Rights / License:

Being reassuring about the past, while promising a better future: How companies frame temporal focus in social responsibility reporting

Abstract

How is time framed in corporate social responsibility (CSR) talk? The literature mostly fails to analyze how multiple CSR activities are framed from a temporal perspective. Moreover, those researchers who undertake temporal framing tend to overlook the role of home-country cultural characteristics. Using a mixed-method analysis of 2,720 CSR reports from developing country companies, we show that CSR talk is mostly framed in the future tense when firms communicate complex human rights issues, such as slavery or child labor, while the past and present tenses are more frequent when they report on philanthropy and other cause-related activities. We find that these effects are stronger when firms are from countries characterized by greater uncertainty avoidance. We contribute to the CSR communication literature by showing that temporal references in CSR talk tend to differ, depending on the company-level control of CSR activities, and by highlighting uncertainty avoidance's role as a boundary condition for aspirational talk's performativity.

Time is a central concern in management and organization literatures (Ancona et al., 2001; Bansal & DesJardine, 2014; Bluedorn, 2002; Kunisch et al., 2017; Mosakowski & Earley, 2000; Reilly et al., 2016). Time considerations are essential in strategic decision making (Gamache et al., 2015; Marginson & McAulay, 2008), because "the framing of timelines of the actions affects how audiences construe, interpret and respond to the actions" (Nadkarni et al., 2019, p. 119).

In the multiple domains in which time considerations are of strategic relevance, sustainability and corporate social responsibility (CSR) are certainly noticeable, since an increasing number of scholars deems temporal dimensions' importance an essential language cue that companies adopt to communicate CSR actions. These scholars emphasize the language's performative role in shaping action and creating, maintaining and transforming CSR practices (see Schoeneborn et al., 2020 for a review). Their studies suggest that the way in which companies temporally frame CSR could indicate decision making's aspirations and potential directionalities. For instance, using expressions such as "'We aspire to…', 'We aim for…', or 'We are working towards…'" (Christensen et al., 2013, p. 412) when referring to future achievements could signal a commitment to actions with the potential to initiate future change processes (Rasche & Gilbert, 2015). In Christensen et al.'s (2013, 2020) terms, these are a form of "aspirational talk." Conversely, talking about past activities could be a re-telling strategy to avoid perceptions of hypocrisy (Christensen et al., 2020).

Despite the growing interest in CSR communication's temporal focus, scholars have just started scratching the phenomenon's surface. Authors harboring a more traditional-functionalist view of CSR communication (Seele & Lock, 2015) tend to concentrate almost exclusively on CSR communication's content when firms disclose previously implemented CSR practices, but refrain from examining the CSR content in relation to firms' temporal dimension (Bashtovaya, 2014; Corciolani et al., 2022; Gao, 2011; Lock & Seele, 2013).

Conversely, scholars with a formative view of CSR communication do not focus on the content; rather, they prioritize the relationship between the CSR talk's and the CSR walk's temporal dimensions by suggesting a cyclical conception of time. Their approach implies that the temporal framing of the CSR language (talking) and CSR activities' actual accomplishment (walking) shapes the two continuously (Penttilä, 2020; Schoeneborn et al., 2020; Trittin-Ulbrich, 2022; Winkler et al., 2020), leading to a new conceptualization of temporal simultaneity (i.e., t(w)alking) (Schoeneborn et al., 2020).

Since formative views on CSR communication seek to understand how the language affects CSR action and given that time references could influence the way in which CSR activities are implemented, we adopt this perspective to focus on how companies frame time in their CSR talk. We specifically tackle two under-researched dimensions within this literature. First, earlier research in this camp focused on "CSR talk" (Penttilä, 2019, p. 6; Christensen et al. 2020, p. 328), "CSR goals" (Penttilä, 2019, p. 6), and other CSR-related constructs by referring to a unique construct or bundle of CSR activities, without delving deeper into the different types of content characterizing CSR. In doing so, they overlooked the considerable differences within the realm of social activities and the degree to which firms can handle them unilaterally. Companies might, for instance, control some CSR activities (e.g., donations, cause-related marketing activities) exclusively, while others might be more difficult to realize, because they are related to supra-national organizations' mandates (e.g., human rights; Bocken & Geradts, 2020; Gilbert et al., 2011; Watts et al., 2020). Consequently, they could talk differently about them in CSR reporting, which might have important implications for CSR's expected performativity role (Christensen et al., 2020; Schoeneborn et al., 2020). Therefore, analyzing how firms assign different time priorities to different social responsibility issues becomes crucial in order to better understand the relationships between CSR contents and temporal focuses, and how companies frame temporal references strategically.

Second, the extant formative literature mainly focuses on the boundary conditions under which CSR talk gains performativity and enhances a firm's commitment to substantive CSR efforts, such as stakeholder recognition (Trittin-Ulbrich, 2022) or even to external stakeholders' negative evaluations (Haack et al., 2021). The role of companies' home-country cultural characteristics has, however, been neglected. This aspect is unfortunate, since we know that companies' home-country cultural characteristics and their institutional factors could influence their linguistic choices. Giorgi et al. (2019), for instance, argued that adopting or the non-adopting of a particular rhetoric might depend on a company's attempt to achieve cultural consonance with its institutional environment. More recently, Corciolani et al. (2022) added that companies adapt their CSR language *anisomorphically* to respond to different institutional pressures at home and internationally. Accordingly, taking home-country cultural characteristics into greater consideration could also be key when investigating temporal frames.

In response to these shortcomings, we suggest that, depending on the social responsibility content type on which companies report and on the home country's uncertainty avoidance, companies should change their time language. We expect companies' temporal focus to emphasize their present and past actions when describing social activities that depend on their unilateral choices, such as charitable activities, support of the arts and sports, or other social activities of which companies have full decisional control (which we call micro social themes). Conversely, we anticipate that companies are more likely to use future tenses when illustrating more complex social responsibility domains over which individual firms only have limited control, such as those that meta norms mandate and supra-national organizations define (Kostova et al., 2008), and those whose realization depends on multiple actors' collaboration. The latter refers to the management of human rights – which includes e.g., the eradication of child or slave labor in the value chain (which we call meta social themes).

We further suggest that these temporal focuses' differences across social responsibility domains (micro vs. meta) are likely to vary depending on the cultural characteristics of a company's home country. In more detail, we propose that the home country's level of uncertainty avoidance, which reflects the degree to which a society's members feel uncomfortable with uncertainty and ambiguity (Hofstede, 2001), acts as a moderator in the relationships of interest. We posit that firms in high uncertainty avoidance countries will endeavor to define more and tighter temporal references – both micro and meta – when reporting their CSR activities, in order to reduce the ambiguities and vagueness, which they tend to avoid culturally.

We test our predictions by way of a mixed-method nested analysis (Lieberman, 2005) of 2,720 CSR reports by 245 world-level companies from eight developing countries (Brazil, China, India, Malaysia, Mexico, Russia, South Africa, and Thailand) during the period 2000-2018. These countries represent contemporary manufacturing's most dynamic productive backbone. Further, their global outreach compels them to align with international social standards (Marano et al., 2017; Wettstein et al., 2019) and related languages (Corciolani et al., 2022).

Our large-scale quantitative empirical analysis supports our predictions that micro social themes are mostly framed by using the past and present tenses, while firms use the future tense more frequently when they report more on meta social themes. We also find that these positive relationships are stronger in respect of companies headquartered in countries with higher uncertainty avoidance. Next, we use small-scale qualitative analyses to identify four framing strategies that companies use to talk about micro and meta themes. The latter suggest that companies tend to use a more concrete or abstract language, depending on the home countries' level of uncertainty avoidance.

Our article contributes to extant literature in at least two ways. First, we contribute to the CSR communication literature (Christensen et al., 2020; Schoeneborn et al., 2020) by adding a temporal dimension to the analysis of CSR communication content. We specifically show that companies frame distinct CSR activities temporally – i.e., as either micro or meta social themes – depending on the extent to which they control the realization of their CSR goals and activities. We enrich this account by emphasizing the role of country-level cultural characteristics, i.e., its uncertainty avoidance (Hofstede, 2001), when framing CSR communication and by providing a novel taxonomy of temporal frames. Second, our work contributes more narrowly to aspirational talk literature, showing that companies tend to mainly express their aspirations in association with meta social themes, thereby suggesting that they postpone substantive alignment with social conduct's meta norms to a future time. Moreover, we contribute to the field by introducing the role that the home country level's characteristics play as a boundary condition influencing aspirational talk's performativity. Specifically, we typify two ways of framing aspirational talk, depending on a country's uncertainty avoidance: a more abstract frame (*imaginary framing*), which companies probably use in countries characterized by low levels of uncertainty avoidance in order to postpone their meta themes to an unknown future, and a more concrete temporal framing (*pragmatist framing*), which is used in countries with high levels of uncertainty avoidance, where external audiences are likely to appreciate reassurance about future actions' temporality.

Literature on Temporal Focus and CSR Communication

Extant literature has shown that the language that companies use to describe their actions could provide key external cues of the main stakeholders' evaluation and responses (Corciolani et al., 2022; Giorgi et al., 2019). Indeed, beyond the content, even "subtle, often subliminal,

choices about grammar provide important information about how social actors construe the world around them" (Crilly et al., 2016, p. 706). Accordingly, the differences in the verb tenses could strategically indicate increased (or decreased) psychological distance and represent useful linguistic elements to help identify companies' priorities, intentions, and processing (Crilly et al., 2016; Pennebaker et al., 2007).

Kim et al. (2019) specifically define temporal focus as "the degree of emphasis on the past, present and future" (p. 7). As Rasche and Gilbert (2015) indicated, this construct is important, because referring to future achievements could, for instance, signal a commitment to actions with the potential to initiate future change processes. Liang et al. (2018, p. 1096) also argued that "by grammatically marking the future, language classifies the future and the present in[to] two separate categories for an organization's decision makers," thereby reinforcing the attention paid to present or future strategic decisions (Cho & Hambrick, 2006; Ocasio & Joseph, 2005) and indicating their probabilities (Klein & Li, 2009). For Crilly et al. (2016, p. 708), "*might* and *will* indicate the speaker's focus on future and potential events or states, whereas *is* indicates a focus on actual ongoing events or states." Crilly et al. (2016) even maintain that one of the possible uses of the future tense is the deferral of action to the future; a way of promising the realization of some goal that has actually not been implemented, therefore hinting at the idea that companies aiming to dissociating talk from action might use future tenses.

Conversely, talking about past or present activities could aim at consolidating specific practices and showing a company's previous focus, while providing cues of the solidity of its commitment to certain social issues. When a company's attention is focused more on the past, this focus is likely to gravitate toward memories, events, and experiences (Mohammed & Harrison, 2013; Zimbardo & Boyd, 1999), ultimately aiming to elicit emotions about and moral obligations regarding that which has been achieved (Nguyen et al., 2021). In the same line of

argument, a present-focused communication is probably more interested in real-time information, using a "here and now" orientation and emphasizing a current decision making timeframe (Nadkarni & Chen, 2014). In this regard, Slawinski et al. (2017) suggested that a present-time perspective leads companies to focus on the "immediate needs of the firm, such as regulatory compliance, which presents them with more certainty" (p. 261).

In other words, companies "use language strategically to persuade others and to present themselves in the best light" (Crilly et al., 2016, p. 708) in a bid to garner external constituents' (e.g., investors, customers, suppliers, and the media) positive reactions (Fiss & Zajac, 2006; Nadkarni et al., 2019; Westphal & Zajac, 1998). The literature has shown that this strategy occurs specifically in the realm of CSR communication.

