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Does Culture Matter? Measuring Cross-Country Perceptions of CSR Communication Campaigns about COVID-19

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Abstract: The COVID-19 pandemic has brought several challenges to businesses and societies. In response, many corporations have supported local communities and authorities in the management of the pandemic. Although these initiatives, which can be considered forms of corporate social responsibility (CSR), were highly coupled with explicit CSR communication campaigns, little is known about whether these campaigns were effective. Previous research indicates that culture can shape people's perceptions of CSR initiatives and communications, suggesting that businesses pay attention to careful consideration of cultural norms for effective CSR communication. However, the COVID-19 pandemic as a new CSR setting may challenge earlier findings. This study empirically investigates whether three cultural factors (individualism/collectivism, uncertainty avoidance, and power distance) affect public perceptions measured as recall of and favorability towards corporate COVID-19 response initiatives across six countries. Findings from a representative survey of adults across these countries show that respondents in individualistic and collectivistic countries recall these CSR communication campaigns about these corporate COVID-19 response initiatives quite differently, and these are related to differences in power distance and uncertainty avoidance. However, no difference was found in overall corporate favorability, indicating that cultural factors did not affect levels of favorability towards such initiatives. This, we argue, can be explained by the global dimension of the COVID-19 pandemic, which is the context of these CSR initiatives. This study contributes to CSR communication literature with empirical findings from a global pandemic setting. It offers businesses and managers empirical grounds to understand the communicative impact of COVID-19 response initiatives, which can inform future CSR actions.

Keywords: CSR communication; culture, cultural factors; strategic communication; business in society; COVID-19 pandemic; quantitative analysis

1. Introduction

The magnitude of the COVID-19 pandemic and its impact on humans, economies and societies has called upon a global, shared responsibility to take on duties that societies would normally expect from their governments and authorities. Business organizations have rapidly taken on important civic engagement and become important players in pandemic management. In view of the classical notions of corporate social responsibility (CSR), examples showcasing the increasing social engagement of businesses in a new context—a global pandemic—include businesses supporting local communities and institutions, donating to hospitals to purchase medicines and equipment, funding hospitals to provide assistance and treatment to COVID-19 patients, and reminding citizens of important

preventive health behaviors [1]. These and similar COVID-19 response initiatives represent businesses' renewed commitment towards social values such as cooperation, and communal and mutual assistance [2], which resonate with their 'pledge' to fill regulatory vacuums in global governance [3]. Most of these COVID-19 response initiatives included communication campaigns either to inform stakeholders about the objective of the action undertaken, or as an initiative on its own, or to contribute to knowledge sharing about the COVID-19 disease and preventive behaviors. As such, these companies' communication campaigns were not focused on CSR communications of their brands, products or corporate values, but on how business resources could be used to foster the wellness of society [4]. We argue that while the core message of most of these types of CSR communication campaigns was that companies are an integral and supportive part of society [5], the language, goals, and execution of these campaigns differed significantly across countries [6].

Yet, arguably, we know little about how these CSR communication campaigns were perceived by citizens across multiple countries and whether cultural factors might have influenced their perceptions of these campaigns, and thus the campaign's effectiveness. Previous research on CSR perceptions and cultural factors seems to indicate that people may perceive business's CSR actions differently [7] across multiple countries, and that companies must be aware of the risk of being accused of greenwashing when openly communicating their CSR initiatives [8]. Given the rapid and global impact of the COVID-19 pandemic, and the expectations for many businesses to adopt civic duties, we hypothesize that cultural factors still matter in how citizens perceive businesses's pandemic-oriented initiatives, and thus contribute to the effectiveness of CSR communication campaigns related to those initiatives. Accordingly, we conducted a cross-national comparative study in Australia, Finland, Italy, South Korea, Sweden, and the United States of America (USA), gathering survey data on 3060 adults (+18 years old) in the period between October and December 2020. The data collected is part of a larger research project investigating COVID-19 communications across countries. Data was collected anonymously and followed General Data Protection Regulation (GDPR) protocols. Two main reasons drove the selection of the six countries in this study. First, the authorities in these countries managed the pandemic very differently, particularly during the time period up to this study, and so this drove businesses's varying responses to the situation in each country. For instance, while Italy was the first country to go under a national lockdown, followed closely by Finland, Sweden and the USA in this early phase adopted a herd-immunity approach with basically no restrictions imposed, while Australia and South Korea concentrated their attention on implementing control programs on a large scale that prevented mass diffusion of the virus in each country [9]. Second, these countries are representative of widely varying cultural norms, CSR expectations, and preferences for CSR communications by companies [10]. For instance, a cross-cultural study by Mazboudi, Sidani and Ariss [11] found that although Sweden has been categorized among the "outspoken CSR countries" in terms of national CSR policymaking [12], Brazilian firms adopt CSR policies to a greater extent than Swedish firms. This suggests that Swedish society's and corporations' over-reliance on the public sector to take direct socially responsible actions in the country weakens business motivation to step into the CSR domain. In their cross-cultural study of public perceptions of CSR, Rim and Dong [7] offered evidence that public perceptions of CSR vary significantly across the USA and South Korea; South Koreans, who tend to have low trust in their government and businesses, consider companies' legal and ethical responsibility to be important, while Americans view legal responsibility as the most important obligation for business.

This study contributes to the field of CSR communication by shedding light on the role of cultural factors shaping public perceptions of business involvement in social issues during a pandemic. As noted by Crane and Matten [1], current CSR knowledge and practices still lack understanding of the impact of pandemics and similar global societal risks. This study addresses this call by providing fresh empirical findings across six countries. Furthermore, this study enriches CSR communication literature with empirical findings from an unusual, yet real research setting—a global pandemic—testing which CSR

communication strategies are more effective according to people's recall and perceptions of favorability, taking into account both socio-demographic data and cultural factors. Hence, it offers businesses and managers empirical grounds to understand the communicative impact of COVID-19 response initiatives, which can inform future actions.

