

Do Consumers Really Care About Corporate Social Responsibility Messages on Social Media? An Investigation on Turkish Telecommunication Companies ©

Tüketiciler Sosyal Medyadaki Kurumsal Sosyal Sorumluluk Mesajlarını Gerçekten Önemsiyor mu? Türk Telekomünikasyon Şirketleri Üzerine Bir Araştırma

Mustafa Abdül Metin DİNÇER

Dr., mtindincer79@gmail.com <u>https://orcid.org/0000-0002-1065-963X</u>

Emre YILDIRIM

Doç. Dr., Sakarya Üniversitesi, İşletme Fakültesi, İşletme Bölümü emreyildirim@sakarya.edu.tr <u>https://orcid.org/0000-0001-8703-7743</u>

Yusuf ARSLAN

Dr. Öğr. Üyesi, Sakarya Üniversitesi, İşletme Fakültesi, İşletme Bölümü yusufarslan@sakarya.edu.tr <u>https://orcid.org/0000-0002-1873-7567</u>

Araştırma & Yayın Etiği

Bu makale en az iki hakem tarafından incelenmiş, iThenticate yazılımı ile taranmış, araştırma yayın ve etiğine aykırılık tespit edilmemiştir.

Research & Publication Ethics

This article was reviewed by at least two referees, a similarity report was obtained using iThenticate, and compliance with research/publication ethics was confirmed.

CC BY-NC 4.0

Bu makale <u>Creative Commons Attribution-NonCommercial</u> <u>License</u> altında lisanslanmıştır.

This paper is licensed under a <u>Creative Commons</u> <u>Attribution-NonCommercial License</u>

Copyright ©

Sakarya Üniversitesi, Sosyal Bilimler Enstitüsü, Sakarya/TÜRKİYE

Sakarya University, Institute of Social Science, Sakarya/TURKEY

Atıf/Citation

Dincer, Mustafa Abdül Metin , Yıldırım, Emre , Arslan, Yusuf . "Do Consumers Really Care About Corporate Social Responsibility Messages on Social Media? An Investigation on Turkish Telecommunication Companies". Akademik İncelemeler Dergisi 16 / 1 (Nisan 2021) 47-72 . <u>https://doi.org/10.17550/akademikincelemeler.840643</u>

Makale Türü/Article Type:Araştırma Makalesi/Research ArticleGeliş Tarihi/Date Received:14.12.2020Kabul Tarihi/Date Accepted:30.03.2021Yayın Tarihi/Date Published:15.04.2021

ISSN: 1306-7885 E-ISSN: 2602-3016 Cilt/Volume: 16 | Sayı/Issue: 1 | Yıl/Year: 2021 (Nisan/April)



Do Consumers Care About Corporate Social Responsibility Messages on Social Media? An Investigation on Turkish Telecommunication Companies

Abstract

Over the last two decades, corporate social responsibility (CSR) has been regarded as obligatory rather than voluntary. The literature review suggests that these activities provide benefits such as increasing sales, developing the companies' positive image, reducing the costs, protecting the environment, and many other issues. However, it is questionable whether it is valid for all sectors and platforms. In this sense, this study investigates whether the consumers care about companies' CSR messages on social media. From this perspective, an investigation on Turkish telecommunication companies was conducted. The researchers made a qualitative content analysis, and in this regard, the documents of the study were analyzed with qualitative analysis software MAXQDA. According to the obtained results, most consumers do not believe in the sincerity of the cases' CSR activities. Moreover, this insincerity leads to negative credibility in the field. Both of these negative dimensions in the consumers' minds prevent the correct message conveying about CSR activities of the cases.

Keywords: Corporate Social Responsibility, Consumer Behavior, Social Media

Tüketiciler Sosyal Medyadaki Kurumsal Sosyal Sorumluluk Mesajlarını Önemsiyor mu? Türk Telekomünikasyon Şirketleri Üzerine Bir Araştırma

Öz

Son yirmi yılda, kurumsal sosyal sorumluluk (KSS) gönüllü işletme faaliyetlerden ziyade zorunlu bir işletme faaliyeti olarak görülmeye başlanmıştır. Alan yazın taraması, bu faaliyetlerin satışları artırma, şirketlerin olumlu imajını geliştirme, maliyetleri düşürme noktasında, çevreyi koruma ve diğer birçok konuda faydalar sağladığını ortaya koymaktadır. Fakat bu durum gerçeği ne kadar yansıtmaktadır? Bu durum gerçekten de tüm sektörler ve platformlar için geçerli midir? Bu bağlamda, çalışmada tüketicilerin, şirketlerin sosyal medyadaki KSS mesajlarına önem verip vermedikleri araştırılmış ve bu çerçevede, Türk telekomünikasyon şirketleri hakkında bir araştırma yürütülmüştür. Araştırmacılar tarafından nitel içerik analizi yapılmıştır. Bu bağlamda, yapılan nitel içerik analizinde kullanılan araştırmanın belgeleri MAXQDA programı ile analiz edilmiştir. Elde edilen sonuçlara göre, araştırmanın vakalarını oluşturan tüketicilerin çoğu KSS faaliyetlerinin samimiyetine inanmamakta ve bu samimiyetsizlik de tüketiciler üzerinde güvensizliğe neden olmaktadır. Yine, tüketicilerin zihnindeki bu olumsuz boyutların her ikisi de vakaların KSS faaliyetleri hakkında doğru mesajları tüketiciye iletmelerine engel olmaktadır.

Anahtar Kelimeler: Kurumsal Sosyal Sorumluluk, Tüketici Davranışları, Sosyal Medya

Introduction

Today's increasingly competitive milieu forces companies to invest in social responsibility events to enhance their reputation and legitimacy (Escamilla-Solano et al., 2019). They make their corporate social responsibility (CSR) initiatives visible through various media tools admitting CSR communication (Luo - Bhattacharya, 2006). It is an instrument for delivering CSR messages through a media channel to reduce stockholder suspiciousness and disclose the firm's positive incentives (Du et al., 2010). From the consumers' perspective, successful CSR messages and efficiently used mediums lead to more positive evaluations, building long-term relationships and loyalty that enhance companies' profitability and credibility (Schmeltz, 2012; Kim - Rim, 2019). Such significant advantages make CSR's message content, channel, timing, and strategies more important to generate consumer awareness about CSR initiatives (Bhattacharya - Sen, 2004). Lack of information about CSR actions makes it difficult for consumers to build positive attitudes towards companies. Therefore, companies must develop more sophisticated strategies beyond the traditional CSR reporting for communication to reach an active CSR engagement with their customers (Morsing - Schultz, 2006; Etter, 2014).

In this context, the internet, mentioned as an effective channel, is widely used by companies to inform their customers about CSR initiatives through their corporate websites (Esrock - Leichty, 1998). However, this strategy, which is called stakeholder information Morsing - Schultz (2006) or informing strategy Cho et al. (2017), is seen as a one-way communication that disallows customers' responses. Companies handle this constraint by developing other CSR communication strategies called *stakeholder response* or *interacting strategy* enabling customer responses. Notwithstanding these strategies provide two-way communication, they remain incapable of customer involvement. The stakeholder involvement strategy, in contrast, steps forward by letting consumers engage in CSR messages (Morsing - Schultz, 2006). Beyond corporate websites, companies allow their customers to participate, share opinions, and comment on CSR initiatives' posts/tweets through social media (Lyon - Montgomery, 2013).