Two main views specifically represent the literature on CSR communication: the traditional-functionalist view and the formative-constitutive view (Crane & Glozer, 2016; Schoeneborn et al., 2020). The two views regard how companies use language to report their activities very differently. The former perspective suggests that CSR communication has a linear conception of time, which is considered an instrument that companies use to talk about CSR activities in order to achieve legitimacy and enhance their reputation and international credibility (Coombs & Holladay, 2013; Kostova et al., 2008; Pomering & Dolnicar, 2008). Scholars of this view therefore focus on CSR communication's content – e.g., by examining CSR reports – in a bid to understand which themes are crucial for firms (Bashtovaya, 2014; Corciolani et al., 2022; Gao, 2011; Lock & Seele, 2013). Their works are specifically limited to *what* companies achieved in the past, while, from a temporal viewpoint, they mainly investigate whether and how companies' reporting reflects their previously implemented CSR practices.

The formative view, on the other hand, does not focus on "the degree to which the talk (more or less) accurately reports on the walk but instead on *how* [emphasis added] talking

shapes, influences or indeed constitutes the walk" (Schoeneborn et al., 2020, p. 3). This perspective, therefore, remarks the connection between the CSR talk's and the CSR walk's temporal dimension by not only highlighting past achievements, but also future aspirations (Christensen et al., 2020; Penttilä, 2019; Winkler et al., 2020). Specifically, previous contributions related to how aspirational CSR talk shapes the way CSR is practiced and influences social change (*talking-to-walk*), view CSR talk as a powerful driver of organizational change, thereby avoiding the need for a tight coupling between CSR words and actions (which is crucial for the traditional-functionalist view of CSR communication).

While these latter studies are some of the key contributions forming the core of temporality-CSR literature, they largely focus on CSR communication's performativity without sufficiently taking the different dimensions constituting CSR into account. Unlike the traditional-functionalist view, these contributions do not explore the various contents characterizing CSR communications in detail. Nevertheless, it is becoming progressively clearer that CSR includes a highly differentiated portfolio of goals and activities, some of which might be more difficult to realize than others (Bocken & Geradts, 2020; Gilbert et al., 2011; Watts et al., 2020). Beside companies' traditional forms of benevolent or cause-related CSR activities, such as donations and community support, they are increasingly required to take international law treaties into account. They are therefore sensitive to the prescriptions of supra-national organizations, such as the UN or the OECD, which force them to adhere to, for instance, social or human rights standards (Obara, 2017; Wettstein et al., 2019) that are well beyond their full control. It is therefore reasonable to expect companies to use different temporal references to communicate their social activities, depending on the extent to which they can directly manage such starkly different CSR activities' development and, especially, their outcomes.

Furthermore, because the formative-constitutive camp's previous studies were mainly conceptual (Christensen et al., 2020; Schoeneborn et al., 2020) or relied on single case studies (Penttilä, 2020; Trittin-Ulbrich, 2022), they did not allow scholars to appreciate the degree to which CSR language's temporal framing could vary, not only in terms of content, but also across cultures. This is another crucial aspect, as prior research showed that home-country institutions shape CSR practices (Matten & Moon, 2008) and culture (Choi et al., 2022) significantly, with certain studies even hinting at companies' anisomorphic adaptation of language, depending on the different countries with which they engage (Corciolani et al., 2022).

In sum, in the extant literature on CSR communication, previous works' focus tended to be either on the content (e.g., in the traditional-functionalist view) or on the temporal structure (e.g., in the formative-constitutive view). Our study aims at connecting these two approaches by investigating CSR activities' different temporal framings, which are as diverse as, for instance, community donations and respecting international laws in the human rights domain. Furthermore, we also focus on the differences that the home country's cultural characteristics (i.e., the level of uncertainty avoidance) might explain by adding an additional boundary condition for CSR communication's performativity. We therefore endeavor to answer the following research questions: do companies develop different temporal frames depending on the CSR activity types they describe in their CSR reports? How could certain home countries' cultural characteristics, such as uncertainty avoidance, change the temporal references used in social themes' framing?

Hypotheses Development

The Temporal Framing of Micro and Meta Social Themes

To develop our hypotheses, we first categorize social responsibility by considering two levels at which they materialize – i.e., the micro level and the meta level – in order to disentangle the different types of CSR practices that are (or not) under the control of companies. We analyze how companies frame these practices temporally by defining micro themes as those CSR issues that a company sets to demonstrate its social commitment to specific cause-related activities (such as community support, support of the arts, sports, and other benevolent, pro-social activities belonging to the corporate philanthropy realm). The firm has strong control over the latter and can decide about them unilaterally, as they are all anchored in a more traditional approach to CSR (Carroll, 1979). Contrary to these micro themes, we define meta themes as those reflecting the meta norms of social conduct that represent "guidelines and expectations for [firm] behavior on a worldwide basis" (Kostova et al., 2008, p. 998). International organizations denote them from the top down in order to address the wicked problems of complex issues, such as modern slavery or the eradication of child labor, and similar offenses gravitating toward the human rights space.

We suggest that companies are more likely to use a present or past temporal focus when framing micro themes, while they prefer a future focus for meta themes. We motivate our assumption as follows: In terms of micro themes, we argue that they are likely to fall within companies' "comfort zone," which cherry-pick them based on their capacity to fulfil expectations, address material issues, or reward certain relevant stakeholders (Risi et al., 2022; Zheng et al., 2015). Companies can address micro themes relatively easily and communicate them by using frames eliciting emotions that reassure external audiences about such companies' actual and past track records. Organizations aiming at portraying themselves as "moral exemplars" in their institutional space can also adopt such frames. Other studies have also suggested that a focus on the present, rather than the future, is meant to prioritize efficiency

over learning and exploitation over exploration (Ashkanasy et al., 2004). Firms focusing on the past more than on the future tend to favor tradition over innovation (Ashkanasy et al., 2004; Smith et al., 2017).

Accordingly, the use of the present and past tenses is likely to reassure stakeholders about the tangible achievements that the firm has already accomplished, and to demonstrate its solid and stable commitment in social domains by consolidating these achievements. Micro social themes are more likely to fall under companies' full decisional power, which means they can choose and manipulate them to ensure that they communicate the companies' achievements and guarantee their social legitimacy. Consequently, we predict that when communicating these themes, firms will make strong use of the present and the past tenses. Hence, the more companies refer to micro social themes, the more we expect them to use their present and past temporal focuses in such CSR scripts and documents. More formally, we posit that the following hypothesis will hold true:

HP1. *Micro social themes are positively associated with the use of present and past temporal focuses.*

While we predict that micro themes are framed by the use of present and past tenses, we hypothesize that references to meta themes are more frequently framed by the use of future tenses. Meta norms tackle many problems far beyond companies' comfort zones, touching upon issues that are very "undesirable" to most audiences (Lange & Washburn, 2012, p. 304), but are also very pressing. In fact, meta norms are crucial for top-down international agendas that national governments and international organizations, such as the UN, OECD, and ILO, promote. The 2011 UN Guiding Principles, for instance, created expectations regarding compliance with the UN Declaration of Human Rights, which influenced numerous other organizations' frames referring to human rights, such as those of the OECD. The latter

13

introduced a chapter on human rights in its Guidelines for Multinational Enterprises (United Nations, 2011).

While these issues are pressing, companies' control over these matters has proved to be limited, their progress in solving them often requires the intervention of multiple actors, and is stretched beyond individual companies' power. Furthermore, some research has shown that most organizations have yet to make sense of complex social notions, such as human rights-related ones (Giuliani et al., 2020; Obara & Peattie, 2018), and that most companies have not yet achieved their operationalization at the corporate level (Olsen et al., 2021).

Hence, we expect that when CSR documents address meta themes, they will frame their language by making more intense use of future references as a type of "aspirational talk" (Christensen et al., 2013). As organizational research has also suggested, distally framed actions cause these actions to be downgraded in importance and to be viewed as less urgent, therefore allowing the response to be delayed (Gan et al., 2015; Nadkarni et al., 2019; Shu & Gneezy, 2010). Using a future temporal focus to talk about meta social themes that do not fully reflect already existing practices, may also have a self-persuasive effect, because it raises expectations and scrutiny, and could mobilize expectations of better practices (Christensen et al., 2020; Schoeneborn et al., 2020; Trittin-Ulbrich, 2022). In other words, the use of the future tense shows commitment to such pressing issues, while deferring their solution to the future. We therefore propose that:

HP2. *Meta social themes are positively associated with the use of a future temporal focus.*

The Moderating Role of Uncertainty Avoidance

We hypothesize that companies' home country cultural characteristics can moderate both our baseline relationships (HP1 and HP2). This perspective echoes earlier research suggesting that elements relating to the country of origin, such as cultural dimensions (Hofstede, 2001; Hofstede et al., 2005), could exert significant pressure on companies (Crossland & Hambrick, 2011; Matten & Moon, 2008), and influence a firm's tendency to engage in CSR. Choi et al. (2022), for instance, used the variable long-term orientation (Hofstede, 2001) to analyze how institutions' temporal aspects shape the firm CSR. They found that when a country has a long-term orientation culture, its CSR activities are higher. Moreover, home country cultural characteristics might not only influence the actual implementation of CSR activities, but also their communication (Corciolani et al., 2022).

Notably, by referring to countries' cultural characteristics, we do not mean that entire cultures or collectives would have the same, unchangeable traits. In fact, we acknowledge that empirical reality is particularly complex and shows a high variance and diversity, which researchers cannot truly capture. However, we think it is useful to consider cultural characteristics as on-average phenomena, which previous studies showed researchers could employ to shed more light on the differences between different cultures and which could contribute significantly to explaining social attitudes and behaviors (Venaik et al., 2013). We particularly focus on one specific cultural element, uncertainty avoidance, which we deem to be a key dimension in influencing companies' temporal framing of CSR themes. Hofstede et al. (2005, p. 191) defined uncertainty avoidance as "the extent to which the members of a culture feel threatened by ambiguous or unknown situations." Although this notion has been criticized for stereotyping cultural characteristics (Shenkar, 2001; Venaik & Brewer, 2010), it remains widely used in the cultural values literature (Kirkman et al., 2006), as it helps capture the extent to which societal members feel comfortable with unstructured situations and an

uncertain future. We therefore propose that uncertainty avoidance could moderate our two baseline relationships.

More specifically, uncertainty avoidance refers to a society's tolerance for uncertainty and ambiguity, which are key dimensions in CSR themes' temporal framing. The reasons for the latter are that, first, uncertainty avoiding cultures tend to minimize the possibility of events' ambiguity and uncertain predictions by defining strict laws, rules, as well as safety and security measures by adopting strict codes of behavior and entrenching beliefs in absolute truths (Stohl, 1993). For instance, in the innovation context, extant literature has suggested that low tolerance for uncertainty obstructs the sustainable business model innovation's implementation. Further, in general, countries characterized by high levels of uncertainty avoidance are more reluctant to embrace any form of innovation due to its uncertain nature (Bocken & Geradts, 2020; Watts et al., 2020), which leads such countries to make strategic decisions consistent with the past (Crossland & Hambrick, 2011). The opposite type, namely cultures that accept uncertainty, tends to be more tolerant of opinions that differ from those with which they are familiar. These cultures are at ease with an uncertain future and therefore aim at having as few rules as possible.

Regarding the influence that uncertainty avoidance has on the implementation of CSR practices, Scholtens and Dam (2007) highlight that uncertainty avoidance could be positively related to ethical conduct. They argue that organizations in countries that feel relatively more threatened by uncertain and unknown situations might pay more attention to codes of conduct and ethical policies in order to define rules to regulate CSR activities. Furthermore, Uyar et al. (2022) show that companies in high-level uncertainty avoidance countries are more willing to audit their integrated reports as a way to tightly verify the firm's social activities.

Along these lines, we suggest that, in high uncertainty avoiding countries, companies might endeavor to make more intense use of temporal references in order to support their CSR statements. Temporal references do indeed provide concrete and measurable evidence of when

socially responsible activities have been or will be implemented, which provides reassurance to their external audiences of their actions' concreteness in the different social domains. In other words, since decision makers in countries with high levels of uncertainty avoidance are expected to appreciate concrete planning and predictability, we propose that these cultures attach particular value to pro-social behaviors' temporal details that document past achievements, concrete community engagement, and other planned social activities.

