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EXPLAINING MOTIVATIONS FOR CSR COMMUNICATION: A COMPARATIVE ANALYSIS OF THEORETICAL FRAMEWORKS

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Nashchekina O. M., Tymoshenkov I. V. Explaining Motivations for CSR Communication: A Comparative Analysis of Theoretical Frameworks

Corporate social responsibility (CSR) communication has become an important component of contemporary corporate strategy, contributing to organizational transparency, reputation building, and the development of long-term relationships with stakeholders. The efficiency of CSR communication depends on the motivations underlying CSR disclosures. Understanding these motivations is important for the strategic management of CSR communication and for assessing the quality and credibility of corporate disclosures. The aim of this study is to provide a comparative analysis of theoretical frameworks explaining why organizations engage in CSR communication, to identify the primary motives underlying CSR disclosures as implied by these frameworks, and to examine the implications of different theories for CSR disclosure quality. The article classifies the motives underlying CSR communication into four broad categories: economic (strategic), social (relational), legitimacy-related, and institutional. On this basis, the article compares the explanations of CSR communication offered by signaling theory, voluntary disclosure theory, resource dependence theory, stakeholder theory, legitimacy theory, and institutional isomorphism. The analysis suggests that, although these theoretical frameworks overlap, each is primarily associated with one of the four broad categories of motives. The specific motives identified in the article include reducing information asymmetries and gaining a competitive advantage by signaling superior CSR performance, securing access to critical resources, building long-term relationships with stakeholder groups and securing their support, gaining social legitimacy, conforming to legal and professional expectations, and imitating widely accepted organizational practices. The article also compares the implications of different theoretical frameworks for CSR disclosure quality. The analysis suggests that different motives are associated with varying degrees of symbolic and substantive communication. Signaling theory, stakeholder theory, and resource dependence theory appear to be more closely associated with substantive communication, whereas legitimacy theory and institutional isomorphism provide useful perspectives for understanding symbolic forms of disclosure. Because organizational CSR communication is typically driven by multiple motives simultaneously, a comprehensive understanding of CSR communication requires combining several theoretical perspectives rather than relying on a single explanatory framework.

Keywords: *CSR communication; CSR communication motives; signaling theory; resource dependence theory; legitimacy theory; stakeholder theory; institutional isomorphism; CSR disclosure quality.*
Tabl.: *2.* ***Bibl.:*** *37.*

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Нащекіна О. М., Тимошенков І. В. Мотиви КСВ-комунікації крізь призму різних теоретичних підходів: порівняльний аналіз

Комунікація у сфері корпоративної соціальної відповідальності (КСВ) стала важливою складовою сучасної корпоративної стратегії, сприяючи підвищенню організаційної прозорості, формуванню репутації та розвитку довгострокових відносин зі стейкхолдерами. Ефективність КСВ-комунікації залежить від мотивів, що лежать в основі розкриття КСВ-інформації. Розуміння цих мотивів є важливим для стратегічного управління КСВ-комунікацією, а також для оцінювання якості та достовірності корпоративної звітності щодо КСВ. Метою цього дослідження є порівняльний аналіз теоретичних підходів, що пояснюють причини здійснення організаціями КСВ-комунікації, виявлення основних мотивів розкриття КСВ-інформації, які випливають із цих підходів, а також аналіз передбачень різних теорій щодо якості КСВ-звітності. У статті запропоновано класифікацію мотивів КСВ-комунікації, що включає чотири широкі категорії: економічні (стратегічні), соціальні (реляційні), пов'язані з легітимністю та інституційні. На цій основі здійснено порівняння теоретичних інтерпретацій КСВ-комунікації з позицій теорій сигналізування, добро-

вільного розкриття інформації, ресурсної залежності, стейкхолдерів, легітимності та інституційного ізоморфізму. Аналіз показує, що, хоча ці теоретичні підходи частково перетинаються, кожен із них переважно пов'язаний з однією з чотирьох широких категорій мотивів. До конкретних мотивів КСВ-комунікації, визначених у статті, належать: зменшення інформаційної асиметрії та отримання конкурентної переваги шляхом сигналізування про вищі результати КСВ; забезпечення доступу до критичних ресурсів; побудова довгострокових відносин зі стейкхолдерами; здобуття соціальної легітимності; дотримання правових і професійних вимог, а також імітація загальноприйнятих організаційних практик. У дослідженні також порівнюються передбачення різних теоретичних підходів щодо якості звітності з КСВ. Аналіз свідчить, що різні мотиви можуть бути пов'язані з різним ступенем символічної та субстантивної комунікації. Теорія сигналізування, теорія стейкхолдерів та теорія залежності від ресурсів краще пояснюють субстантивну комунікацію, тоді як теорія легітимності та інституційний ізоморфізм є більш релевантними для пояснення переважно символічних форм звітності з КСВ. Оскільки КСВ-комунікація організацій зазвичай формується під впливом одночасної дії кількох мотивів, її цілісне розуміння потребує поєднання різних теоретичних підходів, а не обмеження лише однією пояснювальною концепцією.
Ключові слова: *КСВ-комунікація; мотиви КСВ-комунікації; теорія сигналізування; теорія ресурсної залежності; теорія легітимності; теорія стейкхолдерів; інституційний ізоморфізм; якість звітності з КСВ.*
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Corporate social responsibility (CSR), as a multifaceted phenomenon, has been studied from multiple perspectives – some attempting to provide a holistic picture, while others focusing on specific dimensions or aspects of responsible corporate behavior. One such aspect is the communication of CSR performance.