Social media is a highly interactive platform that provides individuals and communities to build two-way communication, share opinions, create, discuss and modify user-generated content through social networking sites (SNS) such as Facebook, Twitter, Instagram, etc. (Heinonen, 2011). Companies use these kinds of SNSs for their corporate communication efforts, including CSR actions (Reilly -Hynan, 2014). They create entries about CSR actions to inform their customers, also other stakeholders and generate an interaction through SNSs. This interaction gives customers the chance to participate in posts/tweets about CSR actions to voice their demands, ask questions, and make suggestions (Dutot et al., 2015). On one side, some consumers expect companies to behave and communicate responsibly and to be informed about the CSR actions (Mohr et al., 2001; Podnar - Golob, 2007; Golob et al., 2008), and on the other side, there is social media, a platform that companies use not only to inform their customers but also make them participate actively to discuss, comment, and share opinions about CSR actions (Etter, 2014; Dutot et al., 2015; Cho et al. 2017). However, it needs to be understood to what extent this 'bridge' functioning between the companies and their customers.

In light of the aforementioned information, this study focuses on understanding the attitudes of consumers towards posts about CSR actions that companies submitted on social media. It was also aimed to see the way companies use social media effectively to disclosure their CSR actions. To this end, CSR is briefly framed in the following section. In addition to this, the relationship between social media and CSR communication is discussed. Next, the research method of the study is illustrated. And finally, the research findings and their contributions to the related literature have been discussed in the research context.

1.Literature Review

1.1.Corporate Social Responsibility

As stated in Waddock's (2004, 8) study, CSR has been called various names such as corporate citizenship, responsibility, social performance, business citizenship, business ethics, and stockholder management. Carroll (1991, 39) stated that the majority of the academics and practitioners have been trying to found and concerted on the description of this concept for three decades. In this study, the European Commission's CSR definition is used to restrict this notion's scope. According to the European Union (EU) Commission, CSR as *"the responsibility of companies for their influence on society. To fulfill their CSR, companies ought to have in space a process to assemble social, environmental, moral or ethical, civil rights and buyer interests into their business processes and main strategy with intimate cooperation with their stakeholders"* (European Commission, 2011, 6). To this end the European Commission (2011, 6) defines two criteria's, which are:

- Boosting common value formation for their proprietors/stockholders and their other stockholders and society in general;
- Defining, averting and reducing their potential negative impacts.

Carroll's (1991, 40-42) four-dimensional definition of the CSR used for the research as a guide. In this way, researchers have aimed to get a more robust theoretical foundation for their study.

- Economic responsibilities: According to Carroll, making a profit in the economic system is a natural result for organizations and it is a must. As stated in her study, in the natural course of making a profit thought turned out to be the maximum profit after a while. The rest of the other commercial responsibilities are based on the economic liability of the firm since, in the absence of it, the others become controversial thoughts.
- Legal responsibilities: Carroll asserts that except for the first duty of the organizations which makes the profit, there is another duty called "legal responsibilities". The firm should meet the laws and regulations published by the authorities as to the fundamental regulators that businesses ought to manage. On the account of the legitimacy matter in the economic framework that is one component of the society, firms are expected to comply with the boundary of the law.
- Economic responsibilities: Its principal role was to produce goods and services that consumers needed and wanted and to make an acceptable profit in the process. At some point, the idea of the profit motive was transformed into a notion of maximum profits, and this has been an enduring value ever since. All other business responsibilities are predicated upon the economic

responsibility of the firm because without it the others become moot considerations.

• Philanthropic/discretionary responsibilities: As Carroll stated, CSR is not restricted to economic, legal and ethical responsibilities but also, firms are expected to be good corporate citizens. According to this notion, companies support and promote societies' welfare. Carroll exemplifies the scope of philanthropy actions as contributions to the arts, education, or the community and the environment.

1.2.Social Media & CSR Communication

Companies must inform their customers about CSR activities and convince them about acting in a socially responsible way to gain their approval (Arvidsson, 2010). This can be achieved through a communication effort that provides companies to make their CSR activities visible directly. One of the best ways of accomplishing this for a given company is to use the World Wide Web. The internet's capability in terms of connecting customers to companies has changed radically after the Web 2.0 era by letting the customers and companies communicate mutually via SNSs (Capriotti, 2011). Social media has represented itself to be an inexpensive data swap field among consumers, firms, organizations, or any other institutions to hear, train, emit, construct, market, advertise and develop on the main thought being propagated (Dwiwedi et al., 2015). In the last decade, social media adoption within organizations has occurred at a rapid pace (Treem - Leonardi, 2013) and more and more companies have had the chance to mutually connect with their customers. Thus, companies can have precious feedback so that they can design their actions accordingly.

The connection provided by the CSR activities on social media makes consumers experience a sense of belonging and generate positive brand attitudes which may transform into purchase intention (Chu - Chen, 2019). On the other hand, customers perceive the CSR messages as less credible due to the use of marketing tricks, although companies use social media effectively to make their customers participate by letting them give feedback about CSR posts (Öberseder et al., 2011). In other words, CSR messages that do not fit with the companies' core business are perceived as inappropriate and less credible by the customers (Gruber et al., 2015). Therefore, CSR messages' success is highly associated with the source, even the social media account has a remarkable number of followers (Lee et al., 2019).

Starting from here, to reduce the skepticism and enhance the credibility of CSR messages, companies must generate favorable motives (Szöcs - Schlegelmilch, 2020), and consider the appropriateness, besides the truth, sincerity, and clarity as well which are the four validity aspects of Habermas (1984). Companies and customers meet on common ground by generating a mutual understanding only if those four aspects are fulfilled and the messages are promoted by an appropriate spokesperson (Lock - Seele, 2016; Newman - Trump, 2019). Otherwise, efforts to post to inform customers about CSR activities on social media could be completely a waste of time.

2.Methodology

The primary focus of this study is to figure out;

'How do the customers understand and interpret the CSR messages submitted by companies on social media? and to see,

Whether or not firms use social media effectively to disclosure their CSR actions'.

In this study, a single case study method is used as the research strategy. And qualitative content analysis is used as the analysis method of the research. According to Yin (2003,13):

"A case study is an experimental study investigating a current event/phenomenon in real-life conditions. Particularly, in case of the borders between event and context are not clear. "

To this end, the Global System for Mobile Communications "GSM" field in the communication sector is selected as the case of the study, and GSM operator brands were selected as the sub-cases. To determine the research area researcher used Growth for Knowledge "GFK" research firm's study conducted for Capital Magazine. In this study, GFK classified Turkish firms according to their field of Oactivity and determined which firms operate their CSR activities in which areas. In the study 20 firms listed as the most active in the CSR field. Seven of these twenty firms are holdings and six of the other firms are affiliated with these seven holdings (GFK research, 2018, 19). Researchers evaluated the rest of the other firms according to their activities and field, in this context, one of the most important selection criteria is social media usage and the publicity of these CSR activities on traditional media, broadcasting and the internet. Turkcell and Türk Telekom have a very high rank among the other firm in the GFK's research. And only two GSM firms met these selection criteria in the list. Since other companies in GFK's research shared CSR activities only on their websites, these companies were not included in the study. It is thought that the knowledge of the CSR studies conducted by the masses would be a more correct choice in the evaluation to be made in the study. For all these reasons, researchers decided to carry out their studies on GSM companies. Vodafone was included in the case study by researchers because it meets the criteria on which the researchers are based, although it is not included in the list of GFK's study.

