The Institutionalization of Corporate Social Responsibility Communication: An Intra-Industry Comparison of MNCs’ and SMEs’ CSR Reports

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Abstract
This study compared the corporate social responsibility (CSR) communication of multinational corporations (MNCs) and small- and medium-sized enterprises (SMEs) within the petroleum industry operating in a defined geographic region. We analyzed the CSR reports of 33 petroleum refining companies (13 MNCs, 20 SMEs) to identify which CSR practices and people are institutionalized within the petroleum refining industrial field’s CSR communication and the differences of CSR communication between MNCs and SMEs. We found that CSR associated with environmental, health and safety, and philanthropy practices that benefit employees and communities were institutionalized across the field. However, MNCs and SMEs differed on the primacy given to particular practices and people. In addition, a small set of unique CSR practices and people were identified within each sector.

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We describe the implications of this research for CSR communication, institutional theory, and business sector research.

**Keywords**
corporate social responsibility, institutional theory, MNC, SME

Multinational corporations (MNCs) and small- and medium-sized enterprises (SMEs) have embraced corporate social responsibility (CSR) as a way to address industrial, societal, and cultural expectations. The extensive adoption of CSR across industries, sectors, and countries (Shabana, Bucholtz, & Carroll, 2016) suggests that, as a broad concept, CSR is institutionalized. However, variations in CSR have been identified and attributed to unique operating environments and locations (Brammer, Jackson, & Matten, 2012), stakeholder expectations (Du & Vieira, 2012), industry norms and regulations (O’Connor & Gronewold, 2012), and corporate proclivities (Athanasopoulou & Selsky, 2015). These context variations highlight how CSR is shaped and institutionalized in complementary and conflicting ways (Brammer et al., 2012; Koos, 2012; Kostova & Zaheer, 1999) within industrial fields and across operating sectors. Moreover, CSR definitions diverge according to context, which explains why CSR is communicatively constructed differently based on social context (Wanderley, Lucian, Farache, & de Sousa Filho, 2008). Corporations rely on communication to inform stakeholders about the people, places, and practices that comprise their CSR commitments (O’Connor & Shumate, 2010), thereby offering clarification for whom and what they accept responsibility.

Institutional theory helps unpack the aforementioned tensions by providing a “formidable lens for explaining how and why CSR assumes different forms” (Brammer et al., 2012, p. 8). In particular, institutional theory offers a lens to explore the sets of CSR behaviors that are serially reproduced, socially binding, and presented as fact (Campbell, 2007; Colyvas & Jonsson, 2011; Jepperson, 1991). The ubiquitous nature of CSR communication, as evidenced by the ever expanding number of CSR reports, web pages, and advertisements, supports the notion that communication serves to institutionalize particular ideas and values (Hardy, 2011) through serial reproduction. Although CSR communication is the third largest corporate communication expenditure in larger companies (Hutton, Goodman, Alexander, & Genest, 2001), the execution of CSR communication varies across and within economic industries and business sectors (Wanderley et al., 2008). For example, corporations operating in hazardous industries (e.g., petroleum refining) are
more likely to engage in CSR communication (Shabana et al., 2016) than other industrial fields. This is likely due to the high societal costs of oil extraction, including environmental degradation, activist engagement, and worker safety issues. Previous research that examined the CSR communication of the world’s largest petroleum refining companies found that oil companies embraced institutional homogeneity through the employment of serial reproduction of CSR texts (O’Connor & Gronewold, 2012) and positioned CSR as single, discrete actions rather than long-term approaches to minimize negative industry impacts (Du & Vieira, 2012).

Beyond a single industry, CSR research has been primarily confined to an empirical examination of either MNCs (e.g., O’Connor & Gronewold, 2012; Wanderley et al., 2008) or SMEs (e.g., Jenkins, 2004, 2006; Spence, 1999), making cross-sector comparisons difficult. The rare studies that examined MNCs and SMEs simultaneously included several industrial fields and drew upon relatively small sample sizes within a single field or sector (e.g., Baumann-Pauly, Wickert, Spence, & Scherer, 2013). Therefore, it is impossible to accurately assess the complementary or contradictory ways CSR is communicatively institutionalized within an industrial field and across operating sectors. To address these shortcomings, this study is guided by the following question: How does industrial field and business sector inform the content of CSR communication?

Researchers have called for comparative CSR studies (Lammers & Barbour, 2006; Morsing & Perrini, 2009; Weber & Marley, 2012) and an increase in the application of an institutional perspective to examine how institutional contexts inform CSR (Brammer et al., 2012; Jamali & Neville, 2011; Khan, Lew, & Park, 2015; Reimann, Ehriggott, Kaufmann, & Carter, 2012). We answer these calls by comparing the CSR communication of MNCs and SMEs within the petroleum refining industry operating in a defined geographic area. In doing so, we expose what CSR “actually means” (Brammer et al., 2012, p. 8) in specific institutional settings and how the meaning of CSR may differ by operating sector. Our analysis includes the practices and people identified in CSR to evaluate whether the earlier work of O’Connor and Shumate (2010) is applicable in a different context. To this end, we offer the first comparative study of MNC and SME CSR texts in a single industry; thus, the findings of this study provide an empirical baseline for future CSR cross-industry comparison research.

The remainder of this article proceeds as follows: The next section reviews the institutional theory literature, its application to the CSR literature, and presents our research questions. Following the literature review, we provide a brief overview of the Bakken Formation’s impact on North Dakota’s economy and communities, which is the context for our inquiry. Next, we outline
the data collection and methods of analysis. We then provide a summary of our results. The article concludes with a discussion of the results as well as directions for future research.

The Institutionalization of CSR

Broadly defined, institutionalization is “the processes by which societal expectations of appropriate organizational action influence the structuring and behavior of organizations in given ways” (Dacin, 1997, p. 48). Institutional theory proposes that a shared system of rules, beliefs, and norms exist within an industrial field or sector and serve to distinguish the field from other fields (DiMaggio & Powell, 1983). Moreover, organizations within a shared field will be rewarded for homogeneity and discouraged from nonconformity (Hendry, 2006). Thus, an institutional lens explains how norms spread across a field, and the tendency of organizations within a shared field or sector to mimic each other, even though the organizations are competing for resources (DiMaggio & Powell, 1983). Once established, institutionalized behaviors generate a sense of behavioral consistency among those entities operating within a given field. As noted by Colyvas and Jonsson (2011), institutionalization is “a process and an outcome, representing the manner of attaining a social order that reproduces itself, as well as a state of having realized this order” (p. 38).

Researchers have identified economic, market, political, societal, and environmental norms as determinants in homogenization of the field (Dacin, 1997; Davies & Quirke, 2007; DiMaggio & Powell, 1983; Meyer & Rowan, 1977). Within industries that have significant regulatory pressures, institutionalization is more likely to occur (Colyvas & Jonsson, 2011) due to legal requirements that demand homogenization. Relatedly, stakeholder activism can create a form of coercive isomorphic pressure on corporations to adopt particular CSR stances (e.g., environmental initiatives, human rights practices). Similarly, cultural forces can render certain behaviors institutionalized through the integration of particular practices into the social fabric (Meyer & Rowan, 1977). The degree to which regulatory and cultural norms are in alignment informs a field’s susceptibility to institutionalization (Strang & Sine, 2001).