After reviewing the extant literature on CSR and CSR communication of business organizations, the study's conceptual framework and related hypotheses regarding the cultural factors that influence the effectiveness of CSR communication campaigns are developed and presented. Next, the methodological approach, data collection and analysis and measuring instruments are introduced. This is followed by a presentation and discussion of the findings. Conclusions addressing both theoretical and practical implications on strategic CSR communication and suggestions for future research are offered.

2. Literature Review and Hypotheses Development

2.1. Corporate Social Responsibility Communication

Corporate social responsibility (CSR) initiatives have been defined as "a discretionary allocation of corporate resources towards improving social welfare that serves as a means of enhancing relationships with key stakeholders" [13]. CSR initiatives are critical to ensure an organizational license to operate by gaining broader social acceptance [14]. If, in the past, only organizations in the traditional non-profit sector, such as NGOs and charitable associations, were ethically motivated to take into consideration stakeholders' concerns for the environment, society, and social issues, nowadays economic organizations are increasingly under pressure and committed to do the same [15]. As societal expectations around social and environmental issues increase [16,17], corporations are trying to become "citizen-like" by participating in different processes of governance and engaging in several initiatives for the well-being of society. As a result, these types of initiatives advocating for social issues have become commonplace in recent years, particularly among large corporations. The success of these initiatives is also ascribed to the effectiveness of CSR communication campaigns, as these convey and make public corporate information to stakeholders and societies [18].

Beyond the practices of social and environmental reporting, communication has a strategic role in helping stakeholders understand CSR motives and nurturing trustworthy relationships with key constituents of the company [18]. CSR communication strategy is thus critical for a company's CSR effort. Extant research has shown that the benefits of well communicated CSR initiatives extend to several outcomes, such as organizational legitimacy [19], stakeholder trust [20], and employee commitment [21], while also deflecting stakeholders' negative perceptions [22].

However, the process of corporate communication about social issues is a delicate matter. Since different stakeholders may hold a plurality of beliefs, norms and values, and since these influence their cognitive message processing, corporate messages linked to CSR communication campaigns may be perceived in different ways. When companies communicate about their CSR commitments and engage stakeholders, they may face skepticism, such as accusations of greenwashing [8]. A wrong approach or unsuitable message linked to CSR initiatives can actually generate more skepticism and reduce, instead of improve, the legitimacy of the company [23]. An aggressive promotion of CSR initiatives can lead to perceptions of profit-seeking, which leads to a decrease in corporate legitimacy [24]. In contrast, stakeholder trust is enhanced and skepticism reduced when the company actively responds to consumer inquiries on company blogs about its CSR initiatives, which encourages consumers to advocate for the company [7], or when a company engages in CSR as a long-term partnership in support of a specific social cause [25].

Thus, examining factors affecting public opinions [26] has become crucial to designing CSR communications that can be measured as effective according to stakeholder recall of the CSR initiative and favorable perceptions towards the company, the two main criteria most frequently used to assess the success of CSR communication campaigns [27,28]. Recall

of a campaign, brand or specific message indicates if a company is able to ensure that people remember what has been communicated, thus affecting public awareness, which is an important element for organization/brand recognition. Corporate favorability refers to positive impressions perceived by individuals on the basis of a firm's prior actions [28].

2.2. Cultural Factors Shaping CSR Communication Effectiveness

Initial research on factors driving CSR communication effectiveness has primarily focused on the characteristics of the communication put forward by the company. In particular, Morsing and Schultz [29] have stressed the need for a strategic alignment between the company actions (i.e., what a company does) and the communication (i.e., what a company says) and without this alignment, CSR communication is perceived as hypocritical. Kim and Ferguson [30] have identified six essential predictors of CSR communication success: the level of informativeness of the communication, the presence of third-party endorsement, the relevance and tone of the message, the consistency between the CSR communication and the company actions, and the company's transparency over its actions. However, scholars have criticized these studies as being too focused on the corporate characteristics (i.e., the sender) and too little on the stakeholders (i.e., the receiver) [31], stressing the need to consider the cultural background of the stakeholders, especially when the communication content and the receiver's perception are tied to cultural values, such as for CSR communication [32].

Culture works as a lens of interpretation, offering publics important clues to make sense of what is communicated [33,34]. In a certain way, culture defines not just the meaning of reality represented in different forms of communication, it is itself a form of meaning [35]. Given the central role of culture in meaning creation and thereby in affecting how people understand and act upon corporate messages, culture has been one of the key variables in studies addressing effects of communication campaigns [36]. Extant research has indeed found empirical evidence that the cultural background of receivers of communication is critical to explain the success of CSR communication [37], suggesting that businesses should align their messages to stakeholders' cultures [38]. By comparing CSR communication on social media in China and the USA, Chu, Chen and Gan [39] have found that the country culture moderates the relationship between attitudes towards CSR and engagement with CSR communication in social media. By applying Hofstede's cultural dimension framework, Kim and Bae [40] have shown how the effectiveness of CSR campaign messages on attitude toward the company and purchase intention is mediated by country cultural differences and in particular by the dimension of uncertainty avoidance. In sum, while global companies might prefer a global approach in their CSR communication campaigns to maintain consistency and one voice no matter the country and the public group targeted in their communication, local approaches tend to be more successful as the messages of campaigns are crafted to meet the values and norms of the target public group [37].

However, as pointed out by Crane and Matten [1], extant research might fall short in predicting culture as a contributing factor in the effectiveness of CSR communication campaigns in the context of the COVID-19 pandemic for two main reasons. First, CSR initiatives traditionally have not been studied in the context of societal risk and profound uncertainty, such as during a pandemic. Theorizing about CSR has mainly focused around the notion of corporate risk. Accordingly, CSR has been conceptualized as a strategic tool for managing risk [41]. As such, established results on the role of national culture and values should be validated in light of people's perceptions of CSR initiatives in the context of a global phenomenon and in general as a reaction to the 'risk society' [42]. Second, the pandemic has "re-centered national governments as the key actors in tackling grand challenges" [1] along with companies whose role has been key in supporting citizens and coordinating with government authorities [1]. It follows that there might be new expectations around governments and companies emerging from the pandemic that challenge the assumptions

about the role that national and cultural differences play in the evaluation of CSR initiatives during a global crisis.