Depending on the research strategy and objectives mentioned above, a qualitative content analysis was made. The case study method can be used in many situations and analyses, such as questionnaires, interviews, observation, and document analysis in this method (Altunişık et al., 2010). For the present research, the webpages of the GSM operators and their Twitter, YouTube, and Instagram accounts were selected as the analyzed field. Since most of the CSR activities have been conducted in the long-term by the GSM operators, the researchers did not determine a specific period to gather the analysis data.

However, the researchers have implicitly paid attention to the campaigns conducted between 2017-2018. Using the symptomatic reading technique, 20 comments were obtained from each social media account from defined periods in the study and the Global Compact reports of the cases were used. Besides, 180 comments were reached from social media. According to Yin (2003, 47), if there is four or six times repeating similar statements pattern these comments were enough to reach literal replication (for a wider explanation see Yin, 2003 "Case study research: Design and methods. Applied social research methods" study).

As stated in Bazeley's study (2013, 125), coding ensures a tool to manage intentionally, locate, recognize, sift, classify, and query data. Codes are etiquettes or tags for which appointed to the units of meaning to the depict or inferential information gathered throughout a study. Code is generally linked to the " chunks"

of varied size. This size can symbolize a word, sentence, or an entire paragraph, dependent or independent of a certain setting (Miles - Huberman, 1994, 56). As stated by Bazeley (2013, 125), "coding is not a mechanical, data reducing process, but designed to induce and ease the analysis. Either clearly or inherently, it is an essential step in most attempts to qualitative analysis, yet forms of coding, attempts taken to coding, and certain intents for coding change mostly". Since every data has its context, every analysis has its coding paths. And researchers should adopt this methodology in their analysis. Because of these requirements, this process needs to follow both deductive and inductive strategies.

Codding is to organize things analytically, build something part of a framework or sorting, and categorize (Saldana, 2015, 9). As depicted in Strauss and Corbin's study (1990, 61) "Since the categories are able to be low-abstracted, they work as descriptive tags". In this sense, Carla Willig gave a simple example path to build and naming for categories to the researchers; in her delineation "references to 'anxiety', 'anger' and 'pity' can be grouped under the category heading of 'emotions'" (Willig, 2008, 35).

For the analysis, all the terms used by researchers about CSR and dimensions, communication, credibility, and sincerity notions were obtained from the concerned literature (see: Carroll 1991; Waddock, 2004; Arvidsson, 2010; Capriotti, 2011; Lock - Seele, 2016; European Commission, 2011). These terms were used as the conceptual tools to build analyzing code and categories in this study. Above in the 'CSR' and the 'Social Media & CSR Communication' sections, the related concepts of the research were clearly defined and here we only gave their core definitions to delineate the codes and categories of the study.

- "Economic responsibilities: the first duty of the organization making a profit.
- Legal responsibilities: The firm should meet the laws and regulations publicized by the governments as the fundamental rules under which business ought to operate. On account of the legitimacy matter in the economic framework that is one component of society, firms are expected to comply with the law's boundary.
- Ethical responsibilities: economic and legal responsibilities mostly cover ethical issues such as fairness, justice, etc. And ethical liabilities contain those rules, standards, and expectancies reflecting an interest for what consumers, laborers, stockholders, and the society regard as equitable, just, or in keeping with the respect or protection of stockholders' moral rights.
- Philanthropic/discretionary responsibilities: CSR is not restricted to economic, legal and ethical responsibilities but also, firms are expected to be good corporate citizens. Companies should support and promote societies' welfare. In this sense, the philanthropy actions' scope as contributions to the arts, education, or the community and the environment (Carroll, 1991, 40-42)".

For the analysis, eight main categories and their codes were created to analyze the data documents. In this process, both deductive and inductive strategies were followed as the researchers previously had some pre-category and codes, the deductive strategy was followed. Besides, researchers used an inductive strategy since the new codes and themes were built in the analysis process, which is called the *open coding method*. First, three of the categories were created from the

literature and the data. In this context, the researchers adapted some of the codes and categories obtained in the framework of CSR in their previous studies (see: Yıldırım - Dinçer, 2018).

Voluntary in CSR field and Contributions categories and codes derived from Carroll's definitions, to clarify the codes and categories above we gave their short definitions. Social Media Usage, Social Media Diversity, Visibility codes and categories derived from data and the field. We created *social media diversity* and *visibility* categories since we wanted to see where the companies are mostly displaying their activities and whether they are going to use these channels to reach their consumers.

Message Transferring codes and categories derived from communication literature. In this sense, we derived our codes and categories from Habermas's four validity aspects (1984) which are appropriateness, truth, sincerity, and clarity.

(1) Social Media Usage: Active, inactive, sufficient, insufficient, (2) Social Media Diversity: Instagram, YouTube, Facebook, Twitter, Linkedin. (3) Message Transferring: Unsuccessful correct message passaging, successful correct message passaging, positive credibility, negative credibility, sincere, insincere. (4) Centrality: Mission, objectives, Corporate Social Responsibility policy, and stockholders. (5) Voluntary in Corporate Social Responsibility Field: Sports, art and culture, education, environment, societal, and health. (6) Specificity: Collaboration with art and culture institutions, collaboration with societal and other institutions, collaboration with environment institutions, collaboration with education institutions, collaboration with government, collaboration with health institutions, collaboration with sports clubs. (7) Contributions: Environmental emphasis, societal emphasis, economic emphasis, ethical emphasis, philanthropic emphasis, legal emphasis. (8) Visibility: Internality of Corporate Social Responsibility activity, separate webpage segment, and outside the webpage.

Below on the mind map (Figure 1), the categories (themes) and codes of the study were portrayed. As Willig stated (2008, 35) "Since the categories are able to be low-abstracted, they work as descriptive tags. For example, references to 'anxiety', 'anger', and 'pity' can be grouped under the category heading of 'emotions'". These notional tools will also be used as a theoretical objective to evaluate the findings in this study.

Trustworthiness, transferability, and confirmability as criteria for qualitative research are seen as one of the most important issues. Uwe Flick, who referred to Lincoln and Guba (1985) underlined five fundamental approaches for growing the credibility of qualitative studies (Flick, 2009, 392):

*"Activities for growing the chances that credible outcome will be generated by an 'extended commitment' and "compatible observation" in the field and the triangulation of distinct procedures, scholars, and data;