CSR communication has become an important component of contemporary corporate strategy, shaping relationships with stakeholders and affecting corporate reputation. The effectiveness of CSR communication depends not only on what organizations communicate, but also on why they communicate it. Understanding the motives underlying CSR communication is critical for its effective management, as different motives can lead to substantially different communication approaches, ranging from symbolic declarations of values and intentions to comprehensive reporting of measurable outcomes. The motives behind CSR communication may influence not only its content and form, but also the authenticity and credibility of disclosures [1; 2], which, in turn, affect stakeholders' perceptions of corporate messages and subsequent stakeholder actions.

Examining the theoretical explanations of CSR communication motives can provide a deeper understanding of how organizations should strategically manage CSR communication in a consistent and coherent manner that fosters trust, strengthens long-term relationships with stakeholders, and supports sustainable organizational development. Such understanding is also important for interpreting CSR disclosures and assessing the intentions and objectives that may underlie them.

REVIEW OF THE RECENT LITERATURE AND FORMULATION OF THE RESEARCH GOAL

CSR communication is a distinct and broad area within the CSR field, encompassing various aspects of communication, including quantity and quality of disclosures, their content, presentation formats, and credibility. One important dimension of CSR communication quality concerns the extent to which companies report tangible CSR results and achievements rather than merely make promises and declare their values and principles.

It is sometimes questioned whether companies should communicate their socially responsible practices at all, or simply engage in responsible behavior without publicizing it. The argument is that CSR communication may be perceived as self-promotion rather than as an expression of a company's genuine commitment to ethical values. This is what is called in the literature "the self-promoter's paradox" [3–5], according to which extensive CSR communication raises distrust rather than admiration. Corporate hypocrisy [6–8] and CSR washing [9–11] are other issues frequently discussed in relation to CSR communication, when companies fail to live up to their promises and exaggerate their CSR performance in an attempt to present themselves in a more favorable light. Such practices may produce effects opposite to those intended, resulting in stakeholder skepticism and negative reactions among different target audiences. The factors influencing the effectiveness of CSR communication have been examined in our previous works [1; 2].

At the same time, it is difficult to overestimate the importance of CSR communications. We have been witnessing the ever-increasing volume and multidimensionality of these communications, along with the development of numerous frameworks to guide CSR (sustainability) disclosures. CSR communication has been studied from a variety of theoretical perspectives. The most frequently applied theories for explaining and predicting CSR communication are signaling theory [9; 12; 13], legitimacy theory [4; 12; 14–16], and stakeholder theory [4; 17; 18]. Other theoretical perspectives applied to CSR communication include agency theory, institutional theory, attribution theory, and others [19].

Different theories offer different explanations of the motivations underlying CSR communication and sometimes lead to contradictory predictions regarding the quality of CSR disclosures [17; 20]. Therefore, a systematization of theoretical frameworks based on how they explain the motives behind CSR communication is needed to show their complementary character. Such systematization would contribute to a more comprehensive understanding of the purpose and strategic importance of CSR communications, as well as to more effective management of these communications.

The ***aim of this study*** is to provide a comparative analysis of theoretical frameworks used for explaining why companies engage in CSR communication and to identify the primary motives underlying the disclosure of CSR-related information derived from these theories. The study also examines the implications of these theoretical perspectives for the quality of CSR communication.

THE MAIN RESULTS

Theoretical explanations of CSR communication are diverse and originate from different research traditions. While signaling theory, legitimacy theory, and stakeholder theory appear to be among the most frequently used perspectives in studies of CSR communication, other theoretical frameworks also offer valuable insights into the motivations underlying CSR disclosures. That is why, in addition to these three dominant theories, our study considers voluntary disclosure theory, resource dependence theory, and institutional isomorphism. These additional frameworks address important motivational mechanisms and thus contribute to a more comprehensive understanding of the drivers of CSR communication.

To facilitate comparison of theoretical perspectives, we classify motives for CSR communication into four broad categories: economic (strategic), social (relational), legitimacy, and institutional. Based on this typology, we examine similarities and differences among the selected theories and identify their implications for the quality of CSR disclosures.