Process

As a process, institutionalization is easier to identify after the fact (Colyvas & Jonsson, 2011). The defining features of institutionalization (e.g., entrenchment of the practice into the social fabric, reproduction, and minimal
contestation; Scott, 2001) need time to materialize and become “sticky” (Colyvas & Jonsson, 2011, p. 47) before determinations regarding institutionalization can be made. As noted by Zucker (1991), “institutionalization often occurs accidentally,” and how something becomes institutionalized remains a “black box” (p. 105).

However mysterious, reproduction is fundamental to the process of institutionalization (Colyvas & Jonsson, 2011; Zucker, 1977, 1991). Through reproduction, practices are codified, habituated, accepted, and become part of a larger system of meaning (Colyvas & Jonsson, 2011). Communication texts, as a form of reproduction, serve to institutionalize a field because they are (a) produced by authoritative actors, (b) recognizable and used by other organizations, (c) highly structured, and (d) legitimize the organization’s activities (Lammers & Barbour, 2006; Phillips, Lawrence, & Hardy, 2004). It is important to note that for a practice to become institutionalized it must be serially reproduced; repetition and persistence are required to reinforce existing structures and larger systems of meanings (Jepperson, 1991). According to Colyvas and Jonsson (2011), if a practice is accepted, understood to be true, and is self-reproduced, it is likely institutionalization has occurred (see p. 40).

**Outcomes**

Organizations benefit from homogeneity which supports growth and survival (DiMaggio & Powell, 1983; Meyer & Rowan, 1977) and provides evidence of an organization’s legitimacy within its industry (Doh, Howton, Howton, & Diegel, 2009). In this sense, institutionalization creates a form of herd immunization, wherein the entire industry adopts a set of behaviors, thereby making it more difficult for one organization to be singled out for sanctions (e.g., regulations, litigation, activist behaviors). In contrast, a lack of homogeneity may increase the odds of an organization being delegitimized by stakeholders or its peers, resulting in formal and informal sanctions (Hendry, 2006; Phillips et al., 2004).

Within fields, CSR behaviors are likely to be constrained by institutionalized norms (Blindheim, 2015; Lounsbury, 2007; Russo & Perrini, 2010). In the context of CSR, communication seeks to legitimize particular sets of behaviors and announces those preferred behaviors to organizations within the field and stakeholders (O’Connor & Shumate, 2010). Past research found that Fortune 500 companies, as an industrial field, communicated a relatively discrete set of CSR practices that benefit a limited number of stakeholder groups in bounded communities (O’Connor & Shumate, 2010).

Guided by this literature, we ask,
Research Question 1: Which practices and people are institutionalized within the petroleum refining industrial field’s CSR communication?

Organizational Sector and CSR

Similar to industrial fields, sectors identify the broad set of functions, goals, constraints, and opportunities that are shared by those organizations that are functionally similar (Weisbrod, 1998). Within a sector, organizations are subject to a shared set of regulations and laws, share a similar set of values and priorities, and are likely to adopt sector-based best practices. Put succinctly, operating sector plays a large role in determining the standards of evaluation for organizations, and the meaning of CSR may deviate by sector (Brammer et al., 2012). According to Lammers and Barbour (2006), sector variations are likely due to countervailing within sector institutional pressures even though the broader institutional pressures remain constant. In particular, this approach argues that because of their fundamental operating differences, MNCs and SMEs approach CSR in distinct ways.

Broadly, MNCs are identified as having a home country CSR orientation. This is based on two primary factors: (a) MNC headquarters and managerial decision makers are centralized, and (b) MNCs have wider stakeholder bases (Jenkins, 2004, 2006). Together, these two factors suggest that MNCs are more likely to be detached from the cultural milieu of local communities and adopt CSR practices reflective of their home communities (Idemudia, 2014). In their study of 127 MNCs, Wanderley and colleagues (2008) found that country of origin and sector strongly influenced CSR communication practices. Research suggests that the distinct structure of MNCs decreases the likelihood of CSR innovation and increases the likelihood of replicating the CSR activities of industry leaders (Baumann-Pauly et al., 2013). As a result, MNCs have more structured, formalized, and systematic CSR communication and reporting (Jamali, Zanhour, & Keshishian, 2009).

In contrast, SMEs are more independent, informal, and lack the economic capital typically found in MNCs (Spence, 1999). SMEs’ personnel structure is distinct, with owners being highly involved and operations anchored in regional communities. Thus, the home and host community are often the same. This structure has resulted in SMEs having higher levels of social support than MNCs (Lepoutre & Heene, 2006; Murillo & Lozano, 2006; Nielsen & Thomsen, 2009). For SMEs, stakeholder engagement is primarily focused on the employee (Grayson, 2006; Jenkins, 2004) and local community leaders (Perrini, 2006), and CSR is viewed as a form of co-employment (Jenkins, 2004) and family-style stewardship (Miller, Miller, & Scholnick, 2008). Although the flatter and more agile structure of SMEs allows them to
innovate within CSR programs more quickly than MNCs (Baumann-Pauly et al., 2013; Sarbutts, 2003), it may also make CSR engagement more difficult due to lack of financial or employee depth to engage particularly broad and entrenched CSR issues (Lepoutre & Heene, 2006; Murillo & Lozano, 2006; von Weltzien Hoivik & Shankar, 2011). Previous research has identified SMEs as less likely to focus on environmental issues than MNCs (Lepoutre & Heene, 2006), and SMEs are more likely to prefer philanthropic forms of CSR than MNCs (Coppa & Sriramesh, 2013; Jamali et al., 2009).

The above highlights how SMEs approach CSR as a broader form of general welfare, whereas MNCs are focused on CSR as a strategic endeavor (Baumann-Pauly et al., 2013; Windsor, 2006). Vives (2006) suggests this difference is explained by the foundation of SMEs’ CSR in ethics and religious values as opposed to the economic orientation of MNCs (Hemingway & Maclagan, 2004).

Guided by this literature, we ask,

**Research Question 2:** How do the practices and people identified within each sector’s CSR communication differ?

### The Bakken Formation in North Dakota

The context for this study is the Bakken Formation, one of the largest contiguous deposits of oil and gas in the United States. Fracking technologies have allowed North Dakota oil extraction to exceed one million barrels of oil per day in 2014, more than any other state except Texas (U.S. Energy Information Association [EIA], 2014). This oil boom brought unprecedented wealth to the state and residents of North Dakota. The average salary in northwestern North Dakota topped US$77,000 in 2013, with many oil workers exceeding six figures (Marcin, 2015), and an estimated 2,000 new millionaires were created each year from 2010 to 2012 (Bailey, 2012). The oil boom resulted in a building boom that included schools, community centers, restaurants, and permanent housing (National Public Radio [NPR], 2011a). However, the expansion included miles of temporary “man camps” (NPR, 2011b) and increases in crime (Healy, 2013; Horwitz, 2014).