In the following section, we review CSR communication strategies implemented by companies during the COVID-19 pandemic and formulate testable hypotheses on the role that country cultural differences might have played in the effectiveness of these CSR campaigns.

2.3. CSR Communication Strategies during the COVID-19 Pandemic

Recent research has shown how companies have implemented different CSR initiatives and communicated in different ways in these times of crises [2,5,6]. Specifically, two CSR communication strategies have emerged: "best for" and "best in" strategies [43]. Companies adopting a "best for" CSR communication strategy have focused on educating and motivating citizens to overcome a shared difficulty. In such cases, the most diffused messages related both to COVID-19 guidelines (i.e., social distancing and wearing masks) fundamental to counter the spread of the virus and to trust in, values of, and support for community [2]. As an example, in 2020, the Italian company Barilla broadcast a TV commercial during the first lockdown thanking Italians for spreading positive messages of hope while singing from apartment balconies. Barilla also changed its logo to reflect the colors of the Italian flag, showing patriotic support during a major national crisis. On the other hand, companies adopting a "best in" strategy promoted each company's existing actions addressing societal goodwill [24]. In this situation, companies' return on investment was linked to both corporate interest and public interest. For instance, companies using a "best in" strategy exploited their competencies and production plants to provide essential goods to the community, such as face masks and respirators, and subsequently created a campaign to inform the general public about these initiatives [2]. Companies adopting this strategy act as autonomous agents firstly reflecting their value propositions (economic and corporate) and then transforming them into social value propositions addressed to citizens above customers. As an example, in 2020, Ferrari used its core competencies in producing car engines to support the production of ventilators during the COVID-19 pandemic.

However, while these two CSR communication strategies were widely used by companies in different countries, we know little about whether respondents' cultural differences affected their success (measured according to CSR communication campaign recall and perceived favorability towards the companies behind those campaigns).

3. Conceptual Framework and Hypotheses Development

In order to investigate how cultural dimensions impact communication effectiveness of corporations' COVID-19 response initiatives, we used Hofstede's cultural dimensions framework. This framework has been widely applied to investigate the role of culture in public perceptions and responses [44,45]. In the original model, four factors were found to significantly explain differences among individuals from different countries. These are: individualism/collectivism, femininity/masculinity, uncertainty avoidance, and power distance. Later, two additional dimensions were added: long/short-term orientation and indulgence/restraint [45]. Long/short-term orientation defines the relation each culture experiences with its past, present and future, whereas indulgence/restraint refers to the propensity of a culture of having weaker or stronger control over impulses [45]. Only three of these six dimensions (individualism/collectivism, power distance, and uncertainty avoidance) have been found to explain significant cultural differences between countries in terms of public responses, behaviors, and attitudes during emergencies and pandemics [46–48] and, accordingly, these three dimensions are applied in this study.

In the following section, we review these three dimensions in light of the two CSR communication strategies adopted by companies during the COVID-19 pandemic (i.e., 'best in' and 'best for' strategies) and formulate research hypotheses on how the different cultural dimensions might have an impact on these strategies.

3.1. The Role of Individualistic/Collectivistic Cultures in CSR Communication Campaigns during the Pandemic

Individualism/collectivism refers to how individuals feel integrated in groups. In individualistic societies, relations among individuals are rather loose. Everyone is expected to look after herself/himself. In individualistic countries, individuals have little obligation towards groups, since their actions are motivated by the achievement of personal goals. Individualistic societies tend to have low context, meaning communication tends to be relatively explicit [44]. Examples of individualistic societies are the USA, Australia, and the United Kingdom. In contrast, in collectivistic societies, individuals are from birth integrated into cohesive in-groups, which work as protectors of all those who are members. In collectivist societies, even if "we" is always more important than "I", the wellbeing of an individual is guaranteed by belonging to a social group. There is great emphasis on maintaining cohesion, loyalty, and harmony in the group. These societies tend to have high context, meaning communication can be tacit and more implicit, and meanings are often understood based on the role of the communicator and the situational context [49]. China, Italy, and South Korea are examples of collectivistic countries, where loyalty to the group and sharing of resources are key drivers of the health of the whole society. Furthermore, individualism/collectivism values may influence moral judgements towards public behaviors and society in general. For instance, individualism/collectivism may explain a person's propensity towards relativism or idealism when thinking about what course of action to undertake [50,51]. An example related to the pandemic could be the decision of wearing a mask, which can be described both as an act of respect towards others (collectivism), but also a way to protect oneself from others (individualistic) [52]. Cho and Lee [53] examined self-protection behavior during the 2009 H1N1 flu pandemic. The disease started in January 2009 and lasted for 19 months, affecting especially Mexico, the USA, China, South Korea, and Brazil. Their findings reveal that, while factors such as risk perception and personal beliefs had a deep influence on individual behavior, the cultural dimension of individualism/collectivism moderated personal behavior across different geographical areas. Citizens belonging to cultures with a high degree of individualism were more inclined to develop a self-construal approach and behave in a more independent, rather than interdependent, way [54].

A "best for" strategy adopted by companies during the pandemic manifests values typical of collectivist societies. This approach implies that the company presents itself as a member of a social group, works for group harmony, and subordinates its own needs for the good of the community within which it is deeply embedded, especially in the case of the COVID-19 pandemic [4]. An example of this strategy and its collectivistic approach is represented by those companies that changed their logo to send a message of support and encouragement to the community, such as the South Korean TV broadcaster, CJ ENM, which added space between the letters in its logo to remind viewers of the importance of social distancing and encouraging their active engagement with social distancing behaviors. We therefore hypothesize that a "best for" strategy would be more effective in collectivist societies. In contrast, a "best in" strategy adopted by companies during the pandemic manifests values typical of individualistic societies. In this case, companies are perceived as self-reliant and show hedonistic orientation because of their desire to be perceived as the "best in" society compared to what other companies with similar competencies can do. An example is American Express's initiative in which the company donated protective equipment and money to hospitals with the goal of alleviating supply issues for hospitals in the USA [55]. Similar examples of corporations' "best in" strategies were found in South Korea (Samsung) and Finland (Finlayson). We can therefore hypothesize that a "best in" strategy would be more effective in individualistic societies.