Economic (strategic) motives are primarily rational in nature. They are consistent with the business case for CSR or, in other words, with the instrumental approach to CSR [21], according to which CSR serves as a means of creating economic value and enhancing organizational performance. By referring to this group of motives as strategic, we emphasize that the link between CSR and economic performance is not necessarily direct or immediate, but rather is mediated by the development of a competitive advantage that leads to economic benefits in the long run.

Social (relational) motives correspond to the integrative approach to CSR [21], which is based on the understanding that organizations and their social environment are mutually dependent. From this perspective, long-term organizational survival and success require the development of stable relationships with different stakeholder groups, characterized by trust and cooperation.

Legitimacy motives are somewhat consonant with the political approach to CSR [21] and the idea of the organization as a corporate citizen whose actions are perceived by society as appropriate, desirable, and legitimate in a broad sense. In this respect, CSR communication serves to demonstrate conformity with prevailing social norms, values, and expectations, thus maintaining or enhancing organizational legitimacy.

Institutional motives relate to adherence to established rules, norms, and standards within a particular organizational field or industry. They reflect organizations' efforts to cope with uncertainty through the adoption and institutionalization of widely recognized practices, processes, and organizational forms.

Below, we provide an overview of the main ideas of the above-mentioned theories and identify the types of motives they emphasize in explaining CSR communication.

Signaling theory was introduced by M. Spence in 1973 [22], who developed a model of signaling in the labor market. He examined how job applicants signal their quality through higher education and how such signals improve employers' ability to select candidates. These ideas have since been extended to a wide range of contexts.

Signaling theory focuses on reducing information asymmetry (referred to by M. Spence as informational gaps [22]) between two parties, which has a significant impact on decision-making processes that depend on the quantity and quality of available information [23]. Information asymmetry arises when the parties involved in an exchange possess different information. The party that is better informed regarding its own attributes or intentions may either disclose information that is not available to the other party or choose to withhold it.

In the signaling process, a signaler (the better-informed party whose attributes or intentions are not directly observable) transmits a signal (an informational cue about these hidden attributes) to a receiver (the other party that interprets and processes the signal), thereby reducing information asymmetry [13; 23–25]. Reducing information asymmetry may, in turn, lead to lower transaction costs, including the costs of searching for information about potential exchange partners.

Signaling theory primarily focuses on the disclosure of favorable information about the signaler, which helps build positive perceptions of its attributes [23]. The theory assumes that signaling costs are lower for high performers, whether individuals or organizations. For example, according to M. Spence [22], acquiring higher education (as a signaling cost) is easier for more capable individuals. Similarly, obtaining ISO 9000 certification is less costly for high-quality manufacturing firms than for low-quality firms, as the latter would need to implement substantial improvements before certification [23]. Thus, high performers have stronger incentives to signal due to relatively lower signaling costs. Higher education in the first example and ISO 9000 certification in the second serve as signals of superior quality of the signalers.

In the context of a company's relationship with its stakeholders, the decisions of actual and potential investors or consumers – whether to invest in or purchase from the company – depend on their knowledge of the company's characteristics, performance, and intentions [23]. However, information asymmetry exists between what company management knows (private information) and what stakeholders can observe (public information). Hence, the company must decide whether and to what extent to disclose private information. It may communicate such information in order to signal its attributes to stakeholders. It should be noted that this refers to discretionary disclosures rather than mandatory reporting requirements.

Signaling theory is closely related to ***voluntary disclosure theory***. However, signaling theory is broader in scope, addressing communication under conditions of information asymmetry in general, whereas voluntary disclosure theory is narrower and focused on how and why organizations voluntarily disclose non-mandatory information in such contexts. Signaling theory originates in economics, whereas voluntary disclosure theory has its roots in accounting and finance, particularly in [26].

Both signaling and voluntary disclosure theories provide a rational economic explanation of disclosure behavior, taking into account the costs of signaling and the expected benefits derived from reducing information asymmetry. Given the economic implications of CSR performance (e. g., cost of capital, consumer purchasing behavior), the logic of both theories can be applied to CSR communication [13; 20; 27]. Both theories suggest that companies with superior CSR performance are more likely to provide comprehensive disclosures, including quantitative and verifiable data rather than mere declarations of values or intentions. Such substantive CSR disclosure functions as a signal that differentiates firms and places them in a more favorable position that cannot be easily challenged by competitors who do not provide objective evidence of their performance.

Within the group of theories emphasizing economic motives, we also consider ***resource dependence theory*** proposed by J. Pfeffer and G. Salancik [28]. According to the theory, organizations exist in complex environments and depend on external resources for their continued functioning and development. Resources are broadly understood as anything an organization needs to survive, grow, or prosper but cannot generate completely on its own. Consequently, organizations depend on external stakeholders who control critical resources such as capital, labor, raw materials, cash flows, market access, and regulatory support. To secure access to these resources and reduce environmental uncertainty, organizations adopt various strategies for managing their dependence on and relationships with resource providers.

