CSR communication by Fortune Global 100 through social media – An exploration

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Attestation of Authorship

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.

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Priti Kiron Chand (24/08/2018)

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Abstract

Corporate Social Responsibility (CSR) and social media are two emerging areas in business. The objective of this research is to explore the CSR communication of Fortune Global 100 companies through social media for the year 2017. Specifically, the study analyses the utilisation of platforms and modes of communication, CSR issues that were disclosed, as well as the nature of CSR related dialogues between companies and stakeholders in social media. Content analysis provided descriptive insight into companies' use of social media. Findings show Twitter and Facebook as the most popular platforms for companies to disclose CSR information through multiple modes of communication. 'Community relations', followed by 'environment' are the most common CSR issues exhibited. A case study on Walmart Inc.'s social media platforms facilitated the dialogue among stakeholders and the company with regards to Hurricane Harvey relief, a community relations issue. This suggests providing CSR disclosures in social media potentially create a dialogic engagement. Discussions of CSR on companies' social media platforms allow access and participation from all users, although transformative outcomes as a result of these dialogues are yet to be seen. This research according to the researcher's knowledge, is the first and detailed investigation on the use of the multiple platforms of social media (Twitter, Facebook, LinkedIn, YouTube, Instagram, Pinterest, Google+, Flickr) by corporations in communicating their CSR.

1. Introduction

1.1 Chapter Overview

This chapter introduces the research problem, objective and research questions to be investigated. The motivations for this research are discussed. The chapter also highlights gaps and limitations which exist in current literature while explaining the academic and practical contributions.

1.2 Statement of the research problem

Corporate Social Responsibility (CSR) is gaining much attention as it relates to organisations' social and environmental duties (Capriotti & Moreno, 2007; Dawkins & Lewis, 2003). For example, KPMG's survey of corporate responsibility reporting identifies that Fortune Global 250 companies' reporting on corporate responsibility in annual financial reports have increased from 44% in 2011 to 78% in 2017 (KPMG, 2017). This is an indication that businesses are communicating CSR issues more than ever before.

Communication is an important process of accounting, hence CSR communication via social media is a key contemporary research area. Merkl-Davies and Brennan (2017) explain, "Accounting communication is primarily viewed as the transmission of messages about financial, environmental, and social information to external audience" (p. 433). This perspective justifies the communication of CSR information as an accounting topic, which constitutes a major part of this dissertation. The other key aspect of communication is how the information is transmitted to the intended audience; thus, this dissertation uses social media

platforms as the information dissemination medium (Alexander & Gentry, 2014; Merkl-Davies & Brennan, 2017).

Previous academic researches that focused on how and why CSR information is communicated mostly used annual report, or standalone sustainability or CSR reports (Font, Walmsley, Cogotti, McCombes, & Häusler, 2012; Gamerschlag, Möller, & Verbeeten, 2011; Neu, Warsame, & Pedwell, 1998). These reporting mediums, however, missed the interactive or dialogic aspect of communication due to very static nature and corporate-orientation of such reporting (Fieseler, Fleck, & Meckel, 2010). Dialogic engagement becomes an important aspect of communicating CSR to stakeholders (Gallaugher & Ransbotham, 2010). It allows both information disclosure and getting subsequent feedback from wider audiences, that provides opportunities of two-way communication (Kent & Taylor, 2016). Dialogic form of CSR communication is important for all parties; corporations to develop an account of their CSR and stakeholders to understand and discuss their perspectives (Brown, 2009; Thomson, Dey, & Russell, 2015). Multiple perspectives and counter-accounts are considered seriously via CSR communication on social media. Counter accounts are information or reports from parties who present opposing views or evidence in relation to claims made (or information omitted) by the organisation, in an effort to create change (Adams, 2004; Gallhofer, Haslam, Monk, & Roberts, 2006). Thomson et al. (2015) explains counter-account as accounts provided by others other than the corporations that have potentials in developing better understanding of CSR practices. Inadequate consideration of wider stakeholder and societal needs can lead to confrontation from non-government organisations (NGOs) and other community groups on behalf of disadvantaged minorities (Apostol, 2015; Denedo, Thomson, & Yonekura, 2017; Sikka, 2006). Few papers have identified minorities such as local indigenous population, straining to voice their concerns against multinational corporations (Apostol, 2015; Denedo et

al., 2017; Naz, 2016). Such actions can be detrimental to an organisations' reputation; therefore, organisations need to effectively communicate with stakeholders through engagement, recognising others' values, and having empathy (Kent & Taylor, 2016).

It is argued that social media is a contemporary communication platform that is more interactive, allows companies to disclose information, and also engage stakeholders in dialogues by providing opportunities for instantaneous feedback (Fieseler et al., 2010; Matei, 2015). Facebook, Twitter, and LinkedIn are common social media tools looked at by researchers in communication literature (Colleoni, 2013; E. H. Kim & Youm, 2017; S. Kim, Kim, & Sung, 2014). However, other tools such as Pinterest, YouTube, and Instagram have been overlooked (Kent & Taylor, 2016). Given such potentials of social media in communicating CSR within the dialogic fashion, social accounting studies that cover detailed accounts of CSR in social media are sparse.

This study so aims to explore the nature and current status of CSR communication of Fortune Global 100 through social media for the year 2017. This is mainly an explorative study. To explore the aim of the research the study sets the following four research questions.

RQ 1: What are the different social media platforms (e.g. Facebook, Twitter) that Fortune Global 100 companies utilise for the year 2017 in communicating CSR?

RQ 2: What are the social media modes of communication (e.g. texts, photos, videos) used by Fortune Global 100 companies for the year 2017 in communicating CSR?

RQ 3: What types of CSR issues (e.g. community, environment) are Fortune Global 100 companies currently addressing through social media platforms by using texts as a mode of communication for the year 2017?

RQ 4: What is the nature of CSR dialogues between companies and their stakeholders in social media platforms for the year 2017?

While research questions (1) and (2) help in answering the current status of CSR communication broadly by focusing on all the platforms and modes of communication, the nature of CSR dialogues occurring currently in Fortune Global 100 companies are answered using research questions (3) and (4). Research questions (3) and (4) are more specific and narrower. For example, research question (3) examines CSR issues only in the "text" mode of communication, since the method undertaken in analyzing CSR issues are not common across all modes of communication such as videos, and photographs. It is also recognized in CSR literatures that "text" is the most preferred mode of communication for CSR disclosures (Chaudhri & Wang, 2007). Based on the descriptive understanding of CSR communication by exploring research questions (1), (2) and (3), research question (4) provides deeper understanding of dialogic engagement in CSR issues using Walmart as a case study. It is not feasible to conduct an analysis of the entire 100 Fortune Global companies to explore the dialogic form of CSR. Considering the time constraint, this research uses a single case namely Walmart Incorporation. Selection of Walmart Inc. is subject to activity on their social media profile and size of the company. In this instance, Walmart Inc. ("Walmart") has been selected as it has been ranked the number one company on the Fortune Global 500 list for the year 2017 which means it is the largest company in the world by revenue (Time Inc., 2017).

Answering above research questions fills the gap in CSR communication literature. More specifically, this exploratory research contributed to CSR communication literature by focusing on CSR information in social media (Matei, 2015). The study can be used with other past or future studies to see the growing popularity of CSR disclosures in social media. It will also contribute to the limited literature on dialogic form of accounting by exploring the dialogic engagement between companies and their stakeholders regarding CSR issues and their disclosure. It uses the new form of dialogic accounting theory to frame the findings, drawing on Brown and Thomson's works (Brown, 2009; Thomson et al., 2015). This research according to the researcher's knowledge, is the first and detailed investigation on the use of the multiple platforms of social media (Twitter, Facebook, LinkedIn, YouTube, Instagram, Pinterest, Google+, Flickr) by corporations in communicating their CSR. The use of Top 100 companies from the Fortune Global 500 listing would help in exploring the issues of this research by focusing on the largest corporations; and those with potentially greater use of interactive social media in communicating their CSR issues. Content analysis techniques, along with a mini-case study approach have been used to analyse the data and reach a conclusion.

The research is structured as follows: In the second chapter, literature review of past research has been synthesised to explain the need for this study's investigation into CSR communication on social media for Fortune Global 100 companies. Third chapter contains research design describing sample selection, data collection, and analysis techniques used to carry out the investigation. Fourth chapter, comprises of presentation on findings while fifth chapter contains related discussions. And lastly conclusion chapter made up of summary, limitations and contributions which future researchers may consider exploring.

2. Literature Review

2.1 Chapter Overview

This chapter defines and reviews existing literature relating to CSR communication. The next subsections discuss the role played by the internet and social media in recent times. Literature highlighting the significance of social media in CSR communication is then synthesised. In brief, most existing CSR literatures focus on traditional monologic dissemination of CSR information through reports, while the emergence of social media and changing stakeholder needs call for dialogic engagement (Kent & Taylor, 2016). It is argued that social media provides opportunities to both the company and other parties in engaging in CSR dialogues. Final subsection explains the dialogic accounting theory framework that informed the findings of the research.

2.2 Defining CSR

Kent and Taylor (2016) rightfully explain that the term CSR carries different meanings for different people depending on their background (i.e. academic or professional). Generally, CSR is a common term used to refer to organisations' philanthropic responsibilities (Carroll, 1991). Other terms which refer to broader aspects include Corporate Responsibility and Corporate Citizenship (Ihlen, Bartlett, & May, 2011).

A broad definition by Brown and Fraser (2006) is that CSR relates to an organisation's performance having social and environmental impacts, alongside economic goals. Ihlen et al.

(2011) define CSR as "explicitly and discretionary socially or ecologically beneficial activities that companies undertake to benefit society". As a result, this research incorporates these broad definitions with other academic research to identify companies' CSR information on social media platforms during 2017.

2.3 CSR Communication and Disclosure Literature

It is important to note that CSR and disclosing CSR issues are two different things; CSR is about responsibility, whereas disclosure is about communicating CSR that relates to accountability. Kesavan, Bernacchi, and Mascarenhas (2013), however, define CSR communication by incorporating both aspects "accountability and commitment" (p. 60). This perspective will best fit the research because it only investigates the CSR disclosure made by the organisation on social media websites; it would be assumed that the disclosures reflect actual activities undertaken (Kesavan et al., 2013). Moreover, counter accounts provided by stakeholders in the social media will indicate the accountability and commitment of companies related to their CSR activities.

There has been significant rise in CSR disclosures in recent years (KPMG, 2017). A number of factors such as stakeholder accountability, legitimacy, or external pressures are likely to have contributed. Michelon and Rodrigue (2015) even found that traditionally money-minded shareholders are now requesting CSR compliance.

There are two conflicting positions that vouch for CSR disclosure: one being moral and ethical values, while the other is responsive self-serving activities (Kent & Taylor, 2016). The main reason for disclosure seems to be the self-serving approach (Brown & Fraser, 2006; Carroll & Shabana, 2010). This means that although CSR disclosures do not result in a direct financial gain, there is some benefit or reduced detriment to the organisation from conducting and disclosing these activities. Even though stakeholder accountability is vital, Brown and Fraser (2006) mention this to be less of a motivation due to conflicting needs of various stakeholders. For example, shareholders have strong interest in economic progress whereas environmentalists value sustainable practices with lesser regard to profit. However, today's global economy has greater influence over businesses, which is a stimulus for companies to seriously consider the impacts and be accountable for their actions.

Transmission of such information not only addresses the needs of those requiring it (ethical reasons), but also generates valuable social capital for the company (Kent & Taylor, 2016). Social capital refers to social relationships, a form of investment with returns expected in the long term (Kent & Taylor, 2016). Russo and Perrini (2010) compare social capital with stakeholder theory for Small-Medium Enterprises (SMEs) and large corporations. Findings show that social capital and stakeholder theory are alternative ways of explaining CSR activities in both cases; although larger businesses may find it easier due to resource availability and strategy. Furthermore, "networking, innovation, trust, and legitimacy" are key aspects of social capital (Russo & Perrini, 2010, p. 218). This is supported by Ros-Diego and Castelló-Martínez (2012) who explain the need for a positive brand image and dissemination of good practice. Therefore, exhibition of CSR activities serves the legitimacy purpose by presenting the organisation as a responsible entity in society.

Legitimacy is one longstanding theory proposed by Suchman (1995) which influences CSR disclosure and communication of information by organisations (De Villiers & Van Staden, 2006; Loh, Deegan, & Inglis, 2015). Suchman (1995) defines this as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (p. 574). Interestingly, recent literature relating to more controversial products such as alcoholic beverages continue to hold this view (Y.-J. Lee, Yoon, & O'Donnell, 2018). It does not necessarily mean that the company is actually conducting proper CSR practices, but the perception of being within society's expectations provides the illusion of being a credible and trusted organisation acting responsibly. Trust is a major issue in this organisation-stakeholder relationship due to information asymmetry, therefore transparency is important (Greenwood & Van Buren III, 2010; Waddock & Googins, 2011). But self-disclosure can be viewed with scepticism due to organisations' ability to manipulate information, particularly if there is no independent third-party assurance (Adams, 2004; Junior, Best, & Cotter, 2014).

Appropriate means of CSR disclosure have been studied by previous researchers. For example, researchers found disclosures in annual reports to be popular means of communicating CSR (Dagiliene, 2010; Neu et al., 1998). However, previous researchers also argued that the means of providing CSR is shifting from annual report to stand-alone report provided on their website (Gurvits, Startseva, & Sidorova, 2014). Recent studies emphasise the need for new media to facilitate CSR communication to wider stakeholders or public (Gallaugher & Ransbotham, 2010; Kent & Taylor, 2016; Kesavan et al., 2013). Consequently, this research looks into the large corporations by looking into social media accounts of Fortune Global 100 companies. Therefore, for the purpose of this research CSR will encompass all social media content relating to companies' social and environmental issues which affect various stakeholders.

2.4 CSR Disclosure in Social Media

A number of academic articles explain the shift in media, and stakeholder requirements (Botan, 1997; Brown & Dillard, 2015; Kent & Taylor, 2016). One of the most important changes is the attempted transition from monologic dissemination to dialogic engagement. Social media provides a new medium of communicating CSR to the public, where stakeholders and the public have easy access to express their views and concerns in real-time (Kent & Taylor, 2016; Ros-Diego & Castelló-Martínez, 2012).

Kent and Taylor (2016) mentions the shift from a monologic to a dialogic means of companies sharing their CSR activities. This means that companies would not only express their account of events, but also allow for feedback and discussions to take place. This view is shared by Brown (2009) who elaborate on the importance of dialogue via a dialogic accounting theory. Much of the existing literature covers the details of CSR communication through traditional media such as annual report, or standalone sustainability or CSR reports (Font et al., 2012; Gamerschlag et al., 2011; Neu et al., 1998).

Monologic reporting is a unidirectional transmission of information, from organisations to users/stakeholders, and is typically exhibited by traditional forms of reporting (Kent & Taylor, 2016). According to Greiling and Spraul (2010), such disclosure communications would occur during the information phase of accountability where the accountor simply provides information to the accountee; without the need for debate or fear of consequences. The disadvantage of this top-down information flow is a strong sender control and passivity from receiver, therefore a lack of constructive feedback (Holtz, as cited in Capriotti, 2011). The

assumption being asymmetrical knowledge and power, whereby the communicator imposes information onto the audience regardless of their needs (Botan, 1997). Nowadays, active receivers 'pull' on relevant information despite senders 'pushing' material through to the public (Holtz, as cited in Capriotti, 2011). This is particularly important for CSR because stakeholders have different needs. The focus has been on financial accountability to shareholders in the past, but monologic dissemination of society-oriented accounts about organisations' practices has its limitations (Brown & Dillard, 2015). For these CSR accounts, debates and counter accounts through dialogic means are necessary to gain proper insight into an organisation's CSR practices.

In contrast, dialogic form of CSR has greater focus on relationship-building by giving regard to diverse issues that usually encompass conflicting goals and values (Brown & Dillard, 2015; Kent & Taylor, 2016). Brown and Dillard (2015) name a few of these topics as "efficiency, economic growth, sustainable livelihoods, labour rights, fair trade, cultural identity and social justice" (p. 248). Given the conflicting goals, dialogic interaction would allow other parties to express their views on these topics, or potentially raise new CSR issues. This is something that this research strives to uncover.

Contemporary media like Web 2.0, blogs, social media, and sharing tools have assisted in facilitating interaction (Capriotti, 2011; Fieseler et al., 2010). The positive characteristics of these media are real-time updates and potential for large-scale interaction by branching out to a broader audience (Kent & Taylor, 2016; Ros-Diego & Castelló-Martínez, 2012). As with any dialogic communication Kent and Taylor (2016)'s three key requirements of engagement, recognising others' values, and having empathy also apply to social media. If used effectively,

social media as a dialogic platform allows CSR issues to be addressed quickly through a range of sources (i.e. by the company itself, or other social media users) (Capriotti, 2011).

The need for change from monologic to a dialogic form of CSR is partially a result of changing needs of various stakeholders. Initially, the disclosure emphasis was on achieving of the economic stakeholders' goals, explicitly shareholders' value-maximisation (Kent & Taylor, 2016). However, now wider stakeholders are taking greater interest in businesses to ensure sustainable practice. Therefore, accountability to other non-economic stakeholders, such as employees, customers, and the community, is becoming increasingly important (Matei, 2015). This means that rather than officials or shareholders skimming through annual or sustainability or CSR reports, a public platform like social media would enable CSR information to easily reach other relevant stakeholders. Furthermore, such platforms reduce the limitations of monologic dissemination by providing opportunities for discussions, hence a dialogic interaction.