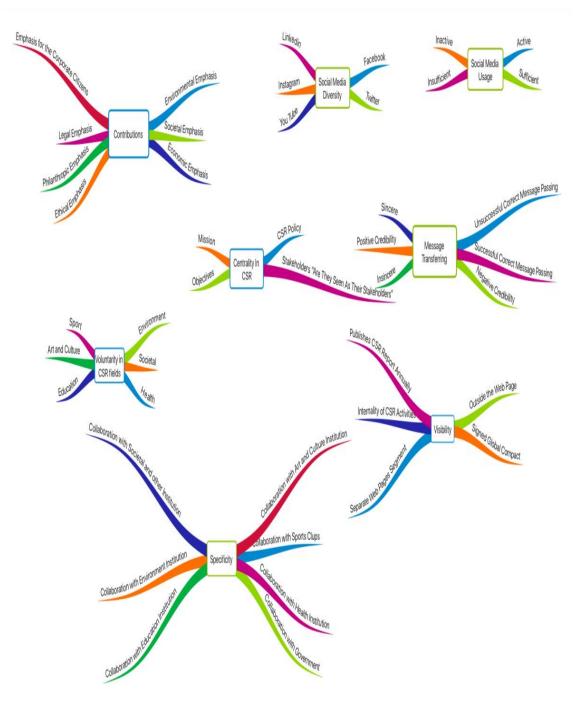
*'Peer informing': planned view exchanges with other academics who are not attached in the study to reveal one's blind spots and to debate applying hypotheses and outcomes with them;

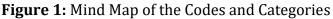
- * Using analytic induction perspective to analyze the negative circumstances;
- * Conformity of the conditions of reference for the evaluations and their estimation;

*'Member checks' in the framework of informative verification of data and comments with members of the research area"

Researchers used these criteria for their study as a guide and tried to give and delineated all the research process and analyzed stages in detail.

The data gathered from the documents were analyzed with MAXQDA software which is used for qualitative analysis. Moreover, this software eases the coding and analyzing the process in content analysis. Additionally, this software gives some other advantages to researchers like observing and managing the data efficiently and adding new codes or removing current ones.





3.Results

A general view of the analysis, which is prepared with the MAXQDA, is given in Figure 2. In Figure 2, the rows represent the study's codes, which were derived from the literature and documents. The columns are the cases of the study. The analysis tool for content analysis comprises eight main categories: Social Media Usage, Social Media Diversity, Message Transferring, Centrality, Voluntary in the CSR Field, Specificity, Contributions, and Visibility.

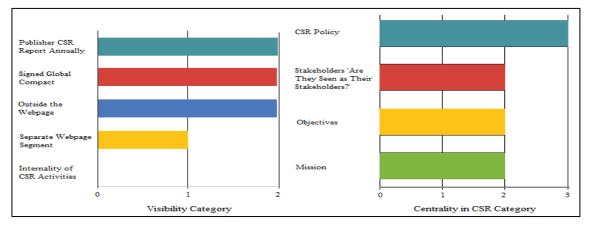
In Figure 2, three document clusters were created through the MAXQDA. Each cluster has contained the total case statements from social media accounts of the

cases about CSR. In the figure, due to density and the emphasis of the sentences in the matrix, some boxes are bigger than the others. Longer and highly sequenced sentences have a bigger box shape. To clarify the figure, Türk Telekom fails to disclosure CSR actions on social media because of unsuccessful correct message passing while Turkcell suffers from negative credibility in terms of Message Transferring.

	Türk Telekom	Vodafone	Turkce
Centrality in CSR			
Stakeholders " Are They Seen As Their Stakeholder	-		-
CSR Policy	-	-	-
⊙ Objectives		-	-
💽 Mission		-	-
Visibility			
😋 Publisher CSR Report Annually			-
Signed Global Compact		-	-
💽 Seperate Web Page Segment	-		
Internality of CSR Activities			
Outside the Web Page	-		
Specificity			
Collaboration with Sports Clubs			
Collaboration with Health Institutions			
Collaboration with Government			
Collaboration with Education Institutions			
Collaboration with Environment Institutions			
Collaboration with Societal and Other Institutions			
Collaboration with Art and Culture Institutions			
Message Transferring			
	T		
Incere Insuccesful Correct Message Passing			T.
	_		
Succesful Correct Message Passing	Ī		_
Contractive Credibility			
Co Positive Credibility			
Social Media Usage			
Co Sufficient			-
💽 Inactive	-		
	-		-
Social Media Diversity			
💽 Linkedin	-		
💽 Youtube	-	-	
💽 Instagram	+	-	-
😋 Twitter		-	-
💽 Facebook	-		
Contributions			
😋 Societal Emphasis	-		
Environmental Emphasis	-		
Economic Emphasis	-		
Ethical Emphasis			
Philantrophic Emphasis			
Legal Emphasis			
Emphasis for the Corporate Citizens			
□ Voluntarirty in CSR Fields			
-		I	
Contemporate Conte			
Constant Culture			
Ort and Culture			
G Health			

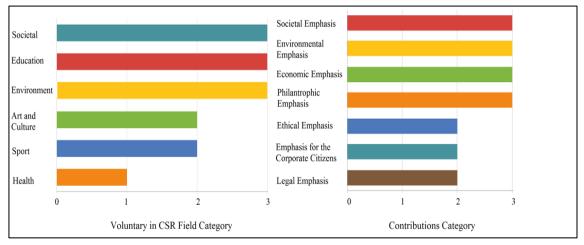
Figure 2: Code Matrix

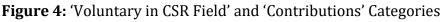
Figure 3: 'Visibility' and 'Centrality in CSR' Categories



Above in Figure 3, CSR activities of the cases were coded according to their 'visibility' on the internet. Thus, five codes: Separate web page segment, Internality of CSR activities, Outside the web page, Publish CSR report annually and Signed Global Compact, were used. Two of the aforementioned three companies, which are Turkcell and Vodafone, signed the UN (United Nations) Global Compact. And the companies signing the Global Compact have to arrange and publish their CSR activities accordingly. Although Türk Telekom did not sign this agreement, it almost shows the same inclination of the CSR visibility with the others except for publishing CSR report annually. As can be seen later in the discussion of the results, this convergent structure will play a crucial effect on whether the consumers care about the CSR activities of the companies on social media.

In the figure, CSR activities were coded according to their 'centrality' in CSR. All the cases have a CSR policy and they stated their policy in their webpages. Except for Türk Telekom, other cases arranged their CSR statement by the guidance of the Global Compact. And again, this convergent structure will play a crucial role in whether the consumers care about the companies' CSR activities on social media.





In Figure 4, by the help of the guidance of the Global Compact and the institutional mimetics, the cases show activity almost in every 'voluntary' dimension. In this sense, societal, education and environment codes have the highest rank in CSR dimensions. Art & culture and sport are the second-highest codes, and health is the least performing the voluntary activity in CSR.

In Figure 4, the cases emphasize and highlight their CSR contributions simultaneously with the 'voluntary' in the CSR category. However, these contributions and statements on social media and annual reports were not perceived as sincere and credible by the consumers. The companies which signed Global Compact have guidance that arranges the CSR activities in a frame provided by the UN. This prearranged frame and activities enhance the artificial image perception among the consumers. As can be seen in the following sections, consumers mostly react to those kinds of activities in insincere code.

Additionally, as shown in Figure 5, two codes show dominance in the 'specificity' category. Two cases have mainly collaboration with two institutions which are education and societal & other.