Conversely, in countries with low uncertainty avoidance levels, we expect less fixation on the defining of timing of activities – past, present, or future – and a higher likelihood of the acceptance of temporal vagueness and of the timeline of the mentioned activities' lack of clarity and completeness (Di Mauro & Maffioletti, 1996; Narkarni et al., 2019).

Consequently, we suggest that, *ceteris paribus*, higher levels of uncertainty avoidance will lead to the greater use of temporal references envisaged in the two baseline hypotheses (HP1 and HP2) and formally predict that:

HP3. *The higher a country's uncertainty avoidance level, the stronger the baseline relationship between its use of a past and present focus and its references to micro themes (HP1).*

HP4. *The higher a country's uncertainty avoidance level, the stronger the baseline relationship between its use of a future focus and its references to meta themes (HP2).*

Data and Methods

Sample and Data

We conducted a mixed-method nested analysis (Lieberman, 2005) of a novel database of 2,720 CSR reports of 245 world-class companies from eight developing countries (Brazil, China,

17

India, Malaysia, Mexico, Russia, South Africa, and Thailand). We examined these countries, identified by the Forbes Global 2000 list (2012 edition), from 2000 to 2018. We focused on a group of developing countries that we selected due to (i) the size of their economy (GDP), (ii) their growth rates (GDP growth), and (iii) their outward orientation (including greater openness to foreign markets, FDI, export and import) over the period of our analysis. We looked at these three dimensions when selecting the countries, because they allowed us to identify the most dynamic and fastest developing countries where we could expect the presence of large-scale, internationally-oriented companies.

The organizations in our dataset operate within a range of industries: banking and insurance (23%); oil, gas, and mining (16%); steel (9%); and electricity and other utility sectors (9%). The remaining 43% are active in a wider array of sectors. Since previous research showed that CSR reporting in developing countries only became significant after 2000 (UNCTAD, 2008), we chose this as our dataset's starting date. We downloaded the reports from the firms' websites manually, only taking reports published in English[1] into consideration.

Mixed-Methods Design

The mixed-methods nested analysis (Lieberman, 2005) was undertaken in two steps. First, we ran a large-scale analysis to test our hypotheses on the relationship between micro/meta themes and a temporal focus by means of a regression analysis, which also tested uncertainty avoidance's moderating role. To specifically operationalize the micro and meta themes, and the temporal focuses in CSR documents' key constructs, we ran an automated content analysis of the CSR reports by means of ad hoc dictionaries.

Second, in order to delve deeper into *how* micro and meta themes are framed in relation to a temporal focus, we undertook a small-scale qualitative analysis of a sample of these CSR

reports, which we selected on the basis of their best fit with large-scale regression models (i.e., "on-the-line cases" in Lieberman, 2005, p. 444) and by considering their residuals. Following this approach, we selected a sample of 38 CSR reports from countries with both low and high levels of uncertainty avoidance in order to provide the large-scale analysis with qualitative depth.

Large-Scale Analysis

Method

Dependent variables. Our dependent variable was the temporal focus used in the CSR reports to refer to social themes, i.e., the degree of emphasis on the past, the present, or the future that the analyzed documents adopted (Kim et al., 2019). We therefore conducted an automated content analysis (via Linguistic Inquiry and Word Count [LIWC]) to identify the extent to which our sample's CSR reports used different temporal focuses. We used the temporal focuses' dictionaries, which Pennebaker et al. (2007) developed and validated, and which extant linguistics and psychology literatures usually adopt (Desjardine & Shi, 2021; Nadkarni et al., 2019; Pan et al., 2018; Pfarrer et al., 2010; Shi et al., 2019). More specifically, we referred to three dictionaries that each measure the orientation toward the past (hereafter *focus past*), the orientation toward the present (*focus present*), and the orientation toward the future (*focus future*) (see Pennebaker et al., 2007). In the *focus past* dictionary, we find keywords, such as "ago," "learned," and "did," which suggest that a specific text's focus is on what a subject (a company in our case) did in the past. The dictionary focusing on the present, i.e., *focus present*, contains present tense words, such as "give," "now," "start," "use," "there's," and "today."

Finally, *focus future* includes words such as "ahead," "coming," and "will," indicating a focus on what a company plans to do in the future.

LIWC already incorporates these three dictionaries and automatically counts each dictionary's number of keywords contained in a set of documents. Thereafter, it divides the number of keywords related to each dictionary (e.g., *focus past*) by the total number of words in a given document (e.g., a CSR report). LIWC finally reports the percentage of a document's total words associated with each specific dictionary (e.g., *focus past*).

Independent variables. Since we did not find any ready-to-use dictionaries for micro and meta themes (which we had for a focus on the past, present, and future), we proceeded to create two custom dictionaries (Pennebaker et al. 2007). We first selected a random stratified subsample of 200 CSR reports[2] from our sample (about 7.5% of the total). Two of the authors and an external coder then read and coded the 200 CSR reports by specifically searching for recurring words and expressions that could potentially be related to micro or meta themes. In keeping with these two concepts' definitions presented above, 419 keywords were identified (open coding) and grouped into eight broader categories (e.g., *charity*, *labor standards*, etc.) (axial coding) (Corbin & Strauss, 2014).

Once we developed this initial list, we checked whether the selected keywords could generate false positives or false negatives (Weber, 2005). We further added all the relevant synonyms, word stems, and tenses of the words originally selected for the new dictionary. This process left us with 396 keywords, grouped into eight categories, as described in Table 1.

Table 1 about here

To assess these categories' validity, we involved three external coders (Pennebaker et al., 2007), who captured whether or not each keyword should be included in the suggested

category. In line with the approach that Pennebaker et al. (2007) used, we retained a keyword in a category if at least two of the three external coders agreed, otherwise we removed it (Humphreys & Wang, 2018). We therefore removed 35 words from the original list and retained 361 final keywords. Subsequently, we calculated the percentage agreement among the coders (Alpha) by using ReCal3 (a reliability calculator for three or more coders) (http://dfreelon.org/utils/recalfront/recal3/).

Table 2 about here

Once the various categories were deemed reliable, we improved the definitions of the dictionaries' micro and meta themes. We specifically conducted an iterative principal component factor analysis (IPCFA; Habing, 2003; Rencher & Christensen, 2012) to identify any latent factor that could capture most of the themes' variability over the years. We removed two categories from our model, because they were contemporaneously associated with both factors (i.e., *support for health issues* and *employee management*). As shown in Table 2, six final categories, which are consistently related to the two emerging factors, remained. We labeled these *micro themes* (i.e., the factor grouping *pro-social activities aimed at vulnerable social groups*; *support for arts, sports, culture, and education*; *cause-related marketing*; and *charity*) an *meta themes* (i.e., the factor grouping *labor standards* and *respect for international frameworks on human rights*), using them as our models' independent variables.

Each factor groups the total list of keywords related to all the categories previously validated and associated with that factor in the IPCFA. Table 2 presents the results of the IPCFA analysis with the rotated factor loadings (pattern matrix) and unique variances.

Moderating variable. *Uncertainty avoidance* is one of the five cultural dimensions that Hofstede identified (Hofstede, 2001; Hofstede et al., 2005), which earlier studies have widely

21

used as proxies for capturing the different cultures in countries (Gallego-Alvarez & Ortas, 2017; Gupta et al., 2018; Miska et al., 2018). Uncertainty avoidance can assume values from 0 to 100, with the scores reflecting the national-level values collected from multiple international studies conducted over several decades. The countries in our sample span very low uncertainty avoidance scores (e.g., China = 30; Malaysia = 36) to high uncertainty avoidance scores (e.g., Mexico = 82; Russia = 95)[3]. While we did not choose these countries for their uncertainty avoidance scores (but for the three criteria we listed above), their high variation regarding this variable helped us greatly to understand uncertainty avoidance's moderating role in our models.

Control variables. In the models we used for our large-scale quantitative analyses, we controlled for firm-specific variables that could influence our dependent variable. These variables were: firm size (*size*), based on the logarithm of the number of workers employed each year, the industry (*extractive industry, service industry*) and the internationalization level (*internationalization*). The degree of firm internationalization reflects the relative importance and, therefore, the volume of business activities conducted abroad through foreign direct investments. To determine the number of countries in which the firm had invested until t − 1, we relied on fDI Markets for data on greenfield and brownfield investments, as well as on Bureau van Dijk and SDC Platinum (Thomson Reuters) for data on mergers and acquisitions (Corciolani et al., 2020).

At an individual country level, we included the World Global Indicator's (WGI's) *government effectiveness*, which captures perceptions of the quality of the public services and their degree of independence from political pressures, the quality of its policy formulation and implementation, as well as the credibility of the government's commitment to such policies (Kaufmann et al., 2009).

We also controlled for additional languages in CSR reports that could influence our variable of interest, such as *environmental themes*, which we measured by using a pre-existing

dictionary (Corciolani et al., 2022). Each regression includes a control for other temporal tenses.

Models. We ran the large-scale analysis by using robust regressions (Li, 1985) to test HP1 and HP2 and to assess the *micro themes* and the *meta themes'* influence on a temporal focus (*focus past, focus present,* and *focus future*), therefore controlling for firm-specific variables (*size, internationalization, extractive industry, service industry*) and country-specific variables (*government effectiveness*) among other controls. More specifically, we undertook a set of robust regressions (using STATA software) on the following baseline model:

Temporal focus$_{i,t}$ = f(α + $\beta_1$micro themes$_{i,t}$ + $\beta_2$meta themes$_{i,t}$ + $\beta_3$controls$_{i,t}$) + e   *(Eq. 1)*

where the dependent variables include the *temporal focus$_{i,t}$*, which, for report *i* at time *t*, measures the value of the *focus past, focus present,* and *focus future*. The independent variables include: a) *micro themes$_{i,t}$* and *meta themes$_{i,t}$*, which refer to report *i* at time *t*; and b) control variables (*controls$_{i,t}$* in Eq. 1). We then used the variable *uncertainty avoidance* (Hofstede et al., 2005) to test the moderations predicted in HP3 and HP4.

Results of the Large-Scale Analysis

Table 3 illustrates the results of the models used to test our hypotheses related to the micro and meta themes' direct effects on the temporal focus (HP1 and HP2). Regarding the main effects, Model 1 in Table 3 tests the baseline relationship between the micro themes and a present/past temporal focus. The results indicate that *micro themes* have a positive and statistically significant effect on both the *focus past* (β = 0.15, p < .001) and the *focus present* (β = 0.27, p < .001). This finding supports HP1, suggesting that micro themes are probably framed by looking back at the past or are based on current initiatives.

23

In terms of meta themes, Model 2 in Table 3 finds a positive and significant relationship between our two variables of interest (*meta themes* and *focus future*), providing support for our HP2 ($\beta = 0.01$, $p < .001$). Companies therefore use a future focus when they need to report on more complex activities or want to improve the corporate moral or ethical principles and initiatives in order to promote universal rights over they have limited unilateral control.

Table 4 presents the results of the models used to test the hypotheses regarding the moderating role that a home country's level of uncertainty avoidance plays in micro and meta themes' (HP3 and HP4) temporal framing. With regard to the *micro themes,* we hypothesized that *uncertainty avoidance* has a positive, moderating effect on the relationship between *micro themes* and *focus past/focus present* (HP3). The results suggest that the interaction term's *focus past* coefficient is not statistically significant, but that the same effect on *focus present* is positive and statistically significant, providing partial support for our HP3.

Figure 1 depicts the *micro themes'* effect on the *focus present*, for two levels of *uncertainty avoidance*: low (below the median) and high (above the median). Notably, we observe that the interaction line slopes upward and is steeper in respect of countries with high uncertainty avoidance. This interaction effect indicates that, when the level of uncertainty avoidance is higher, the relationship between *micro themes* and *focus present* is stronger than in respect of countries with low uncertainty avoidance, which is in line with HP3. This evidence seems consistent with companies located in countries that maintain rigid codes of belief and

24

behavior. These countries, with their high levels of uncertainty avoidance, tend to focus their references on micro themes by using the present tense more intensively, therefore focusing on what they are doing and what they are achieving.