CSR communication can be viewed as one of such strategic mechanisms. It helps organizations maintain the support of resource providers and secure continued access to critical resources. Investors, customers, employees, regulators, and other stakeholder groups increasingly value socially responsible behavior and may expect companies to demonstrate environmental responsibility, ethical sourcing, carbon reduction, and fair labor practices before granting them access to key resources. Communicating CSR performance can contribute to maintaining investor confidence, attracting consumers, retaining employees, reducing regulatory pressure, and preserving access to markets.

Resource dependence theory can explain phenomena that signaling theory struggles to account for. For example, why do companies continue to engage in CSR communication even when stakeholders may question the credibility of their claims? According to signaling theory, a signal that is not perceived as credible fails to perform its primary function. Resource dependence theory, however, suggests that CSR communication may still be valuable because it helps establish, maintain, and manage relationships with essential resource providers. From this perspective, the primary purpose of CSR communication is not merely to signal superior performance, but to sustain relationships with providers of resources and secure their continued support.

The motivation behind CSR communication is often explained through ***legitimacy theory***. As C. Deegan points out, "...one factor that has in recent times been embraced by many researchers as motivation behind corporate social and environmental disclosures is the desire to legitimise an organisation's operations" [29].

The concept of legitimacy is broad and has been interpreted in different ways by different authors. According to J. Dowling and J. Pfeffer, whose work systematized various interpretations of organizational legitimacy, organizations seek to align the social values associated with their activities with the norms of acceptable behavior prevailing in the broader social system to which they belong [30].

One of the most frequently cited definitions of legitimacy was proposed by M. Suchman, who describes it as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" [31]. M. Suchman further distinguishes three forms of organizational legitimacy: pragmatic, moral, and cognitive. *Pragmatic legitimacy* refers to acceptance by audiences that are directly affected by organizational activities, and that is why they evaluate the organization in terms of their own interests and well-being. *Moral legitimacy* concerns judgments about whether organizational behavior is consistent with socially accepted values and contributes to societal welfare, irrespective of its direct impact on the evaluator. *Cognitive legitimacy* relates to the comprehensibility of an organization and its activities, as well as the extent to which its existence and functioning are perceived as natural, inevitable, and taken for granted.

Another important consideration is that legitimacy constitutes a dynamic constraint on organizational behavior, as social values evolve over time and organizations must adapt to changing expectations in order to maintain legitimacy. At the same time, organizations may themselves influence social values and industry standards by promoting practices that subsequently become institutionalized.

M. Suchman identifies three types of strategies aimed at gaining legitimacy: 1) conforming to what target audiences consider appropriate, 2) selecting among existing audiences those that would recognize the legitimacy of an organization and its activities, and 3) manipulating the structure of the environment by creating new beliefs and new audiences that would share those beliefs. The first strategy does not attempt to change existing norms, beliefs, or attitudes. Instead, it seeks to demonstrate that organizational activities are aligned with them. An organization can do so substantively, i. e. through real actions and practices, or symbolically, by building a favorable image without actually adhering to the relevant social norms. Under the second strategy, an organization does not try to change itself but rather looks for audiences that would accept it in its current form, whether particular stakeholder groups, market segments, or geographic regions. Despite the negative connotation of the word "manipulation", the third group of strategies is not necessarily undesirable. Rather than adapting to existing values, organizations may actively contribute to shaping them. For example, companies can promote sustainability reporting or certification to sustainability standards, thereby establishing new benchmarks regarding what is expected from organizations seeking legitimacy.

The role of communication in gaining legitimacy is clearly demonstrated by J. Dowling and J. Pfeffer [30]. The authors identify three ways in which organizations can become legitimate. First, they can align their goals, activities, and outputs with prevailing notions of legitimacy. Second, they can attempt to change the definition of legitimacy to make it more consistent with organizational practices and values through communication. Third, they can use communication to become associated with the values, symbols, and institutions linked to social legitimacy. Thus, communication is essential for gaining and maintaining organizational legitimacy.

Today, socially responsible behavior has become an important determinant of organizational legitimacy, and CSR communication plays an important role in securing the perception of an organization as legitimate. Failures to meet stakeholders' expectations regarding CSR may undermine organizational legitimacy, trigger stakeholder pressures, and require more intensive communication efforts aimed at defending or restoring legitimacy.

What drives organizations to seek legitimacy? Organizations may seek either passive or active support for their activities. Passive support implies acquiescence, that is, tolerance and the absence of opposition from society. In this case, an organization is perceived as acceptable and operating within the boundaries of socially approved behavior. Active support, by contrast, involves the engagement and involvement of target audiences through such actions as supplying resources, advocating for the organization, or choosing it over competitors. While passive support requires only a minimum level of legitimacy, active support demands substantially higher standards.