This is the third, and largest, oil boom (bust) in the state’s history. By late 2015, taxable sales statewide dropped 16%; occupancy at hotels, apartments, and man camps—many built to accommodate for the mass influx of new residents in the early part of the boom—were at 50%, and the town of Williston was US$300 million in debt (Marcin, 2015). In the first quarter of 2016, there were 48 rigs operating compared to 220 in 2012 (Alford, 2016).
**Method**

To answer our research questions, we relied on a purposive sample of the petroleum refining company websites from an industry list provided by the North Dakota Department of Natural Resources (DNR). The list included names and production (measured in barrels of oil produced) of oil companies operating in North Dakota during January 1, 2015, through October 23, 2015. To be included in our sample, the petroleum refining company needed to (a) have operations in North Dakota, (b) have a company website, and (c) have a CSR rationale statement listed on their website. Of the 72 companies on the original DNR list, 33 companies (13 MNCs; 20 SMEs) met the criteria for this study (Table 1).

Corporate websites are the official channel and repository for CSR communication (Capriotti, 2014; Morsing & Schultz, 2006); thus, websites are an appropriate site to collect CSR communication artifacts for analysis. The CSR statements were located under various content tabs (e.g., “About Us,” “Sustainability,” “Our Values”) on company websites. To unify the sampling procedure, the text must have been accessible within two clicks of the homepage or within one click from CSR statements. The text of each website was downloaded between November 9, 2015, and November 20, 2015. The CSR statements ranged in length from 63 words to 19,037 words. A total of 256 single-spaced pages (4,310 lines) were analyzed.

**Data Analysis and Interpretation**

The authors coded the CSR statements in four phases using MAXQDA data analysis software. In each phase, the authors coded portions of the text independently, met regularly to engage in intensive discussion about the coding process, and reviewed all the data for consistency (Saldaña, 2013). CSR practices were coded for total word count; this decision allowed us to determine how much text was dedicated to each practice. The text was segmented according to CSR practices, where all the text related to specific themes were assigned specific codes (e.g., all text discussing the theme of reducing emissions were coded under the specific code “emissions”; see Maxwell & Chmiel, 2014; Zhang & Wildemuth, 2009). Alternatively, CSR people (e.g., beneficiaries and collaborators; O’Connor & Shumate, 2010) were coded for occurrence; this decision was reached because the texts do not offer descriptions of the people in the same way practices are described (see Tables 2 and 4). Rather, beneficiaries and collaborators are mentioned in relation to the practice.
### Table 1. Companies Included in the Sample.

<table>
<thead>
<tr>
<th>Company name</th>
<th>MNC or SME</th>
<th>Company headquarters</th>
<th>2015 Barrels of oil production in North Dakota (through October 23, 2015)</th>
<th>2015 Barrels of oil rank in North Dakota (out of 72)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Whiting Petroleum Corporation</td>
<td>SME</td>
<td>Denver, CO, USA</td>
<td>34,186,940</td>
<td>1</td>
</tr>
<tr>
<td>Continental Resources</td>
<td>SME</td>
<td>Oklahoma City, OK, USA</td>
<td>28,779,429</td>
<td>2</td>
</tr>
<tr>
<td>Hess Bakken Investments II, LLC</td>
<td>MNC</td>
<td>New York City, NY, USA</td>
<td>28,399,314</td>
<td>3</td>
</tr>
<tr>
<td>XTO Energy Inc.</td>
<td>MNC</td>
<td>Fort Worth, TX, USA</td>
<td>17,716,954</td>
<td>4</td>
</tr>
<tr>
<td>Burlington Resources Oil &amp; Gas Company LP</td>
<td>MNC</td>
<td>Houston, TX, USA</td>
<td>17,311,744</td>
<td>5</td>
</tr>
<tr>
<td>EOG</td>
<td>MNC</td>
<td>Houston, TX, USA</td>
<td>15,886,428</td>
<td>6</td>
</tr>
<tr>
<td>Marathon Oil Company</td>
<td>MNC</td>
<td>Houston, TX, USA</td>
<td>15,029,541</td>
<td>7</td>
</tr>
<tr>
<td>Oasis Petroleum North America, LLC</td>
<td>SME</td>
<td>Houston, TX, USA</td>
<td>14,189,192</td>
<td>8</td>
</tr>
<tr>
<td>Statoil Oil &amp; Gas LP</td>
<td>MNC</td>
<td>Stavenger, Norway</td>
<td>13,702,189</td>
<td>9</td>
</tr>
<tr>
<td>QEP Energy Company</td>
<td>SME</td>
<td>Denver, CO, USA</td>
<td>12,813,385</td>
<td>10</td>
</tr>
<tr>
<td>WPX Energy Williston, LLC</td>
<td>SME</td>
<td>Tulsa, OK, USA</td>
<td>8,263,365</td>
<td>11</td>
</tr>
<tr>
<td>HRC Operating, LLC</td>
<td>SME</td>
<td>Houston, TX, USA</td>
<td>8,000,191</td>
<td>12</td>
</tr>
<tr>
<td>Petro-Hunt, LLC</td>
<td>MNC</td>
<td>Dallas, TX, USA</td>
<td>6,150,157</td>
<td>13</td>
</tr>
<tr>
<td>SM Energy Company</td>
<td>SME</td>
<td>Denver, CO, USA</td>
<td>5,993,104</td>
<td>14</td>
</tr>
<tr>
<td>Newfield Production Company</td>
<td>MNC</td>
<td>Woodlands, TX, USA</td>
<td>5,589,932</td>
<td>15</td>
</tr>
<tr>
<td>Slawson Exploration Company, Inc.</td>
<td>SME</td>
<td>Wichita, KS, USA</td>
<td>5,475,920</td>
<td>16</td>
</tr>
<tr>
<td>Oxy USA Inc.</td>
<td>MNC</td>
<td>Houston, TX, USA</td>
<td>4,736,137</td>
<td>17</td>
</tr>
<tr>
<td>Enerplus Resources USA Corporation</td>
<td>MNC</td>
<td>Calgary, AB, Canada</td>
<td>4,613,389</td>
<td>18</td>
</tr>
<tr>
<td>Triangle USA Petroleum Corporation</td>
<td>SME</td>
<td>Denver, CO, USA</td>
<td>3,532,556</td>
<td>19</td>
</tr>
<tr>
<td>Hunt Oil Company</td>
<td>MNC</td>
<td>Dallas, TX, USA</td>
<td>2,748,892</td>
<td>21</td>
</tr>
</tbody>
</table>

(continued)
In the first phase of analysis, the full set of data was read line by line and a codebook was developed. In this phase, the text was coded deductively using the CSR practices and people codes identified in previous CSR communication research (i.e., O’Connor & Gronewold, 2012; O’Connor & Shumate, 2010). Specifically, our initial codebook contained 11 practices and seven categories of people that had been identified in the previous research noted above. Following the guidelines of MacQueen, McLellan-Lemal, Bartholow, and Milstein (2008), the third author was solely responsible for serving as the codebook editor.
Table 2. Frequency Counts and Percentages for Beneficiaries of CSR.