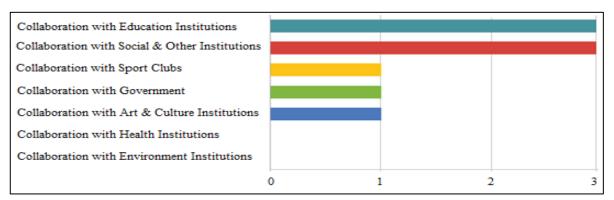


Figure 5: 'Specificity' Category

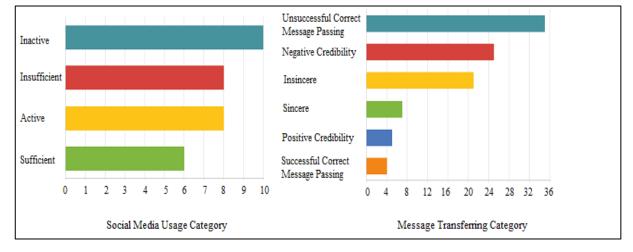


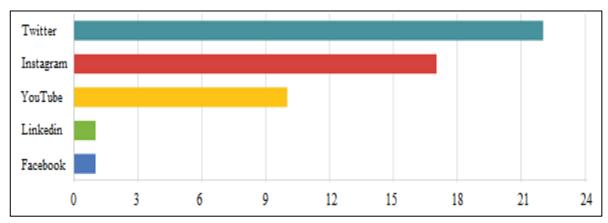
Figure 6: 'Social Media Usage' and 'Message Transferring' Categories

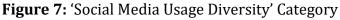
Figure 6 shows 'message transferring' category which was created with in-vivo coding. The cases were coded into six codes: unsuccessful correct message passing, negative credibility, insincere, sincere, positive credibility and successful correct message passing. Unsuccessful correct message passing has the highest rank in this category. In this sense, negative credibility and insincere codes have an important role in the rise of unsuccessful correct message passing. Since trust and sincerity issues emerged as an important factor in message passing, parallel with these two codes, the first code's percentage has increased.

When CSR actions are evaluated from the consumers' perspective, according to their internet shares and comments, below in Figure 6, unsuccessful correct message passing, negative credibility, and insincere codes in the message transferring category show dominance. Only a few followers found these CSR activities sincere. And the other codes which are 'positive credibility' and 'successful correct message passing' show a decrease. The reason behind this situation is based on some facts: First, most of the followers believe that these CSR activities have been done to eyewash. And they perceive them insincere. Moreover, according to followers, companies use CSR campaigns for emotional exploitation which provides additional profit for them. However, it also empowers negative credibility among the customers.

Figure 6 also represents the findings of the codes created according to the social media usage category. Turkcell and Vodafone use social media inactively. Since the cases have one-way communication (informing strategy) and they transfer this

traditional communication technique on the internet, these cases were coded as 'inactive'. Since mostly these firms do not respond to the consumers' comments or requests, these cases were coded as 'insufficient' as well. Only Türk Telekom was coded into the 'active' and 'sufficient' codes in the social media usage category. However, this coding also displays another contradiction which is called 'government effect'. As this company is a public partnership, they built a two-way communication coercively. These interactions are associated with customer complaints rather than being associated with CSR activities. Although companies make their CSR activities visible on social media, much of the feedback they get from their customers is only about complaints.





Above in Figure 7, to understand the social media usage diversity, a classification category was created and companies were coded into the social media usage types and density. As seen in Figure 7, while Twitter has the highest usage rate, Instagram and YouTube have second places, respectively. Regarding all the cases, companies do not allow their customers to make comments on YouTube. Moreover, as stated in the previous category, other cases generally don't generate any interactions with their customers except Türk Telekom. And this attitude directs consumers to create negative credibility and an insincere perception of these companies' CSR activities. Furthermore, the same negative image is also valid for Instagram. All cases use Instagram to publicize their CSR activities. However, interactive participation is still absent and most of the feedback is related to infrastructure and tariff problems rather than the CSR activities.

4.Analysis

For each case, a visual map was prepared with MAXQDA. In the map, the codes having high sequence are represented with the bold lines. The dotted lines represent the relationship between the codes and other categories. For a detailed analysis, some codes and categories, which formed the hotspots in the visual map, were covered by signs such as circle, square and rhombus. Among all cases, the literal replication mentioned by researchers in the methodology section was monitored.

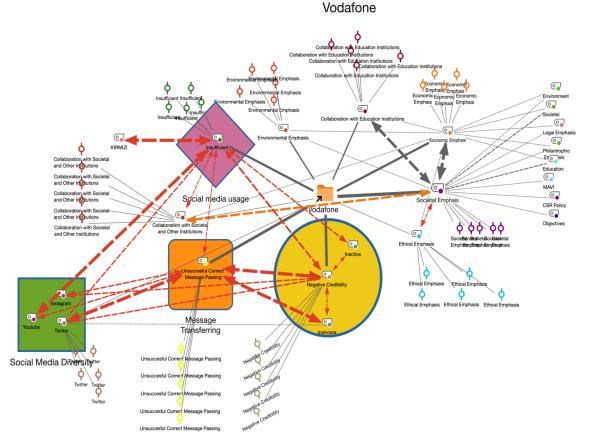


Figure 8: Vodafone

In this case, most consumers believe that the companies' CSR activities have insincerity and negative credibility. Additionally, the unsuccessful message passing dimension shows coherence between negative credibility and insincere codes. Also, the relationship between these three codes emerges as an important explanatory phenomenon in the results. Because the cases do not only find the messages incredible but also they find insincere and incorrect. In this sense, some sample statements are given below:

'C.V.: You bankrupted all the people and now you have your eyes on housewives. What's your aim to debit these housewives who don't have an income? You are a swindler.

C.V.: It's good to provide job opportunities but you don't work. Are you aware that you have many complaints but no solutions? Moreover, you ignore some people. You do not give confidence to people as Vodafone. All of your staff are telling outright lies, but veteran people are being sworn.

C.V.: By saying 'other' girls, it is so meaningful to select the faces from the girls who have swarthy!

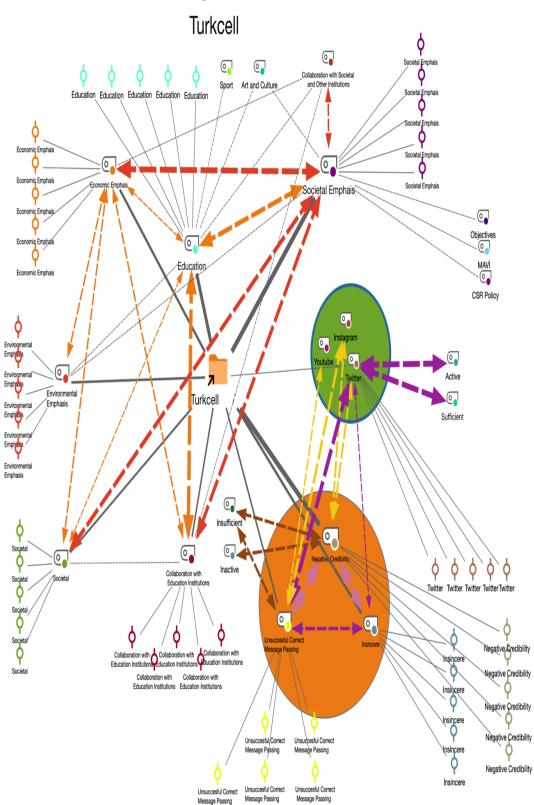
C.V.: Think about a globally successful company that would give a social message so badly!'