CSR communication may therefore serve different legitimacy-related purposes. If passive support is sufficient, organizations may communicate their CSR practices primarily to avoid criticism, prevent reputational damage, and maintain social acceptance. For active support, CSR communication needs to demonstrate a stronger commitment to social responsibility and greater credibility in order to generate outcomes such as customer loyalty, employee engagement, investor confidence, and other forms of stakeholder support.

From a legitimacy theory perspective, voluntary disclosures are assumed to be driven by social and political pressures on organizations. Accordingly, the greater such pressures, the higher the probability and extent of disclosure. Organizations with poorer social or environmental performance are likely to face greater public scrutiny and stronger legitimacy pressures and thus have stronger incentives to engage in CSR disclosure in an attempt to influence perceptions of their performance. This leads to the prediction of a negative relationship between CSR performance and CSR disclosure [20; 27]. Y. Jiang et al. [32] show that companies operating in high-carbon-emission industries face stronger legitimacy pressures and hence have stronger motivation to improve their green image than firms operating in low-carbon-emission sectors.

However, legitimacy-driven disclosures do not necessarily convey credible information. Through their CSR disclosures, rather than revealing their actual performance, companies may seek to manipulate perceptions (CSR-washing) and/or shift attention from problematic areas to areas where their performance is stronger.

B. Ashforth and B. Gibbs [33] point out that in pursuing legitimacy, which is necessary to attract external support, organizations may use a variety of substantive and symbolic practices. Substantive practices involve real actions, including adaptations of organizational goals, structures, and processes. Symbolic practices, by contrast, are aimed at making organizational activities appear consistent with societal values and expectations in the absence of corresponding substantive changes [33]. Symbolic practices may include declaring socially acceptable goals and values, suppressing information about outcomes and activities that undermine legitimacy, and offering apologies, excuses, and justifications.

Generally, the content and form of CSR communication will depend on the mix of substantive and symbolic practices adopted by an organization. This mix, in turn, will be determined by organizational goals related to gaining, strengthening, extending, defending, or repairing legitimacy.

Resource dependence theory and legitimacy theory partially overlap in their explanation of CSR communication. As J. Dowling and J. Pfeffer state, "Since organizational survival is enhanced by legitimacy, legitimacy can be viewed as a resource which a given focal organization attempts to obtain" [30]. Thus, legitimacy can be treated as a resource necessary for the continued functioning of an organization. However, while resource dependence theory focuses primarily on strategic relationships with providers of critical resources and the economic benefits derived from such relationships, legitimacy theory is concerned more broadly with societal acceptance of the organization, particularly when passive support is all that is required.

The next framework that is frequently used to explain the role and motivation behind CSR communication is ***stakeholder theory***. Although the term "stakeholder" has a longer history, the emergence of stakeholder theory is usually associated with R. E. Freeman's work published in the mid-1980s, which proposed a coherent and practical framework for describing the responsibilities of business to society by identifying specific interest groups both inside and outside organizations [34]. Freeman defines stakeholders as "any group or individual who can affect or is affected by the achievement of the firm's objectives". For long-term survival and growth, organizations should integrate the interests of different stakeholder groups into their decision-making processes and do so in a balanced manner, as different groups may have conflicting interests.

Since the 1980s, stakeholder theory has been developed and applied in an extensive body of research. The authors of [35], who provide a comprehensive review of stakeholder research, identify several key benefits of the framework: (i) it offers a holistic approach to organizational decision-making; (ii) it incorporates ethical considerations into strategies and policies; (iii) it supports risk management by anticipating and addressing potential issues with different stakeholder groups; (iv) it promotes innovation through ideas and inputs from stakeholders; and (v) it contributes to legitimacy by ensuring stakeholder support.

Stakeholder management is based on building, maintaining, and strengthening relationships with different stakeholder groups, which requires continuous and meaningful communication. CSR is closely associated with, and in many contexts even treated as synonymous with, stakeholder management, which explains the central role of CSR communication in this framework. Stakeholder theory that emphasizes social (relational) motives has been used to explain motivations for CSR communication in many studies (e. g., [12; 20; 27; 36]). Notably, the term "stakeholders" extends beyond stakeholder theory itself and is also used in explaining CSR communication within other theoretical frameworks, for example, signaling theory [13].

Stakeholder theory can be viewed as an integrative framework that incorporates elements of resource dependence theory and legitimacy theory. Organizations depend on key stakeholders for access to critical resources; consequently, the management of relationships with these stakeholders can also be explained by resource dependence theory, but with a stronger emphasis on economic motives. At the same time, not all stakeholder groups are important because of the resources they provide. Organizations may nevertheless take their interests into account due to prevailing social and legal norms, as well as the desire to maintain a positive public image and societal acceptance. This aspect of stakeholder management is closely related to the core ideas of legitimacy theory, including the distinction between active and passive support.