<table>
<thead>
<tr>
<th>Beneficiaries</th>
<th>MNC</th>
<th></th>
<th>SME</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Frequency</td>
<td>Percentage</td>
<td>Frequency</td>
<td>Percentage</td>
</tr>
<tr>
<td>Children/Youth(^a)</td>
<td>15</td>
<td>2.17</td>
<td>15</td>
<td>5.10</td>
</tr>
<tr>
<td>Communities(^a)</td>
<td>187</td>
<td>27.02</td>
<td>80</td>
<td>27.21</td>
</tr>
<tr>
<td>Contractors/Suppliers</td>
<td>43</td>
<td>6.21</td>
<td>19</td>
<td>6.46</td>
</tr>
<tr>
<td>Customers(^b)/Consumers(^a,b)</td>
<td>13</td>
<td>1.88</td>
<td>4</td>
<td>1.36</td>
</tr>
<tr>
<td>Educational Groups(^c)</td>
<td>43</td>
<td>6.21</td>
<td>33</td>
<td>11.22</td>
</tr>
<tr>
<td>Elderly</td>
<td>1</td>
<td>0.14</td>
<td>1</td>
<td>0.34</td>
</tr>
<tr>
<td>Emergency Responders(^b)</td>
<td>1</td>
<td>0.14</td>
<td>0</td>
<td>0.00</td>
</tr>
<tr>
<td>Employees(^a,b,c)</td>
<td>157</td>
<td>22.69</td>
<td>48</td>
<td>16.33</td>
</tr>
<tr>
<td>Families</td>
<td>12</td>
<td>1.73</td>
<td>10</td>
<td>3.40</td>
</tr>
<tr>
<td>Friends(^b)</td>
<td>0</td>
<td>0.00</td>
<td>2</td>
<td>0.68</td>
</tr>
<tr>
<td>Government</td>
<td>7</td>
<td>1.01</td>
<td>5</td>
<td>1.70</td>
</tr>
<tr>
<td>Landowners</td>
<td>10</td>
<td>1.45</td>
<td>2</td>
<td>0.68</td>
</tr>
<tr>
<td>Medical Staff(^b)</td>
<td>1</td>
<td>0.14</td>
<td>0</td>
<td>0.00</td>
</tr>
<tr>
<td>Minority Groups(^a)</td>
<td>9</td>
<td>1.30</td>
<td>7</td>
<td>2.38</td>
</tr>
<tr>
<td>Oil and Gas Industry</td>
<td>2</td>
<td>0.29</td>
<td>3</td>
<td>1.02</td>
</tr>
<tr>
<td>Organizations(^d)</td>
<td>31</td>
<td>4.48</td>
<td>24</td>
<td>8.16</td>
</tr>
<tr>
<td>Businesses(^b)</td>
<td>5</td>
<td>0.72</td>
<td>2</td>
<td>0.68</td>
</tr>
<tr>
<td>Nonprofits</td>
<td>22</td>
<td>3.18</td>
<td>18</td>
<td>6.12</td>
</tr>
<tr>
<td>Partners</td>
<td>16</td>
<td>2.31</td>
<td>1</td>
<td>0.34</td>
</tr>
<tr>
<td>People(^b)/Public(^a)</td>
<td>60</td>
<td>8.67</td>
<td>24</td>
<td>8.16</td>
</tr>
<tr>
<td>Shareholders(^a)</td>
<td>24</td>
<td>3.47</td>
<td>3</td>
<td>1.02</td>
</tr>
<tr>
<td>Stakeholders(^b,c)</td>
<td>55</td>
<td>7.95</td>
<td>5</td>
<td>1.70</td>
</tr>
<tr>
<td>Visitors(^b)/Guests(^b)</td>
<td>2</td>
<td>0.29</td>
<td>6</td>
<td>2.04</td>
</tr>
<tr>
<td>Women</td>
<td>3</td>
<td>0.43</td>
<td>2</td>
<td>0.68</td>
</tr>
<tr>
<td>Totals</td>
<td>692</td>
<td>100</td>
<td>294</td>
<td>100</td>
</tr>
</tbody>
</table>

Note. CSR = corporate social responsibility; MNC = multinational corporations; SME = small and medium-sized enterprises.

\(^a\)Beneficiary category was identified in previous research (i.e., O’Connor & Gronewold, 2012; O’Connor & Shumate, 2010).

\(^b\)In vivo code.

\(^c\)Absolute difference between MNC percentage and SME percentage is >5%.

\(^d\)Absolute difference between MNC percentage and SME percentage is >3%.

In the second phase of analysis, the texts were coded inductively. During this phase, the authors read the text line by line paying particular attention to the words and phrases corporations used to identify and explain the people and practices associated with their CSR activities that were not contained in the codebook previously. As new codes emerged, all the data were recoded...
with the new code in mind thereby following the constant comparative method of qualitative data analysis (Gibbs, 2007; Glaser & Strauss, 1999). During this phase, the authors refined the people code to delineate between people who were identified as benefitting from CSR and people who were identified as assisting the organization in enacting CSR. This phase yielded an additional 32 practices, 22 beneficiaries, and 18 collaborators. This resulted in a total of 43 practices, 29 beneficiaries, and 25 collaborators identified in the corpus of text.

In the third phase of analysis, the first order codes were placed into categories using focused coding (Charmaz, 2006; Saldaña, 2013). The codes identified in the second phase of analysis were reduced. For example, the authors coded emissions, air quality, and water quality distinctly rather than combining these under the larger environmental code found in phase one. This decision was made to assess whether the broad categories identified in previous literature could be more nuanced. During Phase 2, it became clear that the broader codes more accurately represented the CSR practices found in the data. In contrast, the people codes represented a significantly larger number of groups than were included in the original codebook. The codes were reduced to 13 practices, 22 beneficiaries, and 20 collaborators, which are inclusive of the original 11 practices and seven people categories deductively identified.

In the fourth phase of data analysis, the coded texts were reviewed to identify instances of isomorphism. As noted in the literature review, there is no established threshold for determining whether something is institutionalized (Zucker, 1977). Researchers suggest that institutionalization occurs through a process of homogenization, where “powerful forces emerge that lead them [organizations] to become more similar to one another” (DiMaggio & Powell, 1983, p. 65) through serial reproduction (Lammers & Barbour, 2006; Scott, 2001). Following these logics, we considered a beneficiary, collaborator, or practice to be institutionalized within the industrial field when the following two conditions were met: (a) the practice or people had been identified in previous CSR textual analyses (O’Connor & Gronewold, 2012; O’Connor & Shumate, 2010) and (b) both MNCs and SMEs communicated the previously identified beneficiary/collaborator/practice. In addition, for the purposes of this study, we identified sector differences as having occurred when the CSR communication of MNCs was at least two times greater (or less) than the CSR communication of SMEs.