Another key aspect of interaction through this new media is the different modes of communication. Where traditional media may have only facilitated text and static photographs, social media enables video-clips, interactive games, hyperlinks, and chat functions. The creativity and multimedia functions would make it more appealing for users, however, Capriotti (2011) says that companies are reluctant to adopt for fear of loss of information control. Still, it is not to say that companies are not moving ahead with time; which is why this research also considers which modes of communication are being utilised.

However, social media communication is not without flaws. O'Kane, Hargie, and Tourish (2004) mention the intranet and extranet which facilitate collaboration in a controlled environment, giving it the term 'any-to-any' communication. However, social media exists on the internet which is difficult to control, so there is an issue with trustworthiness of content disclosed by the organisation as well as other parties (O'Kane et al., 2004). This is because anyone can put forth their opinion and such information can circulate beyond the organisation's manageable capacity. Still, this open arena allows a holistic view of the organisation concerned whereas a controlled environment may allow the organisation to use its manipulative powers. Furthermore, businesses are expanding into the media regardless of the risks and so is the literature in this area.

In brief, previous CSR researchers that have studied CSR in social media have considered individual social media platforms such as only Twitter or only Facebook, to engage stakeholders (Colleoni, 2013; E. H. Kim & Youm, 2017; K. Lee, Oh, & Kim, 2013; Ros-Diego & Castelló-Martínez, 2012). However, this research according to the researcher's knowledge, is the first and detailed investigation on the use of the multiple platforms by corporations in communicating their CSR. For example, one company could be using Twitter, Facebook, and Instagram to disseminate one particular CSR issue. This is later narrowed down to provide more details and dialogue occurring in the common platforms used by the organisation. Consistent with other papers (Fieseler et al., 2010; K. Lee et al., 2013; Yang & Kent, 2014), this research investigates the Fortune Global 100 companies. It ensures this research can be complementary to other literature, providing a richer insight into the use of social media by some of the world's most prominent companies. This is important because much of the existing CSR literature focusses on traditional disclosures through annual or other reports, whereas this research will add further to the social media dimension of CSR literature.

2.5 Theoretical Framework

Brown (2009)'s dialogic accounting theory has been applied to this research. It is particularly focussed on ensuring democracy and participation in the area of social and environmental accounting communication. Similarly, Kent and Taylor (2016) use social media to explain two models: Homo economicus (economic public relations) and Homo dialogicus (dialogic relationships). Therefore, these two papers will allow for a better understanding of interactive CSR communication through social media in this research.

2.5.1　Dialogic Accounting Theory

Brown (2009) suggests that there is a need for a shift from monologic to dialogic form of accounting, and has constructed key themes related to the dialogic framework. She explains eight key themes of dialogic accounting theory: (1) Recognize multiple ideological orientations; (2) Avoid monetary reductionism; (3) Be open about the subjective and contestable nature of calculations; (4) Enable accessibility for non-experts; (5) Ensure effective participatory processes; (6) Be attentive to power relations; (7) Recognize the transformative potential of dialogic accounting; and (8) Resist new forms of monologism. All these are relevant for CSR communication in social media. For example, 'enable accessibility for non-experts', 'ensure effective participatory processes', and 'recognize the transformative potential of dialogic accounting' encompass stakeholder-organisation communication which occur on social media platforms.

'Enabling accessibility for non-experts' is a key advantage of social media platforms like Facebook and Twitter. Unlike the controlled environments of intranet and extranet for selective individuals (O'Kane et al., 2004), social media is open to everyone. This allows sharing of wider stakeholder perspectives such as of minorities and indigenous people, who are unfamiliar with specific business operations but are being impacted. These people are not experts, but it is important to understand and incorporate their views for a holistic account.

'Ensuring effective participatory processes' is important but quite challenging. As with the variety of stakeholders, they have varying perspectives and different views of what is fair or unfair; this is problematic for satisfying all parties. Contributions can come from people with strong scientific evidential backgrounds (greater power and more say), but also those suffering emotional dissatisfaction (possibly minorities). And this is where theme number (6) relating to power relations becomes a factor. Each party believes their concern to be important, however, caution needs to be exercised when addressing the different concerns. Failing to do so can cause outrage from social groups such as unions, and other NGOs (Apostol, 2015; Denedo et al., 2017). These actions can be limited if there is place where all parties are able to put forth their concerns and agree on a solution. Plus, the social media functions can allow stakeholders to resolve opposing views by interacting on their own without the need for the company to step in.

'Recognizing the transformative potential of dialogic accounting' is another theme that applies. Brown (2009) explains that dialogic accounting allows for discussion, debate and new ideas to emerge. To compare, traditional monologic accounting is similar to a bank, where organisations deposit their beliefs for everyone to accept; whereas dialogic accounting

facilitates collaboration and co-operation for improved results. Sikka (2006) utilises other journal articles to describe the emancipatory potential of the internet. The conclusion reached indicates the internet to be an appropriate communication device for facilitating change, although its success is dependent on dissemination of counter accounts and critiques. Similarly, Chaudhri and Wang (2007) share the view that the internet has significant interactive potential but companies are not taking full advantage of all its functions. The article investigated the top 100 Information Technology (IT) companies in India, which may not be representative of Fortune 100 firms.

Brown (2009)'s framework has later been extended by others. For example, Brown and Dillard (2015) provide a table to clearly highlight the differences between monologic and dialogic accounting which was only initially briefly explained by Brown (2009). Furthermore, Thomson et al. (2015) used the dialogic form and analysed external accounts by "Others" that challenged the tobacco company's CSR account, resulting in a more holistic account of the health risk issue. They conclude that this over-arching theory can address organisational interaction with multiple parties, forms dialogues, considers account and counter-account, and eventually facilitate a holistic account of CSR. In a similar manner, the research implies that the ability for stakeholders and general public to react, comment, or reply to CSR posts on social media websites indicates an ability to engage in dialogue with the company and other parties.

2.5.2 Homo Dialogicus Form

Kent and Taylor (2016) describe two ways of disclosing CSR on social media. One being Homo economicus, and the other Homo dialogicus. Homo economicus is analogous to Brown and Dillard (2015)'s description of monologic accounting, while Homo dialogicus has a likeness to dialogic accounting. It is the Homo dialogicus that harbours effective relationship-building with the public through interactive engagement.

Homo economicus can be described as being short-term, business-oriented, and having a profit-making mindset. The CSR disclosures would likely be in a top-down, one-way manner favouring the company with lesser regard to actual social or environmental impacts and opinions of external parties. In the instance of social media, it is possible that companies may choose not to acknowledge unfavourable comments or simply delete it.

In contrast, Homo dialogicus encourages long-term ethical relationships with stakeholders and wider public. It promotes discussion and debates to understand and attend to people's needs. This engagement aspect is highly valuable for acquiring social capital (Kent & Taylor, 2016). Social capital is a form of investment with returns expected in the long term by maintaining social relationships; resources and benefits are exchanged with society in a win-win scenario. For maintaining such social relationships, it is important to foster stakeholder engagement, recognise their values, and to empathise with them (Kent & Taylor, 2016); the human aspects rather than promotional means.

There is a need to consider both theories: dialogic accounting theory as well as the Homo economicus and Homo dialogicus models. The two theories used in this investigation are interrelated. The Homo economicus and Homo dialogicus models emphasised by Kent and Taylor (2016) is similar to Brown and Dillard (2015)'s monologic accounting and dialogic accounting descriptions, respectively. Although an earlier study, Brown (2009)'s framework illustrates how the Homo dialogicus or dialogic accounting perspective would allow improved relationships with stakeholders. In short, one theory compares the two possible communication approaches while the other expands on the implications of the modern approach: The Dialogic Approach.

Successful execution and maintenance of human interaction and understanding through social media would lead to long-term benefits for all parties (Gallaugher & Ransbotham, 2010). Dialogic communication of CSR issues would strengthen company-stakeholder relationships and also allow improved decision-making for companies due to a more holistic account (Brown, 2009; Kent & Taylor, 2016). In summary, dialogic form of accounting has great potentials for communicating CSR through social media. Therefore, this research investigates CSR communication in detail (e.g. which platforms are being used; the modes of communication, and also the conversations between different parties of the world's most prominent organisations) in social media through the lens of dialogic form. The research does not test the theory or different elements of theory, rather it applied the lens in analysing the findings.

3. Research Design

3.1 Chapter Overview

This research design chapter outlines the process and analysis tools implemented to address the research questions and overall objective. It includes a brief explanation of sample selection, rationale for the social media being analysed, and justification of the analysis techniques used.

The objective of the study is to explore CSR communication of Fortune Global 100 through social media for the year 2017. This includes identifying which social media platforms organisations use, the different modes of communication used to disclose a variety of CSR issues, and how the public respond to it. This investigation is interpretive because it requires researcher's judgement particularly with regards to the nature of discourse between corporations and stakeholders depicted in the social media (Bargiela-Chiappini, 2009). Consequently, this research utilises a sequential transformative design where it is seen through the dialogic lens (Hanson, Creswell, Clark, Petska, & Creswell, 2005). The nature of research questions give priority to quantitative data to describe the current situation, which supports qualitative data encompassing dialogic interactions. This sequential transformative design enables the application of mixed methods appropriate to the aims of this dissertation. This allows for a holistic view of social media use by organisations to communicate CSR information.

3.2 Selection of Companies and Social Media

3.2.1   Sample Selection

This research investigates the Top 100 companies listed in the Fortune Global 500 for 2017 (Time Inc., 2017) (see Appendix A). The Fortune Global 500 is an index ranking the world's largest companies in terms of Total Revenue for the fiscal year, implying their ability to invest in an array of media and technology to communicate with stakeholders regarding their CSR. In contrast, smaller organisations may be constrained by resources, which limits their ability to effectively communicate using social media platforms (Vajjhala & Thandekkattu, 2017). Furthermore, revenue ranking is a financial aspect and it would be interesting to see their ability to communicate social and environmental aspects.

The technique for sample selection is an important step because alternative methods may not provide correct information; two popular methods include purposive sampling and random sampling. Of the 500 companies listed, the Top 100 have been selected via purposive sampling. Purposive sampling is "the deliberate choice of an informant due to the qualities the informant possesses" (Tongco, 2007, p. 147). The reason for choosing purposive sampling over random sampling, is that these higher-ranking companies are expected to have more resources (e.g. finance, technology, workers). These available resources can be invested in producing and monitoring of CSR disclosures on social media. In case of random sampling, there would be a random selection of companies from the total of 500; possibly having more companies from the lower 400. Therefore, random sampling bears the risk of having key organisations being excluded; such as those having significant CSR practices that could contribute to this research.

Moreover, many previous studies explored CSR disclosure practices based on Top 100 companies (Colleoni, 2013; S. Kim et al., 2014), indicating a reliable sample size.

A mini case study method enriches this investigation to gain a deeper understanding of the dialogic engagements occurring on social media platforms. Research question (4) particularly, seeks to identify CSR-related accounts posted by corporations and counter accounts or comments posted by stakeholders on the company's social media pages. An analysis of the entire 100 companies is not feasible in this research due to the time constraint, which is the reason for the mini-case study approach. Selection of the company is subject to activity on their social media profile and size. In this instance, Walmart Inc. ("Walmart") has been selected as it has been ranked the number one company on the Fortune Global 500 list for the year 2017 which means it is the largest company in the world by revenue (Time Inc., 2017). Interestingly, Walmart continues to hold the number one position in 2018 (NZ Herald, 2018). Furthermore, a brief scan of Walmart's social media profiles shows many postings (promotional and philanthropic). Therefore, it would be interesting to see the social media use and interactions regarding CSR disclosures for this highly ranked company.

It is important to note that although this sampling technique is adequate for this research, it does have inherent limitations (Etikan, Musa, & Alkassim, 2016; Tongco, 2007). Purposive sampling requires a manual selection of the companies, to ensure their relevance and rich contribution to the research's theoretical objectives. However, the non-random nature is influenced by the researcher's subjectivity, and also prevents generalisability of findings to the population (Tongco, 2007).

3.2.2 Social Media Selection

As the main objective of the study is to explore CSR in social media, it is utmost important to define it and explain the selection of social media that will be looked at further in this study. According to Kaplan and Haenlein (2010) social media are "various forms of media content that are publicly available and created by end-users" (p. 61).

The internet has enabled a number of different social media platforms which organisations can utilise (Capriotti, 2011). These social media are closely related to traditional blogs because social media postings are (to some extent) a form of blog entries: being arranged in reverse chronological order and allowing commentaries (Fieseler et al., 2010). However, social media has greater emphasis on user-generated content available in the public domain (Kaplan & Haenlein, 2010), the users can react to content but also put forth their own views freely. The most common platforms investigated by academics include Facebook, Twitter, and LinkedIn (Colleoni, 2013; E. H. Kim & Youm, 2017; S. Kim et al., 2014).

Founded in 2004, Facebook connects over 2-billion users globally as at 30th June 2017 and therefore is a large and far-reaching network (Facebook, 2017). Users are required to create a personal profile to make the best use of the platform, including creating groups, events, and business/community/organization pages. To interact, users post statuses using various modes of communication like text, pictures, videos, or links; comment on posts; and react to posts. Another social media website, Twitter, allows users to post a 'tweet' about updates or latest events on the person or organisation's profile (Twitter Inc, 2017). Additional functions include enabling users to reply, re-tweet, or 'like' the original tweet, or even send a direct message to

the company regarding the original tweet. Both these social media platforms (Facebook and Twitter) target the general audience, however interaction on LinkedIn is limited to professional stakeholders due to a business oriented approach (LinkedIn Corporation, 2017). This means that information disclosed on LinkedIn may be presented differently from other platforms. Consequently, this investigation will focus on the most popular platforms that companies may use for communicating CSR issues with the general public. An expected analysis of Facebook and Twitter is valuable for understanding external reactions to self-disclosure posts which are expected to glorify (or critique) the company (Matei, 2015).

Other social media platforms such as Google+, video-sharing YouTube, and photo-sharing platforms like Instagram, Pinterest, and Flickr are also known to be used by companies . Therefore, these will also be incorporated in this research, but in a supportive role.

Most previous research articles investigate single social media platforms, such as only Twitter or only Facebook (Colleoni, 2013; E. H. Kim & Youm, 2017; K. Lee et al., 2013; Ros-Diego & Castelló-Martínez, 2012). However, this research begins with a broad description of multiple platforms that can be used by any one company. And later, narrowed down to provide more details of stakeholder engagement and dialogue on the common platforms.

3.3 Research Method

The research uses mixed methods, which encompasses both quantitative and qualitative techniques. This research undertakes content analysis as the main method to present quantitative descriptive statistics, however, the information is enhanced through qualitative information (Stepchenkova, Kirilenko, & Morrison, 2009). This leads to the use of mixed methods, followed by a case study that investigates CSR by the organisation and the public. Table 1 summarises the research method and supporting references used to address each research question.

Table 1: Research questions and methods

	Research questions	Methods	References
RQ 1.	What are the different social media platforms (e.g. Facebook, Twitter) that Fortune Global 100 companies utilise for the year 2017 in communicating CSR?	Descriptive analysis by manually identifying social media each company is using. Primarily by visiting official company websites, but if no social media listed then a brief search of most common social media platforms. Allows identification of popular contemporary social media platforms.	(Fisher & Marshall, 2009)
RQ 2.	What are the social media modes of communication (e.g. texts, photos, videos) used by Fortune Global 100 companies for the year 2017 in communicating CSR?	Content analysis of textual and visual disclosures using keywords and definitions based on Capriotti and Moreno (2007)'s and Rose (2012)'s methodology. Rose explains analysing visual contents. Banks (2001) suggests a number of visual analysis techniques however they exceed the scope of this study, consequently the analysis of media modes of communication tie in with RQ 3. The use of multimedia	(Fisher & Marshall, 2009) (Capriotti & Moreno, 2007) (Banks, 2001) (Rose, 2012) (Hsieh & Shannon, 2005)

		(namely text, static pictures, video-clips, hyperlinks, etc.) gives indications of the different ways companies are attracting and engaging with the public to highlight different CSR issues.	
RQ 3.	What types of CSR issues (e.g. community, environment) are Fortune Global 100 companies currently addressing through social media platforms by using texts as a mode of communication for the year 2017?	Content analysis of texts and content based on Capriotti and Moreno (2007). Various issues related to employment, the environment, and the community across social media platforms will be identified (using keywords), coded and categorised into themes to understand the most prominent issues companies are promoting through these platforms. This analysis could illustrate organisational transparency or potentially uncover legitimacy (or promotional) tactics.	(Fisher & Marshall, 2009) (Capriotti & Moreno, 2007) (Hsieh & Shannon, 2005)
RQ 4.	What is the nature of CSR dialogues between companies and their stakeholders in social media platforms for the year 2017?	Case study method analysing the CSR discourse between corporation and CSR analysis. Depending on the data available based on RQ 1-3, a case study approach with a selected company would address RQ 4. This approach allows for comparisons to be made between disclosures (posts/tweets) and feedback (comments/re-tweets) in different organisational social media contexts (Baxter & Jack, 2008).	(Baxter & Jack, 2008) (Wodak & Meyer, 2009) (Brown, 2009) (Kent & Taylor, 2016)

3.3.1   Content Analysis

Content analysis are commonly used techniques in data analysis, and often difficult to distinguish (Vaismoradi, Turunen, & Bondas, 2013). Similarities lie in theory-driven data categorisation and identification of patterns or themes. However, the key difference is content analysis' ability to methodologically quantify and potentially express significance of results (Mayring, 2000; Namey, Guest, Thairu, & Johnson, 2008; Vaismoradi et al., 2013).