Figure 1 about here

Finally, Model 2 in Table 4 relates to our HP4 by testing *uncertainty avoidance's* moderating effect on the relationship between the *meta themes* and the *focus future*. We found support for our HP4. In fact, after identifying the positive interaction effect between *meta themes* and *uncertainty avoidance* on *focus future*, we suggest that the higher the likelihood that companies are based in countries with high levels of uncertainty avoidance, the higher the chances that these organizations use a future focus when reporting on meta themes.

Figure 2 about here

Figure 2 illustrates the results of the interaction effect of two levels of *uncertainty avoidance*: low (below the median) and high (above the median). In this case, we see that the line of countries with high uncertainty avoidance is steeper with an upward slope, while the line of countries with low uncertainty avoidance is almost flat, sloping downward, which is in line with HP4. Our results therefore imply that in order to reduce CSR decision making's unpredictability level, companies based in countries where uncertainty avoidance is high, tend to use a future temporal reference more intensively, which hints that these firms defer complex issues, such as those related to meta themes, to the future.

Small-Scale Analysis

Method

We performed a small-scale analysis to both validate and explore our large-scale results (Lieberman, 2005). We opted to only include "on the line" cases, i.e., those with the best fit with the regression model used in the large-scale analysis, in the small-scale analysis. We therefore selected a total of 38 cases with a high fit (low residuals). I.e., we identified CSR reports from firms in countries with high/low uncertainty avoidance that, in terms of their micro themes, use different past/present temporal focuses and those that use a future focus in terms of their meta themes. We organized our analysis by selecting CSR reports submitted by firms from low/high uncertainty avoidance countries. We subsequently examined their different framings with respect to their use of the past/present or future tenses in terms of their micro and meta themes.

It should be noted that our qualitative analysis is only suggestive of the potentially different temporal framings that companies in low vs. high uncertainty avoidance countries use. The analysis culminates in a taxonomy of possible framings that we identified by coding excerpts from the CSR reports manually. The design of this small-scale analysis is not meant to prove a causal connection between the variables at stake (Crane et al., 2018); rather, it delves deeper into the CSR reports' text in order to provide qualitative nuances of the framings types associated with the different types of social themes across culturally different countries. Our qualitative analysis provides us with more information about the granular appraisal of *how* temporal references are framed across social themes.

We imported the selected CSR reports into the qualitative analysis software Nvivo11 (Bazeley, 2007; Gibbs, 2002), after which we conducted an inductive process on these texts. The coding was conducted independently by the first two authors. Thereafter, we discussed

their results to find agreement regarding the final codes and to ensure analytical rigor (Morse et al., 2002). The analysis involved three steps. First, each coder compiled a set of first-order codes, for example, "a reference to abstract long-term objectives in relation to human rights," "statements about the company's role in supporting students' sport development," and "an enumeration of activities related to human rights without specific temporal references." This activity resulted in 16 first-order codes (see Table 5 and Table 6). The second step involved the identification of themes emerging from the analyzed documents, based on the grouping of first-order codes into second-order themes, thus moving iteratively between the data and the emerging categories (Glaser & Strauss, 1967, 2017). The third step involved developing the concepts and their relationships further until saturation was reached, which resulted in four final frames (Corbin & Strauss, 2014; Spiggle, 1994) representing *how* the companies frame a temporal focus in relation to both the micro and the meta themes.

Results of the Small-Scale Analysis

The temporal framing of micro themes. When writing about micro themes in their CSR reports, firms from high vs. low uncertainty avoidance countries use two different framing approaches. Companies from high uncertainty avoidance countries tend to reassure audiences by stressing their past track records and by remarking very concretely and in detail on the company's commitment to social activities (*reassurance framing*). In contrast, organizations from low uncertainty avoidance countries adopt a "celebratory" frame to point out their social activities in the realm of micro themes – mostly revealing their intention to emphasize certain achievements without either offering very concrete or temporally defined details about when these achievements were accomplished (*celebratory framing)*.

27

Table 5 provides an overview of excerpts illustrating these two frames. Reassurance frames (Table 5.a) are defined in different ways. In some cases, firms provide abundant details and concrete references to how, in respect of some social issues, they are improving in contrast to previous years. For example:

"...the capital invested *in 2010* in education, culture, social actions and sport totaled *R$ 78.4 million*, representing *an increase of 68% in relation to 2009*. This change was due to an increase in subsidies and donations which *rose from R$ 18.6 million to R$ 55.7 million*" (Table 5.a-i; emphasis added).

By providing concrete examples, and by also adding data and numbers, companies depict their improvements over time and explain their past efforts to build a more solid present ("an increase of 68% in relation to 2009"). It is also interesting that, in countries with high uncertainty avoidance levels, firms tend to magnify their home country, showing commitment to what they are doing in the realm of micro themes by clearly associating a temporal dimension to each of these activities:

"*Preparations for the 2014 Olympics* are a matter of national importance, and this is why [bank], the leader of the Russian banking system, is taking an active part in them. [Bank] has contributed to the financing of the Olympic facilities" (Table 5.a-iii; emphasis added)

"*In 2018, we were honored to receive positive affirmation* from the Ministry of Education's Sport Administration about the 'Long-term Sponsorship Award' in terms of the Sports Promoter Awards" (Table 5.a-iv; emphasis added).

We suggest that companies use this kind of language to retell their cause-related giving and philanthropic actions, which may garner status or esteem by providing perceptions of generosity and non-instrumental behavior. As previously stated, firms in countries with high levels of uncertainty avoidance are expected to take strategic decisions anchored in the past (Crossland & Hambrick, 2011).

With regard to countries with low uncertainty avoidance levels, we found that organizations demonstrate their engagement in social issues by emphasizing their past achievements and activities more abstractly in order to portray themselves as moral exemplars, but using a vaguer temporal focus (Table 5.b). This strategy is consistent with a culture of low-level uncertainty avoidance that tolerates ambiguity and a lack of details. Here, we identify the CSR language's *celebratory framing,* through which these companies simply "show off" about what they are doing in the realm of micro themes. Essentially, their language is framed to commemorate their efforts, but without providing too many details of *when* their results were achieved. The following quotes are representative:

"[The company] *continued its emphasis* on CSR activities by developing infrastructure for education, sanitation, accessibility to remote areas and by providing drinking water systems" (Table 5.b-vii; emphasis added).

"[Company] *has been promoting* sports *for over three decades now*" (Table 5.b-viii; emphasis added).

These excerpts illustrate how companies communicate that their commitment to micro themes is cumulative and persistent (e.g., "continued its emphasis" or "for over three decades now") to their audiences. At the same time, these firms remain more abstract – in the representation of their efforts – than the communication we found in countries with higher levels of uncertainty avoidance.

The temporal framing of meta themes. Table 6 shows a selection of excerpts from CSR reports that use a focus future to illustrate their commitment to meta themes. We identified two dominant frames in this area. One – called *pragmatist framing* – is adopted to demonstrate the

29

precise temporal commitment to certain meta themes and objectives, which companies in high uncertainty avoidance countries use (Table 6.a). A second frame, which we called *imaginary framing*, uses more aspirational language, projecting ambitions and goals at a vaguely defined future, thus showing commitment without defining the concomitant magnitude and temporality (Table 6.b). The latter frame is observed in firms operating in low uncertainty avoidance countries.

Pragmatist framing is used to write about meta themes by using a more concrete temporal language, stating the long-term objectives by fixing deadlines, and by having a clear timeline. For instance, companies demonstrate commitment to an increasingly relevant subject by declaring that they have taken steps to adhere to certain initiatives, committing themselves to specific actions in the future, and by focusing on their short-term goals' feasibility and on the means of attaining them. The following are examples of this framing:

"[The company] *will provide* additional information on [human rights] on its website… and *in 2018*, the assessment of impacts on Human Rights *will be strengthened* and integrated into the process of reviewing the [company]'s Materiality Matrix" (Table 6.a-i; emphasis added).

Another example is a company, referring to the UN Global Compact Communication of Progress (COP) report, wrote:

"Our first COP *is due in 2010*" (Table 6.a-iii; emphasis added).

And:

"[The Group] emphasizes the importance of achieving excellence in [human rights] matters, with safety at the forefront of the Group's priorities and *with a view of achieving full maturity … by 2016*" (Table 6.a-iv; emphasis added).

In these cases, the words used in the CSR reports suggest concrete, detailed, and contextualized outcomes by, for instance, referring to the materiality matrix or to 2010 as a deadline for releasing a document, although the focus is future oriented.

Table 6 about here

Conversely, companies in low uncertainty avoidance countries prefer to portray themselves as good actors, claiming that they will be engaged in pursuing a set of meta goals, while at the same time their language usage remains vague. Notably, their CSR language frequently adopts an *imaginary framing*. For instance, certain quotes show the following abstract style:

"*Our long-term goal is* to be certain that every aspect of our operations takes human rights into consideration" (Table 6.b-v; emphasis added).

Or:

"…*we will strive* to be an excellent corporate citizenship role model" (Table 6.b-vii; emphasis added).

In their communication, meta goals and objectives are therefore projected toward the future, suggesting a desire to conform, but remaining vague about when companies believe they can achieve these objectives. These organizations simply mention that they aspire to perform certain tasks, but without providing precise information about when such activities will take place. We therefore define this as an *imaginary framing* in the reporting of meta themes.

Interestingly, although companies' temporal language remains vague, those in low uncertainty avoidance countries could be very cautious about not overselling their aspirations

and creating expectations about their future accomplishments. The following cautionary statement by a firm in a low uncertainty avoidance country is significant in this respect:

"This report and other statements – written and oral – that we [produce and] make periodically, contain forward-looking statements that set out [our] anticipated results based on the management's plans and assumptions. We have tried, wherever possible, to identify such statements by using words such as 'anticipate', 'estimate', 'expects', 'projects', 'intends', 'plans', 'believes', and words of similar substance in connection with any discussion of [the] future performance. *We cannot guarantee that these forward-looking statements will be realized*, although we believe we have been prudent in [our] assumptions. […] We [have]no obligation to publicly update any forward-looking statements, whether as a result of new information, future events or otherwise" (Steel company, India, 2004; emphasis added).

By stressing that the company "cannot guarantee that these forward-looking statement will be realized," it actually acknowledges that the aspirations for change might not be fulfilled, and that there is "no obligation" to be accountable for their future aspirations.

Further, we summarize our key findings in a 2x2 matrix that presents the typology of framings (Figure 3) based on our two key dimensions – *temporal focus* and *uncertainty avoidance*. The matrix allows us to provide a more granular appraisal of the ways in which the temporal focus is framed across different social themes and country-level characteristics.

Figure 3 about here

Conclusions

Discussion

This article aims to examine how companies frame micro and meta social themes' temporal focus in CSR communication. Through a mixed-methods nested approach (Lieberman, 2005) to 2,720 CSR reports, we found that companies frame micro and meta themes differently by assigning different time priorities to different social responsibility issues, and also by framing temporality differently depending on their home country's level of uncertainty avoidance.

Based on our findings, we suggest that companies may use temporal focuses strategically and assign different degrees of emphasis to the past, the present, and the future. Firms, for instance, tend to reassure stakeholders about their good deeds by using past/present tenses to provide solid and tangible evidence of their pro-social achievements and affirmations about the realm of specific social issues over which they have full control, especially in countries with high levels of uncertainty avoidance. At the same time, firms frame meta themes, which might be more strategic and "require long-time horizons, large resource commitments, and significant adjustments to organizational structures" (Bansal et al., 2015, p. 70), by using a future tense to signal commitment to notions that are hard to grasp and put into practice in the short term (see DesJardine et al., 2019). These themes are communicated by deferring action to a more or less foreseeable future. By deferring action to the future, such companies are unlikely to be blamed for failing to account for meta issues, while remaining cautious about their activities and achievements regarding these problems, particularly in countries characterized by high uncertainty avoidance.