Results

Broadly, the results of this study suggest that MNCs and SMEs engage in a shared set of CSR practices and identify similar groups and individuals as
beneficiaries and collaborators of CSR practices. However, differences between the sectors were found in the practices given primacy and the amount of CSR communication generated. Notably, MNCs used over three times as many words in discussing CSR on their websites as their SME counterparts. Due to this difference in the volume of text between MNCs and SMEs, our results are presented as a percentage of total word counts of each sector’s CSR text.

**Institutionalized Practices of CSR**

Within the petroleum refining industrial field (RQ1), results indicate that MNCs and SMEs communicated a shared set of CSR practices. Of the 13 practices identified on the websites, nearly all \((n = 12)\) were communicated by both MNCs and SMEs. However, only 11 met the criteria established for institutionalization: communication, community engagement, economics, employee development, environment, legal compliance, health and safety, innovation, partnerships, philanthropy, and society/social impact. In addition to the homogeneity of particular practices, the majority of CSR communication was focused on the same five practices (communication, environment, health and safety, legal compliance, and philanthropy) for both MNCs and SMEs. These five practices accounted for 76.92\% of MNCs’ and 89\% of SMEs’ total words dedicated to CSR practices (see Table 3), and are discussed in alphabetical order below because the prevalence order differed between MNCs and SMEs.

MNCs and SMEs identified communicating with stakeholders as a form of CSR. Communication as CSR was described as both one-way communication and dialogic. One-way communication (i.e., how the company provided information to stakeholders including handouts, sustainability reports) dominated both MNCs’ and SMEs’ communication (64.11\% and 74.84\%, respectively). For example, Burlington Resources Oil & Gas Company (MNC) referred to its *Spirit Magazine*, which was published for stakeholders, including community members and partners, and contained information about the corporation’s CSR activities. Similarly, Fidelity Exploration (SME) stated it “prepared a report for discussing our safe management of the hydraulic fracturing process.” Dialogue was described as a way for corporations to engage stakeholders. Hess (MNC) explained their focus on stakeholder dialogue as follows: “We are committed to maintaining an open and honest dialogue with our leaseholders and landowners about what we do and how we do it.” WPX Energy (SME) stated,
We welcome open, honest and respectful dialogue. We’re happy to interact with you in a variety of ways—through tours, open houses, one-to-one meetings, safety drills for emergency responders and dedicated answer lines to report problems or provide feedback.

Although discussed less than one-way communication, both MNCs and SMEs maintained that dialogue with stakeholders was a responsible corporate practice.

Environmental initiatives comprised 36.15% of MNC and 25% of SME CSR communication text. Overall, specific environmental initiatives communicated by both MNCs and SMEs included reducing their emissions, conserving water and natural resources, protecting biodiversity, developing alternative energy technology, recycling, improving biodiversity, and eliminating spills and leaks. Reducing emissions was identified by MNCs and SMEs as the top environmental concern. For example, Statoil (MNC) stated

<table>
<thead>
<tr>
<th>CSR practice</th>
<th>MNC</th>
<th>SME</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communicationa</td>
<td>4,912</td>
<td>1,121</td>
</tr>
<tr>
<td>Community Engagementa</td>
<td>2,606</td>
<td>555</td>
</tr>
<tr>
<td>Crisis and Risk Assessment</td>
<td>2,024</td>
<td>270</td>
</tr>
<tr>
<td>Economicsa</td>
<td>2,804</td>
<td>629</td>
</tr>
<tr>
<td>Employee Developmenta</td>
<td>1,692</td>
<td>47</td>
</tr>
<tr>
<td>Environmenta,b</td>
<td>20,382</td>
<td>4,129</td>
</tr>
<tr>
<td>Legal Compliancea</td>
<td>4,550</td>
<td>1,265</td>
</tr>
<tr>
<td>Health and Safetya,c</td>
<td>6,869</td>
<td>1,480</td>
</tr>
<tr>
<td>Human Rightsc</td>
<td>2,456</td>
<td>0</td>
</tr>
<tr>
<td>Innovationa</td>
<td>183</td>
<td>0</td>
</tr>
<tr>
<td>Partnershipsa</td>
<td>849</td>
<td>288</td>
</tr>
<tr>
<td>Philanthropya,b</td>
<td>6,657</td>
<td>6,704</td>
</tr>
<tr>
<td>Society/Social Impacta</td>
<td>402</td>
<td>26</td>
</tr>
<tr>
<td>Totals</td>
<td>56,386</td>
<td>16,516</td>
</tr>
</tbody>
</table>

Note. MNC percentages are based on the total words of CSR practices from MNCs. SME percentages are based on the total words of CSR practices from SMEs. CSR = corporate social responsibility; MNC = multinational corporations; SME = small and medium-sized enterprises.

aCSR practice was identified in previous research (i.e., O’Connor & Gronewold, 2012; O’Connor & Shumate, 2010).
bAbsolute difference between MNC percentage and SME percentage is >10%.
cAbsolute difference between MNC percentage and SME percentage is >3%.
Table 4. Frequency Counts and Percentages for Collaborators of CSR.

<table>
<thead>
<tr>
<th>Collaborators</th>
<th>MNC</th>
<th>SME</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Frequency</td>
<td>Percentage</td>
</tr>
<tr>
<td>Communities^a,b</td>
<td>28</td>
<td>5.02</td>
</tr>
<tr>
<td>Contractors/Suppliers^b</td>
<td>76</td>
<td>13.62</td>
</tr>
<tr>
<td>Customers^c/Consumers^a,c</td>
<td>5</td>
<td>0.90</td>
</tr>
<tr>
<td>Educational Group</td>
<td>5</td>
<td>0.90</td>
</tr>
<tr>
<td>Emergency Responders^c</td>
<td>1</td>
<td>0.18</td>
</tr>
<tr>
<td>Employees^a,d</td>
<td>206</td>
<td>36.92</td>
</tr>
<tr>
<td>Families^c</td>
<td>1</td>
<td>0.18</td>
</tr>
<tr>
<td>Government^c</td>
<td>58</td>
<td>10.39</td>
</tr>
<tr>
<td>Insurance Brokers^c</td>
<td>0</td>
<td>0.00</td>
</tr>
<tr>
<td>Landowners</td>
<td>4</td>
<td>0.72</td>
</tr>
<tr>
<td>Leaders^c/Experts^c</td>
<td>4</td>
<td>0.72</td>
</tr>
<tr>
<td>Legal Representatives</td>
<td>0</td>
<td>0.00</td>
</tr>
<tr>
<td>Oil and Gas Industry^e</td>
<td>53</td>
<td>9.50</td>
</tr>
<tr>
<td>Organizations^e</td>
<td>37</td>
<td>6.63</td>
</tr>
<tr>
<td>Businesses^c</td>
<td>2</td>
<td>0.36</td>
</tr>
<tr>
<td>Nonprofits</td>
<td>14</td>
<td>2.51</td>
</tr>
<tr>
<td>Partners</td>
<td>23</td>
<td>4.12</td>
</tr>
<tr>
<td>People^c/Public^a</td>
<td>15</td>
<td>2.69</td>
</tr>
<tr>
<td>Scientific Researchers^c</td>
<td>1</td>
<td>0.18</td>
</tr>
<tr>
<td>Shareholders^a</td>
<td>7</td>
<td>1.25</td>
</tr>
<tr>
<td>Stakeholders^b,c</td>
<td>33</td>
<td>5.91</td>
</tr>
<tr>
<td>Visitors^c/Guests^c</td>
<td>1</td>
<td>0.18</td>
</tr>
<tr>
<td>Totals</td>
<td>558</td>
<td>100</td>
</tr>
</tbody>
</table>

Note. CSR = corporate social responsibility; MNC = multinational corporations; SME = small and medium-sized enterprises.