Furthermore, another significant relationship emerges between message transferring and social media usage which is the insufficient code. Since Vodafone shows insufficient social media usage, consumers also find them inactive on these platforms. Among the social media tools, Twitter has the highest usage rank, and YouTube has the lowest among social media accounts. Moreover, like the other

cases, this case has also closed the comment section on YouTube. This situation enhances the level of insufficient usage perception among the consumers as well. Since the CSR phenomenon's core issue is communicative mechanisms, credibility and sincerity in social media tools emerge as the crucial dimensions. In this sense, due to the lack of interaction between customers and the company or imposition of the company's one-way communication, incredibility and insincerity arise in the minds of people. Cited as Rotter's assertion (1967, 1971, 1980) in Bentele and Nothhaft's studies (2011: 211) "the trust-expectations can be described as the result of a learning process" and moving from this fact, most of the consumers learned the incredibility. Because of the absence of an interaction with customers and negative credibility, most of the customers thought this company is insincere. Some sample statements of customers are as follows:

C.V. Everything about you is completely lying.

C.V.: I think it seems nice for you to treat people like a fool via tape records I could not find a contact.'



Above in Figure 9, similar to the previous case, unsuccessful message passing, negative credibility, and insincere codes emerge as the fundamental problems among the consumers. Different from the other cases, Turkcell has the highest Twitter usage rate that resulted in active and sufficient social media usage. But except for Twitter, YouTube, Instagram and other social media accounts still have

Figure 9: Turkcell

insufficient and inactive usage. And, consumers do not believe in the company's posts from these social media accounts. Some sample statements of customers are provided below:

C.T: Forget about Van. Collect the money for the families of Van's martyrs who died in terrorist attacks.

C.T.: The biggest support for youth is not to play with their health. I wonder whether you clear your conscience with the help of these kinds of projects. You show your true colors by placing base stations in our houses.'

As Capriotti quoted (2011: 360) "The information society with the new media has transformed receivers into active participants in the communication process", most of the consumers do not believe these CSR activities and their publications on the internet. Consumers find these posts unreliable because of the companies' one-way communication style.

'C.T.: Mr. Kaan, we wanted to prepare a coding activity with Turkcell in our county. We demanded (we have the reference number) but there was no positive feedback. Actually, there was no feedback even a negative one. This is a behavior that is incompatible with Turkcell.'

Another crucial aspect, emerging in this case, is unsuccessful correct message passing and insincerity. Similar to the previous case, consumers do not believe the companies' CSR messages and find them insincere because of the negative credibility. Moreover, some consumers think that the company is unreliable and agitates the consumers' feelings.

'C.T: It seems much exaggerated. I thought to call, but I am afraid of being accused of insensitivity. You articulate my feelings.

C.T.: I thought that it is a public service announcement. It made me cry. Turkcell has been doing these kinds of emotionally agitating adverts for years.

C.T.: If they do not show these activities at the expense of accounting, large companies will not engage in such activities.'

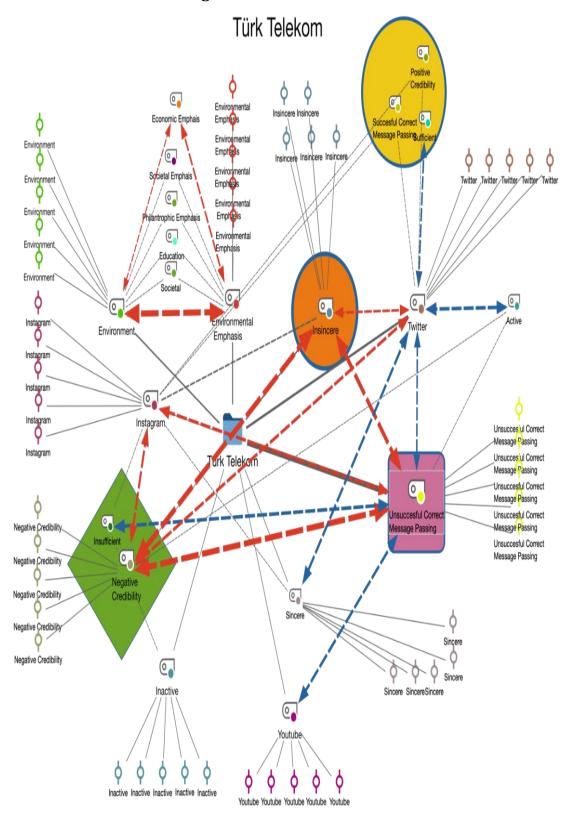


Figure 10: Türk Telekom

Figure 10 shows the same results as the previous two cases. A relationship was observed between *insincere, unsuccessful correct message passing* and *negative credibility* under the message transferring category. Some sample statements of customers are as follows:

'C.TT.: You always say you are thinking about the disabled, but you even do not have a tariff for the disabled. You are foxy.

C.TT.: It's a very nice advertisement but you have not made our infrastructure for 6 months. We still cannot use the internet. You should perform instead of advertising.

C.TT.: Your organization for the visually impaired is admirable. But, please also take care of Türk Telekom lines. The year is 2017 and we are still using 2G".

Unlike the other cases, through the institutional image which is supported by the state, the correct message passing and positive credibility codes have relatively higher than the others. But, among the whole cases, this image is still very low. Some sample statements of customers are provided below:

C.TT.: You add beauty to the beauty of children by doing this.

C.TT.: I respect your effort in doing this. You've gone to Siirt for kids. Congratulations.

C.TT.: Türk Telekom has done it again. When I see such social responsibility projects, I love you more.'

Again, social media accounts are still inactive and insufficient in the social media usage category, except for Twitter. Another significant finding is the interaction between the customer and the company. But this interaction takes place in the form of a communication associated with customer requests and complaints rather than a foreseen interaction related to CSR activities. In this case, most of the consumers do not care about the messages about the CSR activities shared by the company on social media. Moreover, when customers write their complaints right behind the company's tweets, interestingly, most of them get a response and sometimes a solution to their problems. The emerging reason for this situation as an anomaly among other cases can be regarded as the state's working style. Since, in this case, CSR communication officers serve as the service provider. Some sample statements of customers are as follows:

C.TT.: Hi, can you give us your number directly? We would like to make a review and return to you as soon as possible.

C.TT.: Hi, we will contact you as soon as possible regarding your request.'

Conclusion

This research clarifies whether consumers care about the CSR messages of the GSM operators on social media. Based on eight categories, the social media accounts of GSM operators were investigated to reveal the efficiency of social media usage and understand consumers' attitudes towards posts, tweets, etc. associated with CSR actions.

The findings reveal that most of the companies try to make their CSR actions visible to inform and attract consumers. They signed Global Compact and placed CSR policies on their official webpages to give information about their CSR projects to the public also via their annual reports. However, these efforts cannot go beyond the traditional one-way communication; that is to say, companies focus more on informing strategy.

This strategy cannot generate interaction between companies and customers, also it does not allow customers to actively participate. To overcome this one-way information flow, GSM companies try to benefit from social media that allows them to generate two-way communication. They mostly use Twitter, Instagram and YouTube, respectively. They have the chance to know about their customers' reactions to CSR activities via these SNSs. However, two of three companies in our sampling use social media inactively and insufficiently. Türk Telekom is using social media actively. However, it cannot go beyond using SNSs as customer services. Although the company generates interaction with its customers under the CSR posts, this interaction focuses mainly on paying attention to customer complaints and requests. In other words, customers respond to the posts/tweets associated with CSR activities to voice their problems related to GSM tariffs and infrastructure.