We therefore formulate the following hypotheses:

Hypothesis 1a (H1a). *In collectivist countries, the public would recall CSR campaigns adopting a "best for" strategy more than CSR campaigns adopting a "best in" strategy.*

Hypothesis 1b (H1b). *In individualistic countries, the public would recall CSR campaigns adopting a "best in" strategy more than CSR campaigns adopting a "best for" strategy.*

Hypothesis 2a (H2a). *In collectivist countries, public favorability towards companies adopting "best for" strategies would be significantly greater than favorability towards companies employing "best in" strategies.*

Hypothesis 2b (H2b). *In individualistic countries, public favorability towards companies adopting "best in" strategies would be significantly greater than favorability towards companies employing "best for" strategies.*

3.2. The Role of Power Distance in CSR Communication Campaign Effectiveness during the Pandemic

Power distance refers to "the extent to which the less powerful members of the institutions and organizations within a country expect and accept that the power is distributed equally" [44]. High power distance societies expect and accept that only a few individuals acting in leading positions make society-affecting decisions, and to some extent people in these societies tend to obey and/or show deference to those perceived to have higher authority than themselves due to, for example, age, social affiliation, knowledge/expertise, and political and organizational rank. In low power distance countries, decisions are expected to be distributed equally among different individuals, institutions, and organizations. Individuals are entitled to present their opinions regardless of others' perceived power or authority and, by the same token, authorities value citizens' rights [46]. North European countries are renowned for their lower power distance than, for instance, European Mediterranean ones [47]. During the first year of the COVID-19 pandemic, Ibanez and Sisodia [46] found that low power distance countries rely on social compromise to comply with the new norms and regulations, while authorities in high power distance countries had to impose tougher control measures, penalties and even the use of force, which might cause social unrest.

We can therefore hypothesize that individuals self-conceptualizing high power distance would be more inclined to recall CSR communication campaigns characterized by "best for" strategies focused on reminding people of national unity around shared and uncontested values and portraying the company as a mere expression of the values of the country, while individuals self-conceptualizing low power distance would be more inclined to recall CSR communication campaigns characterized by "best in" strategies emphasizing the role of business as a strategic actor driving citizens' well-being, independently of governmental actions.

We therefore formulate the following hypotheses:

Hypothesis 3a (H3a). *The higher the level of power distance in society, the more the public would recall CSR campaigns adopting a "best for" strategy.*

Hypothesis 3b (H3b). *The lower the level of power distance in society, the more the public would recall CSR campaigns adopting a "best in" strategy.*

3.3. The Role of Uncertainty Avoidance in CSR Communication Campaign Effectiveness during the Pandemic

Uncertainty avoidance essentially describes the extent by which members of a society feel threatened by uncertain or unknown situations [45]. High levels of uncertainty avoidance describe societies in which people prefer order and planned activities and feel insecure in unknown situations. Low levels of uncertainty avoidance, on the other hand, indicate societies in which people accept ambiguity and do not feel threatened by the unknown. Uncertainty avoidance has been found to be an important variable in studying public coping behaviors during emergencies and pandemics, which by nature are highly

unpredictable and, in the case of new diseases, produce high uncertainty among people [46]. Particularly, uncertainty due to unclear, incomplete, or even contradictory information received during a pandemic has been found to predict public preventive behaviors [48]. Further, recent research shows that participants who perceived higher uncertainty about crisis responsibility felt higher crisis emotions and had higher intention to seek further crisis information [56]. If information uncertainty is associated with government information, then publics are more likely to seek information from other sources to cope with unknown situations [57]. These other sources may be health experts, medical professionals, as well as influencers and business organizations [58].

We hypothesize that individuals showing high levels of uncertainty avoidance would be more inclined to recall CSR communication campaigns characterized by "best in" strategies presenting the corporation as a strategic actor helping individuals minimize the uncertainty, while individuals showing low levels of uncertainty avoidance would be more inclined to recall CSR communication campaigns characterized by "best for" strategies aligned with information simultaneously provided by the government and other institutional sources and describing the company as aligned with the values of the country.

We therefore formulate the following hypotheses:

Hypothesis 4a (H4a). *The lower the level of uncertainty avoidance in society, the more the public would recall CSR campaigns adopting a "best for" strategy.*

Hypothesis 4b (H4b). *The higher the level of uncertainty avoidance in society, the more the public would recall CSR campaigns adopting a "best in" strategy.*

4. Methodology

4.1. Data Collection and Sample

This study employs a quantitative research approach by means of a cross-national survey to address the above hypotheses. The survey was distributed to a representative sample of each country's population, stratified by age, gender and geographical location. The sample comprises 3060 respondents from age eighteen onwards. Data were collected during October 2020 as a part of a larger project investigating the communicative roles of different social actors during the COVID-19 pandemic. Data were collected in the following countries: Australia, Finland, Italy, South Korean, Sweden, and the USA. These countries were chosen because they (a) manage the pandemic very differently, and (b) score differently in power distance, uncertainty avoidance and individualism/collectivism, thus allowing us to check for any possible cultural differences in public perceptions. Additionally, since COVID-19 is a global pandemic and only through a global approach can we understand the spread of the disease and the public's perception toward corporations' responsibilities and activities [59], it is critical to understand how cultural dimensions differ in the public's responses to CSR efforts in different countries. A survey was conducted using computer-assisted web interviewing (CAWI) methodology and a questionnaire was presented online through a web-interface. Respondents were screened so that only those who were aware of a COVID-19 business initiative were further prompted to answer questions about COVID-19 business communications and the role of business during the pandemic.