Despite this overlap with other frameworks, stakeholder theory adds value by providing a structured approach to identifying stakeholder groups, classifying them according to different criteria, and developing strategies for ***building relationships*** with them. Overall, stakeholder theory, resource dependence theory, and legitimacy theory share a common emphasis on the long-term survival and development of the organization within its environment.

Building long-term relationships with stakeholders based on trust and stakeholder engagement requires authentic, credible, and substantive communication.

The motives behind CSR communications can also be explained within the framework of organizational isomorphism described by P. DiMaggio and W. Powell [37]. The concept of isomorphism refers to the tendency of organizations to become increasingly similar in terms of structures, processes, and behaviors when they operate under similar environmental conditions and experience similar pressures. Accordingly, CSR communication can spread across organizations and gradually become a common practice within a particular business environment.

P. DiMaggio and W. Powell identify two major types of organizational isomorphism: competitive and institutional. ***Competitive isomorphism*** is driven by market pressures faced by organizations. CSR, particularly strategic CSR, can lead to a competitive advantage. In order to become or remain competitive, organizations may follow market leaders in their practices. CSR communication plays an important role in demonstrating CSR performance; otherwise, organizations may fail to realize the potential benefits of socially responsible behavior, such as higher sales, a lower cost of capital, greater attractiveness to potential employees. The explanatory logic of competitive isomorphism largely overlaps with that of signaling theory and resource dependence theory, and will therefore not be discussed separately.

However, market pressures alone do not fully explain the diffusion of practices and behaviors such as CSR and CSR communication. Similarities in organizational practices are also explained by ***institutional isomorphism***.

P. DiMaggio and W. Powell distinguish coercive, normative, and mimetic forms of institutional isomorphism.

Coercive isomorphism stems from formal and informal pressures exerted by powerful external actors such as governments, regulators, investors, business partners, or other stakeholders capable of influencing organizational behavior. Organizations may adopt sustainability reporting practices in response to mandatory disclosure regulations, stock exchange listing requirements, or public procurement rules.

Normative isomorphism arises from the influence of professional norms, educational backgrounds, and shared standards within a particular occupational field. P. DiMaggio and W. Powell refer to this process as "professionalization," by which they mean the collective effort of members of an occupational community to define the conditions and methods of their work [37]. Through common training and professional socialization, members of a given occupational field develop similar views on appropriate organizational practices, which subsequently diffuse across organizations through professional networks and formal education. In the context of CSR, disclosure has become a standard business practice, continually shaped by the development of reporting standards such as GRI and by the increasing use of ESG-related frameworks and metrics. CSR performance is commonly communicated through corporate websites, which serve as one of the main channels for such disclosures.

Mimetic isomorphism can be viewed as a response to the complexity and uncertainty of the business environment. Rather than developing their own solutions, organizations may imitate the practices of competitors or industry leaders perceived as successful and reputable. In doing so, they do not necessarily evaluate whether such practices enhance efficiency in their own organizations. Companies may replicate competitors' CSR reporting formats, sustainability strategies, or net-zero commitments simply because such practices have become widely adopted within their industry.

Institutional isomorphism provides a useful explanation for the rapid propagation of CSR communication practices. From this perspective, organizations engage in CSR communication not primarily because of its economic benefits or its role in managing stakeholder relationships, but because such communication has become an established and expected practice within a given institutional environment. The primary driver of CSR communication is therefore institutional conformity, which may also serve as a means of gaining legitimacy, creating a certain overlap between institutional isomorphism and legitimacy theory.

Institutional isomorphism does not necessarily imply the disclosure of substantive information. Organizations may adopt CSR communication practices symbolically, imitating widely accepted forms of disclosure without corresponding changes in their underlying CSR performance. As a result, this perspective is particularly useful for explaining the diffusion of standardized CSR communication practices, even when their actual benefits for organizational performance remain uncertain.

We summarize the above discussion of CSR communication motives within different theoretical frameworks in *Tbl. 1*.

As shown in Tbl. 1, different theoretical frameworks focus on different motives underlying CSR communication. It should be noted, however, that the table presents only the primary motives associated with each theory. Due to overlaps among the theoretical frameworks discussed above, they may address several motives simultaneously. For example, resource dependence theory may also imply relational motives, while institutional isomorphism may also explain CSR communication in terms of legitimacy. However, we focus on the primary motives emphasized by each theory in order to demonstrate that theories are non-redundant and each provides distinct valuable insights. Taken together, these theoretical perspectives contribute to a more comprehensive understanding of the motivation behind CSR disclosures.

As stated above, the motives underlying CSR communication may influence the quality of CSR disclosures, which can range from mere statements of intent and declarations of values to comprehensive accounts of tangible CSR outcomes supported by quantitative data and presented in an unbiased manner.