Consequently, content analysis will assist in describing results of research questions (1), (2) and (3).

Content analysis is a broad and adaptable technique. Hsieh and Shannon (2005) describe three approaches to content analysis which help with interpreting textual data: conventional, directive, and summative. According to them (2005), the conventional approach is unstructured because it derives coding categories directly from the data (common in grounded theory research). The direct approach begins with a relevant theory which would guide the initial codes, and more words can be added during the research process. The summative approach involves counting, comparing, and interpreting of keywords in their contexts; this is done before and during data analysis. Summative content analysis has been adopted for determining CSR issues in this research about dialogic engagement on social media. Summative content analysis is qualitative in nature and provides the opportunity to researchers to interpret the sentences rather than only counting (Hsieh & Shannon, 2005). It also has the advantage of organizing key categories, adding words during data collection (Capriotti & Moreno, 2007; Hsieh & Shannon, 2005).

Some existing studies using content analysis have constructed CSR categorisation tables, however these are not exhaustive. Capriotti and Moreno (2007) researched corporate websites, whereas Gamerschlag et al. (2011) has identified keywords relating to environmental and social disclosures communicated through corporate reports. As a result, this research's investigation into CSR issues disclosed on social media platforms capitalises on the past papers' keywords. Identifying and interpreting this information from companies' social media profiles would allow for descriptive insights into current organisational practices.

To assist with locating a variety of CSR issues that companies may choose to disclose, dissection of previous literature and recent CSR reporting guidelines have led to the creation of Table 2. Inoue and Lee (2011) provide five key dimensions of CSR disclosure: (1) employee relations, (2) product quality, (3) community relations, (4) environmental issues, and (5) diversity issues. These aspects are consistent with CSR issues categorised in Capriotti and Moreno (2007), Gamerschlag et al. (2011), and the Global Reporting Initiative (2013) guidelines. Additional keywords are added to the table during data collection to enhance extensiveness of various terms used by different companies.

Therefore, this research uses Table 2 categories to identify CSR-related content for research questions (1) through (3). This table is particularly important to address research question (3) (i.e. What types of CSR issues are Fortune Global 100 companies currently addressing through social media platforms by using texts as a mode of communication for the year 2017?). These keywords or search terms will be identified in company social media postings to understand the types of issues being disclosed by the company. Frequency of words determine importance (Gamerschlag et al., 2011).

More importantly, Table 2 is a guideline for future studies looking at CSR disclosures on social media. Synthesising recent CSR literature and consulting the Global Reporting Initiative (GRI) guidelines helped the researcher to bring together relevant keywords and search terms from a range of sources. However, if any additional keywords turn-up while researching, these have been included immediately in the list for further investigation. These novel terms were previously unidentified in other sources' categorisation tables. Hence, their addition to the pool would be beneficial for use in future CSR studies.

Table 2: CSR issues and keywords

CSR Issue	Derived Meaning	Keywords/Search Terms	References
Employee relations	The organisation's disclosure of employee care, including empowerment and dissatisfaction.	'occupational health' 'occupational safety' 'gender' 'equality' 'culture' 'diversity' 'employment' 'employee turnover' 'training' 'overtime' 'long hours' 'child labour'	(Gamerschlag et al., 2011; Global Reporting Initiative, 2013; Inoue & Lee, 2011)
		'wellness' 'women' 'workforce' 'apprenticeship' 'honour' 'reward' 'award' 'professional achievement'	Nestle, Toyota, Samsung Hon Hai Precision, CVS Health, AT&T, Berkshire Hathaway
Product quality	The organisation's product responsibility in accordance with consumer health & safety and environmental sustainability; not from a commercial/marketing perspective.	''sustainable' 'reusable' 'consumer health 'consumer safety' 'product/service responsibility' 'fines' 'fees' 'sanctions'	(Capriotti & Moreno, 2007; Gamerschlag et al., 2011; Global Reporting Initiative, 2013; Inoue & Lee, 2011)
		'health' 'fraud' 'authentic' 'airbags'	Apple, Comcast, Hon Hai Precision, Volkswagen
Community relations	The organisation's interaction with local and community groups, including through social events.	'community' 'society' 'local' 'open day' 'sponsorship' 'donation'	(Global Reporting Initiative, 2013; Inoue & Lee, 2011)
		'children' 'energyfest' 'volunteer' 'kids' 'school' 'partner' 'festival' 'philanthropy' 'contribute, 'hunger' 'rebuild'	Shell, Samsung, AT&T, Trafigura, US Post, Walmart, Kroger,

		'grant'	Home Depot,
		'support'	CVS Health,
		'care'	BP, Glencore,
		'commitment'	Walgreen,
		'dream' 'win' 'competition' 'contest'	CVS Health, Toyota
Environment	The organisation's impact on the natural environment.	'recycle' 'emissions' 'compliance' 'energy' 'water' 'environmental impacts' 'spills' 'waste' 'effluents' 'biodiversity' 'fines' 'sanctions'	(Capriotti & Moreno, 2007; Gamerschlag et al., 2011; Global Reporting Initiative, 2013; Inoue & Lee, 2011)
		'carbon' 'clean up' 'climate' 'solar' 'green' 'nature' 'planet' 'animal welfare' 'bird-protect' 'biofuel' 'electric' 'hybrid' 'renewable'	Shell, BP, Toyota, General Electric, Nestle, Gazprom, Exxon Mobil, Toyota, Volkswagen, Glencore
Diversity	The organisation's commitment to encouraging diversity and non-discrimination in the workplace.	'discrimination' 'human rights' 'equality' 'gender' 'age' 'race' 'disability'	(Gamerschlag et al., 2011; Global Reporting Initiative, 2013; Inoue & Lee, 2011)
		'LGBT' 'culture' 'diversity' 'women' 'inclusive'	Bank of America, Wells Fargo, US Post, Berkshire Hathaway, Toyota, Samsung, Anthem

It may be possible for certain disclosures to fall within multiple categories. Consequently, the research proposes the use of binary coding (1=present, 0=absent) for items checked against each category, based on the dichotomous approach in S. Kim et al. (2014)'s study. The unit of analysis is dependent on the specific research question. In most cases throughout this research, it is the 'keywords or terms' dedicated to CSR issues and mentioned on social media posts. This type of coding will bring forth what types of CSR issues organisations are addressing through the most common social media platforms.

3.3.2   Case Study Analysis

Case studies are often used as a research tool to describe and illustrate examples of an idea or concept (McEntee & Happel-Parkins, 2016). Single or multiple case studies can be used to test theories (Gustafsson, 2017). Single case study is less time-consuming and provides greater depth on the one case compared to multiple case studies. Consequently, this research uses a single case study to describe the nature of dialogues between Walmart and its stakeholders through research question (4).

The investigation into Walmart's social media platforms qualifies as a mini-case study. This dissertation is exploratory, looking into CSR communication of Fortune Global 100 companies on social media. So, of the 100 companies, the use of Walmart is one 'case' where extra information is uncovered about the stakeholder engagement. This extra information is gathered by delving into comments on the social media posts. The comments reveal emotional reactions such as understanding different parties' impressions on the matter. Comments also contain hyperlinks to other sources of related information that serve as a form of reference for further

information. Furthermore, the mini-case study of Walmart not only does a simple content analysis, but also utilises the theoretical lens to understand the qualitative information. Consequently, information through Walmart's case of social media posts and associated comments provide richer information than the descriptions from content analysis.

An analysis of terms or phrases posted on social media posts/tweets or comments by the company and the public for the year 2017 is made. This provides a sense of CSR dialogue between Walmart and its stakeholders based on multiple perspectives and (counter) accounts. Analysing CSR discourse of Walmart on dialogic interaction is the most important aspect of this research because it addresses how stakeholders engage in CSR dialogue with the organisation on social media platforms and provides counter accounts. In addition, the readily available social media platforms with instantaneous feedback from public has the possibility of being spread like wildfire (Fieseler et al., 2010; Matei, 2015). For example, the inter-customer interaction described in Gallaugher and Ransbotham (2010) can create a whole new image for the organisation. Hence, it is important that organisations manage their CSR image/reputation which may be threatened by online parties.

A similar mini-case approach has been used by Matei (2015) by selecting McDonalds. He provides interesting results on accounts and counter-accounts posted by McDonalds and public in the social media. In accordance with Matei (2015), this research endeavours to carry out a small scale case study on one company, Walmart. Consequently, analysing the CSR discourse of Walmart can illustrate the practical use of Brown (2009)'s dialogic accounting theory.

3.4 Research Process

Figure 1: Overview of the research process
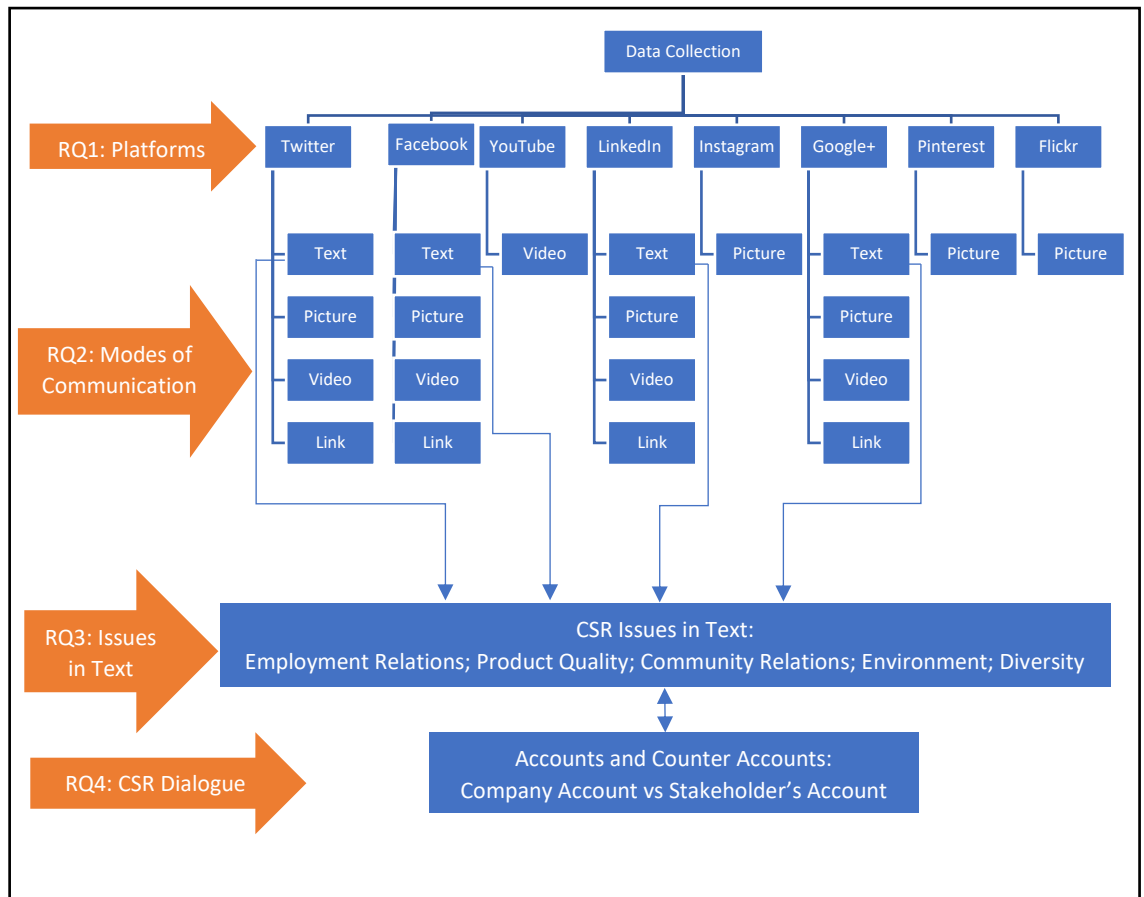
3.4.1　Identifying Social Media Platforms

Research question (1) investigates eight social media platforms that the Top100 companies utilise to disclose CSR information (Facebook, Twitter, Pinterest, Instagram, YouTube, LinkedIn, Google+, Flickr). Three criteria determine whether the company is included as using that particular social media platform:

1. The company has the social media link on their official company website (figure 2)

2. The company can be found when searched through the social media search box on a particular social media platform

3. The company has CSR-related content disclosed for 2017 on official social media account (see table 2).

For example, Walmart's website shows the social media icons presented in figure 2. These icons are hyperlinks which direct the user to the company's official social media account, thus satisfying the first criteria. In a separate search on social media like Facebook, typing in "Walmart" should show results for Walmart accounts/pages. In this instance, a verified blue tick mark next to the result indicates it as official otherwise reading the brief description would allow for a judgement, thus addressing criteria two. And third criteria for Walmart's Facebook presence can be satisfied by identifying CSR-related posts by logging into Facebook → Company search "Walmart" → Filters (Posts by: "Walmart"; Sort by: Most Recent; Date Posted: 2017).

Figure 2: Social media icons on official company website
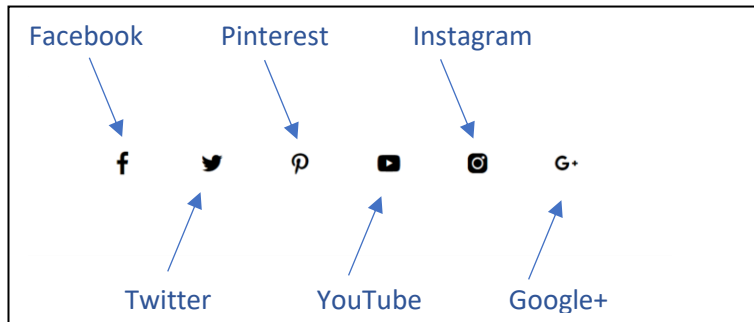
One key concern that must be noted, is that some companies have multiple official social media accounts. For example, Walmart's website link to Twitter goes to their account @walmart which has a description hinting at promotional or customer-focussed information (https://twitter.com/Walmart). But criteria two led to the discovery of the @WalmartNewsroom page, which has more news, corporate and financial information (https://twitter.com/WalmartNewsroom). There are also @WalmartToday, @WalmartGiving, @WalmartAction, and @WalmartLabs pages which announce community activities. Despite all these accounts, @WalmartNewsroom has been used because after the main @walmart account, this is the next general-audience targeted page exhibiting CSR-related posts. The goal is to locate the official company account which can be easily accessed by the general public to find information about the company including disclosures regarding its CSR activities.

Another important point, is that the companies in the sample are classified into different industry groups using Chong, Ali, and Lodhia (2016). Two levels of categorisation have been undertaken (see Appendix B). First, since the companies have been selected from the Fortune Global 500 list, the company information showing the particular industry are noted. Secondly, these industries (and corresponding companies) are further reduced to

eight using the industry categories in Chong et al. (2016). This will likely enhance the results of research question (1) by explaining any industry-sensitivity effects on companies' use of various social media platforms.

3.4.2   Modes of Communication for Disclosure

Delivery of CSR information on public platforms occur through a number of different modes of communication (other than traditional text). The term 'mode of communication ' refers to the resources such as text, static photographs, video-clips, and various other multimedia (Chong et al., 2016). Following a similar content analysis method to Capriotti and Moreno (2007), this research seeks to identify which modes of communication are most popular for communicating CSR information on different social media platforms.

Social media posts with CSR content are being assessed. For each company, posts on their individual social media platforms are looked at to determine whether they use text, pictures, videos, or links to present the information. Visual content is analysed in accordance with Rose (2012)'s steps of analysing visual material. These steps include: finding the image, devising coding categories, coding images, and analysing. This research does a very basic analysis, so uses Table 2 to determine existence of CSR content, however, it requires some interpretive judgement. Any video-clips would be assessed in a similar fashion to images.

Kesavan et al. (2013) refers to certain social media platforms which are best-known for certain modes of communication. For example, videos being the primary medium for YouTube. In contrast, some platforms have a mixture of modes through which they present information. Studies on Facebook consider the multiple modes of communication such as photos, videos, and links (S. Kim et al., 2014). But the expectation is prominence of text, given the longstanding and effective use of text as a mode for disclosures (Lundquist srl, 2014). This is not to say CSR disclosures are communicated through text only, but that text accompanies other modes of communication for majority of disclosures (Abitbol & Lee, 2017). Hence, Table 3 summarises the expected prominent modes of communication with the social media platforms used in this research.

Table 3: Modes of communication and social media platforms

Expected prominent mode of communication	Social media platforms
Text (or mixed including text)	Facebook, Twitter, LinkedIn, Google+
Pictures	Instagram, Pinterest, Flickr
Videos	YouTube

Adapted from (Kesavan et al., 2013)

The CSR issues and visually appealing delivery mechanisms are likely to contribute to engagements with stakeholders. This interaction would likely result in dialogue that is considered in research question (4).

3.4.3 CSR Issues

The identification of CSR issues being disclosed requires significant use of Table 2. This is done to understand the CSR issues of all 100 companies in general, and specific to text as mentioned earlier. Following from the findings of research question (2), platforms with text disclosures are investigated. It addresses research question (3) (i.e. What types of CSR issues are Fortune Global 100 companies currently addressing through social media platforms by using texts as a mode of communication for the year 2017?).