4.2. Measures

This study applied (a) type of CSR communication strategies and (b) corporate favorability as dependent variables, and (a) power distance and (b) uncertainty avoidance as independent variables. We also included control variables such as (a) demographic characteristics of respondents, (b) their trust in corporations and their CSR communication campaigns, and (c) their moral propensity. Furthermore, countries were classified according to their alignment with individualistic or collectivistic dimensions.

4.2.1. Individualism/Collectivism Country Classification

The individualism/collectivism cultural dimension was controlled by choosing countries with different indices, representing thus typical examples of individualistic versus collectivist cultures. Following Hofstede's classification, Italy and South Korea were classified as collectivistic countries, while Australia, Finland, Sweden, and the USA were classified as individualistic countries [44].

4.2.2. CSR Communication Strategies

To measure public recall of CSR communication campaigns, we asked respondents to choose from a list of different messages communicated in campaigns, based on the typology of CSR communication campaigns in Colleoni et al.'s study [2]. The list captures four different types of messages: (1) informing, (2) promoting community values (3) promoting appropriate behaviors, and (4) economically and socially supporting citizens. Respondents' answers were then classified into two main categories, following Colleoni et al. 's study [2]: a "best for" strategy when the type of message was about (1) promoting appropriate behaviors and (2) promoting community values and a "best in" strategy when the type of message was about (3) informing or (4) economically and socially supporting citizens.

4.2.3. Corporate Favorability

Corporate favorability was measured as the general public's perceived favorability towards corporations and their CSR communication campaigns dealing with COVID-19. Participants were prompted with the following question: "Of the corporate campaign that you remember the most, please rate your feelings towards the company". A 7-point Likert scale ranging from 1 (Completely unfavorable) to 7 (Completely favorable) was used to measure the degree of favorability.

4.2.4. Power Distance

Power distance broadly captures inequality beyond socioeconomic characteristics [31] and shows public acceptance of authorities' power over emergencies. We expect people in countries with low power distance, thus with low acceptance of power concentrated in authorities, to perceive businesses' involvement with the pandemic as more favorable, and thus they would rate CSR communication campaigns as more favorable. The power distance scale from Yoo et al.'s study [60] was adapted to refer to the COVID-19 situation and measured the extent to which people felt that power in decision-making was appropriately concentrated in the hands of a few institutions, such as authorities and the government. For example, people were asked to express their level of agreement with statements such as "In a public emergency (such as COVID-19), national governments should make most decisions without consulting external health institutions/health experts", "In a public emergency (such as COVID-19), national governments should make most decisions without consulting citizens", "It is frequently necessary for a national government to use authority and power when making decisions affecting citizens in a public emergency (such as COVID-19)", "In a public emergency (such as COVID-19), external health institutions/health experts should not disagree with national government decisions", and "Citizens should not disagree with national government decisions in a public emergency (such as COVID-19)". The items were averaged together to create an index that ranged from 1 (Totally disagree) to 7 (Totally agree). A reliability test was carried out to check the reliability of the scale. Cronbach's alpha was 0.834, confirming a good level of reliability. The items were factor analyzed (extraction method Maximum Likelihood, Oblimin rotation), yielding a factorial structure in line with the original studies that developed the scales (i.e., with high factor loadings on one factor), with Bartlett's test of sphericity significantly p-value significantly smaller than 0.05 and Kaiser–Meyer–Olkin Measure of Sampling Adequacy value around 0.888. Therefore, we were confident in using the resulting hidden factor representing the power distance dimension as a variable in our analysis. The variable was then standardized to have mean 0 and standard deviation ± 1 to ease the interpretation of results.

4.2.5. Uncertainty Avoidance

As earlier studies suggest, high information uncertainty during emergencies may push individuals to seek more information outside official sources. We thus expect that those individuals with high uncertainty avoidance would be more attentive to COVID-19 messages coming from non-official sources, including businesses, and consequently have higher recall of CSR communication campaigns. Uncertainty avoidance was measured using the five items modified from Yoo et al.'s study [60] by asking participants to indicate their perceived uncertainty avoidance. The items included "In a public emergency (such as COVID-19) . . . it is important to have instructions spelled out in detail so that I always know what I'm expected to do", "It is important to closely follow instructions and procedures", "Rules and regulations are important because they inform me of what is expected of me", "Standardized procedures are helpful", and "Instructions for prevention are important". A 7-point Likert scale ranging from 1 (Strongly disagree) to 7 (Strongly agree) was used to measure each item. To validate the reliability of this construct, a reliability test was carried out. Cronbach's alpha was 0.935, which is considered an excellent value, thereby confirming the reliability of the scale. We factor analyzed the items (extraction method Maximum Likelihood, Oblimin rotation), which yielded a factorial structure in line with the original studies that developed the scales (i.e., with high factor loadings on one factor), with Bartlett's test of sphericity significantly p-value significantly smaller than 0.05 and Kaiser–Meyer–Olkin Measure of Sampling Adequacy value around 0.902. Likewise for power distance, the variable was then standardized to have mean 0 and standard deviation ± 1 to ease the interpretation of results.

4.2.6. Control Variables

Three control variables were used in this study to check for possible moderating effects. These were: (a) demographic characteristics of respondents, (b) their trust in corporate CSR communication campaigns, (c) their morality propensity, and (d) their individual risk perception. We expect that trusting business communications is an antecedent of favorability and recall of CSR communication campaigns, since trust leads to confidence towards the business and its intentions [2]. Given that corporate CSR communication campaigns within the scope of this study dealt with a social issue (i.e., COVID-19) with important human and societal ramifications, we expect that an individual's worldview of their own responsibility and what it is the right or wrong thing to do may affect the way an individual evaluates CSR communication initiatives, and thus controlled for this effect too. This was labelled morality propensity (see below).

Demographic characteristics. The following demographic characteristics were collected: gender, age, income, and education. The gender variable was included in three levels (male, female, and other) initially, but "other" was then removed, as no respondents ticked the option. Age was measured on an ordinal scale, and then grouped into three clusters: 18–34, 35–54, 55+. The income variable was based on national household income statistics and later divided into three levels (low, middle, high) based on each country's purchasing power and income levels. Similarly, different levels of education from elementary to higher education were included and later grouped into three levels (low, middle, and high).