Customers mainly do not care about social media's CSR messages and look upon the posts/tweets as a channel or chance to reach the company. The main reason stems from the insincerity issue. Most of the consumers do not believe in the sincerity of the CSR activities. They consider them as eye-washing tactics and marketing tricks used by companies to cause emotional exploitation. Moreover, this insincerity leads to another problem, which is negative credibility. Both these negative dimensions generate barriers towards the correct message passing to the consumers about CSR activities. In this framework, two main categories, message transferring and social media usage, emerge as the study's dominant analysis categories.

Next, considering the visual maps of the cases, it is observed that they have the same concentration on five hotspots which are negative credibility, unsuccessful correct message passing, insincere, inactive, and insufficient media usage codes. In other words, it can be said that companies cannot use social media actively and sufficiently. This inefficacy causes companies to fail to deliver the correct CSR messages successfully to their customers. Therefore, customers do not find CSR messages sincere and generate negative attitudes that reflect negatively on companies' credibility. As a result of these five hotspots, consumers do not care about the CSR messages and they only care about the solutions to their complaints.

Researchers named the situation caused by negative credibility and insincerity as 'embedded awareness and ideology'. Through this, consumers block the messages which are delivered by the cases. However, when this relationship is established in the form of one-way communication, as emerged in the cases of the study, consumers consider these activities as an eye-washing tactic. As a result, this embedded awareness and ideology automatically emerge among consumers' minds and prevent the one-way communication flow to the field.

According to the results, the main reason for consumers to ignore CSR messages is their perception of insincerity which also enhances negative credibility. Starting from this, companies should focus on the way to deliver CSR messages to enhance their credibility. Since customers perceive the SNSs controlled by companies as less credible (Du - Vieira, 2012), companies should transfer the authority of managing social media accounts to third parties. Doing so has been possible to prevent customers from perceiving CSR actions as an eye-washing marketing trick. When companies do not share posts/tweets about their CSR activities directly, customers may get rid of the perception of being deceived. Moreover, companies should not respond to their customers' complaints and special requests under the CSR posts/tweets. This approach removes the company from the main point and causes SNSs to become complaint-solving platforms. To prevent this situation, companies had better establish such platforms to solve their customers' complaints and only respond to CSR activities' feedback/contributions under the CSR posts/tweets.

Furthermore, to overcome this eye-washing image among the customers every company should more pay attention to their sincerity. To increase their sincerity level on their customers' minds, companies can create more interactive campaigns about CSR, and they can support the joining of their customers to this process. Companies can eliminate this sincerity issue about themselves through this strategy since the more participation, the more sincerity. Besides getting sincerity among their customers, they can eliminate the negative credibility phenomenon on their CSR activities. As these two-dimensional problems are closely related to each other when they solve one of these problems, they can already solve the other one.

Limitations and Implications for Researchers: This study gives researchers explanations about the possible reasons consumers do not care about the CSR messages on social media. The findings were obtained via the qualitative content analysis. Due to the qualitative nature of the study, the generalizability of the findings is limited. Thereby, it is highly suggested to the researchers to investigate whether these hotspots are significantly effective in ignoring CSR messages by consumers through a quantitative analysis. This approach may provide a better understanding of the literature via generalizable results. Moreover, researchers can expand the research field's scope and probe new industries such as automotive, retailing, energy, etc. Thus, cross-industry comparisons can be made to have a comprehensive view of the reactions of the consumers about CSR activities. This holistic view provides relevant companies and other stakeholders to see the aspects that need improvement.

Although one pillar of CSR activities is customers and society, another pillar of these activities is practitioners. If there is a problem with sincerity on the part of the practitioners, the fundamentals of this problem and its relationship with the customers' perception should also be examined.

The existence and detection of such a problem require to expand the scope of the research field and focus. And this expansion can provide a more holistic perspective for the theory and literature.

Finally, researchers can investigate this phenomenon through the lens of critical theory, which can play a role in comprehensively understand the implicit reasons for this problem. Solving the mechanisms behind the insincerity problem can expand the scope of the research field and theoretical extent.

References

- Altunışık, Remzi et al. *Sosyal Bilimlerde Araştırma Yöntemleri*. Sakarya: Sakarya Yayıncılık, 2010.
- Arvidsson, Susanne. "Communication of Corporate Social Responsibility: A Study of the Views of Management Teams in Large Companies". *Journal of Business Ethics* 96/3 (2010), 339-354. <u>https://doi.org/10.1007/s10551-010-0469-2</u>
- Bazeley, Patricia. *Qualitative Data Analysis: Practical Strategies*. USA: SAGE Publications, 2013.
- Bentele, Günter Nothhaft, Howard. "Trust and Credibility as the Basis of Corporate Social Responsibility". The Handbook of Communication And Corporate Social Responsibility. ed. Oyvind Ihlen et al. 208-230, UK: Wiley, 2011.
- Bhattacharya, Chitra B. Sen, Sankar. "Doing Better at Doing Good: When, Why, and How Consumers Respond to Corporate Social Initiatives". *California Management Review* 47/1, (2004), 9-24. <u>https://doi.org/10.2307/41166284</u>
- Capriotti, Paul. "Communicating Corporate Social Responsibility through the Internet and Social Media". *The Handbook of Communication And Corporate Social Responsibility.* ed. Oyvind Ihlen et al. 358-378, UK: Wiley, 2011.
- Carroll, Archie B. "The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders". *Business Horizons* 34/4 (1991), 39-48. <u>https://doi.org/10.1016/0007-6813(91)90005-G</u>
- Cho, Moonhee et al. "Communicating Corporate Social Responsibility on Social Media: Strategies, Stakeholders, and Public Engagement on Corporate Facebook". *Business and Professional Communication Quarterly* 80/1 (2017), 52-69. <u>https://doi.org/10.1177/2329490616663708</u>
- Chu, Shu-Chuan Chen, Hsuan-Ting. "Impact of Consumers' Corporate Social Responsibility-Related Activities in Social Media on Brand Attitude, Electronic Word-of-Mouth Intention, and Purchase Intention: A Study of Chinese Consumer Behavior". *Journal of Consumer Behaviour* 18/6 (2019), 453-462. https://doi.org/10.1002/cb.1784
- Du, Shuili Vieira, Edward T. "Striving for Legitimacy through Corporate Social Responsibility: Insights from Oil Companies". *Journal Of Business Ethics* 110/4 (2012), 413-427. <u>https://doi.org/10.1007/s10551-012-1490-4</u>
- Du, Shuili et al. "Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication". International Journal of Management Reviews 12/1 (2010), 8-19. <u>https://doi.org/10.1111/j.1468-2370.2009.00276.x</u>
- Dutot, Vincent et al. "CSR Communications Strategies through Social Media and Influence on E-reputation: An Exploratory Study". *Management Decision* 54/2 (2015), 363-389. <u>https://doi.org/10.1108/MD-01-2015-0015</u>
- Dwivedi, Yogesh K et al. "Social Media Marketing and Advertising". The Marketing
Review 15/3 (2015), 289-309.https://doi.org/10.1362/146934715X14441363377999