A possible interpretation of these observed differences is that meta themes are more difficult to govern. The reasons for the latter transcend corporate control when compared to micro themes, which are easier for a company to address unilaterally. Regarding the former, organizations might be reluctant to celebrate past achievements, because, although they might have managed to keep one issue under control (say, child labor at a specific point in the value

chain), there might still be hundreds of other spots in the chain where they have not achieved control. For instance, such locations could be armed conflict areas or in those that military elites control. Therefore, it might be difficult for a company to frame such themes by using a present or past temporal focus, because the convergence of achievements on all these multiple fronts is unlikely. Consequently, firms may prefer to frame them by using a future temporal focus, rather than documenting past intermittent or incoherent achievements.

By deferring activities to the future, companies notably develop the kind of "aspirational talk" that Christensen et al. (2013) defined. They emphasized the role of communication in driving change, although this change has not yet been accomplished, but postponed to the future. The use of a future-oriented frame of meta themes does not necessarily imply that companies will not address wicked problems. This result might well suggest that aspirational talk allows a "prospective" sensemaking (Gioia & Mehra, 1996), thereby complementing the usual retrospective sensemaking that focuses on the past to make sense of what happened at that time (Koep, 2017). In this regard, Penttilä (2020, p. 2) mentions that "the way to change organizations is to explicitly communicate aspirations for change" and that "voicing aspiration is often the only way for managers to address CSR visions that current practices cannot yet fulfill" (Winkler et al., 2020, p. 2). Consequently, our results imply that by publicly reporting their ambitions about meta themes with a future temporal focus, companies initiate a change and make stakeholders accountable for their promises (Christensen et al., 2021; Rasche & Gilbert, 2015), thereby paving the way for the "materialization of these aspirations in and through CSR practices" (Schoeneborn et al., 2020, p. 11).

We also found that the home country's level of uncertainty avoidance is a significant moderator of both our baseline relationships. That is, compared to companies in countries with low levels of uncertainty avoidance, organizations in countries with higher uncertainty avoidance levels tend to use more temporal references in their framing of CSR communication

(i.e., a more present-focused language for micro themes and a more future-focused language for meta themes). The latter implies the critical role that a country's level of characteristics has in respect of affecting its CSR communication. Kim et al. (2018) suggested that in countries with high uncertainty avoidance, there is a need to reduce CSR decision making and implementation's level of unpredictability. To achieve such a reduction requires advanced planning and concrete guidelines to develop such plans.

The small-scale analysis findings also revealed further nuances regarding the ways in which companies frame their past/present and future focus, depending on whether they are based in high/low uncertainty avoidance countries. In the case of micro themes, companies from countries with high levels of uncertainty avoidance tend to focus on micro issues, with their ultimate aim being to reassure stakeholders about their past achievements, by using a more concrete language that includes numbers and real examples of their activities (*reassurance framing*). Conversely, companies in countries with low levels of uncertainty avoidance celebrate their achievements in a more abstract and rhetorical way (*celebratory framing*). A similar approach is found when framing meta themes. We found that organizations based in countries with high levels of uncertainty avoidance might use the future tense, but in order to show pragmatism about how to handle such problems in the future, they define what we coded as the *pragmatist framing*. In contrast, the future language that companies in countries with low levels of uncertainty avoidance use for meta themes, tends to remain more abstract, leading to an *imaginary framing*.

Contributions

Contribution to the CSR communication literature*.* We contribute to the literature on CSR communication (Christensen et al., 2020; Schoeneborn et al., 2020) in two ways. First, by

adding a temporal dimension to the analysis of CSR communication's content. For the first time, we stress the merit of opening up the "CSR black box" while investigating how companies frame their CSR activities' timing. Specifically, whereas we distinguished between micro and meta themes based on the company's level of control over these different domains, future studies could investigate temporality with reference to other dimensions. Interesting insights might, for instance, be gained by looking at how companies frame their temporal language when talking about site-specific sustainability issues (e.g., how a company addresses an environmental problem at a production site) vs. more generic global problems (e.g. how a company addresses the problem of global economic inequality or climate change). Likewise, while our study focused on social issues, it would be interesting to also understand how companies frame time when talking about environmental or governance issues.

Second, we emphasize the role that country-level cultural dimensions play in the way they affect how companies frame CSR communication. We therefore suggest that a country's level of uncertainty avoidance could play a critical role in this domain. Consequently, our work adds a dimension to previous literature investigating how CSR frames change across countries (Corciolani et al., 2022; Crilly et al., 2016; Giorgi et al., 2019; Nadkarni et al., 2019). It also notes the relevance of uncertainty avoidance regarding defining the CSR language's temporal focus. Further, our temporal frames' novel taxonomy reveals that companies in countries with high-level uncertainty avoidance tend to use a more concrete and detailed language (*reassurance framing* and pragmatist framing), which is in line with the cultural propensity of avoiding uncertainty. This result is consistent with that of Nadkarni et al. (2019), who suggested that an audience not only perceives clear and concrete timelines as more certain, but that these also boosts their confidence. Conversely, a more abstract and less defined language (celebratory framing and imaginary framing) is likely to be more frequent in countries characterized by low levels of uncertainty avoidance, which allows firms to be more abstract

when defining their social activities. This approach might, however, increase their audience's perceived uncertainty about the social themes' actual realization. Future studies could also explore how temporal language is framed when companies operate internationally. In this study, we considered the cultural values of the home country, but companies may well adapt their CSR language to meet the expectations of international audiences, who may be culturally distant from the home country.

Contribution to aspirational talk literature. By associating meta themes with a future-looking focus, we also add to the stream of literature on aspirational talk (Christensen et al., 2013, 2021). This emerging research domain has to date mainly focused on the CSR talk-walk dynamics (Schoeneborn et al., 2020), and the boundary conditions conducive to harnessing aspirational talk performativity, especially from a conceptual perspective (Christensen et al., 2020, 2021), or by means of single-case studies (Koep, 2017; Lauriano et al., 2021; Penttilä, 2020; Trittin-Ulbrich, 2022). While not designed to assess frames' performativity and transformational potential, our work contributes to this literature by showing the kind of social themes mainly framed as aspirations.

Furthermore, our study sheds some light on how country-level characteristics can influence aspirational talk. Scholars in this camp have suggested that aspirations are usually framed with a future focus (Christensen et al., 2013), but do not delve into the way in which this future focus is framed. By disentangling two different types of aspirational talk – i.e., *pragmatist* and *imaginary* – we suggest that aspirations are either framed more concretely or abstractly in keeping with the home country's level of uncertainty avoidance. Consequently, scholars in the performativity field of study might benefit from this research by considering uncertainty avoidance as a boundary condition for aspirational talk's performativity. Previous studies did indeed focus on external stakeholders' negative evaluations (Haack et al., 2021) or on their role recognition (Trittin-Ulbrich, 2022) in respect of driving performativity, but, to the

best of our knowledge, none has explored cultural features' role in the framing of aspirational talk. Finally, more research is also needed to understand whether firms using a more *pragmatist framing* for their CSR language are more likely, than those using a *celebratory framing,* to achieve their future CSR plans.

Limitations and Future Research

This article has several limitations, which could engender future research. First, the present study focuses on world-class developing countries' firms, while future research follows Brown et al.'s (2022) call for "theorizing through context," could examine whether and how our results change in the context of more advanced countries. Second, while CSR reports are rich and important CSR communications, subsequent research could also include other types of communication documents (e.g., social media channels and their posts' audio-visual content). Third, we could not determine whether companies "walk the talk" (Schoeneborn et al., 2020) and whether the framing of CSR issues has an impact on companies' legitimacy or any other outcomes, which we think is an interesting way forward. Future studies could also conduct a longitudinal study by focusing on future frames over time, in order to establish whether future talk shifts toward more specific present-oriented talk, or vice versa, thereby contributing to literature's performativity stream. Finally, since our empirical analysis determined that uncertainty avoidance is an important boundary condition, future research could consider other country-level characteristics in order to take countries' other cultural differences into account.

Acknowledgments

The authors would like to thank the Associate Editor, Prof. Dennis Schoeneborn, for his guidance and continuous support during the revision process, and the three anonymous referees for offering constructive feedback on the manuscript's previous versions. Thanks also go to Ashlee Humphreys for supporting us and contributing significantly to this research project's initial development. Our thanks are also extended to Daniele Dalli, Federica Nieri, and Andrea Vezzulli for their methodological advice at the different stages of this paper's development. All disclaimers apply.

References

Ancona, D. G., Okhuysen, G. A., & Perlow, L. A. (2001). Taking time to integrate temporal research. *Academy of Management Review*, 26(4), 512-529.

Ashkanasy, N. M., Gupta, V., Mayfield, M. S., & Trevor-Roberts, E. (2004). Future orientation. In R. J. House, P. J., Hanges, M., Javidan, P. W., Dorfman, & V. Gupta (Eds.), *Culture, leadership and organizations: The GLOBE study of 62 societies* (pp. 282-342). Thousand Oaks: Sage Publications.

Bansal, P., & DesJardine, M. R. (2014). Business sustainability: It is about time. *Strategic Organization,* 12(1), 70-78.

Bansal, P., Jiang, G. F., & Jung, J. C. (2015). Managing responsibly in tough economic times: Strategic and tactical CSR during the 2008-2009 global recession. *Long Range Planning,* 48(2), 69-79.

Bashtovaya, V. (2014). CSR reporting in the United States and Russia. *Social Responsibility Journal,* 10(1), 68-84

Bazeley, P. (2007). *Qualitative data analysis with NVIVO.* Sage.

Bluedorn, A. C. (2002). *The human organization of time: Temporal realities and experience.* Stanford: Stanford University Press.

Bocken, N. M., & Geradts, T. H. (2020). Barriers and drivers to sustainable business model innovation: Organization design and dynamic capabilities. *Long Range Planning,* 53(4), 101950.

Brown, J. A., Spicer, A., Rehbein, K., Higgins, C., de Bakker, F. G., & Bapuji, H. (2022). More Than an Umbrella Construct: We Can (and Should) Do Better With CSR by Theorizing Through Context. *Business & Society,* 00076503221126642.

Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of Management Review,* 4(4), 497-505.

Cho, T. S., & Hambrick, D. C. (2006). Attention as the mediator between top management team characteristics and strategic change: The case of airline deregulation. *Organization Science,* 17(4), 453-469.

Choi, J. J., Kim, J., & Shenkar, O. (2022). Temporal Orientation and Corporate Social Responsibility: Global Evidence. *Journal of Management Studies.* doi.org/10.1111/joms.12861

Christensen, L. T., Morsing, M., & Thyssen, O. (2013). CSR as aspirational talk. *Organization,* 20(3), 372-393.

Christensen, L. T., Morsing, M., & Thyssen, O. (2020). Timely hypocrisy? Hypocrisy temporalities in CSR communication. *Journal of Business Research*, 114, 327-335.

Christensen, L. T., Morsing, M., & Thyssen, O. (2021). Talk–action dynamics: Modalities of aspirational talk. *Organization Studies*, 42(3), 407-427.

Coombs, W. T., & Holladay, S. J. (2013). *It's not just PR: Public relations in society*. John Wiley & Sons.

Corbin, J., & Strauss, A. (2014). *Basics of qualitative research*. Los Angeles: Sage.

Corciolani, M., Giuliani, E., Humphreys, A., Nieri, F., Tuan, A., Zajac, E. (2022) "Lost and found in translation: How firms use anisomorphism to manage the institutional complexity of CSR", *Journal of Management Studies*, doi.org/10.1111/joms.12877.

Corciolani, M., Nieri, F., & Tuan, A. (2020). Does involvement in corporate social irresponsibility affect the linguistic features of corporate social responsibility reports? *CSR and Environmental Management*, 27(2), 670-680.