Trust in corporations and their CSR communication campaigns. The indicator measuring trust in corporations and their CSR communication campaigns was adapted and adjusted from Moreno, Fuentes-Lara, and Navarro's study [61]. The participants were asked one question: "Please indicate the extent of how much you trust corporations and their communication campaigns about COVID-19 (e.g., marketing/advertising campaign)". A 7-point Likert scale ranging from 1 (No trust at all) to 7 (Always trust) was used to measure the level of trust in corporations and their CSR communication campaigns.

Moral propensity. To measure respondents' overall propensity towards relativism/idealism in how to act in society, we adopted and adjusted indicators from Forsyth's study [51]. This variable captures two dimensions: idealism–pragmatism pertaining to concern for consequences (e.g., "In a public emergency (such as COVID-19), a person should make certain that their

actions never intentionally harm another even to a small degree") and relativism–universality pertaining to moral principles (e.g., "In a public emergency (such as COVID-19), moral standards are simply personal rules that indicate how a person should behave, and are not to be applied in making judgments of others"). In order to validate the reliability of this variable, a reliability test for the two dimensions was carried out, reaching Cronbach's alpha equal to 0.875 and 0.824 for idealism and relativism, respectively, thereby confirming the reliability of the scale. We factor-analyzed the items (extraction method Maximum Likelihood, Oblimin rotation), which yielded a factorial structure in line with the original studies that developed the scales (i.e., with high factor loadings on two factors related to the correct items), with Bartlett's test of sphericity significantly *p*-value significantly smaller than 0.05 and Kaiser–Meyer–Olkin Measure of Sampling Adequacy value around 0.894. Therefore, we were confident to use the resulting hidden factors representing idealism and relativism dimensions in our analysis. The variables were then standardized to have mean 0 and standard deviation ±1 to ease the interpretation of results.

Risk perception. To account for the potential effect of the severity of the COVID-19 pandemic situation on the CSR communication campaigns, we adopted the risk perception battery as defined by Ahn et al. [62], which comprises four items: the perceived severity of threat in general, perceived severity of threat on the individual, the perceived likelihood of contracting COVID-19, and the perceived likelihood of becoming infected with COVID-19. A reliability test was carried out to check the reliability of the scale. Cronbach's alpha was 0.857, confirming the good level of reliability. The items were factor analyzed, yielding a factorial structure in line with the original studies that developed the scales (i.e., with high factor loadings on one factor), with Bartlett's test of sphericity significantly *p*-value significantly smaller than 0.05 and Kaiser–Meyer–Olkin Measure of Sampling Adequacy value around 0.899. Therefore, we were confident to use the resulting hidden factor representing the risk perception dimension as a variable in our analysis. The variable was then standardized to have mean 0 and standard deviation ±1 to ease the interpretation of results.

4.3. Analytical Procedures

To verify cultural differences among the participants, *t*-tests were carried out to compare whether the mean of a continuous variable significantly varies across groups; Analysis of Variance (ANOVA) test to assess whether the mean of a continuous variable significantly varies across more than two groups, and Mann–Whitney U to assess whether the mean of an ordinal variable significantly varies across two groups. The level of association between two categorical variables was measured using Cramer's V, which is based on Pearson's chi-squared statistic. The level of association between one categorical variable and one dichotomous variable was measured using the Mean Square Contingency Coefficient (Phi) that is a Pearson's chi-squared based measure. In order to statistically assess the discriminating factors across individuals recalling different strategies, a logistic regression was carried out [63]. In our case, the two groups are the two different CSR communication campaign strategies (i.e., "best for/in") assessed and quantified for statistical differences. The independent variables are based on individuals' attitudes and perceptions about the role of companies and government, and perception of COVID-19: trust in corporate CSR communication campaigns, power distance, uncertainty avoidance, morality propensity towards COVID-19, and risk perception. The final conceptual model is outlined in Figure 1.
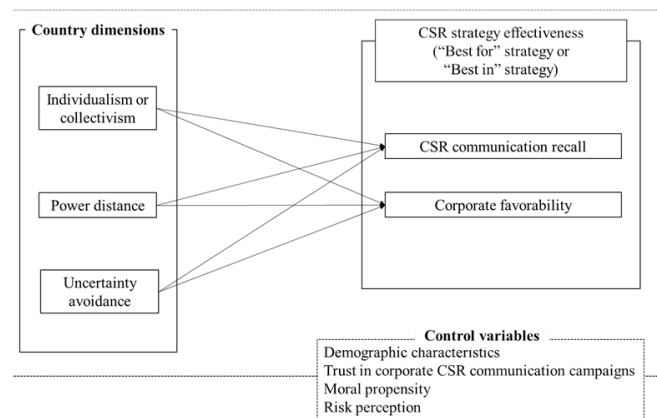
Figure 1. Conceptual Model.

5. Findings

5.1. Descriptive Statistics

Table 1 shows the percentage of respondents recalling at least one CSR communication campaign overall and across the six countries under investigation. Overall, we see that 41% of the respondents recall at least one CSR communication campaign. This percentage is particularly high, compared to those found in Pomering and Dolnicar [64] when investigating CSR activities recall, which are around 20%. The percentages of recall vary significantly across countries (Chi-square test value = 52,785a, $p < 0.000$), with South Korea leading the percentage of. recall with 52% of respondents recalling at least one campaign, followed by Italy with 44%, US with 43%, and Australia with 42%. This is almost 20% less than the recall percentages in Northern European countries, with 34% recall among Swedes and 33% among Finns.

Table 1. Percentage of recall of corporate CSR communication campaigns by country and overall.