Social media posted texts are assessed by counting the frequency of the keywords and synonyms (aligning with Table 2 definitions). Frequency of words or terms in the CSR categories determine importance of the issue. These keywords are categorised into five CSR issues: (1) employee relations, (2) product quality, (3) community relations, (4) environmental issues, and (5) diversity (Inoue & Lee, 2011). This type of textual analysis is consistent with Gamerschlag et al. (2011).

3.4.4 Case Study and Dialogic Engagement

Walmart is the largest retailer in the world, operating well through physical stores in multiple countries and eCommerce (Walmart Inc., 2018). Being a supermarket brand, Walmart is likely to engage in many community activities and in particular aiding in relief for natural/environmental disasters that frequently wreak havoc in the U.S. This is why the focus of this case study will address Walmart's social media posts related to Hurricane Harvey; a storm affecting the U.S. state of Texas from 17 August 2017 to 1 September

2017 (National Hurricane Center, 2018). The National Geographic website explains an estimate of the damage to be $180b USD, while the Bloomberg Business website suggests the damage from three major storms (Harvey, Irma, Maria) exceed $200b USD (Drye, 2017). Such figures indicate the need for big businesses like Walmart to step up and support local communities.

The extremity of Hurricane Harvey's damage will allow insight into the company's account of their actions and corresponding stakeholders' perspective on the company's actions. Given social media's features, there is great potential for dialogue between multiple parties (Kent & Taylor, 2016; Kesavan et al., 2013). This brings in Brown (2009)'s dialogic accounting theory, allowing for non-experts to present their views and ensuring participation which could lead to transformations in how Walmart conducts its practices.

The social media platforms investigated are subject to Walmart's social media findings identified in research question (1). However, it is safe to assume the use of Facebook and Twitter given their popularity in recent academic articles (Kesavan et al., 2013; S. Kim et al., 2014; K. Lee et al., 2013).

Walmart's Facebook posts are located using filters to find those posts which have the words "Hurricane Harvey" between August 2017 and December 2017. This is because the event occurred in late August. These posts by Walmart are known as the company's account of CSR activities. The comments on these posts are what are considered counter or stakeholder accounts.

Facebook has filter options on comments, so only the comments of postings visible under "most relevant" are considered (Facebook, 2018b). This highlights those comments with most activity on it (e.g. reacts, replies, etc.). Walmart (the 'page admin') has the ability to turn this feature off, but at the time of data collection the feature was available which suggests that the company is not hiding any of the comments. Consequently, relevant comments are investigated for the purpose of this research question. The only constraint is that some unpopular comments posing genuine concerns could be overlooked. Another important point is that the names of stakeholders commenting or interacting on these posts would not be hidden because it is available for all to see on the public domain. This area of social media privacy and ethics is still not black and white (Wolfinger, 2016), however Facebook's Privacy Policy section III indicates that users' public information can be "seen, accessed, reshared or downloaded" (Facebook, 2018a). Therefore, this information is not changed or hidden when used in this research.

Similar to Facebook, the research looks at Twitter posts from @WalmartNewsroom with the words "Hurricane Harvey" between August 2017 and December 2017. But unlike Facebook, it has been noticed that there are limited filter options for comments or replies. Therefore, all Twitter counter accounts have been taken into consideration. Also, the names and comments are considered public information (Twitter, 2018).

A brief look at the photo-sharing platform Instagram also relates to this research question. All comments on Walmart's Hurricane Harvey posts are considered. Instagram's privacy policy is similar to that of Facebook (Instagram, 2018).

This part of the investigation relates to exploring CSR discourse by analysing any CSR issue posted by Walmart and its stakeholders in the public domain through social media as a part of the dialogue (Phillips, Lawrence, & Hardy, 2004). The reason for comments being centre of attention is that it is generally written in textual format, while the 'react' functions may be more unreliable impulsive actions (Yeomans & Topic, 2015). Facebook, Twitter, and Instagram comments are expected to uncover public opinion on Walmart's CSR disclosures, hence the counter CSR accounts made by stakeholders or any public are necessary to understand holistic view of CSR communication through dialogue (Phillips et al., 2004). This analysis would provide an impression of positive or negative messages being communicated by social media users to other users and particularly the organisation (Gallaugher & Ransbotham, 2010). This links to the dialogic accounting theory proposed by Brown (2009) because it enables stakeholders to express their views and participate in the conversation. The counter accounts have potential for support and debate on concerns, which has the ability to pressure the company into changing its behaviour (Laine & Vinnari, 2017).

In summary, content analysis and case study with analysing CSR dialogues and discourses allow deeper insight into current CSR communication.

4. Findings

This section categorises the findings relating to each research question. Tables and graphs will illustrate some of the interesting insights extracted from the data.

Research question (1) provides a broad description of social media platforms used by the Top 100 companies listed in the Fortune Global list during 2017. Research question (2) explains the media modes of communication used to convey CSR information, and research question (3) identifies which CSR issues have been addressed through text. Research question (4) provides evidences of the dialogic engagement present on selected social media posts with Walmart case.

4.1 Social Media Platforms

Research Question 1: What are the different social media platforms (e.g. Facebook, Twitter) that Fortune Global 100 companies utilise for the year 2017 in communicating CSR?

This question makes available descriptive results of the broad data acquired regarding the diverse social media used by the Top100 companies. Ease of navigating to official company accounts and evidence of CSR-related disclosure content for 2017 are key aspects of this question.

4.1.1 General Use of Social Media

Table 4 shows eight platforms that the global companies are currently using. These are: Facebook, Twitter, Pinterest, Instagram, YouTube, LinkedIn, Google+, and Flickr. Some platforms (Facebook, Twitter, and LinkedIn) have been known to researchers and were expected to show up in these findings. Others, are less obvious for CSR disclosures.

Table 4 shows that just under one-third of the companies use no social media, plus none of the 100 companies used all eight social media platforms for CSR communication. This point can be justified, as firms would have difficulty controlling information disclosed on social media platforms (K. Lee et al., 2013; O'Kane et al., 2004). As a result, companies are only likely to maintain and manage the number of platforms which they can adequately monitor. Table 4 suggests that organisations would be most comfortable with managing stakeholder relations by utilising four platforms on average, demonstrated by the 26 companies.

Use of multiple platforms would be advantageous for promoting certain CSR issues and dispersing it with the intention of reaching the wider audience. This delves into the nature and advantages of each platform. For example, Facebook, Twitter, and Google+ target virtually anybody through text, pictures, videos, and links; LinkedIn has similar modes of communication but is a platform for professionals; companies' YouTube channels primarily expresses content through videos; Pinterest, Instagram, and Flickr are photo-sharing social media platforms (Kesavan et al., 2013). Using a combination of these can complement the story being told by the organisation. For example, Walmart made posts for donations for Hurricane Harvey relief on Facebook, Twitter, and Instagram, which

attempts to make the information far-reaching and also emphasises the natural disaster issue requiring public assistance.

Table 4: Social media platforms used by Fortune Global 100 companies

Number of Social Media platforms used	No. of Companies
0	30
1	3
2	6
3	12
4	**26**
5	19
6	3
7	1
8	0
	100

4.1.2 Popularity of Social Media

Figure 3 shows the results for each social media platform. Popularity of the social media platform is ranked based on disclosure of CSR-related content for 2017. Twitter (73%) is the most used social media platform for CSR communication for 2017, this is followed by Facebook (69%), YouTube (69%), and LinkedIn (60%). These findings suggest companies' preference of certain social media platforms compared to others when it comes to CSR disclosures. For example, certain platforms like Facebook and Twitter are common and target the general audience, who may not necessarily visit corporate websites (Colleoni, 2013; E. H. Kim & Youm, 2017; Sora et al., 2014). Conversely, video-sharing platform YouTube would be targeted to music or video-loving audiences.

LinkedIn search results present the existence of accounts for 96 of the 100 companies. Given the business-professional networking nature of LinkedIn, this figure is unsurprising because it would be natural for companies to have a presence on business-related social media (Fieseler et al., 2010). However, a company's presence on social media does not always indicate activity. This is because of the 96 company accounts on LinkedIn, only 60 disclosed CSR information; less than Twitter, Facebook and YouTube individually.

In contrast, photo-sharing platforms such as Instagram (51%), Flickr (5%), and Pinterest (4%) are limited in their communicative abilities. And Google+ (22%) is also uncommon. Consequently, these platforms are less likely to be emphasised for CSR disclosures compared to the more common platforms.

Figure 3: Social media platforms
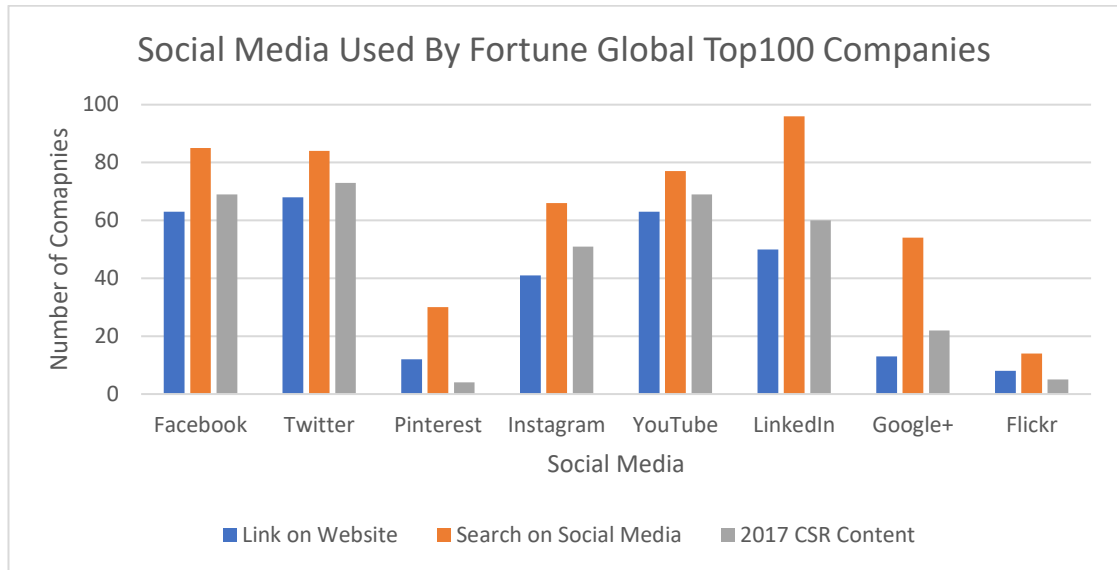
Note: If all three criteria for research question (1), (explained in section 3.4.1) are met for a given platform of a given company, then these companies would qualify as using the particular social media platform for the purpose of this research.

4.1.3   Industry-wise use of Social Media

Previous research highlighted that CSR disclosure varies according to industry categorization. For example, De Villiers and Van Staden (2006) highlight that environmentally sensitive industries are likely to produce more CSR disclosures compared to other industries. Hence, this research considers industry sensitivity of the use of social media by Fortune Global 100 companies in communicating CSR. Figure 4 shows social media platform used by Global 100 companies in different industrial sectors.

Figure 4: Average social media platforms used per industry
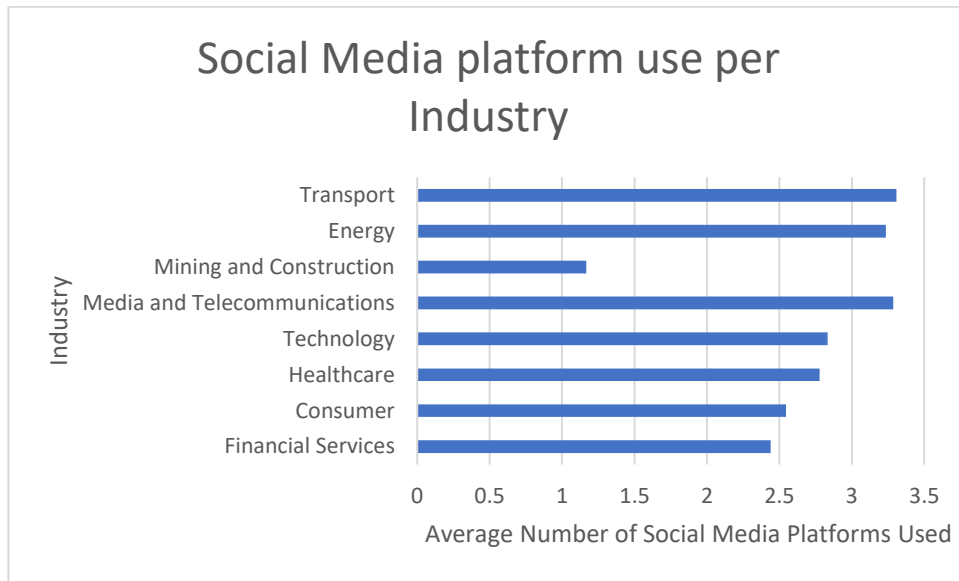
Note: These are based on average values. Average got calculated by counting the number of social media platforms of individual companies in an industry, then dividing by number of companies in that industry.

The above industry selection is adapted from Chong et al. (2016), which also determines the more sensitive industries from the less sensitive ones. The more sensitive industries include: Transport, Mining and Construction, and Energy; whereas the less sensitive industries are Media and Telecommunications, Technology, Healthcare, Consumer and Financial Services. The findings presented in figure 4 are not consistent with De Villiers and Van Staden (2006)'s expectations that most sensitive industries would be keen to disclose more on CSR. The result is rather mixed. For example, Mining and Construction has potential for significant environmental damage and on average discloses information on 1.2 social media platforms (i.e. rounded to one platform). Transport companies (3.3) and Energy companies (3.2) are likely to express this through three platforms. On the other hand, media and telecommunication industry, although belonging to the less-sensitive industry group use more than three social media on an average. This may be due to their constant interaction with new and emerging technology. Healthcare (2.8), Consumer (2.5), and Financial Services (2.4) are quite similar in their utilisation of two

to three platforms. Such results make it difficult to conclude whether industry-related factors play a role in social media platform usage by the Fortune Global 100 companies; future studies may consider looking deeper into this area.

4.2 Social Media Modes of Communication

Research Question 2: What are the social media modes of communication (e.g. texts, photos, videos) used by Fortune Global 100 companies for the year 2017 in communicating CSR?

Different modes of communication may be used to disclose CSR information through dissemination mediums. This research refers to "platforms" as the dissemination mediums and "modes of communication" as the modes used for disclosures. One relevant research has been done by Chong et al. (2016) which investigated CSR disclosures on company websites, one of their aspects being the dissemination medium (commentary, pictures, and reports) through various modes of communication: text, picture, video, and link.

Figure 5 shows the modes of communication used by Global 100 companies on those platforms which are expected to have a mixture of modes for their disclosures (Twitter, Facebook, LinkedIn, Google+). Twitter, Facebook, and LinkedIn are found to be the most popular platforms that used different modes of communication for CSR information. Google+ is less popular, but also uses a variety of modes of communication for disclosure.

Other platforms have been considered but not included in this chart. This is because they are either found with just a single mode of communication, or multiple-modes with no CSR issues. The nature of other remaining platforms (Instagram, Pinterest, and Flickr) are known only for their photo-sharing mode of communication and found without CSR issues. Hence, figure 5 presents only the social media platforms which have an assortment of modes of communication for disclosures with CSR issues for the topmost used social media platforms; namely Twitter, Facebook, LinkedIn, and Google+.

Figure 5: Social media modes of communication for CSR information utilised by Top 100 companies on mixed-mode social media platforms
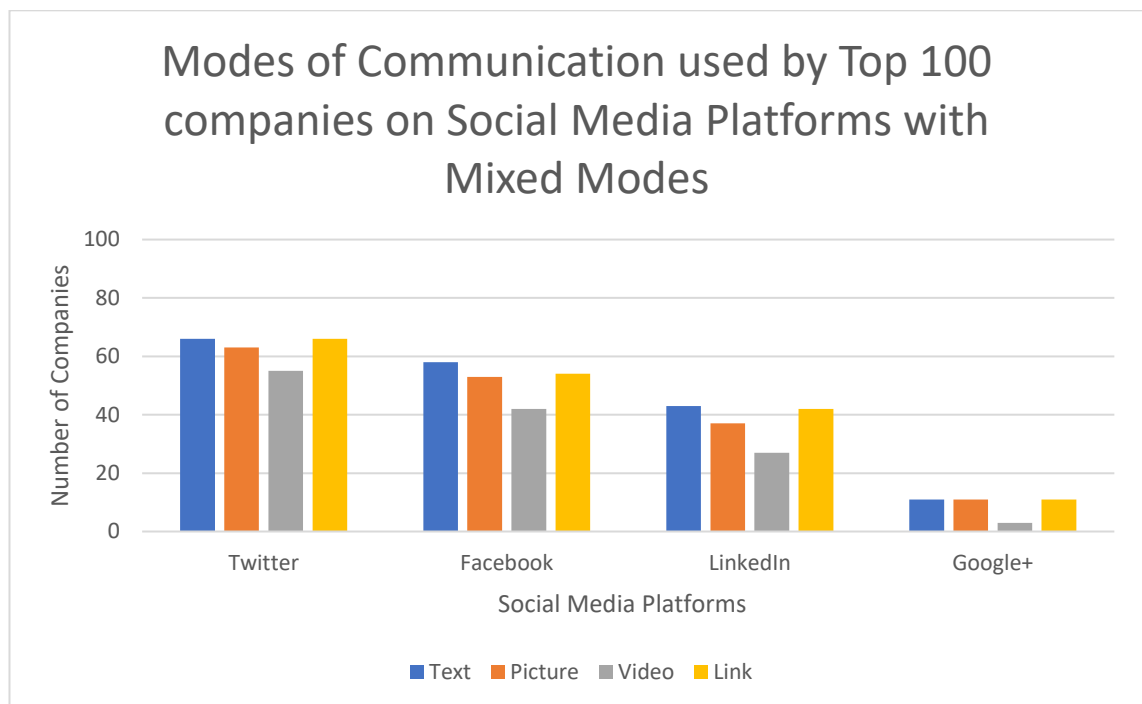
Figure 5 and Table 5 show all four modes of communication have been used fairly similarly by Twitter (66 companies), Facebook (58 companies), LinkedIn (43 companies), and Google+ (11 companies). The graph indicates 'text' to be most used mode on all platforms, followed by 'link', 'picture', and finally 'video'. Clearly, all these companies have incorporated text in all their posts with the evidence of CSR issues to

some extent (Table 5). Furthermore, all Twitter posts (plus most Facebook and LinkedIn posts) are also accompanied by links which direct interested stakeholders to more information. Araujo, Neijens, and Vliegenthart (2015) can justify this as their findings suggest Twitter users to value information-rich content; while emotional cues can support or complement the information. The reason for this is likely to be the clarity and structure given to the message being conveyed. Addition of pictures or videos provide the emotional cues necessary to reach those who are not attracted by text. These reasons can help to explain why so much value has been placed on text and links among the Top 100 companies' Twitter, Facebook, and LinkedIn CSR posts. The interesting aspect of these findings is that companies use a combination of different modes of communication to get their message across.