^aCollaborator category was identified in previous research (i.e., O’Connor & Gronewold, 2012; O’Connor & Shumate, 2010).

^bAbsolute difference between MNC percentage and SME percentage is >3%.

^cIn vivo code.

^dAbsolute difference between MNC percentage and SME percentage is >10%.

^eAbsolute difference between MNC percentage and SME percentage is >5%.

that it is “providing a way for the world to swiftly and substantially reduce emissions by moving from coal to gas for power generation.” QEP (SME) stated, “We have converted approximately 10% of our vehicle fleet to compressed natural gas, which is a lower emission fuel.”

Health and safety initiatives also were identified by both MNCs (12.18%) and SMEs (8.96%). This included identification of particular safety measures
(e.g., SM Energy [SME] created its own “Stop Work Authority,” which allows employees to stop working if they feel unsafe), as well as broader health and wellness initiatives (e.g., Burlington Resources Oil & Gas [MNC] created the Occupational Health and Industrial Hygiene, dedicated to “protect the health of workers and the neighboring community”). Beyond particular programming initiatives, both MNCs and SMEs stated that health and safety initiatives were a core business function. For example, HRC Operating (SME) stated that it has a “core commitment to protecting the safety and health of our employees, communities, and contractors.” Similarly, Marathon Oil (MNC) stated, “At Marathon Oil, safety is a core value.”

MNCs and SMEs identified legal compliance with federal, state, and local laws governing the petroleum industry as CSR. For example, Burlington Resources Oil & Gas (MNC) “ensure[s] operations comply with all local, state, and federal regulatory agencies,” and Continental Resources (SME) “operate[s] in accordance with all applicable regulatory requirements.” The majority of the legal compliance communication for MNCs and SMEs (44.24% and 46.01%, respectively) discussed following specific environmental laws and regulations (e.g., National Environmental Policy Act).

Finally, philanthropy was communicated by both sectors (MNCs 11.81%; SME 40.59%). Seven forms of philanthropy were communicated by MNCs and SMEs: providing money toward corporate grant programs, educational initiatives, environmental efforts, health initiatives, local arts programs, sports programs, and volunteering employee time to local communities. Providing support for educational initiatives was the most commonly mentioned philanthropic initiative for both MNCs and SMEs. For example, Hess (MNC) stated, “We are donating more than $25 million to fund ‘Succeed, 2020,’ a statewide education initiative designed to help ND students become better prepared for college and careers.” Similarly, Continental Resources (SME) identified monetary donations to the University of North Dakota’s library and Geology and Geologic Engineering department. Support for the arts was the least commonly mentioned form of philanthropy for both sectors.

Institutionalized Beneficiaries and Collaborators of CSR

Within the petroleum industry field (RQ1), this study found MNCs and SMEs communicated a shared set of CSR beneficiaries and collaborators. However, institutionalization was more common for beneficiaries than collaborators. We begin with the beneficiary results and then present the results for collaborators. In total, 19 beneficiaries and 14 collaborators were coded in the CSR statements of both MNCs and SMEs. However, only seven beneficiaries and five collaborators met the established criteria for institutionalization.
Two groups represented the vast majority of CSR beneficiaries mentioned by both MNCs (49.71%) and SMEs (43.54%). Communities was the most frequently mentioned CSR beneficiary both MNCs (27.02%) and SMEs (27.21%). For example, Statoil (MNC) stated, “We’re generating lasting social, economic and environmental benefits for local communities.” Similarly, Oasis (SME) stated, “Our goal is to ensure that our organization imparts positive impact back to the community in which we work and live.”

Employees were the second most cited beneficiary of CSR practices by MNCs (22.69%) and SMEs (16.33%). For instance, Continental Resources (SME) stated, “We invest in programs and events that enhance the lives of our employees.” Marathon (MNC) defined one of its strategic priorities as “Investing in Our People.” More specifically, when employees were identified as CSR beneficiaries, it was most commonly (41% for combined sectors) associated with health and safety initiatives. For example, “EOG [MNC] takes the necessary steps to help safeguard the health and well-being of its employees,” and Continental Resources (SME) is “protective of the health, safety, and welfare of our employees.”

Other beneficiaries that met the criteria for institutionalization within the industrial field but were mentioned significantly less often in this study’s text included children/youth, customers/consumers, minority groups, people/public, and shareholders.

Of the 14 CSR collaborators mentioned by both MNCs and SMEs, only five met this study’s criteria for institutionalization. Among the five, employees were the most frequently mentioned collaborators (Table 4). Employees constituted over a third of MNCs’ collaborators and over a half of SMEs’ collaborators. For example, Burlington Resources Oil & Gas (MNC) employees “work in various safety committees, behavioral based safety observation programs, and industry forums,” and QEP Energy’s (SME) “employees in North Dakota recently came together to assemble and donate disaster relief kits for the Minot Chapter of the American Red Cross.”

Other collaborators that met the criteria for institutionalization within the industrial field but were mentioned significantly less often in this study’s text included communities, customers/consumers, people/public, and shareholders.

**Emerging Institutionalized CSR**

We identified a small number of beneficiaries, collaborators, and practices that did not meet the first criterion established for institutionalization but were mentioned by both MNCs and SMEs included in this study. Given the findings of our analysis, we have labeled this category as emerging institutionalism. To begin, of the 13 practices coded, one (crisis and risk assessment) was identified
by the MNCs and SMEs in this study but did not meet the first criteria estab-
lished for institutionalization. The crisis and risk assessment CSR practice 
accounted for 3.59% of MNC and 1.63% of SME communication.

Furthermore, analysis revealed 12 beneficiary groups that were communi-
cated by both MNCs and SMEs in this study that had not been identified in 
previous research. These included educational groups, elderly, government, 
landowners, oil and gas industry, organizations, stakeholders, and visitors/ 
guests. Of these groups, stakeholders were mentioned most frequently by 
MNCs and educational groups were mentioned most frequently by SMEs. 
The elderly was mentioned least frequently by MNCs and SMEs.

As noted earlier, only five collaborator groups met our established criteria 
for institutionalization. However, we identified nine other collaborator groups 
that were mentioned by both MNCs and SMEs (Table 4) but did not meet the 
criteria for institutionalization. Most notable, both MNCs (13.62%) and 
SMEs (17.07%) prioritized contractors/suppliers as the second most men-
tioned collaborator of CSR. For example, EOG (MNC) “verifies that contrac-
tors have appropriate safety programs in place.” Whiting Petroleum 
Corporation (SME) stated, “Whiting views its contractors as an extension of 
the company and we take steps to verify our contractors are meeting the 
Whiting standard.”

