on stakeholder engagement and corporate reputation.

6. Implications and scope for further studies

This study highlights the importance of platform-sensitive and context-specific strategies to maximise the effectiveness of digital corporate social responsibility (DCSR) communication. Businesses should match their messaging to each social media platform's unique advantages. For instance, LinkedIn can be used to effectively communicate corporate social responsibility (CSR) initiatives to professionals, investors, and regulators, while Twitter can be used for real-time stakeholder engagement and timely updates on social or environmental actions. Conversely, Facebook works well for storytelling about the impact of CSR and community outreach. Policy-level interventions, especially in emerging economies, are crucial in addition to corporate strategies. Tax incentives or other financial benefits could be provided by governments and regulatory agencies to businesses that implement verifiable and transparent digital CSR practices. Furthermore, if Digital CSR disclosure formats are made mandatory and in line with international frameworks like GRI or IFRS Sustainability Standards, corporate reporting can become more standardised, comparable, a A company's long-term survival and growth hinge on meeting societal expectations, necessitating a focus on societal and environmental impacts nd accountable. The authenticity and reach of CSR communication will be enhanced by such multi-level initiatives, which will also support long-term corporate legitimacy and societal trust.

This study further emphasises the need for additional research into the conflicting results regarding the relationship between CSR and financial performance, especially when it comes to digital CSR tactics. Future research can be in line with the journal's focus on financial reporting and performance by investigating how Digital CSR affects financial outcomes.

Acknowledgement

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