Table 5: Description of social media modes of communication

	Twitter		Facebook		LinkedIn		Google+	
	Count (Company)	Percentage (%)	Count (Company)	Percentage (%)	Count (Company)	Percentage (%)	Count (Company)	Percentage (%)
Total Companies	66		58		43		11	
Modes of Communication								
Text	66	100%	58	100%	43	100%	11	100%
Picture	63	95%	53	91%	37	86%	11	100%
Video	55	83%	42	72%	27	63%	3	27%
Link	66	100%	54	93%	42	98%	11	100%

Aforementioned discussions indicate that the nature of some social media platforms compared to others are likely to emphasise certain modes of communication for CSR issues (Kesavan et al., 2013). For example, while Facebook and Twitter were found to be using mostly text, other social medias such as Instagram and YouTube are using pictures and videos without clear evidence of CSR issues been disclosed.

4.3 CSR Issues

Research Question 3: What types of CSR issues are Fortune Global 100 companies currently addressing through social media platforms by using texts as a mode of communication for the year 2017?

Figure 6 illustrates the main categories of CSR issues disclosed by fortune Global 100. It shows that the important CSR issues relate to community (359 occurrences), the environment (303 occurrences), and employees (87 occurrences). Looking deeper into the keywords used in this research to identify these issues, it is evident that Community Relations terms such as 'donate', 'partner', and 'commitment' (see Table 6) are exceedingly popular; recorded 152 times. One of the reasons for Community Relations results being at the top is that companies such as Walmart have multiple posts about 'donating' significant amounts to aid communities with growth or natural disaster efforts. Similarly, Environment is ranked next because many of the companies in the transport industry (Toyota, Volkswagen, Daimler, etc.) are investing in 'hybrid' or 'fuel-efficient' vehicles; while 'renewable energy' is the goal for many in the energy industry. These key words appeared in their posts frequently. These findings are supported by previous researches that suggests community and environmental issues are likely to gain public attention and go viral due to their emotional appeal (K. Lee et al., 2013).

Figure 6: CSR issues disclosed on social media

CSR Issues Mentioned Across Fortune Global 100 Companies' Social Media Platforms
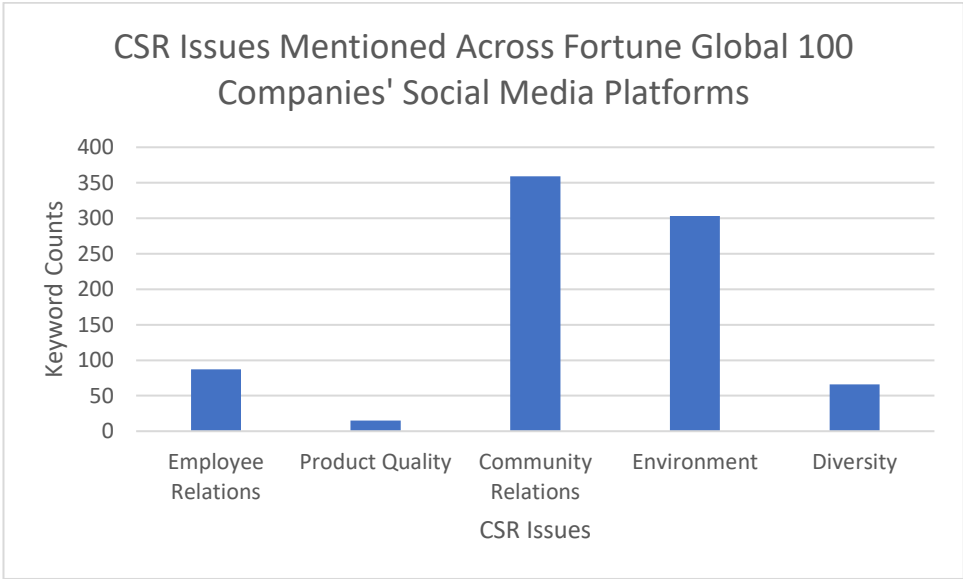
Note: CSR Category counts are based on Keywords constructed in Table 2 in section 3.3.1 of this paper. Frequency of keywords shown in Table 6.

It is vital that these keywords are not considered in isolation and that the surrounding context is also observed. For example, the keyword 'women' can be related to encouraging equality in the workplace under Employment Relations issue, or it could simply be supporting female education as a Diversity issue. Therefore, judgement has been exercised during this recording and categorisation.

Table 6: CSR issues and key terms

Issue Categories	Key Terms	Count
1. Employee Relations:		
	occupational health/safety/wellness	7
	gender/equality/women	26
	employment/workforce engagement / team-building	8
	training/apprenticeship/program/intern	13
	professional achievement/reward/honour/award/thank	16
	overtime / long hours	0
	employees	17
	child labour	0
Employee Relations Total:		**87**
2. Product Quality:		
	sustainable/reusable	2
	consumer health/safety	3
	product/service responsibility	7
	fines/sanctions/fraud/authentic/filing	3
	airbags	0
Product Quality Total:		**15**
3. Community Relations:		
	community/social/local /people	55
	open day / school/student / kids/child / festival / energyfest / dream/win/competition/co	56
	volunteer/rebuild	33
	donate/grant/sponsor/partner/support/commitment/care/hunger/contribute/charity/ help	152
	crisis/challenge	13
	philanthropy	4
	foundation / program / project	37
	veterans/military/defence	9
Community Relations Total:		**359**
4. Environment:		
	recycle/green/nature/planet/climate/earth/future	66
	renewable/energy/solar/electric/hybrid	76
	emissions/CO2/carbon/biofuel / fuel consumption / eco-friendly	67
	compliance/fines/sanctions	1
	biodiversity / animal welfare / bird protect / ecosystem	4
	water/air quality / pollution / clean	15
	environmental impacts/responsibility / sustainable	62
	spills/waste/effluents/ clean up	12
Environment Total:		**303**
5. Diversity:		
	discrimination/diversity/culture	15
	humanity/human rights	4
	equality/gender/age/race/multicultural/disability	14
	women/female	14
	LGBT/inclusiveness/pride	19
Diversity Total:		**66**

4.4 Stakeholder Dialogue

Research Question 4: What is the nature of CSR dialogues between companies and their stakeholders in social media platforms for the year 2017?

Walmart Incorporation ("Walmart") has been selected as the case for addressing this question. The reason being, it has ranked highest on the Fortune Global 500 list for 2017 and continues to lead in the Fortune Global 500 2018 rankings (NZ Herald, 2018; Time Inc., 2017). This means that revenue-wise the company is doing well, so how well is it faring philanthropically?

A number of CSR issues have been disclosed on Walmart's social media accounts but some have been responded to with opposing views. Being the largest retailer in the world (Walmart Inc., 2018), CSR issues relating to the community are mentioned on Walmart's social media frequently: Hurricane Harvey, Ellen's Summit series for underprivileged kids, Veteran's Day to honour military personnel. But donations and support toward affected areas from Hurricane Harvey are recurring posts on the two most used social media platforms: Twitter and Facebook; hence the selection of posts including the term "Hurricane Harvey".

Walmart's case study analysis has been done in a consistent manner to the criteria-based findings of research question (1). Twitter, Facebook, and Instagram accounts have been considered, however, other social media accounts are not included. This is because there is no link to LinkedIn on Walmart's corporate website, and the other platforms (Pinterest,

YouTube, Google+, and Flickr) do not include CSR-related content. The investigation found 25 Hurricane Harvey posts on Twitter, 11 on Facebook, and 5 on Instagram (see Appendix C, Appendix D, and Appendix E Tables).

Looking through the comments of these Hurricane Harvey posts, majority of the responses are positive; thanking Walmart for the good work and aid being provided to affected communities. There are also queries from the public which Walmart directly addresses (see figure 7). However, there are a few people who are not so satisfied with the relief efforts. A Twitter post from Walmart on 29 August 2017 at 2.07pm about pharmacy services being available at one shelter, received "Hope you make a lot of money setting up your pharmacy there." (WalmartNewsroom, 2017a) (see figure 7); which suggests one party felt this to be a money-making opportunity for the company rather than relief effort. Unfortunately, neither Walmart nor anyone else addressed this comment. This one comment could have brought about trouble for Walmart given enough support from like-minded people and lack of intervention from the company (Gallaugher & Ransbotham, 2010). Regardless, Twitter's commenting facility allowed this person to express their view on the company's activity, which links to the 'effective participatory process' aspect of the theoretical framework (Brown, 2009).

Evidence of dialogue between Walmart and a stakeholder is present in the comments of the Twitter post from Walmart on 27 August 2017 at 11.12am (See post 19 in Appendix C). A stakeholder (named @SkiCBD) commented their concern regarding aid needed in Houston, to which the company responded with "We're working hard to provide support to the region. We are sending an additional 1,700 truckloads of supplies this week." (WalmartNewsroom, 2017b). Another comment from @SkiCBD followed to show

appreciation. This interaction clearly illustrates the occurrence of dialogue between company and stakeholder.

Figure 7: Example of Walmart's Twitter post and comments

Twitter post on 29 August 2017 from @WalmartNewsroom. Retrieved from: https://twitter.com/WalmartNewsroom/status/902638852174696453
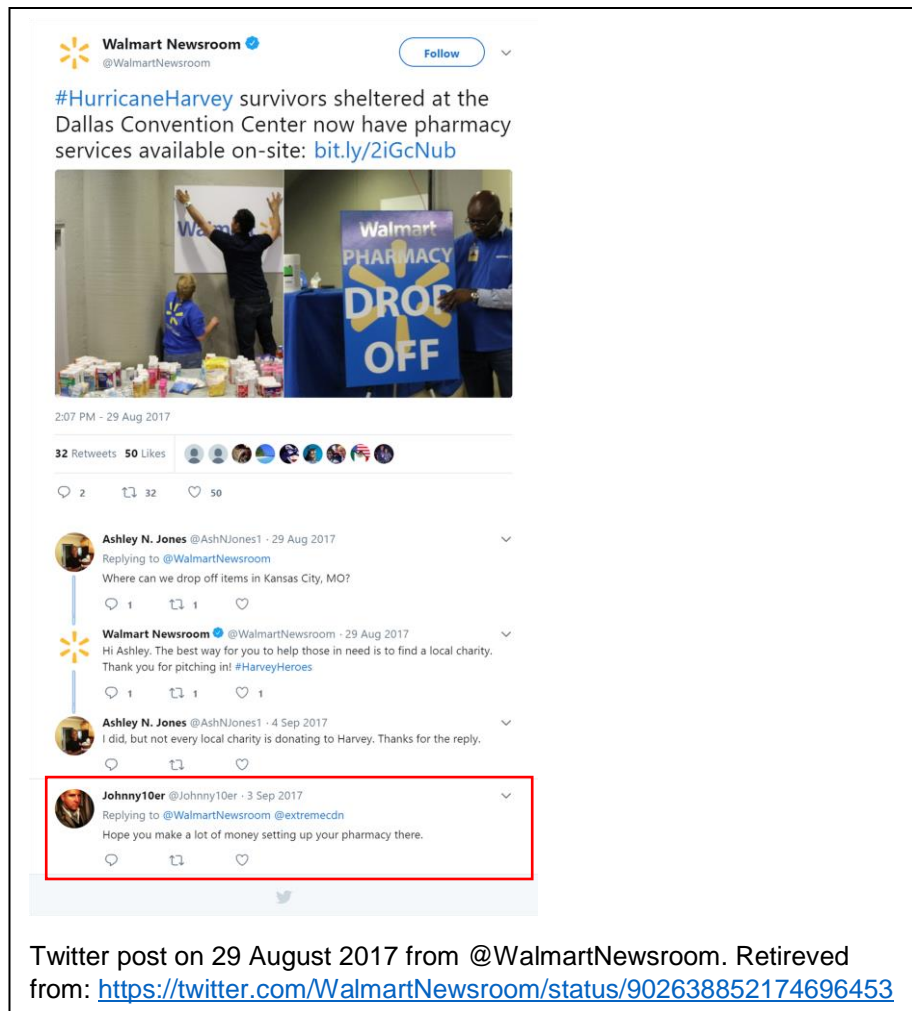
In contrast, Walmart's Instagram account had the least number of Hurricane Harvey posts compared to the other two social media platforms but demonstrated an excellent example of dialogic engagement between multiple parties (Gallaugher & Ransbotham, 2010). On 1 September 2017, Walmart posted a video with the caption "Relief has begun, but it's far from over. For every dollar donated to @americanredcross at Walmart or via the link in our profile, we will match 2x its value. #HurricaneHarvey #BetterTogether(See complete donation details in store or at Walmart.com)" (Walmart, 2017b). This post is

the company's account of their actions toward helping the affected communities. But the company's post received counter account comments from the public which questions Walmart's efforts (see figure 8). One comment from a user (named @quiltingwithsheep) expressed frustration that food and hygiene product delivery to affected regions is a more pressing matter than "about the money", which gained support from another user (named @tyronekit22). However, two more users (named @bineetz and @backpedal_co) were quick to lay out the facts in support of Walmart; @backpedal_co explaining the funds to be an addition to the delivery trucks and employee volunteers who have been on the job for days.

The interaction between these parties demonstrates the 'Monitor' aspect of Gallaugher and Ransbotham (2010)'s 3M framework. In this context, 'Monitor' means that the company observes customer-to-customer dialogue and chooses if and when to participate. After further insignificant comments in support of the company, Walmart eventually decided to engage in the conversation with "We've sent 21,201 pallets & 1,060 trucks of supplies (18,645 water pallets & 932 water trucks) and more are on the way, @thequiltedsheep. Stores will also receive 932 water trucks & 18,645 water pallets. - Zoe". This response not only addresses @thequiltedsheep's concerns, but also provides an update to other users on the company's measurable progress. Given the mixture of positive and negative stakeholder views, it was imperative that Walmart provide an account of their actions so as not to be seen as a publicity or legitimacy tactic (Colleoni, 2013; Suchman, 1995).