Other emerging institutionalized collaborators identified by both MNCs 
and SMEs but were mentioned significantly less often in this study’s text 
included landowners, leaders/experts, partners, and stakeholders.

**Differences Between Sectors**

Research Question 2 sought to identify the differences in the practices and 
people identified within each sector’s CSR communication. The most distinct 
sector differences were found in the primacy given to shared CSR beneficia-
ries, collaborators, and practices. In addition, we identified a small number of 
unique practices and people within each sector. We begin with the sector-
specific practice results.

Within the shared practices, sector differences emerged regarding the pri-
macy given to particular behaviors. MNCs discussed following laws and 
regulations related to health and safety (e.g., following the Occupational 
Safety and Health Administration guidelines) nearly four times as often as 
SMEs and twice as many MNCs stated that they “exceed” regulatory require-
ments or participate on a “voluntary” basis. In addition, the percentage of 
words MNCs devoted to risk and crisis assessment was a little over two times 
greater than the percentage of words SMEs devoted to risk and crisis assess-
ment. MNCs were also 10 times as likely to discuss employee development
as a form of CSR than SMEs. Finally, MNCs were 17 times more likely than SMEs to describe CSR economic benefits in terms of job creation.

In contrast, SMEs discussed their philanthropic activities nearly three times more often than MNCs. For SMEs, CSR communication about philanthropy comprised approximately 41% of all practices coded, whereas MNC philanthropic efforts represented approximately 12% of CSR text. Seven SMEs gave preference to Bakken-located philanthropic activities, whereas only two MNCs discussed Bakken-specific philanthropy.

Two practices were uniquely identified by MNCs: climate change and human rights. MNCs identified climate change as a rationale for their environmental activities. For example, Statoil (MNC) acknowledged the “scientific consensus on human-induced climate change . . .,” and the company mapped out several specific points of support to reduce the impact of climate change. SMEs did not identify any unique CSR practices.

Beyond unique sector practices, we found sector differences regarding the people identified in the CSR texts. MNCs uniquely identified medical staff and emergency responders, whereas SMEs uniquely identified friends as CSR beneficiaries. With regard to collaborators, MNCs uniquely identified emergency responders, families, scientific researchers, and visitors, whereas SMEs uniquely identified insurance brokers and legal representatives.

Among the shared beneficiaries and collaborators, we found sector differences in the frequency of particular groups. MNCs gave communication primacy to stakeholders and shareholders as beneficiaries of CSR at least three times more than SMEs. In contrast, SMEs were more likely than MNCs to mention children/youth as beneficiaries of CSR. With respect to collaborators, MNCs identified collaborators over four times more often than SMEs. In addition, differences were found between the sectors for seven collaborator categories (i.e., communities, government, landowners, leaders/experts, oil and gas industry, organizations, and stakeholders). For example, MNCs identified the government as a collaborator 10.39% of the time compared to SMEs’ 2.44%, and MNCs mentioned other organizations (6.63%) as CSR collaborators more often than SMEs (0.81%).

Discussion

The study offers four contributions to research regarding the institutionalization of CSR. Specifically, we found that, within the petroleum refining field, (a) a discrete number of practices comprise the majority of CSR text, (b) employees are institutionalized as both beneficiaries and collaborators within the field, (c) sector differences are limited, and (d) an extended classification of CSR collaborators is identified. The implications of these findings are discussed below.
Five practices (communication, environment, health and safety, legal compliance, and philanthropy) comprised the majority of CSR communication for MNCs (76.92%) and SMEs (89%) in this study. These findings demonstrate that within the petroleum refining field, normative expectations of what constitutes CSR is well defined and enacted by all corporations within the field. The high levels of congruity between MNCs and SMEs suggest that the corporations in this study are aware of the costs of nonconformity (Phillips et al., 2004) and limit CSR communication to practices that have legitimacy within the petroleum refining industrial field. It is not necessarily surprising given the nature of extraction processes and the well-documented hazards associated with petroleum refining that the environment and health and safety would dominate CSR communication within the field. However, given that CSR is most commonly defined as a voluntary set of behaviors (Carroll, 1991), it is surprising that three of the CSR practices communicated by companies in this study (i.e., environment, health and safety, and legal compliance) represent activities that are mandated by various external agencies and laws (e.g., Occupational Safety and Health Administration, Environmental Protection Agency). This finding indicates that companies within this study claim as CSR a set of practices that are involuntary, thereby redefining CSR in a way that allows the corporation to take credit for actions that are mandated by law. In other words, compliance becomes CSR and regulations are repositioned as benevolence. Corporate websites amplify CSR messages to stakeholders and may create artificial understandings of what CSR practices are initiated by the corporation and which practices are imposed upon the corporation. We suggest that this representation of CSR may encourage a misplaced faith in corporations’ willingness to protect its workforce and the environment because what is claimed to be CSR is inclusive of practices that all corporations—even those that are not CSR-conscious—must legally follow. Moreover, when regulations are presented as CSR, the role government has in requiring particular sets of responsibilities may be unrecognized and underrepresented. Over time, this may reduce support for government imposed sanctions because corporations are perceived as having the ability to self-regulate.

In contrast to environmental, health and safety, and legal compliance, communication and philanthropy are considered voluntary CSR behaviors. Beginning with communication, our findings indicate that both MNCs and SMEs label communication practices (e.g., meeting and listening to stakeholders) as an act of CSR. This finding supports the contention that CSR is initiated and maintained through communication (Deetz, 2003; Golob et al., 2013) and suggests that MNCs and SMEs consider communication as an important part of their CSR efforts. However, in contrast to research that
emphasizes the importance of stakeholder dialogue and engagement, the companies in this study identified primarily one-way forms of communication (e.g., reports) as CSR. In particular, MNCs and SMEs described CSR communication as a way to inform rather than encourage stakeholder involvement in determining CSR practices and priorities. From an institutional perspective, one-way communication allows corporations to serially reproduce particular definitions of CSR which over time may become codified across stakeholder groups and the industrial field. This strategy amplifies positive CSR attributes while avoiding direct engagement with critics in a public forum. This finding may be unique to website CSR; it is possible that corporations engage critics off-line in an attempt to minimize confrontation. However, the preference for one-way forms of communication may make the field vulnerable to confrontational stakeholder action (e.g., boycotts, protests, negative social media posts). Moreover, critics may parody or criticize overly optimistic CSR messages using alternative media sites thereby delegitimizing official CSR messages (e.g., Greenpeace “Arctic Ready” website and @ShellIsPrepared).