- Escamilla-Solano, Sandra et al. "Effect of the Disclosure of Corporate Social Responsibility on Business Profitability. A Dimensional Analysis in the Spanish Stock Market". *Sustainability* 11/23 (2019), 6732. <u>https://doi.org/10.3390/su11236732</u>
- Esrock, Stuart L. Leichty, Greg B. "Social Responsibility and Corporate Web Pages: Self-Presentation or Agenda-Setting?". *Public Relations Review* 24/3 (1998), 305-319. <u>https://doi.org/10.1016/S0363-8111(99)80142-8</u>
- Etter, Michael. "Broadcasting, Reacting, Engaging–Three Strategies for CSR Communication in Twitter". *Journal of Communication Management* 18/4 (2014), 322-342. <u>https://doi.org/10.1108/JCOM-01-2013-0007</u>
- European Commission. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – A Renewed EU Strategy 2011–14 for Corporate Social Responsibility. Belgium, 2011. <u>https://op.europa.eu/en/publicationdetail/-/publication/ae5ada03-0dc3-48f8-9a32-0460e65ba7ed</u>
- Flick, Uwe. *The Sage Qualitative Research Kit: Collection*. USA: SAGE Publications, 2009.
- GfK Research "Kurumsal Sosyal Sorumluluk Raporu" Growth from Knowledge (Mart 2018), 1-44.
- Golob, Urša et al. "Value Orientations and Consumer Expectations of Corporate Social Responsibility". *Journal of Marketing Communications* 14/2 (2008), 83-96. <u>https://doi.org/10.1080/13527260701856525</u>
- Gruber, Verena et al. "Improving the Effectiveness and Credibility of Corporate Social Responsibility Messaging: An Austrian Model Identifies Influential CSR Content and Communication Channels". *Journal of Advertising Research* 57/4 (2015), 397-409. <u>https://doi.org/10.2501/JAR-2015-015</u>
- Habermas, Jürgen. *The Theory of Communicative Action Vol. 1: Reason and the Rationalization of Society.* Boston: Beacon Press, 1984.
- Heinonen, Kristina. "Consumer Activity in Social Media: Managerial Approaches to Consumers' Social Media Behavior". *Journal of Consumer Behaviour* 10/6 (2011), 356-364. <u>https://doi.org/10.1002/cb.376</u>
- Kim, Sora Rim, Hyejoon. "The Role of Public Skepticism and Distrust in the Process of CSR Communication". *International Journal of Business Communication* (2019). <u>https://doi.org/10.1177/2329488419866888</u>
- Lee, Yoon-Joo et al. "Interaction Effects of System-Generated Information and Consumer Skepticism: An Evaluation of Issue Support Behavior in CSR Twitter Campaigns". *Journal of Interactive Advertising* 19/1 (2019), 15-28. <u>https://doi.org/10.1080/15252019.2018.1507853</u>
- Lincoln, Yvonna S. Guba, Egon G. *Naturalistic Inquiry*. London: SAGE Publications, 1985.
- Lock, Irina Peter Seele. "The Credibility of CSR (Corporate Social Responsibility) Reports in Europe. Evidence from a Quantitative Content Analysis in 11 Countries". *Journal of Cleaner Production* 122 (2016), 186-200. <u>https://doi.org/10.1016/j.jclepro.2016.02.060</u>

- Luo, Xueming Bhattacharya, Chitra B. "Corporate Social Responsibility, Customer Satisfaction, and Market Value". *Journal of Marketing* 70/4 (2006), 1-18. <u>https://doi.org/10.1509/jmkg.70.4.001</u>
- Lyon, Thomas P. Montgomery, A. Wren. "Tweetjacked: The Impact of Social Media on Corporate Greenwash". *Journal of Business Ethics* 118/4 (2013), 747-757. <u>https://doi.org/10.1007/s10551-013-1958-x</u>
- Miles, Matthew B. Huberman, A. Michael. *Qualitative Data Analaysis*, USA: Sage Publications, 1994.
- Mohr, Lois A. et al. "Do Consumers Expect Companies to Be Socially Responsible? The Impact of Corporate Social Responsibility on Buying Behavior". *Journal of Consumer Affairs* 35/1 (2001), 45-72. <u>https://doi.org/10.1111/j.1745-6606.2001.tb00102.x</u>
- Morsing, Mette Schultz, Majken. "Corporate Social Responsibility Communication: Stakeholder Information, Response and Involvement Strategies". *Business Ethics:* A European Review 15/4 (2006), 323-338. <u>https://doi.org/10.1111/j.1467-8608.2006.00460.x</u>
- Newman, Kevin P. Trump, Rebecca K. "Reducing Skepticism about Corporate Social Responsibility: Roles of Gender and Agentic-Communal Orientations". *Journal of Consumer Marketing* 36/1 (2019), 189-196. <u>https://doi.org/10.1108/JCM-02-2018-2577</u>
- Öberseder, Magdalena et al. "Why don't Consumers Care about CSR? A Qualitative Study Exploring the Role of CSR in Consumption Decisions". *Journal of Business Ethics* 104/4 (2011), 449-460. <u>https://doi.org/10.1007/s10551-011-0925-7</u>
- Podnar, Klement Golob, Urša. "CSR Expectations: The Focus of Corporate Marketing". Corporate Communications: An International Journal 12/4 (2007), 326-340. <u>https://doi.org/10.1108/13563280710832498</u>
- Reilly, Anne H. Hynan, Katherine A. "Corporate Communication, Sustainability, and Social Media: It's not Easy (Really) Being Green". *Business Horizons* 57/6 (2014), 747-758. <u>https://doi.org/10.1016/j.bushor.2014.07.008</u>
- Saldana, Johnny. *The Coding Manual for Qualitative Researchers*. USA: SAGE Publications, 2015.
- Schmeltz, Line. "Consumer-Oriented CSR Communication: Focusing on Ability or Morality?". Corporate Communications: An International Journal 17/1 (2012), 29-49. <u>https://doi.org/10.1108/13563281211196344</u>
- Strauss, Anselm Corbin, Juliet. *Basics of Qualitative Research: Grounded Theory Procedures and Techniques*. London: SAGE Publications, 1990.
- Szöcs, Ilona Schlegelmilch, Bodo B. "Embedding CSR in Corporate Strategies". *Rethinking Business Responsibility in a Global Context*. ed. Szöcs, Ilona - Schlegelmilch, Bodo B. 45-60. Switzerland: Springer, 2020.
- Treem, Jeffrey W. Leonardi, Paul M. "Social Media Use in Organizations: Exploring the Affordances of Visibility, Editability, Persistence, and Association". Annals of the International Communication Association 36/1 (2013), 143-189. <u>https://doi.org/10.1080/23808985.2013.11679130</u>

- Waddock, Sandra. "Paeallel Universes: Companies, Academics and the Pregress of Corporate Citizenship". *Business and Society Review* 109/1 (2004), 5-42. https://doi.org/10.1111/j.0045-3609.2004.00002.x
- Willig, Carla. *Introducing Qualitative Research in Psychology.* UK: McGraw-Hill Education, 2008.
- Yıldırım, Mustafa Dinçer, M.A. Metin. "How the Process of the CSR Activities Works on Private Hospitals and Pharmaceutical Firms: Multiple Case Study from Strategic Perspective". *Journal of Religion and Health*, 59 (2020), 961-985. <u>https://doi.org/10.1007/s10943-018-0653-8</u>
- Yin, Robert K. *Case Study Research: Design and Methods*. London: SAGE Publications, 2003.