Figure 8: Example of Walmart's Instagram post and comments

Instagram post on 1 September 2017 from @walmart. Retrieved from:
https://www.instagram.com/p/BYd_rsnhZiO/?utm_source=ig_web_copy_link
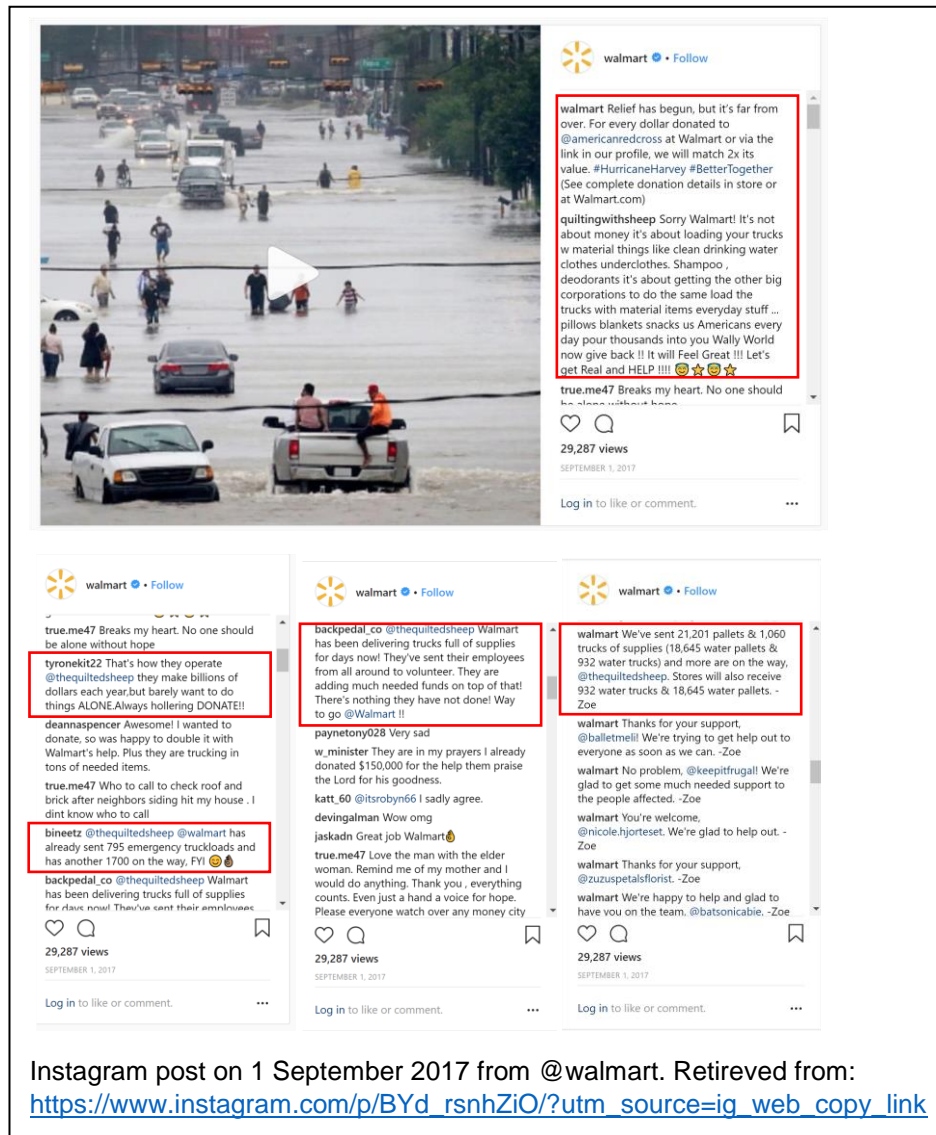
Walmart's Facebook page was also used to inform the public about the company's contribution to the disaster relief. The earliest post mentioning Hurricane Harvey stated: "As the Gulf Coast braces for Hurricane Harvey, Walmart and the Walmart Foundation have made a commitment of $1 million in cash and product donations to help organizations supporting people impacted by the storm. Find out more: http://bit.ly/2wbXLPY" (Walmart, 2017a). To this, Tammara Kent (a Facebook user) positively comments "Amazing, Haven't saw any other stores donate on the news or facebook. Walmart certainly stepped up to help people as they always do Thanks so

much for helping those that will need help! Hurricane Harvey looks very powerful. Prayers to everyone in the path of Harvey!!". However, delving into replies to her comment uncovers others' views which are not-so-positive. For example, Scott Anderson believes it all to be a "marketing scheme", and Robert Janosek is unhappy about his local Walmart store's closure when the competing retailer HEB is continuing to operate. This suggests that it is important for Walmart to still look into unsuspicious comments as they may have issues hidden under the surface.

The first Hurricane Harvey post on Facebook and its responses (described above) all related to the disaster issue itself. However, there are some posts where comments are actually discussing other issues. One instance is the 17 November 2017 Facebook post where Walmart emphasises being proud in taking part with everyone's contributions to helping the Hurricane-affected families. Unrelated to the natural disaster, Jeff Maina describes one situation where they encountered dissatisfactory customer service from the manager. Two other cases from Carolyn Davis and Jackie Fields indicate employee relations issues. Although not related to the original post, such comments show stakeholder perspectives of the company as a whole. This may uncover some genuine issues which the company should be addressing but is instead focussed on giving a positive brand image by publicising its community relations initiatives.

5. Discussion

The objective of this dissertation has been to explore CSR communication of Fortune Global 100 through social media for the year 2017. This includes analysing the utilisation of platforms and modes of communication, CSR issues that were disclosed, in addition to the nature of CSR related dialogues between companies and stakeholders in social media. Descriptions of current social media use by the world's richest companies is explained through content analysis. This is significantly enhanced by analysing the case of Walmart in a mini case study.

The four research questions investigated in this research help to build a picture of how the Fortune Global Top 100 companies use social media to communicate their CSR information in a dialogic fashion. The broad aspect of social media with popular platforms and modes of communication are explored first. CSR issues through the text mode of communication is then presented to understand the disclosure issues. Finally, the case of Walmart is presented to understand the dialogic engagement.

Findings indicate Twitter to be a clear winner, since most companies actively communicate CSR information using it. The research also found use of other social media platforms such as Facebook with different modes of communication such as text, videos and photographs. This is consistent with Chong et al. (2016) that supports the use of multiple platforms to disseminate CSR information (S. Kim et al., 2014). However, text was found the most popular mode of communication for disclosing CSR information, which in some cases were accompanied by photographs. Most disclosed CSR issues were found to do with the community, the environment, and employees.

Modes of communication for companies' CSR disclosure play a role. The more popular platforms such as Twitter and Facebook, have mixed means of presenting information through a combination of text, pictures, videos, and links. Comparatively, other platforms (e.g. Flickr) generally have one primary mode and have not been adequately used for CSR disclosures. However, the ability to maximise the effect of posts using a range of techniques to give clarity and maximum information could be an incentive for the popularity of certain social media platforms. For example, in figure 7 Walmart's post, visually and emotionally engages people through the photo but describes what is happening through the text, and the link provides a reference for those who are interested and want more information. Araujo et al. (2015) describes these modes of communication to be effective for gaining users' attention, which can lead to information sharing or dialogic interaction.

Companies disclose a range of CSR-related information or issues through their social media platforms which incorporate text. The results show Community Relations to be most popular. This is likely to be a simple way in which any organisation can engage in philanthropic activities; regardless of size, industry or other factors. Not far behind, Environment ranks second because companies publicise evolving technologies that reduce the effects of climate change and other environmental concerns. Findings in relation to CSR issues are in agreement with other literature (Chong et al., 2016).

These two CSR issues are generally brought to attention when the term 'sustainability' is used. However, there are Employee Relations, Diversity, and Product quality to consider as well. It has come to attention that many companies take Community Relations as an important part of their business. As with Walmart's Twitter account, there are only three

posts in the last quarter (September-December 2017) relating to the Environment; these relate to reducing their chemical footprint and having a more sustainable supply chain. In contrast, there are at least 12 posts emphasising community support in times of natural disasters (Appendix C).

The positive way in which these posts have been framed are in agreement with K. Lee et al. (2013). The pro-community image pursued by companies like Walmart through words like 'commitment' has actually attracted an overwhelming amount of support from the public. However, there are minorities who continue to be unhappy; their comments have been discussed in section 4.4.

It seems that although global corporations are now disseminating CSR information to the public using social media, the nature of CSR issues covered by these corporations remain the same. Ignorance of more sensitive and ethical issues while focusing on positive philanthropic, social and employee welfare issues. It emphasises the issue that the global corporations proactively try to reach out to general people with mostly good news about their CSR activities in the social media. In fact, this has been demonstrated by Walmart through its Hurricane Harvey relief efforts via Twitter, Facebook, and Instagram posts; (some of these posts are even identical).

Prominence of community relations issues allowed insight into Walmart's social media platforms to understand the dialogue between the company and other parties. Unlike traditional media, Walmart's Twitter, Facebook, and Instagram accounts are abuzz with activity (Gallaugher & Ransbotham, 2010). A selection of CSR posts related to Hurricane

Harvey relief efforts on these social media platforms demonstrate some application of Brown (2009)'s dialogic form of accounting. There is no discrimination so provides opportunity for all to access the information, plus put forth their opinion, and participate in the discussion related or unrelated to the post. However, stakeholders' ability to bring about genuine change in a company's practices requires further research.

These discussions not only occurred between the organisation and stakeholders, but also occurred between various members of the public (Gallaugher & Ransbotham, 2010). Such dialogue consequently affects the company's reputation. It seems that social media has more potential for shaping CSR communication and CSR activities of the company, but requires careful monitoring and engagement with the public. This demonstrates Kent and Taylor (2016)'s shift to the dialogic means of communication. However, Brown (2009)'s dialogic form of CSR has many more aspects than just multi-party interaction, it has significant transformative potential. These findings reveal that certain themes from the theory, such as accessibility for non-experts, and facilitating participation are evident in Walmart's posts and comments. But others, like having transformative potential still have some way to go. This is because social media provides an excellent ground for people to voice their opinion and potentially find initial support. The fact that comments are being individually addressed in subsequent comments or replies illustrates dialogic engagement. In this case, it is clear that Walmart gained more supporters than opposition for its disaster relief efforts.

Although it is important to note that some comments may have been effective in demonstrating small-scale transformation. For example, Walmart's store closures were an inconvenience to some customers, so made comments on the positives of a rival store.

This potential loss of customers is likely to be an incentive for Walmart to open its doors. Another example is that some people were not eager to support Walmart's partnership with Red Cross for supporting Hurricane victims. So, this would be a likely incentive for Walmart to do whatever possible on their own, such as sending out own employees to make truckloads of deliveries in affected areas. The extent of the effectiveness of the transformation brought about by these comments requires deeper case study analysis which is outside the scope of this study.

Irrespective of actual change, the platforms provide an excellent place for discussion and dialogue about CSR issues between the company and the public. This is where companies can share what they consider important CSR matters, and can listen to the public's perspective on it.

6. Conclusion

6.1 Summary

The objective of this research is to explore the CSR communication of Fortune Global 100 companies through social media for the year 2017. Specifically, the study analyses the utilisation of platforms and modes of communication, CSR issues that were disclosed, as well as the nature of CSR related dialogues between companies and stakeholders in social media. This research complements existing literature by providing updated results of companies' social media use for CSR content during 2017. Social media platforms used by the Top 100 companies include: Twitter, Facebook, YouTube, LinkedIn, Instagram, Google+, Pinterest, and Flickr. Findings consistent with other studies continue to show Twitter as the accessible and most commonly used platform for companies' CSR disclosures (K. Lee et al., 2013). Despite the range of modes of communication for CSR disclosures, text remains the most common way to express the information. However, unlike traditional printed reports, hyperlinks to additional resources happens to be a key benefit of social media. Community Relations has been found to be the most prominent CSR issue followed by Environment across the companies through all platforms. Walmart case study suggests there is still potentials of social media in CSR engagement through a dialogic form.

Such an investigation has practical implications whereby it assists organisations in understanding and developing stakeholder communication strategies (K. Lee et al., 2013).

6.2 Limitations of this Study

CSR and social media together is a big topic, especially when looking at dialogic engagements on social media platforms. The 12-month period that this research considers, has hundreds or maybe even thousands of posts to sift through across the sample of 100 companies. However, due to time and resource constraints, this information has been manually collected and analysed. Facebook and Twitter having used filter search techniques bring about results that may not be exhaustive of all posts, therefore this is also a limitation. For this reason, other means of collecting data using computer software may be considered by future research studies. These factors have contributed to compromising the initial intention of a multiple case study method to a single case study method.

The case study comprises a significant part of this research to illustrate the existence of engagement for a CSR issue, so a limited but valuable selection of posts and related comments have been analysed. Future research can conduct an in-depth case study into multiple CSR issues of one company to understand impressions though engagement of company and stakeholder accounts.

The issue of retrievability is an inherent limitation of social media research, for information may be removed or displaced after some time. However, screenshots and texts have been saved during the research process as evidence of the information's existence at the time.

We also understand the limitation of application of theory with vigorous data obtained by qualitative inquiry which is limited in scope in this type of dissertation. The case study evidence though is informed by the dialogic theory approach, which is explained adequately in the theory section.

The social media mode of communication with greatest importance in this research has been text, even though companies are discovering new ways of getting their message across through other modes of communication. Going forward, it is increasingly important that future researchers look deeper into the various means of CSR disclosures on social media.

6.3 Contributions

This research according to the researcher's knowledge, is the first and detailed investigation on the use of the multiple platforms of social media by corporations in communicating their CSR. The research has contributed towards the development of the CSR categorisation Table which has extracted keywords and categories from a number of relevant articles, the GRI guidelines, and actual CSR social media posts. In particular, the addition of keywords during data collection, provides a more holistic and practical list of terms currently being used. This novel contribution to academia has the ability to assist future research studies into disclosure of CSR issues in social media.

Practical implication of this study is to benefit other organisations who can understand the dialogic potential of social media communication. The descriptive insights into the platforms, modes of communication, and CSR issues disclosed by Fortune Global 100 companies are also useful to organisations considering techniques for making the best use of social media. Companies not already on-board can determine the strengths and weaknesses of activities occurring on these online platforms, and how it can be managed. CSR is one matter that companies choose to disclose that serves the interests of many, and given the wide range of audiences, social media seems to be the way forward.

Last but not least, this research has contributed to the CSR communications' literature and in the limited literature on dialogic form of accounting, by exploring the dialogic engagement between companies and their stakeholders regarding CSR related information.

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Appendices

Appendix A: Fortune Global Top 100 Companies and Basic Social Media Information

Ranking	Company Name	Fortune Global Listed Industry	Link to Website	Social media connections (Identified from Homepage; Contact Us)
1	Walmart	General Merchandisers	https://www.walmart.com/	Facebook, Twitter, Pinterest, Instagram, YouTube, Mobile Apps
2	State Grid	Utilities	http://www.sgcc.com.cn/ywlm/index.shtml	None on Website
3	Sinopec Group	Petroleum Refining	http://www.sinopecgroup.com/group/en/company profile/AboutSinopecGroup/	None on Website
4	China National Petroleum	Petroleum Refining	http://www.cnpc.com.cn/en/	None on Website
5	Toyota Motor	Motor Vehicles and Parts	http://www.toyota-global.com/company/social/	Facebook, Twitter, YouTube, Google+, LinkedIn
6	Volkswagen	Motor Vehicles and Parts	http://en.volkswagen.com/en.html	Facebook, Twitter, Pinterest, Instagram, YouTube
7	Royal Dutch Shell	Petroleum Refining	https://www.shell.com/	Facebook, Twitter, Instagram, YouTube, Google+, LinkedIn, Flickr
8	Berkshire Hathaway	Insurance: Property and Casualty (Stock)	http://www.berkshirehathaway.com/	None on Website
9	Apple	Computers, Office Equipment	https://www.apple.com/contact/	None on Website
10	Exxon Mobil	Petroleum Refining	http://corporate.exxonmobil.com/en	Facebook, Twitter, Instagram, YouTube, LinkedIn
11	McKesson	Wholesalers: Health Care	https://www.mckesson.co.nz/	Facebook, Twitter, Instagram, YouTube, Google+, LinkedIn, Email
12	BP	Petroleum Refining	https://www.bp.com/	Facebook, Twitter, YouTube, Google+, LinkedIn, Flickr
13	UnitedHealth Group	Health Care: Insurance and Managed Care	http://www.unitedhealthgroup.com/	Facebook, Twitter, YouTube, LinkedIn, RSS feed
14	CVS Health	Health Care: Pharmacy and Other Services	https://cvshealth.com/	Facebook, Twitter, Instagram, YouTube, LinkedIn, Google+
15	Samsung Electronics	Electronics, Electrical Equip.	http://www.samsung.com/nz/	Facebook, Twitter, Instagram, YouTube, LinkedIn
16	Glencore	Mining, Crude-Oil Production	http://www.glencore.com/	Facebook, Twitter, Instagram, YouTube, LinkedIn, Flickr, SlideShare
17	Daimler	Motor Vehicles and Parts	https://www.daimler.com/en/	Facebook, Twitter, Instagram, YouTube, LinkedIn
18	General Motors	Motor Vehicles and Parts	https://www.gm.com/	Facebook, Twitter, YouTube, Google+, LinkedIn
19	AT&T	Telecommunications	https://www.att.com/	Facebook, Twitter, Instagram, LinkedIn
20	EXOR Group	Diversified Financials	http://www.exor.com/home/Media/ContattiMedia.html	YouTube, LinkedIn, RSS feed, Flickr
21	Ford Motor	Motor Vehicles and Parts	https://www.ford.com/	Facebook, Twitter, Instagram, YouTube, Ford Social (BLOG)
22	Industrial & Commercial Bank of China	Banks: Commercial and Savings	http://www.icbc-ltd.com/icbcltd/Contact%20Us/default.htm	None on Website
23	AmerisourceBergen	Wholesalers: Health Care	https://www.amerisourcebergen.com/abcnew/	Facebook, Twitter, LinkedIn
24	China State Construction Engineering	Engineering, Construction	http://www.cscec.com/	WeChat, Weibo (own platforms)
25	AXA	Insurance: Life, Health (stock)	https://www.axa.com/	Facebook, Twitter, Instagram, YouTube, LinkedIn
26	Amazon.com	Internet Services and Retailing	https://www.amazon.com/	None on Website
27	Hon Hai Precision Industry	Electronics, Electrical Equip.	http://www.foxconn.com/	None on Website
28	China Construction Bank	Banks: Commercial and Savings	http://ccb.com/cn/home/indexv3.html	WeChat Bank, Official Weibo, Mobile Bank (own platforms)
29	Honda Motor	Motor Vehicles and Parts	https://www.honda.com/	Facebook, Twitter, Instagram, YouTube, LinkedIn, Google+, Snapchat, Pinterest, Tumblr
30	Total	Petroleum Refining	https://www.total.com/en	Facebook, Twitter, Instagram, YouTube, LinkedIn
31	General Electric	Industrial Machinery	https://www.ge.com/	Facebook, Twitter, Instagram, YouTube, LinkedIn, Snapchat
32	Verizon	Telecommunications	https://www.verizonwireless.com/	Facebook, Twitter, Google+
33	Japan Post Holdings	Insurance: Life, Health (stock)	https://www.japanpost.jp/en/	None on website
34	Allianz	Insurance: Property and Casualty (Stock)	https://www.allianz.com/en/	Facebook, Twitter, Xing, LinkedIn, Email
35	Cardinal Health	Wholesalers: Health Care	http://www.cardinalhealth.com/en/about-us/social-media.html	Facebook, Twitter, YouTube, LinkedIn
36	Costco	General Merchandisers	https://www.costco.com/	Facebook, Pinterest
37	Walgreens Boots Alliance	Food and Drug Stores	http://www.walgreensbootsalliance.com/contact/	None on website
38	Agricultural Bank of China	Banks: Commercial and Savings	http://www.abchina.com/en/AboutUs/contact-us/	None on website
39	Ping An Insurance	Insurance: Life, Health (stock)	http://www.pingan.com/	None on website, (Unclear Chinese Platform)
40	Kroger	Food and Drug Stores	https://www.thekrogerco.com/	Facebook, Twitter, Instagram, YouTube
41	SAIC Motor	Motor Vehicles and Parts	http://www.saicmotor.com/chinese/index.shtml	Weibo, (Unclear Chinese Platform)
42	Bank of China	Banks: Commercial and Savings	http://www.boc.cn/en/custserv/cs1/200812/t20081213_311625.html	None on website
43	BNP Paribas	Banks: Commercial and Savings	https://group.bnpparibas/	Facebook, Twitter, LinkedIn, YouTube, Instagram, Pinterest
44	Nissan Motor	Motor Vehicles and Parts	https://www.nissan-global.com/EN/	Facebook, Twitter, YouTube, App
45	Chevron	Petroleum Refining	https://www.chevron.com/	Facebook, Twitter, LinkedIn, YouTube, Instagram
46	Fannie Mae	Diversified Financials	http://www.fanniemae.com/portal/stay-connected.html	Facebook, Twitter, LinkedIn, YouTube, Glass Door
47	China Mobile Communications	Telecommunications	http://www.chinamobileltd.com/en/global/home.php	None on website
48	J.P. Morgan Chase	Banks: Commercial and Savings	https://www.jpmorganchase.com/	Facebook, Twitter, Instagram, YouTube
49	Legal & General Group	Insurance: Life, Health (stock)	https://www.legalandgeneralgroup.com/	Facebook, Twitter, YouTube, LinkedIn
50	Nippon Telegraph & Telephone	Telecommunications	http://www.ntt.co.jp/index_e.html	Facebook, Twitter, LinkedIn, YouTube, Instagram