Crane, A., & Glozer, S. (2016). Researching corporate social responsibility communication: Themes, opportunities and challenges. *Journal of Management Studies*, 53(7), 1223-1252.

Crane, A., Henriques, I., & Husted, B. W. (2018). Quants and poets: Advancing methods and methodologies in business and society research. *Business & Society*, 57(1), 3-25.

Crilly, D., Hansen, M., & Zollo, M. (2016). The grammar of decoupling: A cognitive-linguistic perspective on firms' sustainability claims and stakeholders' interpretation. *Academy of Management Journal*, 59(2), 705-729.

Crossland, C., & Hambrick, D. C. (2011). Differences in managerial discretion across countries: how nation-level institutions affect the degree to which CEOs matter. *Strategic Management Journal*, 32(8), 797-819.

DesJardine, M. R., Bansal, P., & Yang, Y. (2019). Bouncing back: Building resilience through social and environmental practices in the context of the 2008 global financial crisis. *Journal of Management,* 45(4), 1434-1460.

DesJardine, M. R., & Shi, W. (2021). How temporal focus shapes the influence of executive compensation on risk taking. *Academy of Management Journal,* 64(1), 1-28.

Di Mauro, C., & Maffioletti, A. (1996). An experimental investigation of the impact of ambiguity on the valuation of self-insurance and self-protection. *Journal of Risk and Uncertainty*, 13(1), 53-71.

Fiss, P. C., & Zajac, E. J. (2006). The symbolic management of strategic change: Sensegiving via framing and decoupling. *Academy of Management Journal*, 49(6), 1173-1193.

Gallego-Álvarez, I., & Ortas, E. (2017). Corporate environmental sustainability reporting in the context of national cultures: A quantile regression approach. *International Business Review*, 26(2), 337-353.

Gamache, D. L., McNamara, G., Mannor, M. J., & Johnson, R. E. (2015). Motivated to acquire? The impact of CEO regulatory focus on firm acquisitions. *Academy of Management Journal*, 58(4), 1261-1282.

Gan, Y., Wang, Y., Meng, R., Wen, M., Zhou, G., Lu, Y., & Miao, M. (2015). Temporal discounting mechanisms of future-oriented coping: Evidence from delay discounting and task prioritization paradigms. *Journal of Behavioral Decision Making*, 28(5), 529-541.

Gao, Y. (2011). CSR in an emerging country: a content analysis of CSR reports of listed companies. *Baltic Journal of Management,* 6(2): 263-291.

Gibbs, G. R. (2002). *Qualitative data analysis: Explorations with NVivo*. Open University.

Gilbert D.U., Rasche A., Waddock S. (2011). Accountability in a Global Economy:The emergence of International Accountability Standards*, Business Ethics Quarterly*, 21 (1): 23-44

Gioia, D. A., & Mehra, A. (1996). Book review: Sensemaking in organizations. Academy *of Management Review*, 21(4), 1226-1230.

Giorgi, S., Maoret, M., & J. Zajac, E. (2019). On the relationship between firms and their legal environment: The role of cultural consonance. *Organization Science*, 30(4), 803-830.

Giuliani E., Tuan A., Calvimontes J. (2020). Creating Shared Values meets human rights? A sensemaking perspective in small-scale firms*, Journal of Business Ethics*, 173, 489–505.

Glaser, B. G., & Strauss, A. L. (1967). *The discovery of grounded theory*. Chicago: Aldine.

Glaser, B. G., & Strauss, A. L. (2017). *The discovery of grounded theory: Strategies for qualitative research*. Routledge.

Gupta, D. R., Veliyath, R., & George, R. (2018). Influence of national culture on IPO activity. *Journal of Business Research*, 90(September), 226-246.

Haack, P., Martignoni, D., & Schoeneborn, D. (2021). A bait-and-switch model of corporate social responsibility. *Academy of Management Review*, 46(3), 440-464.

Habing, B. (2003). *Exploratory factor analysis*. University of South Carolina, available at http://www.stat.sc.edu/~habing/courses/530EFA.pdf (accessed 20 November 2017).

Hofstede, G. (2001). *Culture's consequences: Comparing values, behaviors, institutions, and organizations across nations (2nd ed.)*. Thousand Oaks, CA: Sage. pp. 79–123.

Hofstede, G., Hofstede, G. J., & Minkov, M. (2005). *Cultures and organizations: Software of the mind (Vol. 2)*. New York: Mcgraw-hill.

Humphreys, A., & Wang J. (2018). Automated text analysis for consumer research. *Journal of Consumer Research*, 44(6), 1274-1306.

Kaufmann, D., Kraay, A., & Mastruzzi, M. (2009). Governance matters VIII - Aggregate and individual governance indicators 1996-2008. *Policy Research Working Paper*, 21(June), 1-105.

Kim, A., Bansal, P., & Haugh, H. (2019). No time like the present: How a present time perspective can foster sustainable development. *Academy of Management Journal*, 62(2), 607-634.

Kirkman, B. L., Lowe, K. B., & Gibson, C. B. (2006). A quarter century of culture's consequences: A review of empirical research incorporating Hofstede's cultural values framework. *Journal of International Business Studies*, 37(3), 285-320.

Klein, W., & Li, P. (2009). *The expression of time*. Berlin: Mouton de Gruyter.

Koep, L. (2017). Tensions in aspirational CSR communication—A longitudinal investigation of CSR reporting. *Sustainability*, 9(12), 2202.

Kostova, T., Roth, K., & Dacin, M. T. (2008). Institutional theory in the study of multinational corporations: A critique and new directions. *Academy of Management Review*, 33(4), 994-1006.

Kunisch, S., Bartunek, J. M., Mueller, J., & Huy, Q. N. (2017). Time in strategic change research. *Academy of Management Annals,* 11(2), 1005-1064.

Lange, D., & Washburn, N. T. (2012). Understanding attributions of corporate social irresponsibility. *Academy of Management Review*, 37(2), 300-326.

Lauriano, L. A., Reinecke, J., & Etter, M. (2021). When aspirational talk backfires: The role of moral judgements in employees' hypocrisy interpretation. *Journal of Business Ethics*, 1-19.

Liang, H., Marquis, C., Renneboog, L., & Sun, S.L. (2018). Future-time framing: The effect of language on corporate future orientation. *Organization Science,* 29(6): 1093-1111.

Lieberman, E. S. (2005). Nested analysis as a mixed-method strategy for comparative research. *American Political Science Review,* 99(3), 435-452.

Lock, I., & Seele, P. (2015). Analyzing sector-specific CSR reporting: Social and environmental disclosure to investors in the chemicals and banking and insurance industry. *Corporate Social Responsibility and Environmental Management*, 22(2), 113-128.

Luhmann, N. (1995). Social systems. Stanford university Press.

Marano, V., Tashman, P., & Kostova, T. (2017). Escaping the iron cage: Liabilities of origin and CSR reporting of emerging market multinational enterprises. *Journal of International Business Studies*, 48(3), 386-408.

Marginson, D., & McAulay, L. (2008). Exploring the debate on short-termism: A theoretical and empirical analysis. *Strategic Management Journal, 29*(3), 273-292.

Matten, D., & Moon, J. (2008). "Implicit" and "explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review,* 33(2), 404-424.

Miska, C., Szőcs, I., & Schiffinger, M. (2018). Culture's effects on corporate sustainability practices: A multi-domain and multi-level view. *Journal of World Business*, 53(2), 263-279.

Mohammed, S., & Harrison, D. A. (2013). The clocks that time us are not the same: A theory of temporal diversity, task characteristics, and performance in teams. *Organizational Behavior and Human Decision Processes*, 122(2), 244-256.

Morse, J. M., Barrett, M., Mayan, M., Olson, K., & Spiers, J. (2002). Verification strategies for establishing reliability and validity in qualitative research. *International Journal of Qualitative Methods*, 1(2), 13-22.

Mosakowski, E., & Earley, P. C. (2000). A selective review of time assumptions in strategy research. *Academy of Management Review*, 25(4), 796-812.

Nadkarni, S., & Chen, J. (2014). Bridging yesterday, today, and tomorrow: CEO temporal focus, environmental dynamism, and rate of new product introduction. *Academy of Management Journal,* 57(6), 1810-1833.

Nadkarni, S., Pan, L., & Chen, T. (2019). Only timeline will tell: Temporal framing of competitive announcements and rivals' responses. *Academy of Management Journal,* 62(1), 117-143.

Nguyen, L. T., Chen, S., & Kwan, H. K. (2021). CEO temporal focus and corporate philanthropy: The moderating role of ownership. *SAGE Open*, 11(1), 21582440211004126.

Obara, L. J. (2017). 'What does this mean?': How UK companies make sense of human rights. *Business and Human Rights Journal*, 2(2), 249-273.

Obara, L. J., & Peattie, K. (2018). Bridging the great divide? Making sense of the human rights-CSR relationship in UK multinational companies. *Journal of World Business*, 53(6), 781-793.

Ocasio, W., & Joseph, J. (2005). An attention-based theory of strategy formulation: Linking micro-and macroperspectives in strategy processes. *Advances in Strategic Management*, 22, 39-61.

Olsen, T., Rehbein, K., Westermann-Behaylo, M., & Snelson-Powell, A. (2021). Human rights in the oil and gas industry: When are policies and practices enough to prevent abuse? *Business & Society*, online first.

Pan, L., McNamara, G., Lee, J. J., Haleblian, J., & Devers, C. E. (2018). Give it to us straight (most of the time): Top managers' use of concrete language and its effect on investor reactions. *Strategic Management Journal,* 39(8), 2204-2225.

Pennebaker, J. W., Francis, M. E., & Booth, R. J. (2007). *Linguistic Inquiry and Word Count (Liwc): Liwc2007*. Mahwah: Lawrence Erlbaum Associates.

Penttilä, V. (2020). Aspirational talk in strategy texts: A longitudinal case study of strategic episodes in corporate social responsibility communication. *Business & Society*, 59(1), 67-97.

Pfarrer, M. D., Pollock, T. G., & Rindova, V. P. (2010). A tale of two assets: The effects of firm reputation and celebrity on earnings surprises and investors' reactions. *Academy of Management Journal,* 53(5), 1131-1152.

Pomering, A., & Dolnicar, S. (2009). Assessing the prerequisite of successful CSR implementation: are consumers aware of CSR initiatives?. *Journal of Business Ethics*, 285-301.

Rasche, A., & Gilbert, D. U. (2015). Decoupling responsible management education: Why business schools may not walk their talk. *Journal of Management Inquiry*, 24(3), 239-252.

Reilly, G., Souder, D., & Ranucci, R. (2016). Time horizon of investments in the resource allocation process: Review and framework for next steps. *Journal of Management,* 42(5), 1169-1194.

Rencher, A. C., & Christensen, W. F. (2012). Introduction. In A.C. Rencher & W.F. Christensen (Eds.), *Methods of multivariate analysis (3rd ed.)* (pp. 1-4), Hoboken: Wiley.

Risi, D., Vigneau, L., Bohn, S., & Wickert, C. (2022). Institutional theory-based research on corporate social responsibility: Bringing values back. *International Journal of Management Reviews*, first published online: May 19, 2022.

Schoeneborn, D., Morsing, M., & Crane, A. (2020). Formative perspectives on the relation between CSR communication and CSR practices: Pathways for walking, talking, and t (w) alking. *Business & Society*, 59(1), 5-33.

Scholtens, B., & Dam, L. (2007). Cultural values and international differences in business ethics. *Journal of Business Ethics*, 75(3), 273-284.

Seele, P., & Lock, I. (2015). Instrumental and/or deliberative? A typology of CSR communication tools. *Journal of Business Ethics*, 131, 401-414.

Sekhon, A. K., & Kathuria, L. M. (2019). Analyzing the corporate social responsibility disclosures of selected companies in India. *Corporate Communications: An International Journal,* 24(4), 686-701.

Sen, S., & Bhattacharya, C. B. (2001). Does doing good always lead to doing better? Consumer reactions to corporate social responsibility. *Journal of Marketing Research*, 38, 225–244.