Recall	Finland	Italy	Sweden	Australia	USA	South Korea	Total
No	67%	56%	66%	58%	57%	48%	59%
Yes	33%	44%	34%	42%	43%	52%	41%

Looking at demographic differences across individuals recalling and not recalling CSR communication campaigns, we see that there is a weak yet significant negative relationship between gender and recall, showing that men tend to recall more CSR communication campaigns related to COVID-19 than women. Furthermore, we observe weak yet significant positive associations between recall and age, education, and income. No clear demographic pattern was found at the country level. In Finland and South Korea, there is a significant yet moderate positive association between income and recall. This means that high levels of income tend to be associated with high percentages of recall. In Sweden and Italy, there is a significant yet moderate positive association between educational level and recall. In contrast, in Australia and the USA all four demographic variables are significantly associated with recall. In particular, the negative association between gender and recall means that men rather than women tend to recall significantly more CSR communication campaigns, even if the level of association is weak to moderate.

Regarding CSR communication campaign strategies recalled, Table 2 shows the percentages of different CSR communication campaign goals recalled by country and overall. Overall, the majority of respondents recalled a "best for" strategy (59.9%). Linked to this strategy, the most recalled goal was the promotion of appropriate behaviors; i.e., reminding us of the importance of staying home (24.9%), followed by reminding us of the importance of wearing masks and of social distancing (17.6%). This was followed by the goal, linked to

the "best for" strategy, of promoting community values; i.e., sending a message of hope (11.4%) and reminding us of national values (5.6%). A "best in" strategy was recalled by 37.9% of respondents, and in particular the goal of informing campaigns was the most recalled (13.3%), followed by encouragement to shop online (9.4%) and economically supporting citizens (7.5%) and hospitals (7.0%). Three percent of the sample indicated other types of campaigns. These percentages varied greatly across countries. In particular, we observed higher levels of "best for" strategy recall (about 10%) in South Korea (71.3%) and Italy (67.9%). In contrast, we observed higher levels of "best in" strategy recall compared to the overall levels in Australia (42.7%), Sweden (41.8%), USA (40.5%), and slightly higher in Finland (37.3%).

Table 2. Percentage of different CSR communication campaign goals recalled by country and overall.

Communication Strategy	Corporate Communication Campaign	Finland	Italy	Sweden	Australia	United States of America	South Korea	Overall
Best for	Sending a message of hope	7.1%	11.0%	7.6%	14.5%	10.0%	18.1%	11.4%
	Reminding us of national values	4.1%	7.7%	5.2%	7.6%	5.5%	5.4%	5.9%
	Reminding us of the importance of wearing masks and of social distancing	28.1%	18.2%	25.6%	13.4%	11.8%	8.7%	17.6%
	Reminding us of the importance of staying home	19.7%	30.9%	14.5%	18.1%	27.1%	39.1%	24.9%
	Overall "best for" strategy	59.0%	67.9%	52.9%	53.6%	54.4%	71.3%	59.9%
Best in	Donating money/supplies to hospitals	6.4%	9.6%	4.1%	7.6%	9.6%	4.6%	7.0%
	Encouraging online shopping	10.1%	3.2%	15.1%	12.0%	12.8%	3.1%	9.4%
	Ensuring the circulation of correct information on COVID-19	11.4%	8.7%	19.1%	15.4%	12.2%	13.1%	13.3%
	Donating supplies to citizens in need	9.5%	10.6%	3.5%	7.6%	6.0%	7.6%	7.5%
	Overall "best in" strategy	37.3%	32.1%	41.8%	42.7%	40.5%	28.3%	37.1%
Other	Other	3.8%	0.0%	5.2%	3.8%	5.1%	0.4%	3.1%

5.2. Country Differences in CSR Communication Campaign Strategy Recall

To test whether our hypotheses that the "best for" strategy will resonate better in collectivist countries, while the "best in" strategy will resonate better in individualistic countries, we ran a Chi-square test. Table 3 shows that, in the collectivistic countries, the "best for" strategy was recalled significantly more than expected, while in individualistic countries, the "best in" strategy was recalled significantly more than expected.

Based on the results, H1a and H1b are confirmed: In collectivist countries, CSR communication campaigns adopting a "best for" strategy were more recalled than CSR communication campaigns adopting a "best in" strategy. In individualistic countries, CSR communication campaigns adopting a "best in" strategy were more recalled than communication campaigns adopting a "best for" strategy.

Table 3. Chi-square test values and expected values for CSR strategy recall across countries.

Country	Chi-Square	Corporate Strategies		Total
		Best for	Best in	
Finland	Count	108	68	176
	Expected Count	109.7	66.3	176.0
Italy	Count	149	71	220
	Expected Count	137.1	82.9	220.0
Sweden	Count	91	72	163
	Expected Count	101.6	61.4	163.0
Australia	Count	113	90	203
	Expected Count	126.5	76.5	203.0
USA	Count	117	87	204
	Expected Count	127.1	76.9	204.0
South Korea	Count	186	74	260
	Expected Count	162.0	98.0	260.0
Overall	Count	764	462	1226
	Expected Count	764.0	462.0	1226.0
Pearson Chi-square sig 0.001				
Cramer's V Value 0.131 Approx. Sig. 0.001				

5.3. CSR Communication Strategies and Favorability during a Pandemic

In order to explore the success of the different CSR communication strategies, we wanted to assess whether the different strategies were associated with significantly different levels of favorability. Table 4 shows the average favorability levels by CSR communication strategies for each country and significant levels of the ANOVA test that allows us to compare mean groups across CSR communication strategies for significant differences.

Table 4. Mean levels of favorability in corporations and their campaigns during the COVID-19 pandemic by country and overall.

Country	Level of Favorability			
	Overall	Best for	Best in	Sigs. (2-Tailed)
Finland	5.13	5.23	4.97	0.251
Italy	5.31	5.27	5.41	0.374
Sweden	4.76	4.68	4.86	0.406
Australia	5.97	5.97	5.97	0.999
United States of America	5.48	5.51	5.45	0.748
South Korea	5.11	5.10	5.13	0.863

Table 4 shows that the degree of favorability is on average around 5 points (on a 1–7 scale) for each of the strategies in all the countries under investigation. The table shows that the favorability levels are quite similar across strategies and that there are no significant differences in any of the countries. Therefore, our two Hypotheses H2a and H2b are not confirmed: we do not observe any significant differences in favorability levels across strategies among collectivist and individualistic countries. This means that, while we found significant differences in terms of recall of the strategies across countries and individuals, the same evidence is not found for the effectiveness of the strategies in terms of building favorability.