Appendix A: (Continued)

Ranking	Company Name	Fortune Global Listed Industry	Link to Website	Social media connections (Identified from Homepage; Contact Us)
51	China Life Insurance	Insurance: Life, Health (stock)	https://www.chinalife.com.cn/zhuzhan/index/	WeChat, App
52	BMW Group	Motor Vehicles and Parts	https://www.bmwgroup.com/en.html	Facebook, Twitter, Instagram, YouTube, Google+
53	Express Scripts Holding	Health Care: Pharmacy and Other Services	https://www.express-scripts.com/contact-us/#/	None on website
54	Trafigura Group	Trading	https://www.trafigura.com/resource-centre/	Twitter, LinkedIn, YouTube, Vimeo, Flickr, SlideShare
55	China Railway Engineering	Engineering, Construction	http://www.crecg.com/english/2687/2716/3831/index.html	None on website
56	Prudential	Insurance: Life, Health (stock)	http://www.prudential.co.uk/contacts/general	None on website
57	Assicurazioni Generali	Insurance: Life, Health (stock)	https://www.generali.com/info/contact-us	Facebook, Twitter, LinkedIn
58	China Railway Construction	Engineering, Construction	http://english.crcc.cn/	None on website
59	Home Depot	Specialty Retailers	https://www.homedepot.com/	Facebook, Twitter, Pinterest, YouTube, Blog, Mobile App
60	Boeing	Aerospace and Defense	http://www.boeing.com/ http://boeing.mediaroom.com/social-media-center	Facebook, Twitter, Instagram, YouTube, LinkedIn
61	Wells Fargo	Banks: Commercial and Savings	https://www.wellsfargo.com/	Facebook, Twitter, Instagram, YouTube, LinkedIn, Pinterest
62	Bank of America Corp.	Banks: Commercial and Savings	https://www.bankofamerica.com/	Facebook, Twitter, Instagram, YouTube, LinkedIn, Pinterest
63	Gazprom	Energy	http://www.gazprom.com/press/	Facebook, Twitter, Instagram, YouTube
64	Nestle	Food Consumer Products	https://www.nestle.com/	Facebook, Twitter, Instagram, YouTube, LinkedIn, Pinterest, Flickr, Tumblr, Google+
65	Alphabet	Internet Services and Retailing	https://abc.xyz/investor/	None on website
66	Siemens	Industrial Machinery	https://www.siemens.com/global/en/home.html	Facebook, Twitter, Instagram, YouTube, LinkedIn, Blog
67	Carrefour	Food and Drug Stores	http://www.carrefour.com/contact/page	Twitter, LinkedIn, YouTube
68	Dongfeng Motor	Motor Vehicles and Parts	http://www.dfmc.com.cn/dfmczg/main_en.aspx	None on website
69	Microsoft	Computer Software	https://www.microsoft.com/en-nz/	Facebook, Twitter, YouTube
70	Anthem	Health Care: Insurance and Managed Care	https://www.antheminc.com/NewsMedia/MediaContact/index.htm	Twitter, YouTube
71	Hitachi	Electronics, Electrical Equip.	http://www.hitachi.com/	Facebook, Twitter, LinkedIn, YouTube
72	SoftBank Group	Telecommunications	https://www.softbank.jp/socialmedia/	Facebook, Twitter, YouTube, Instagram, Google+, Line, NicoNicoDouga
73	Banco Santander	Banks: Commercial and Savings	https://www.santander.com/csgs/Satellite/CFWCSancomQP01/es_ES/Corporativo.html?leng=en_GB	Twitter, YouTube, LinkedIn, Pinterest, Google+, Slideshare
74	Citigroup	Banks: Commercial and Savings	http://www.citigroup.com/citi/news/social-media/	Facebook, Twitter, LinkedIn, Instagram, YouTube, Google+
75	Petrobras	Petroleum Refining	http://www.petrobras.com.br/pt/	Facebook, Twitter, LinkedIn, Instagram, YouTube, Medium
76	Robert Bosch	Motor Vehicles and Parts	https://www.bosch.com/	Facebook, Twitter, LinkedIn, YouTube
77	Deutsche Telekom	Telecommunications	https://www.telekom.com/en	Twitter, YouTube, Instagram
78	Hyundai Motor	Motor Vehicles and Parts	https://www.hyundai.com/worldwide/en/footer/contact-us	Facebook, Twitter, YouTube, Instagram, Google+
79	Comcast	Telecommunications	https://corporate.comcast.com/press/media-contacts	Facebook, Twitter, LinkedIn
80	Credit Agricole	Banks: Commercial and Savings	https://mediasociaux.credit-agricole.com/	Facebook, Twitter, LinkedIn, Instagram, YouTube, Google+
81	IBM	Information Technology Services	https://www.ibm.com/support/home/?lnk=fcw	Facebook, Twitter, YouTube, Blogs
82	Electricite de France	Utilities	https://www.edf.fr/	Facebook, Twitter, Instagram
83	Huawei Investment & Holding	Network and Other Communications Equipment	http://www.huawei.com/en/?ic_medium=direct&ic_source=surlent	Facebook, Twitter, LinkedIn, YouTube
84	Enel	Utilities	https://www.enel.com/	Facebook, Twitter, LinkedIn, YouTube, Instagram, Messenger
85	State Farm Insurance Cos.	Insurance: Property and Casualty (Mutual)	https://www.statefarm.com/	Facebook, Twitter, LinkedIn, YouTube, Google+, Flickr
86	China Resources National	Pharmaceuticals	http://www.crc.com.cn/communication/contact/	RSS subscription
87	AEON	General Merchandisers	http://www.aeon.info/en/investors/	Facebook, RSS
88	HSBC Holdings	Banks: Commercial and Savings	http://www.hsbc.com/about-hsbc/contact-us	Facebook, Twitter, LinkedIn, RSS feed, Email
89	Pacific Construction Group	Engineering, Construction	http://www.cpcg.com.cn/	Email, WeChat, Weibo
90	Aviva	Insurance: Life, Health (stock)	https://www.aviva.com/newsroom/multimedia/	Facebook, Twitter, LinkedIn, YouTube, Instagram, Medium, Flickr, SoundCloud, Email
91	Uniper	Energy	https://www.uniper.energy/	Facebook, Twitter, LinkedIn, YouTube, Instagram
92	Tesco	Food and Drug Stores	https://www.tescoplc.com/	Twitter, LinkedIn, YouTube, Flickr
93	Engie	Energy	https://www.engie.com/en/	Facebook, Twitter, LinkedIn, YouTube, Instagram, RSS feed
94	Airbus Group	Aerospace and Defense	http://www.airbus.com/newsroom/social-media.html	Facebook, Twitter, LinkedIn, YouTube, Instagram
95	SK Holdings	Petroleum Refining	http://www.sk.co.kr/en/media/channel.jsp	Facebook, Twitter, Blog
96	Phillips 66	Petroleum Refining	http://www.phillips66.com/	Facebook, Twitter, Instagram, YouTube
97	Johnson & Johnson	Pharmaceuticals	https://www.jnj.com/	Facebook, Twitter, LinkedIn, YouTube
98	Procter & Gamble	Household and Personal Products	https://us.pg.com/	Facebook, Twitter, LinkedIn, YouTube, Instagram
99	U.S. Postal Service	Mail, Package, and Freight Delivery	https://www.usps.com/	Facebook, Twitter, YouTube, Pinterest
100	China Southern Power Grid	Utilities	http://eng.csg.cn/Sitemap/201512/t20151210_109598.html	None on website

Appendix B: Industry Classifications

Industry	Rank Number	Company Name
Energy		
Utilities	2	State Grid
Petroleum Refining	3	Sinopec Group
Petroleum Refining	4	China National Petroleum
Petroleum Refining	7	Royal Dutch Shell
Petroleum Refining	10	Exxon Mobil
Petroleum Refining	12	BP
Petroleum Refining	30	Total
Petroleum Refining	45	Chevron
Energy	63	Gazprom
Petroleum Refining	75	Petrobras
Utilities	82	Electricite de France
Utilities	84	Enel
Energy	91	Uniper
Energy	93	Engie
Utilities	100	China Southern Power Grid
Petroleum Refining	95	SK Holdings
Petroleum Refining	96	Phillips 66
Mining and Construction		
Mining, Crude-Oil Production	16	Glencore
Engineering, Construction	24	China State Construction Engineering
Trading	54	Trafigura Group
Engineering, Construction	55	China Railway Engineering
Engineering, Construction	58	China Railway Construction
Engineering, Construction	89	Pacific Construction Group
Transport		
Motor Vehicles and Parts	5	Toyota Motor
Motor Vehicles and Parts	6	Volkswagen
Motor Vehicles and Parts	17	Daimler
Motor Vehicles and Parts	18	General Motors
Motor Vehicles and Parts	21	Ford Motor
Motor Vehicles and Parts	29	Honda Motor
Motor Vehicles and Parts	41	SAIC Motor
Motor Vehicles and Parts	44	Nissan Motor
Motor Vehicles and Parts	52	BMW Group
Motor Vehicles and Parts	68	Dongfeng Motor
Motor Vehicles and Parts	76	Robert Bosch
Motor Vehicles and Parts	78	Hyundai Motor
Mail, Package, and Freight Delivery	99	U.S. Postal Service

Appendix B: (Continued)

Healthcare		
Wholesalers: Health Care	11	McKesson
Health Care: Insurance and Managed Care	13	UnitedHealth Group
Health Care: Pharmacy and Other Services	14	CVS Health
Wholesalers: Health Care	23	AmerisourceBergen
Wholesalers: Health Care	35	Cardinal Health
Health Care: Pharmacy and Other Services	53	Express Scripts Holding
Health Care: Insurance and Managed Care	70	Anthem
Pharmaceuticals	86	China Resources National
Pharmaceuticals	97	Johnson & Johnson
Media and Telecommunication		
Telecommunications	19	AT&T
Telecommunications	32	Verizon
Telecommunications	47	China Mobile Communications
Telecommunications	50	Nippon Telegraph & Telephone
Telecommunications	72	SoftBank Group
Telecommunications	77	Deutsche Telekom
Telecommunications	79	Comcast
Technology		
Computers, Office Equipment	9	Apple
Electronics, Electrical Equip.	15	Samsung Electronics
Electronics, Electrical Equip.	27	Hon Hai Precision Industry
Industrial Machinery	31	General Electric
Aerospace and Defense	60	Boeing
Industrial Machinery	66	Siemens
Internet Services and Retailing	65	Alphabet
Computer Software	69	Microsoft
Electronics, Electrical Equip.	71	Hitachi
Information Technology Services	81	IBM
Network and Other Communications Equipment	83	Huawei Investment & Holding
Aerospace and Defense	94	Airbus Group

Appendix B: (Continued)

Financial Services		
Insurance: Property and Casualty (Stock)	8	Berkshire Hathaway
Diversified Financials	20	EXOR Group
Banks: Commercial and Savings	22	Industrial & Commercial Bank of China
Insurance: Life, Health (stock)	25	AXA
Banks: Commercial and Savings	28	China Construction Bank
Insurance: Life, Health (stock)	33	Japan Post Holdings
Insurance: Property and Casualty (Stock)	34	Allianz
Banks: Commercial and Savings	38	Agricultural Bank of China
Insurance: Life, Health (stock)	39	Ping An Insurance
Banks: Commercial and Savings	42	Bank of China
Banks: Commercial and Savings	43	BNP Paribas
Diversified Financials	46	Fannie Mae
Banks: Commercial and Savings	48	J.P. Morgan Chase
Insurance: Life, Health (stock)	49	Legal & General Group
Insurance: Life, Health (stock)	51	China Life Insurance
Insurance: Life, Health (stock)	56	Prudential
Insurance: Life, Health (stock)	57	Assicurazioni Generali
Banks: Commercial and Savings	61	Wells Fargo
Banks: Commercial and Savings	62	Bank of America Corp.
Banks: Commercial and Savings	73	Banco Santander
Banks: Commercial and Savings	74	Citigroup
Banks: Commercial and Savings	80	Credit Agricole
Insurance: Property and Casualty (Mutual)	85	State Farm Insurance Cos.
Banks: Commercial and Savings	88	HSBC Holdings
Insurance: Life, Health (stock)	90	Aviva

Appendix B: (Continued)

Consumer		
General Merchandisers	1	Walmart
Internet Services and Retailing	26	Amazon.com
General Merchandisers	36	Costco
Food and Drug Stores	37	Walgreens Boots Alliance
Food and Drug Stores	40	Kroger
Specialty Retailers	59	Home Depot
Food Consumer Products	64	Nestle
Food and Drug Stores	67	Carrefour
General Merchandisers	87	AEON
Food and Drug Stores	92	Tesco
Household and Personal Products	98	Procter & Gamble

Appendix C: Walmart Inc.'s Twitter Dialogue

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)
1	7/10/2017	https://twitter.com/Walmar tNewsroom/status/91672 24271781683320	We're tracking #HurricaneNate & have activated our Emergency Operations Center. For updated facility information:	Four Insignificant comments
2	31/08/2017	https://twitter.com/Walmar tNewsroom/status/90335 4298469412864	Associates were giving away cases of free water today in Katy, TX. #HurricaneHarvey #BetterTogether	None
3	31/08/2017	https://twitter.com/Walmar tNewsroom/status/90332 2944503459840	Walmart is giving up to $20M in support of #HurricaneHarvey relief. Join us: https://www.redcross.org/donate/cm/walmart-pub ...	One insignificant
4	30/08/2017	https://twitter.com/Walmar tNewsroom/status/90303 5082105028608	Walmart & the Walmart Foundation just announced a donation of up to $20M in support of #HurricaneHarvey relief: http://news.walmart.com/2017/08/30/walmart-and-the-walmart-foundation-announce-up-to-20-million-toward-hurricane-harvey-relief-and-recovery ...	@walmartindia @BestPriceWMT We feel proud to part of such a great 'Institution' called @Walmart which creates shared value EVERY DAY. Huge donation. So proud to work for Walmart where our associates make all the difference.
5	30/08/2017	https://twitter.com/Walmar tNewsroom/status/90292 0670006345729	Walmart associates at store 214 in Jasper, TX are helping first responders load up w/ supplies for #HurricaneHarvey evacuees. #HarveyHeroes	So proud of my company thank you Walmart. This is amazing! Laredo US Commercial Interstate Child Sex Exploitation Abduction Activity Scene Wal Mart Next Where's the government? How come untrained civilian volunteers with makeshift equipment have to rescue victims?
6	29/08/2017	https://twitter.com/Wal martNewsroom/status/90 26388521749645 http://bit.ly/2GcNub	#HurricaneHarvey survivors sheltered at the Dallas Convention Center now have pharmacy services available on-site:	Hope you make a lot of money setting up your pharmacy there.
7	29/08/2017	https://twitter.com/Walmar tNewsroom/status/90259 3852493766661	Shout out to our associates in Store 757 in Pleasanton, TX who are preparing meals for impacted associates in Corpus. #HarveyHeroes	insignificant
8	29/08/2017	https://twitter.com/Walmar tNewsroom/status/90253 7113735802881	Thanks to our associates for all they're doing during this difficult time. You're making a difference for our customers! #HarveyHeroes	insignificant

Appendix C: (Continued)