Shenkar, O. (2001). Cultural distance revisited: Towards a more rigorous conceptualization and measurement of cultural differences. *Journal of International Business Studies*, 32(3), 519-535

Shi, W., Zhang, Y., & Hoskisson, R. E. (2019). Examination of CEO–CFO social interaction through language style matching: Outcomes for the CFO and the organization. *Academy of Management Journal,* 62(2), 383-414.

Shu, S. B., & Gneezy, A. (2010). Procrastination of enjoyable experiences. *Journal of Marketing Research*, 47(5), 933-944.

Slawinski, N., Pinkse, J., Busch, T., & Banerjee, S. B. (2017). The role of short-termism and uncertainty avoidance in organizational inaction on climate change: A multi-level framework. *Business & Society,* 56(2), 253-282.

Smith, W. K., Jarzabkowski, P., Lewis, M. W., & Langley, A. (2017). *The Oxford handbook of organizational paradox*. Oxford: Oxford University Press.

Spiggle, S. (1994). Analysis and interpretation of qualitative data in consumer research. *Journal of Consumer Research*, 21(3), 491-503.

Stohl, C. (1993). European managers' interpretations of participation: A semantic network analysis. *Human Communication Research*, 20(1), 97-117.

Trittin-Ulbrich, H. (2022). From the Substantive to the Ceremonial: Exploring Interrelations Between Recognition and Aspirational CSR Talk. *Business & Society*, 00076503221114795.

Uyar, A., Kilic, M., & Kuzey, C. (2022). Investigating the role of national culture on integrated report assurance: international evidence. *Management Decision*, 60(7), 1875-1904. .

United Nations. (2011). Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework. New York and Geneva: United Nations. Available at: https://bit.ly/3TmlmFN (accessed 15 November 2018).

Venaik, S., & Brewer, P. (2010). Avoiding uncertainty in Hofstede and GLOBE. *Journal of International Business Studies*, 41(8), 1294-1315.

Venaik, S., Zhu, Y, & Brewer, P. (2013). Looking into the future: Hofstede long term orientation versus GLOBE future orientation. *Cross Cultural Management*, 20(3), 361-385.

Watts, L. L., Steele, L. M., & Den Hartog, D. N. (2020). Uncertainty avoidance moderates the relationship between transformational leadership and innovation: A meta-analysis. *Journal of International Business Studies*, 51(1), 138-145.

Weber, K. (2005). A toolkit for analyzing corporate cultural toolkits. *Poetics*, 33(3/4), 227-252.

Westphal, J.D., & Zajac, E.J. (1998). The symbolic management of stockholders: Corporate governance reforms and shareholder reactions. *Administrative Science Quarterly*, 43(1), 127-153.

Wettstein, F., Giuliani, E., Santangelo, G.D., & Stahl, G.K. (2019). International business and human rights: A research agenda. *Journal of World Business*, 54(1), 54-65.

Winkler, P., Etter, M., & Castelló, I. (2020). Vicious and virtuous circles of aspirational talk: From self-persuasive to agonistic CSR rhetoric. *Business & Society*, 59(1), 98-128.

Zheng, Q., Luo, Y., & Maksimov, V. (2015). Achieving legitimacy through corporate social responsibility: The case of emerging economy firms. *Journal of World Business*, 50(3), 389-403.

Zimbardo, P. G., & Boyd, J. N. (1999). Putting time in perspective: A valid, reliable individual-differences metric. *Journal of Personality and Social Psychology, 77*(6), 1271-1288.

Footnotes

1. We only included CSR reports in English, since we were not interested in framing at the home country level and for local audiences. Our focus was on how firms portray themselves to international audiences (e.g., investors, competitors, consumers), which justified our language choice.

2. We stratified the reports randomly according to their publication period (three periods), countries, industries, and the report type (annual report, CSR report).

3. All the values associated with each culture dimension are publicly available on Geert Hofstede's website: https://geerthofstede.com/research-and-vsm/dimension-data-matrix/.

Bibliographical statements

Annamaria Tuan (PhD, University of Udine) is Senior Assistant Professor of Marketing at the Department of Management, University of Bologna, Italy. Her research interests focus on corporate social responsibility communication and digital marketing, with a particular focus on text analysis. Her articles have appeared in journals such as the *Journal of Business Ethics, Journal of Interactive Marketing, Journal of Management Studies,* and *Psychology and Marketing*.

Matteo Corciolani (PhD, University of Pisa) is Associate Professor of Marketing at the Department of Economics and Management, University of Pisa, Italy. His projects include the consumption and production of authentic items, gift giving, food consumption, and corporate social responsibility communication. His articles have appeared in journals such as the *European Journal of Marketing, Journal of Business Research, Journal of Management Studies, Journal of Marketing Management,* and *Marketing Theory*.

Elisa Giuliani (PhD, SPRU Sussex University) is a professor of management at the University of Pisa, where she directs the Responsible Management Research Center— REMARC. Her research interests focus on business and human rights, innovation and development. Her articles have appeared in journals such as *Business & Society, Cambridge Journal of Economics, Journal of Business Ethics, Journal of Economic Geography, Journal of Management Studies, Journal of World Business, Regional Studies, Research Policy, and World Development*.

FIGURES
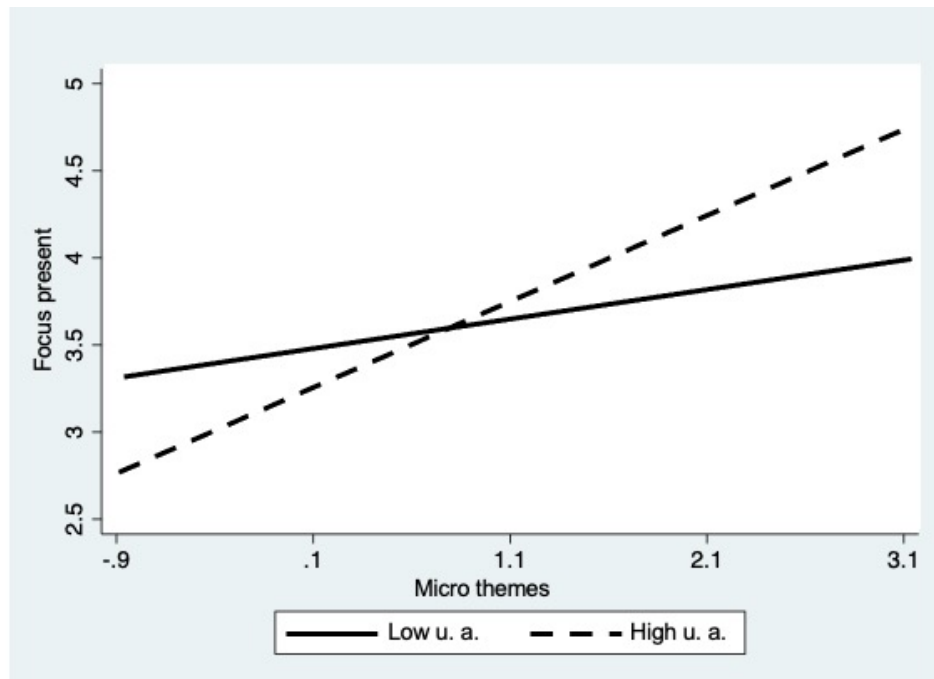
Low u.a.: Uncertainty avoidance <= 40

High u.a.: Uncertainty avoidance > 40

Figure 1: Interaction Plot Focus Present – Micro Themes
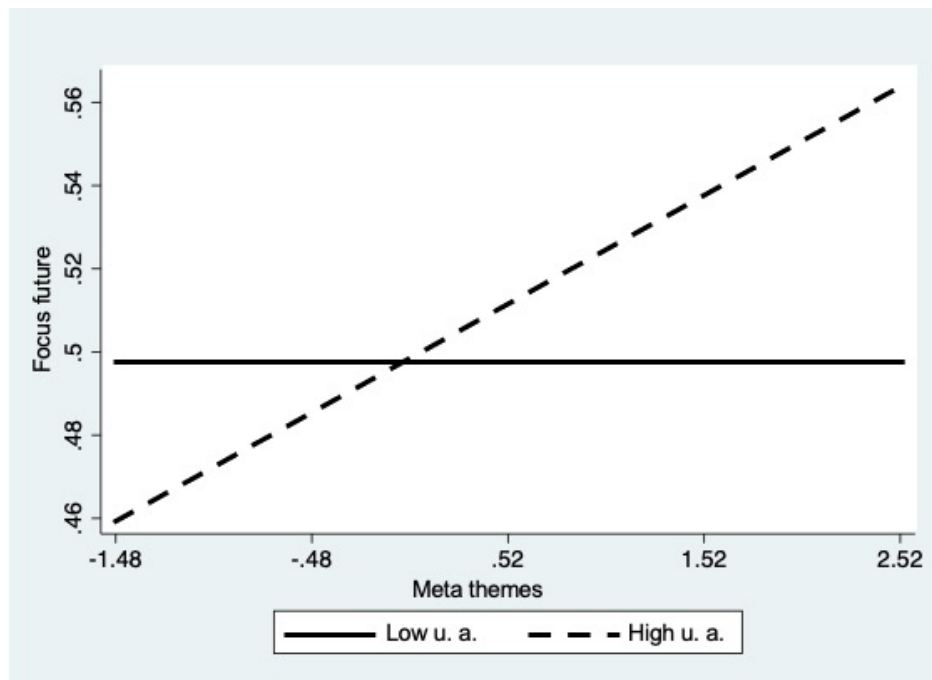
Low u.a.: Uncertainty avoidance <= 40

High u.a.: Uncertainty avoidance > 40

Figure 2: Interaction Plot Focus Future – Meta Themes

High levels of uncertainty avoidance

Reassurance framing	Pragmatist framing
Celebratory framing	Imaginary framing

Past/present ⟷ Future

Low levels of uncertainty avoidance

Micro themes
Meta themes
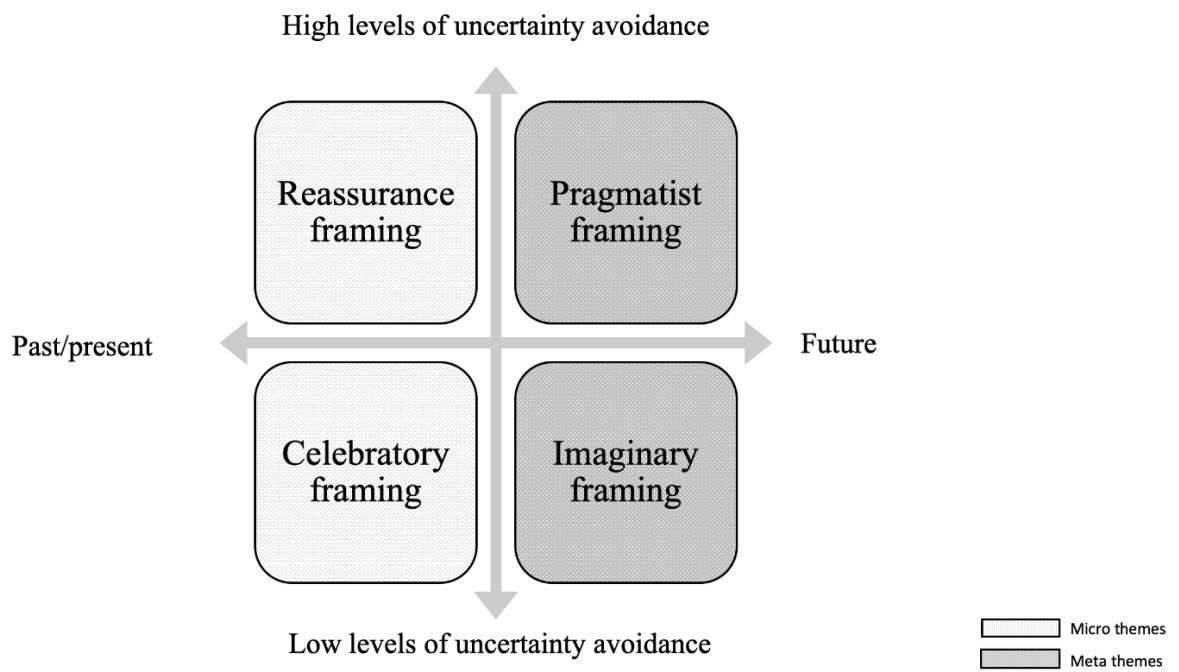
Figure 3: Typologies of Micro and Meta Theme Framing