Predictions regarding disclosure quality offered by different theories may be contradictory. P. Clarkson et al. [20], who examined the environmental disclosures of U.S. companies operating in industries with a high pollution propensity, found that their results were partially consistent with economic disclosure theories (theories emphasizing economic motives), such as voluntary disclosure theory, and partially with legitimacy theory. A positive relationship between environmental performance and the quality of environmental disclosures was well explained by economic disclosure theories but contradicted legitimacy theory, which predicts a negative relationship between performance and disclosure. At the same time, certain disclosure patterns were more consistent with legitimacy theory than with economic theories. In particular, the authors observed that companies responded to prior criticism threatening their legitimacy by making “soft claims to be committed to the environment which are not readily verifiable” [20].

In practice, CSR communication may be driven by several motives simultaneously and can therefore

Table 1

Motivations behind CSR communication according to different theoretical frameworks

Motives	Theories	Description of the purpose of CSR communications
Economic / strategic	Signaling theory. Voluntary disclosure theory	– Reducing information asymmetries and, consequently, transaction costs in exchanges with external parties; – building competitive advantage by signaling superior attributes and performance
	Resource dependence theory	– Securing access to critical resources through strategic communication with resource providers
Social / relational	Stakeholder theory	– Developing long-term relationships with different stakeholder groups to secure their support for the organization’s future activities
Legitimacy	Legitimacy theory	– Ensuring social acceptance, recognition, and understandability of an organization by society; – responding to social and political pressures
Institutional	Institutional isomorphism	– Complying with legal norms; – aligning with professional standards; – imitating the behavior of other organizations in the industry, especially industry leaders

Source: developed by the authors based on [22; 26; 28; 29; 31; 34; 37].

be explained by more than one theoretical framework. Depending on the mix and relative weight of the underlying motives, organizations may engage in either symbolic CSR communication (communication without corresponding action) or substantive CSR communication (reporting actual actions and outcomes in measurable terms). The implications of different theoretical frameworks for the symbolic or substantive character of CSR communication are summarized in *Tbl. 2.* In reality, however, symbolic and substantive communication should be viewed as the opposite ends of a continuum reflecting the relative importance of actual actions and declared intentions in organizational communication.

among different stakeholder groups, thereby securing their support.

The motives underlying organizational CSR communication are multiple and, in this article, are classified into four broad categories: economic (strategic), social (relational), legitimacy-related, and institutional. This typology provides a basis for comparing different theoretical explanations of CSR communication and identifying where they overlap and where they are distinct. Different theoretical frameworks, such as signaling theory, voluntary disclosure theory, resource dependence theory, legitimacy theory, stakeholder theory, and institutional isomorphism, help to better understand the variety of motivations behind CSR communication. Despite some overlap among these theories, each is primarily associated with one of the four broad categories of motives. The specific motives identified in the analysis include reducing information asymmetries and signaling superior CSR performance, establishing strategic relationships with providers of critical resources, gaining social legitimacy, securing the long-term support of different stakeholder groups, adhering to legal norms and professional standards, and imitating the practices of other organizations.

Table 2

Expected characteristics of CSR disclosures implied by different theories

Theory	Expected characteristics of disclosure (substantive vs symbolic)	Justification
Signaling theory	Mostly substantive	Higher-performing organizations have stronger incentives to disclose their achievements. Credibility is essential for the effectiveness of a signal. "Cheap talk" may not fulfill this function
Resource dependence theory	Mostly substantive	Providers of critical resources are more likely to scrutinize the content of organizational communications
Stakeholder theory	Mostly substantive	Building long-term relationships with stakeholders requires credible and meaningful communication
Legitimacy theory	Often symbolic	Organizations may seek passive support in the form of social acceptance and acquiescence. Active support, however, requires more substantive communication
Institutional isomorphism	Often symbolic	Organizations may imitate widely accepted disclosure practices without corresponding changes in CSR performance

Source: developed by the authors.

While substantive CSR communication is more strongly associated with signaling theory, stakeholder theory, and resource dependence theory, legitimacy theory and institutional isomorphism provide useful perspectives for understanding symbolic forms of disclosure. In practice, some symbolic content is likely to be present in most CSR communications because, in addition to providing factual information, they perform rhetorical and inspirational functions and appeal to emotions. Such elements are important not only for building a positive organizational image but also for promoting CSR-related ideas and values in business and society.

CONCLUSIONS

CSR communication is an important element of overall CSR activities because it contributes to organizational transparency by disclosing organizational performance in the CSR sphere. It is also essential for building and enhancing an organization's reputation

The quality of CSR disclosures is closely related to the motives underlying CSR communication and may vary along a continuum from predominantly symbolic to predominantly substantive communication. Different theoretical frameworks imply different expectations regarding the relative importance of symbolic and substantive elements in CSR disclosures.