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)
9	28/08/2017	https://twitter.com/Walmar tNewsroom/status/90226 9849166127104	Thank you for everything you're doing to support those in need during #HurricaneHarvey	Huge thanks to your Grand Prairie WalMart for donating all of the toys!!!
10	28/08/2017	https://twitter.com/Wal martNewsroom/status/90 2638852174699453	One of our stores in #Houston was able to donate baby supplies and other goods to @RedCross this morning. #HoustonStrong #HurricaneHarvey	none
11	28/08/2017	https://twitter.com/Walmar tNewsroom/status/90223 1671486873600	Quick video of one of our water donation events in Corpus Christi, TX. Our associates are working hard to support #Texas. #HurricaneHarvey	insignificant
12	28/08/2017	https://twitter.com/Walmar tNewsroom/status/90217 5383566643200	One of our stores in Katy, TX helped the sheriff's department by donating water, food and supplies for their volunteers. #Hurricaneharvey	insignificant
13	28/08/2017	https://twitter.com/Walmar tNewsroom/status/90207 8307520233474	Walmart Foundation donating at least $1 million to support relief efforts for #HurricaneHarvey victims.	Thank you! ❤
14	27/08/2017	https://twitter.com/Walmar tNewsroom/status/90198 9347985158144	Our Woodlands, TX store was able to give away kayaks, life jackets and snacks to help the SWAT team with rescue efforts. #HurricaneHarvey	That's it? insignificant/unclear
15	27/08/2017	https://twitter.com/Walmar tNewsroom/status/90197 2615249649664	Our thoughts and Prayers are with people impacted by #HurricaneHarvey. We're donating at least $1 million to help.	none

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Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)
16	27/08/2017	https://twitter.com/Walmar tNewsroom/status/90189 2099087499264	Associates are working hard to get water in the hands of those who need it at 1821 S. Padre Island Dr. in Corpus Christi. #HurricaneHarvey	You should give food out to your store is closed I'd give everything to citizens that need it even pet carriers and pet food
17	27/08/2017	https://twitter.com/Walmar tNewsroom/status/90189 0495147847681	UPDATE: 4109 S. Staples St. in Corpus Christi is OPEN and is expecting a new shipment of #water and supplies by 3:00PM. #HurricanHarvey	insignificant
18	27/08/2017	https://twitter.com/Wal martNewsroom/status/90 1885473219629060	UPDATE: Walmart at 1821 S. Padre Island Dr. - still closed but giving free 35 pack of #water / car while available. #HurricaneHarvey	none
19	27/08/2017	https://twitter.com/Walmar tNewsroom/status/90187 0165247320064	UPDATE: Walmart at 4109 S. Staples St., Corpus Christi, has reopened. Water available. #HurricaneHarvey	I do hope you have a THOUSAND Tractor Trailers inbound to #Houston and #Harvey #CleanWater #WalmartMovesFAST
				WalmartNewsroom We're working hard to provide support to the region. We are sending an additional 1,700 truckloads of supplies this week.
				That's GREAT!!!! Maybe #HomeDepot and -#Lowes and. #Target could send 1700 Truckloads ?? #Harvey

Appendix C: (Continued)

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)
20	27/08/2017	https://twitter.com/Walmar tNewsroom/status/90186 68782593845321	UPDATE: Sam's Club at 4833 S. Padre Island, Corpus Christi, reopened with water and fuel. Due to #HurricaneHarvey no membership is required.	insignificant
21	27/08/2017	https://twitter.com/Walmar tNewsroom/status/90184 8468448272384	Update from our Emergency Operations Center related to #hurricaneharvey	insignificant
22	26/08/2017	https://twitter.com/Walmar tNewsroom/status/90161 02221162124800	We are donating $1 million to help relief efforts for #HurricaneHarvey. Thoughts and prayers for those impacted.	none
23	26/08/2017	https://twitter.com/Walmar tNewsroom/status/90153 47330199183336	Our thoughts and Prayers are with people impacted by #HurricaneHarvey. We're donating at least $1 million to help.	none
24	25/08/2017	https://twitter.com/Walmar tNewsroom/status/90129 43042866695424	Walmart Foundation donating at least $1 million toward #hurricaneharvey relief efforts:	none
25	25/08/2017	https://twitter.com/Walmar tNewsroom/status/90116 47841103575553	Hope everyone stays safe during #HurricaneHarvey. For the most current store closures and openings, please visit:	none

Appendix D: Walmart Inc.'s Instagram Dialogue

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)
1	17/11/2017	https://www.instagram.com/p/BbktOVTBQpo/?utm_source=ig_web_copy_link	Seeing Americans pull together to donate time, money, supplies and food to those in need during #HurricaneHarveymade us so incredibly proud. We are #BetterTogether. ♡	mostly positive, only one may be sarcastic. Walmart replies to some of them
2	1/09/2017	https://www.instagram.com/p/BYd_rsnhZiO/?utm_source=ig_web_copy_link	Reliefhas begun, but it's far from over. For every dollar donated to @americanredcross at Walmart or via the link in our profile, we will match 2x its value. #HurricaneHarvey #BetterTogether (See complete donation details in store or at Walmart.com)donation details in store or at Walmart.com)	**quitingwithsheepSorry** Walmart! It's not about money it's about loading your trucks w material things like clean drinking water clothes underclothes, Shampoo , deodorants it's about getting the other big corporations to do the same load the trucks with material items everyday stuff ... pillows blankets snacks us Americans every day pour thousands into you Wally World now give back !! It will Feel Great !!! Let's get Real and HELP !!!! 😍☆□😍☆□ **tyronekit22That's** how they operate @thequiltedsheep they make billions of dollars each year,but barely want to do things ALONE.Always hollering DONATE!! **bineetz**@thequiltedsheep @walmart has already sent 795 emergency truckloads and has another 1700 on the way, FYI 😄🏃 **backpedal_co**@thequiltedsheep Walmart has been delivering trucks full of supplies for days now! They've sent their employees from all around to volunteer. They are adding much needed funds on top of that! There's nothing they have not done! Way to go @Walmart !! **walmartWe've** sent 21,201 pallets & 1,060 trucks of supplies (18,645 water pallets & 932 water trucks) and more are on the way, @thequiltedsheep. Stores will also receive 932 water trucks & 18,645 water pallets. -Zoe **diaryofadon**@walmart check your DM please. This ad is rather distasteful. These rescues are still happening for people in Houston and if using images of people literally fighting for their life was the best idea on the marketing meeting...you need a new team. Thx from a Houstonian that is thankfully ok but knows people who were rescued in boats.

Appendix D: (Continued)

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)
3	31/08/2017	https://www.instagram.com/p/BYc1ocyB4Yv/?utm_source=ig_web_copy_link	Relief has begun, but it's far from over. For every dollar donated to @americanredcross at Walmart or via the link in our profile, we will match 2x its value. #HurricaneHarvey #BetterTogether (See complete donation details in store or at Walmart.com)	everlastinglove29 @walmart I'm glad. It just upsets me because company that are worth millions want people to donate and we do but how do we really know where it goes. If company donate things instead of money it would help the people affected. Because in a time like this people don't need money... They need clean water food clean clothes medicines. Thank you for your contributions and help for the people in Texas
				walmart We understand, @everlastinglove29. We are matching customer donations at the register or our website two to one, with cash and product donations of up to $10 million to support American Red Cross disaster relief from 8/31 to 9/6. -Red
				jessicalevkoff Walmart kept my money even though they couldn't fill my order for hurricane prep. Guess I just hope they'll bring me water when the devastation occurs and they can have a photo op!!
4	30/08/2017	https://www.instagram.com/p/BYZNtiMhAB1/?utm_source=ig_web_copy_link	Meet Dennis. #ThankYou Dennis. He's one of George R. Brown Convention Center shelter. We're thankful for our drivers who are keeping the supplies coming to #Texas shelters and stores. #HurricaneHarvey #TexasStrong #HoustonStrong	insignificant
5	29/08/2017	https://www.instagram.com/p/BYWMg5dhFzq/?taken-by=walmart	We are so proud of all our Associates on the Texas gulf coast and beyond who are helping with hurricane relief efforts. Walmart is committed to supporting communities affected by this historic storm.	insignificant

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)	Stakeholder Account (Replies to comments)
1	17/11/2017	https://www.facebook.com/wal mart/videos/1015605662223392 36/	Seeing Americans pull together to donate time, supplies, food & more to their neighbors made us so proud to be a part of helping families in need in the wake of Hurricane Harvey. We are all #BetterTogether ♡	Jeff Maina Walmart is so good at pretending. My disabled partner was 20 days late in returning a surround sound system due to being hospitalised and they refused to take it back. The manager? in so many words, essentially said "I could take it back but I'm not going to ". He has had such a hard time that you left the store sobbing. I hope your greed is worth making disabled and elderly people cry over.	
				Carolyn Davis Well im a walmart employee and my son had a head on collision went through the windshield of a car 75 feet was life flighted and was in the trauma unit and i suffered 2 accidents before my sons accident and went through hurricane harvey and since have not return to work due to my car being totalled out and taking care of my child so i ask for help due to the things in my life that was out of my control i love my job and ask them could they please help me out all i want is to get to work and go back to work i need help im struggling dont know what to do anymore 😔😔😔😔😔😔😔😔😔😔😔😔😔😔😔 😔😔	
				Rebecca Carey I wish I could do that. I would love to bring some form of hope or happiness to someone. I can only imagine how rewarding that feels each and every day.♡♡♡♡♡♡♡♡	
				Jackie Fields If Wal-Mart is so great why don't they close on thanksgiving and let people enjoy their families they are the ones who started the whole black Friday on thanksgiving just to get the sales ahead of everyone else.	
				Joan Cochran Yes Wal-Mart does some very good things but I have a problem with all the stuff that Wal-Mart throws away such as food why can't they find a way to give it to people and families in need instead of throwing it in a dump there are so many people and families that would love to have some of that food and these families are in the very city or town that Wal-Mart is in breaks my heart to see this such a shame	
				Cynthia Jones How many people could you feed with the food thrown away at the Salinas Ohio store?	
				Walmart Hi Cynthia - Unfortunately, due to a tornado that affected our store in Celina, Ohio on November 5, the food being disposed of was unsafe for consumption after the store lost power for 14 hours. Per internal and health department policies, we followed proper procedures by disposing of the food. - Mo	

Appendix E: (Continued)

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)	Stakeholder Account (Replies to comments)
2	4/09/2017	https://www.facebook.com/walmart/posts/10155842420434236	We had a special guest stop by our table George R. Brown Convention Center to lift spirits and help us hand out donations and supplies. Thanks for your help, Harry Connick Jr! #HurricaneHarvey	insignificant. Mostly positive comments	
3	1/09/2017	https://www.facebook.com/walmart/videos/10213526511852582/	Relief has begun, but it's far from over. For every dollar donated to American Red Cross at Walmart or at Walmart.com, we will match 2x its value. #HurricaneHarvey#BetterTogether (See complete donation details in store or at Walmart.com)	Mostly positive comments, very happy and supportive of the donations	
				Julie Weymouth Stewart If supplies are purchased online for pick-up in affected areas, can first responders or PD distribute where needed? And will the amount spent be doubled by Walmart? I will not donate to the Red Cross I don't believe it will go where needed.	
				Chris L Geisler I am proud to be a loyal Wal-Mart customer. Your response during this emergency has been second to none!! Thank you Walmart!	

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)	Stakeholder Account (Replies to comments)
4	1/09/2017	https://www.facebook.com/wal mart/videos/10155833536292 36/	Meet Marvin, one of our Walmart Drivers helping with relief efforts. Thank you, Marvin, for your inspiring words and all that you and your fellow drivers are doing. #HurricaneHarvey #BetterTogether	All positive comments thanking the driver Marvin, other volunteers, and Walmart.	
5	1/09/2017	https://www.facebook.com/wal mart/videos/10155833077364 2 36/	Our Walmart family is sending our thoughts & prayers to Texas. #HurricaneHarvey #BetterTogether	Mostly positive comments, only one complaining of a rude store manager.	
6	1/09/2017	https://www.facebook.com/wal mart/videos/364186217344216 /	Relief has begun, but it's far from over. For every dollar donated to American Red Cross at Walmart or at Walmart.com, we will match 2x its value. #HurricaneHarvey#BetterTogether (See complete donation details in store or at Walmart.com)	In relation to the donations, mostly positive comments. Seen that other customer-service concerns are mentioned in these CSR posts Billy Fason And they will scan items several times and over charge you to get that money, I know just happened to me.today. charged for seven large cans of tuna and I only got three . I had less than 15 items. This was no accident. Mont belview Walmart... Joe Breimeris Karnauskas was charged for someone elses laundry soap it was by the bag carosel on top the person before me paid for and forgot they thought it was mine and rescanned it to my bill I was talking to my mom and wasn't watching them and didn't notice till I came home I asked my mom did you buy laundry soap she said no and I know I didn't so what Walmart did was charge the person before me then rerung it and charged me also why is everything out of stock ALWAYS ive been trying to buy serveral items for over 1 month now(example hostess cupcakes dove bars vanilla) at the Batavia il store they better shape up a new food store is coming across the street fresh tyme and ill never be back here	

Appendix E: (Continued)

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)	Stakeholder Account (Replies to comments)
7	31/08/2017	https://www.facebook.com/wal mart/photos/a.385715789235.10155 829460559236/?type=3&theat er	Our associates continue to inspire us with their contributions to the #HurricaneHarvey relief efforts. In smaller communities like Victoria, that have had difficulty receiving aide, pharmacists like Hanna, Justin and Felicity are keeping their pharmacies open and coordinating delivery services to get prescriptions to patients in the community.	Barbara Glaze Maybe so, but here in Cedartown, Georgia, our Wal-Mart raised prices on water & gas; not exactly inspirational	
8	31/08/2017	https://www.facebook.com/wal mart/videos/10155829000039236/	Our local teams are continuing to provide #HurricaneHarvey support in any way they can. We'll keep the blankets, toiletries, baby supplies and other critical supply deliveries coming to the impacted areas.	Ruth Edgar-James Wal-Mart is bragging again. You are helping, it is known. You are the only retailer that is putting multiple posts about your help. The others are sparingly communicating so people know where to go. Build a store for refugees to go! Marianne Airey Well looks like I will be shopping more at Walmart! Thank you for helping those in need.	
9	29/08/2017	https://www.facebook.com/wal mart/posts/10155824375179236	Our hearts are with those being impacted by #HurricaneHarvey. Our local teams will continue to provide relief efforts in this time of crisis.	George Cortez please open some stores in north houston and Montgomery county; people need food and clean water! Mikki Williams Come on Walmart, I know you can afford to give more than $1,000,000. I hope you will find more compassion to give appropriately. I do appreciate and recognize what you are doing so far to help. Thank you Miekhail Gloria Can you match HEB trucks and food kitchens they sent to the disaster areas? Or does walmart lack the resources? Just curious Devin Strange Everyone is saying Walmart makes all this money and should do more for the community. Unless you work for them you don't see or hear what all Walmart does. Walmart is always first to a disaster. What about all theses other major retailers you don't hear anything about them when a disaster hits it's always Walmart. Their is always a lot of negative comments for what they do but if a disaster hit in your home town you would be the first in line for water and food when Walmart showed up to help. I started with Walmart when I was 16 and I still work for them and I'm 34 years old	
10	29/08/2017	https://www.facebook.com/wal mart/posts/10155823037359236	We are so proud of all our Associates on the Texas gulf coast and beyond who are helping with Hurricane relief efforts. Walmart is committed to supporting communities affected by this historic storm.	Corey Mueller Want to something useful? OPEN YOUR STORES in areas that aren't flooded with power. FM1960 at N. Eldridge there is NO REASON why that store should be closed.	Meredith Chapman-Spangler Maybe their closed because the workers are effected at their homes or maybe because the roads are to dangerous to get to work think of the employees they are people too!

Appendix E: (Continued)

Number of Posts	Date	Link	Company Account (Post)	Stakeholder Account (Comments)	Stakeholder Account (Replies to comments)
11	26/08/2017	https://www.facebook.com/wal mart/posts/101558153538792 36?comment_tracking=%7B% 22tn%22%3A%22O%22%22%7D	As the Gulf Coast braces for Hurricane Harvey, Walmart and the Walmart Foundation have made a commitment of $1 million in cash and product donations to help organizations for helping those that will need help! Hurricane Harvey looks very powerful. Prayers to everyone in the path of Harvey!! Find out more: http://bit.ly/2wbXLPY	Tammara Kent Amazing. Haven't saw any other stores donate on the news or facebook. Walmart certainly stepped up to help people as they always do Thanks so much	Scott Anderson It's all a marketing scheme to make more money all x Walmart associates are trained in the deceiving marketing
				William Jedlowski why don't Walmart do this for homeless people every day ? I think Texas is going to get enough water...like they need more lol	Robert Janosek HEB has been open for the past two days here in Corpus and Walmart is still closed. Pathetic.
					Amelia Kelly Walmart what stores in Houston and surrounding areas are open. Is there a list I'm particularly interested in Katy, TX
					Walmart Hi Amelia - For the most up to date information, please visit http://bit.ly/2xHKqhG
					Ashley Ganger Most Wal-Marts donate to local shelters. Our Wal-Mart donates to an animal shelter and a good bank, and gives money to schools and other local functions. You can always research. Just because Wal-Mart doesn't advertise and shove it in everyone's faces, doesn't mean that they aren't giving.
					William Jedlowski Ashley Ganger so why are they shoving this in our faces now ? lol....want everyone to know how great they are ?
					Jessica Gossett-Hale Because people want to know how Walmart is responding to the effort.