Table 1. Categories, Definitions, and Keywords

Category	Definition	Examples of Keywords	Keywords in category	Alpha
Cause-related marketing	Relates to the firm's marketing activities aimed at promoting its corporate CSR strategies and efforts.	Campaign, cause-related marketing, sponsorship	13	100.00%
Charity	Includes programs and activities that a firm develops to help a foundation or a charity receive contributions.	Charitable activities, donation, philanthropy	15	100.00%
Employee management	Includes all initiatives regarding employee management, engagement, and training aimed at maintaining and improving the work environment.	Employee policy, employee wellbeing, work-life balance	81	97.67%
Labor standards	Describes the social domain of labor rights, including issues established at the national and supra-national levels concerning fair wages, minimum wages, etc.	Fair labor, fair wage, minimum wage	85	96.08%
Pro-social activities aimed at vulnerable social groups	Includes social programs for and investments in the poor, unemployed, and other persons in need of support.	Poverty, refugee, vulnerable groups	24	97.33%
Respect for international frameworks on human rights	Refers to activities seeking to improve corporate moral or ethical principles, as well as initiatives aimed at promoting universal rights and improving equality, with special reference to all types of minorities.	Child labor, conflict minerals, slavery	55	95.56%
Support for arts, sports, culture, and education	Includes keywords that refer to the activities a firm develops to support the local community or society's arts, sports, and cultural activities. The category also mentions activities and projects strictly related to school and education programs.	Scholarship, school, supporting organizations	32	94.74%
Support for health issues	Includes activities that help address diseases found in certain social groups (employees, community).	Contagious, dialysis, immunity	56	95.61%

The last column reports the percent of agreement among the three coders who evaluated the various categories (i.e., Alpha).

Table 2. Iterated Principal Factor Analysis

	Factor 1	Factor 2	Uniqueness	Dictionary
Pro-social activities aimed at vulnerable social groups				
	.75		.43	
Support for arts, sports, culture, and education				
	.68		.41	
Cause-related marketing				**Micro themes**
	.45		.67	
Charity				
	.40		.74	
Labor standards				
		.85	.24	
Respect for international frameworks on human rights				**Meta themes**
		.72	.42	

Rotated factor loadings (pattern matrix) and unique variances (blanks represent abs (loading) < .40))

Table 3. Micro/Meta Themes' Direct Effects on a Temporal Focus

| | Model 1 | | | | Model 2 | |
| | Focus past | | Focus present | | Focus future | |
	Coeff.	SE	Coeff.	SE	Coeff.	SE
Micro themes	.15***	.01	.27***	.02	-0.03***	.00
Meta themes	-.12***	.01	.27***	.02	0.01***	.00
Environmental themes	-.01	.01	.20***	.02	-.02***	.00
Size	-.02***	.01	-.08***	.01	.00	.00
Government effectiveness	-.20***	.02	.07	.05	.12***	.01
Internationalization	.00	.00	.00	.00	.00***	.00
Extractive industry	.09***	.02	-.11*	.05	.04***	.01
Service industry	.04**	.02	-.03	.04	-.04***	.01
Uncertainty avoidance	.00***	.00	.00***	.00	.00***	.00
Constant	1.86***	.06	4.48***	.14	.41***	.03

*p <.10; **p < .05; ***p < .01

Table 4. Uncertainty Avoidance's Interaction Effects on the Relationship between Micro/Meta Themes and a Temporal Focus

	Model 1				Model 2	
	Focus past		Focus present		Focus future	
	Coeff.	SE	Coeff.	SE	Coeff.	SE
Micro themes	.14***	.02	.07	.05	-.03***	.00
Meta themes	-.12***	.01	.27***	.02	-.02	.01
Environmental themes	.00	.01	.22***	.02	-.02***	.00
Size	-.02***	.01	-.09***	.01	.01**	.00
Government effectiveness	-.20***	.02	.08	.05	.12***	.01
Internationalization	.00	.00	.00	.00	.00***	.00
Extractive industry	.09***	.02	-.10*	.05	.04***	.01
Service industry	.04*	.02	-.02	.04	-.04***	.01
Uncertainty avoidance	.00***	.00	.00***	.00	.00***	.00
Uncertainty avoidance *Micro themes	.00	.00	.00***	.00		
Uncertainty avoidance *Meta themes					.00***	.00
Constant	1.86***	.06	4.45***	.14	.40	.03

*p < .10; **p < .05; ***p < .01

Table 5. The Temporal Framing of Micro Themes

5.a. Countries with high uncertainty avoidance levels' temporal framing of micro themes

Sector, country, year	Example of excerpts	First-order codes	Second-order codes	Frames
(i) Utilities, Brazil, 2010	…the capital invested in 2010 in education, culture, social actions and sport totaled R$ 78.4 million, representing an increase of 68% in relation to 2009. This change was due to an increase in subsidies and donations, which rose from R$ 18.6 million to R$ 55.7 million.	Statements about specific progress compared to previous efforts	Specific information on investments in micro social themes	**Reassurance framing**
(ii) Food, Russia, 2019	On 9 May, Victory Day, [company] gave food packages to 200 veterans in Moscow Region and donated food for mobile kitchens to feed 500 veterans in Moscow park.	Statements about specific amounts of donations and contributions to social causes		
(iii) Banking, Russia, 2008	Recognizing the importance of preserving and expanding Russia's cultural heritage, the Bank holds a number of charity events to support the country's art and culture. Preparations for the 2014 Olympics are a matter of national importance, and this is why [bank], the leader of the Russian banking system, is taking an active part in them. [Bank] has contributed to the financing of the Olympic facilities.	Statements about the company's role in supporting charity events, arts, and culture	Communication of support for social causes to underline the company's role in the home country's culture	
(iv) Electronics, Russia, 2018	In 2018, we were honored to receive positive affirmation from the Ministry of Education's Sport Administration about the 'Long-term Sponsorship Award' in terms of the Sports Promoter Awards	Statements about the company's role in supporting students' sport development		

5.b. Countries with low uncertainty avoidance levels' temporal framing of micro themes

Sector, country, year	Example of excerpts	First-order codes	Second-order codes	Frames
(v) Chemicals, Malaysia, 2018	In the spirit of caring and sharing, we reach out to the less fortunate through various activities, visits, and donations.	Abstract references to donations for less fortunate people	Attention to local communities through donations and charity activities	**Celebratory framing**
(vi) Steel, India, 2017	[Company] continues to invest in a number of initiatives aligned to our core business, as well as making good progress on a number of new projects in the realms of Community Health Care, Quality Mass Education, Skill Education for the Youth, and Bonding with the Community by promoting local art & culture.	Listing activities related to local communities without providing specific information		
(vii) Energy, India, 2006	[The Company] continued its emphasis on CSR activities by developing infrastructures for education, sanitation, accessibility in remote areas, and by providing drinking water schemes.	Broad statements about the company's continuous support in the context of micro social themes	Focus on the continuous engagement in micro themes	
(viii) Extractive, India, 2013	[Company] has been promoting sports for over three decades now. In line with the sports policy adopted in 1985, the Corporation has, over the years, recruited many promising sportspersons, who went on to reach their peak in their chosen disciplines.	General statements about the company's continuous support of sports		

Table 6. The Temporal Framing of Meta Themes

6.a. Countries with high uncertainty avoidance levels' temporal framing of meta themes

Sector, country, year	Example of excerpts	First-order codes	Second-order codes	Frames
(i) Chemical, Brazil, 2017	[The company] will provide additional information on [human rights] on its website… and in 2018, the assessment of [the] impacts on Human Rights will be strengthened and integrated into the… [reviewing process of the company]'s materiality matrix.	Commitment to integrating human rights into the materiality matrix	Focus on the assessment of companies' engagement with specific tools	**Pragmatist framing**
(ii) Cosmetics, Brasil, 2013	Ambition for 2020: to have women...in 50% of the leadership positions (director level and above); to have a work force [of whom] 8% have some kind of disability.	Commitment to achieve specific standards regarding diversity		
(iii) Insurance, South Africa, 2009	United Nations Global Compact: We are a signatory to the United Nations Global Compact, which commits us to aligning our operations and strategies with 10 universally accepted principles … and to submit a periodic 'Communication on Progress' (COP) in this regard. Our first COP is due in 2010.	Specific references to a periodic COP for the UNGC	Commitment to adhere to specific international standards	
(iv) Mining, Mexico, 2013	[The Group] emphasizes the importance of achieving excellence...[in human rights] matters, with safety at the forefront of the Group's priorities and with a view [to] achieving full maturity … by 2016.	Commitment to achieve excellence in human rights matters with a specific timeline		

6.b. Countries with low uncertainty avoidance levels' temporal framing of meta themes

Sector, country, year	Example of excerpts	First-order codes	Second-order codes	Frames
(v) Oil, Malaysia, 2015	Our long-term goal is to be certain that every aspect of our operations takes human rights into consideration and that we have done our due diligence to ensure that we act as a responsible corporate citizen. We have embarked on several internal awareness sessions and trainings, and will continue these efforts to help our employees internalise this collective Commitment.	Reference to abstract long-term objectives in relation to human rights	Definition of abstract long-term goals	**Imaginary framing**
(vi) Automobile, China, 2017	The Group will actively implement the 'Rural Revitalisation' strategy, adhere to the concept of 'Genuine Poverty Alleviation and Alleviation of True Poverty', ensure the fulfillment of responsibility and the implementation of targeted policies, process management, proper guidance and supervision, facilitate the poverty alleviation that the Party aims to achieve, achieve basic poverty elimination in those three poverty-stricken villages, vigorously promote industry assistance, actively promote the construction of [a] new socialist countryside and ensure the construction of an all-round well-off society.	Enumeration of activities related to human rights without specific temporal references		
(vii) Steel, China, 2019	We will strive to be an excellent corporate citizenship role model with first-class operating performances and a highly responsible social responsibility concept.	Commitment to becoming a first-class responsible organizations	Broadly showing its aims to be a role model	
(viii) Banking, China, 2015	With a view into the future, we will […] explore [a] sustainable development path [by] striving to build the [bank] as a leading comprehensive bank characterized by internationalization, professionalism and digitalization.	Commitment to becoming a leading, sustainable company		

Appendix A

Correlation Matrix

	Variables	1	2	3	4	5	6	7	8	9	10	11	12
1	Micro themes	1											
2	Meta themes	.06**	1										
3	Environmental themes	.13**	.10**	1									
4	Size	.09**	-.00	.01	1								
5	Government effectiveness	.02	-.01	-.06**	-.13**	1							
6	Internationalization	.15**	.07**	.09**	.43**	-.13**	1						
7	Industry extractive	.10**	-.01	.15**	-.06**	-.02	.06**	1					
8	Industry service	.05*	.07**	-.28**	.01	.14**	-.02	-.45**	1				
9	Uncertainty avoidance	.04*	-.01	.05**	.09**	-.45**	.11**	.11**	-.08**	1			
10	Focus past	-.14**	.16**	.04*	-.06**	-.09**	-.08**	.02	-.01	-.05**	1		
11	Focus present	.28**	.19**	.25**	-.09**	.07**	.02	.01	-.02	-.05**	.29**	1	
12	Focus future	-.03	-.12**	-.06**	-.03	.18**	-.07**	.07**	-.07**	-.03	.05*	.25**	1

*p <.10; **p < .05; ***p < .01