Similar to communication practices, corporations in this study institutionalized the discretionary practice of philanthropy. The Bakken case highlights the tensions associated with the institutionalization of voluntary CSR. By definition, institutionalization represents behavioral consistency (Colyvas & Jonsson, 2011) and reflects practices that are persistent (Jepperson, 1991). However, CSR philanthropy has been defined as voluntary (Carroll, 1991) and primarily occurring in communities where corporations have ongoing operations (O’Connor & Shumate, 2010). As noted in the abbreviated case study, the drop in oil prices has resulted in a rapid retrenchment by oil companies in the Bakken that has included a decline in philanthropic funding. Yet, the community issues associated with the oil boom (e.g., temporary man camps, criminal activity, and oil-related community debt) have not retrenched at the same rate. We suggest that philanthropy, particularly in volatile industries, represents a CSR conundrum for both corporations and communities. On one hand, the general practice of corporate philanthropy is formalized, enduring, communicatively reproduced, and identified as a belief that transcends particular organizations and situations thus rendering it institutionalized. On the other hand, the voluntary nature of philanthropy raises questions about the transitory execution of an institutionalized practice. The institutionalization of voluntary CSR may result in a loss of legitimacy for corporations that are unable to maintain practices that have become formalized within the field. The findings of this study suggest that MNCs may recognize this conundrum more so than SMEs and limit the amount of CSR communication devoted to philanthropy in comparison to other institutionalized CSR practices.
Second, we found that employees were institutionalized as CSR beneficiaries and collaborators across sectors. Employees as primary CSR beneficiaries dates back to the early 1900s and has been well documented (see Marchand, 1998). More intriguing, however, is the institutionalization of employees as CSR collaborators. Whereas previous research (O’Connor & Shumate, 2010) offered very preliminary evidence of this role, this study offers the first evidence that across sectors employees are institutionalized as executing CSR practices. In contrast to previous research that has indicated CSR largely benefits employees because it allows them to feel more committed and engaged (Rupp, Ganapathi, Aguilera, & Williams, 2006), we suggest that when employees are both CSR beneficiaries and collaborators, the benefits of CSR become interconnected with performing the corporate prescribed activity. CSR is no longer an act of corporate benevolence designed solely to enhance the working conditions of employees. Rather, CSR also serves as a micro-process of organizing that binds the employee to the organization and a particular set of social issues. Ironically, voluntary corporate philanthropy becomes involuntary for the employee who is conscribed to represent the corporation within the community. As employees are institutionalized within CSR, the costs associated with nonconformity (e.g., loss of legitimacy, recognition, or advancement) may be extended to employees.

Third, we identified a small number of unique sector CSR practices ($n = 1$) and people ($n = 7$). The limited number combined with this study’s findings that MNCs and SMEs identified the same top practices, beneficiaries, and collaborators, suggests that sector differences are found at the edges of what constitutes CSR within a field. For the companies in this study, the majority of sector differences occurred in the communication primacy given to institutionalized practices and people. For example, SMEs identified philanthropy three times more often than MNCs and SMEs disproportionately identified Bakken-specific CSR activities in their communication. This finding suggests that normative sector isomorphism varies slightly from normative field isomorphism. These differences allow corporations to address sector-specific pressures while maintaining legitimacy in the broader industrial field thereby minimizing potential costs of nonconformity. In so doing, corporations within each sector can communicate to stakeholders the unique CSR attributes of the sector. For SMEs, this strategy may provide distinction from MNCs in ways that are economically advantageous. For example, SMEs that highlight local philanthropic activities and employees as community volunteers may strengthen relationships with local governments and landowners. In contrast, MNCs that give primacy to environmental activities and working with communities to enact CSR may assuage criticism
about large companies exploiting local resources and centralized decision-making processes.

Finally, our results identified a large network of collaborators that corporations rely upon to enact and legitimize CSR activities. While previous research has identified collaborators tentatively (O’Connor & Shumate, 2010), it did not find the prevalence of collaborators present in this study. The abundance of collaborators found in this study suggests that petroleum refining companies engage a broad network of collaborators, led by employees and contractors/suppliers, in their CSR efforts. Collaborators allow organizations to advance CSR practices that are beyond their structural competency and provide legitimacy to CSR actions.

The top five practices identified in this study address large scale challenges (e.g., environment) and direct support (e.g., philanthropy) of organizations. In both cases, it is unlikely that a single corporation will have the internal competencies to adequately enact the identified CSR practices. The abundance of collaborators identified in this study suggests that CSR may be better labeled “collective social responsibility” that is sponsored or led by a particular corporation but is enacted through cooperation with other entities. This move aligns with research (Reinecke & Ansari, 2016) that has identified the importance of collaboration to solve large scale social challenges (e.g., climate change, poverty) and the shifting boundaries of CSR. To that end, collaborators integrate the CSR practices further into the social fabric via their networks and in doing so legitimize particular CSR practices. Following the logics of institutional theory, collaborations allow for CSR practices to become codified and extended deeper within the field. In this vein, collaborators enhance the persistent nature of institutionalized practices and increase the odds that CSR will be minimally contested.

In sum, this study provides preliminary evidence to explain how CSR communication is shaped by industrial field and operating sector. Although a universal CSR definition remains elusive (Wanderley et al., 2008), our findings suggest it may be possible to develop institutional field definitions of CSR. In the case of the petroleum refining companies operating in the Bakken, CSR primarily is defined as the communication, environmental, health and safety, legal compliance, and philanthropic activities that are enacted in collaboration with employees and contractors for the betterment of local communities and employees.

Limitations and Directions for Future Research

This study has several limitations that can be considered directions for future research. To begin, our focus on CSR communication found
on corporate websites is decidedly corporation-centric and limited to one communication channel. Research that compares stakeholder, including activists, CSR experiences, and perceptions with the information presented on corporate websites would provide useful (dis)confirming data. Relatedly, research that compares CSR messages across channels (e.g., Facebook, Twitter) would allow for dialogic CSR communication to be explored as well as the different CSR narratives that are communicated by different actors to emerge. This line of inquiry is particularly important given the emphasis corporations in this study placed on stakeholder communication as a form of CSR. Next, our research found that employees are institutionalized as CSR beneficiaries and collaborators. Research that investigates employees’ emotional labor associated with CSR activities would add to our understanding of CSR as a micro-process of organizing. This line of inquiry could include ethnographic studies to gain a deep understanding of how employees (un)willingly become the embodiment of CSR and the voluntary nature of CSR could be problematized in new ways. Further, our research found differences in the primacy MNCs and SMEs gave to institutionalized CSR practices, most notably philanthropy. Research that examines sector differences would provide information about how localized efforts may enhance the legitimation function of CSR. Finally, the volatile nature of the oil industry challenges data collection timing and exposes the quickly evolving nature of CSR in this particular industry context. Three companies included in the sample are no longer active in the Bakken. Research that explores CSR before, during, and after industry fluctuations would likely yield important information about how economic conditions influence for what and whom corporations accept responsibility.

**Conclusion**

This study explored similarities and differences in the CSR communication of MNCs and SMEs within a single industry operating in a defined geographic region. Within the Bakken petroleum industry, results suggest that a discrete set of practices and people have become institutionalized through CSR communication. However, sector differences emerged regarding the communication primacy given to particular beneficiaries, collaborators, and practices. These sector level differences suggest that MNCs and SMEs have distinct capacities and priorities regarding CSR. In sum, this study provides a baseline to compare CSR communication across industrial fields and within operating sectors to identify beneficiaries, collaborators, and practices that are universally accepted within industrial fields.
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