Some motives encourage more substantive reporting supported by objective evidence, whereas others are associated with a greater emphasis on symbolic communication.

In reality, organizational behavior in CSR communication is shaped by a combination of multiple motives. Consequently, a comprehensive understanding of CSR communication requires applying several theoretical perspectives rather than relying on a single explanatory framework.

Future research may further explore the interaction among different motives underlying CSR communication and their influence on disclosure quality. In particular, empirical studies could examine how combinations of economic, relational, legitimacy-related, and institutional motives affect the balance between symbolic and substantive communication across different organizational and industry contexts. ■

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ЗАРУБІЖНИЙ ДОСВІД УПРАВЛІННЯ ПЕРСОНАЛОМ В ОРГАНІЗАЦІЯХ: ПОРІВНЯЛЬНИЙ АНАЛІЗ І АДАПТАЦІЯ В УКРАЇНСЬКОМУ КОНТЕКСТІ

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Болотіна Є. В., Чімишенко С. М., Кондратенко О. О. Зарубіжний досвід управління персоналом в організаціях: порівняльний аналіз і адаптація в українському контексті

Стаття присвячена комплексному, теоретико-методологічному та прикладному дослідженню сучасних зарубіжних моделей управління персоналом (HRM), а також визначенню стратегічних перспектив та інструментів їх імплементації у вітчизняну практику. Актуальність роботи зумовлена об'єктивною необхідністю негайної трансформації кадрової політики українських підприємств задля підвищення їхньої антикризової стійкості, життєздатності та конкурентоспроможності на міжнародному ринку в умовах глобальної нестабільності, геополітичних шоків, масових міграційних процесів та викликів «екстремальної версії» BANI-світу. Методологічну основу наукової праці становлять системний і крос-культурний підходи до аналізу управлінських процесів. Для досягнення поставленої мети використано комплекс методів: компаративний аналіз (для зіставлення парадигм Hard і Soft HRM, а також національних управлінських культур), статистичний аналіз (для оцінки кількісно-якісних індикаторів, таких як плинність кадрів, тривалість робочого часу та інвестиції в персонал за період 2024–2025 рр.), метод кейс-стаді (на прикладі глобальних корпорацій Uber, Netflix, Google, Upwork) та метод абстрактно-логічного узагальнення. Обґрунтовано, що класичні зарубіжні HRM-моделі (американська, японська, німецька) у чистому вигляді є неефективними в Україні через специфіку соціокультурного коду та безпрецедентну турбулентність середовища. Виявлено ключові деструктивні виклики для вітчизняного HR, зокрема гострий дефіцит кваліфікованих кадрів і критичне вигорання працівників. Запропоновано авторську концепцію «гібридної моделі стійкості», яка гармонійно інтегрує західні цифрові інструменти (People Analytics, Big Data), східну технологічну дисципліну та європейські стандарти збереження людського капіталу (Work-Life Balance). Розкрито специфіку екосистемного HR-менеджменту в умовах розвитку гігекономіки та концепції «Рідкого підприємства» (Liquid Enterprise). Сфера застосування результатів обмежена дослідженням провідних світових парадигм менеджменту та аналізом кризового стану ринку праці України. Напрямком подальших наукових пошуків є розробка точних математичних моделей для оцінки показників окупності інвестицій (ROI) від упровадження комплексних програм корпоративного велнесу, а також формування нормативно-правових рекомендацій щодо адаптації чинного трудового законодавства України до умов функціонування Liquid Workforce та асинхронного менеджменту. Практична цінність підсумків роботи полягає в розробці прикладних рекомендацій для HR-директорів і керівників організацій щодо оптимізації стратегій утримання персоналу та подолання професійної ізоляції працівників у кризових умовах. Запропоновано перехід від застарілих практик жорсткого мікроменеджменту до управління гнучкими екосистемами підрядників і впровадження систем швидкої адаптації (Onboarding-as-a-Service). Впровадження результатів дослідження сприятиме формуванню етичних меж використання штучного інтелекту в кадрових процесах (недопущення алгоритмічного авторитаризму) та переходу бізнесу до превентивного менеджменту ментального здоров'я (Mental Health Management), що безпосередньо впливає на захист прав працівників і збереження національного людського капіталу. Наукова новизна дослідження полягає у формуванні концептуально нової архітектури «гібридної моделі», адаптованої під реалії радикальної турбулентності. Робота заповнює існуючі прогалини у вітчизняній науковій думці, вперше поєднуючи жорсткі інструменти алгоритмічного менеджменту гігекономіки з м'якими соціокультурними та психологічними підходами до захисту психологічного капіталу організації.

Ключові слова: *людський капітал; HRM-моделі; гібридна модель стійкості; український ринок праці; гігекономіка; рідке підприємство; ментальне здоров'я.*
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