5.4. Individual Differences in Recall of CSR Communication Strategies

To further investigate the relevance of cultural and country factors in discriminating among public recall of "best in" and "best for" strategies and how they play out at the individual level, we carried out a logistic regression with the goal of identifying the differences across individuals recalling one strategy over the other, and in so doing, providing managers with targeting indications to maximize CSR communication strategy recall. Table 5 presents the results of the logistic regression model with CSR communication strategies as dependent variable (dichotomous variable with "best for" and "best in" as groups), power distance, uncertainty avoidance as independents variables, and demographics, trust in CSR communication campaigns, and moral propensity as control variables ($p = 0.000$; Log-likelihood = 1585.691, Nagelkerke R Square = 0.042). The results in Table 5 show that the variables statistically differentiating the two CSR communication strategies are the following: gender, age group, power distance, and uncertainty avoidance. In order to interpret the coefficients, we have to examine the odds ratios (Exp(b)). The value of the odds ratio for the variable gender shows that the odds for women to recall a "best for" CSR communication strategy are 35.2% higher than men. This means that women tend to recall the "best for" CSR communication strategy significantly more than men. The value of the odds ratio for the variable age group (with reference group = 18–34) shows that the odds for the older generation (age group = 55+) to recall a "best for" CSR communication strategy are 38.8% higher than for the younger generation (age group 18–34). This means that people aged 55+ tend to recall the "best for" CSR communication strategy significantly more than people aged 18–34. There is no significant difference between people aged 18–34 compared to people aged 35–54. The value of the odds ratio for the variable power distance shows that for a one-unit standard deviation increase in power distance perception, the odds of recalling a "best for" CSR communication strategy rather than a "best in" CSR communication strategy increase by 18.9%. This means that the higher the level of power distance, the more the recall of a "best for" CSR communication strategy. The value of the odds ratio for the variable uncertainty avoidance shows that for a one-unit standard deviation increase in uncertainty avoidance perception, the odds of recalling a "best for" CSR communication strategy rather than a "best in" CSR communication strategy decreases by 14.3%. Based on the results, our hypotheses H3a, H3b, H4a, and H4b are confirmed: The higher the level of power distance, the more the recall of CSR communication campaigns adopting a "best for" strategy (H3a) and the lower the level of power distance, the more the recall of CSR communication campaigns adopting a "best in" strategy (H3b). The lower the level of uncertainty avoidance, the more the recall of CSR communication campaigns adopting a "best for" strategy (H4a), and the higher the level of uncertainty avoidance, the more the recall of CSR communication campaigns adopting a "best in" strategy (H4b).

Table 5. Results of logistic regression.

Reference Category for Dependent Variable = "Best for" Strategy	B	S.E.	Wald	df	Sig.	Exp(B)
Trust in Corporate Communication	0.037	0.070	0.277	1	0.599	1.038
Uncertainty avoidance	−0.154	0.086	3.245	1	0.072	0.857
Power distance	0.173	0.071	5.934	1	0.015 *	1.189
Idealism	0.055	0.091	0.371	1	0.542	1.057
Relativism	−0.019	0.078	0.059	1	0.808	0.981
	−0.006	0.071	0.007	1	0.932	0.994
Gender (Male)	−0.433	0.122	12.518	1	0.000 ***	0.648
Age			8.599	2	0.014 *	
Age (18–34 vs. 35–54)	−0.056	0.136	0.171	1	0.679	0.945

Table 5. *Cont.*

Reference Category for Dependent Variable = "Best for" Strategy	B	S.E.	Wald	df	Sig.	Exp(B)
Age (18–34 vs. 55+)	−0.492	0.177	7.758	1	0.005 *	0.612
Constant	−0.185	0.120	2.396	1	0.122	0.831

Note: *** = $p < 0.001$; * = $p < 0.05$; . = $p < 0.1$.

6. Discussion and Conclusions

The goal of this study was to investigate, across six different countries, whether culture influences public perceptions of corporations' COVID-19 response initiatives measured as recall of communication campaign messages and favorability. Earlier studies [7,10,30,31,39,40] indicate that culture matters in public perceptions of CSR initiatives and CSR communications. Yet, as noted by Crane and Matten [1], CSR communication strategies have so far been investigated mostly in the context of corporate crises and not in a global pandemic, which implies that current theorizing might be limited in predicting the effectiveness of CSR communication during a global pandemic. This study addresses this research gap by studying the role of three cultural factors (individualism/collectivism, uncertainty avoidance, and power distance) in public perceptions of CSR communication campaigns during the COVID-19 pandemic.

Overall, we found significant differences among public perceptions in terms of recall of CSR communication campaigns across countries. However, there were far less cross-country differences in favorability towards corporations and their CSR campaigns during the pandemic. In particular, we found evidence that recall of CSR communication campaigns varied across countries with different cultural norms. We found that respondents from collectivistic countries, such as Italy and South Korea, are more likely to recall CSR communication campaigns characterized by a strategy emphasizing national unity and community values ("best for" strategy), while respondents from individualistic countries, such as Australia, Finland, Sweden and the USA, are more likely to recall CSR communication campaigns with a strategy emphasizing the role of the company and its ability to provide unique services and goods even in times of crisis (i.e., a "best in" strategy). Furthermore, consistent with Hofstede's cultural framework, our results show that individuals who recall a "best in" CSR communication strategy show significantly higher levels of uncertainty avoidance, expressing a desire for clearer rules and regulations and a need for gathering information and certainty from multiple sources. In contrast, individuals who recall a "best for" CSR communication strategy show significantly higher levels of power distance, expressing the need for more national government control over decisions and the desire for a single voice to be in control.

Our results show that, while there are persistent cultural factors that can affect how individuals cognitively process CSR messages and form opinions about corporations, which organizations must pay attention to when planning their CSR communication campaigns, these same cultural elements do not help corporations gain public favorability for their CSR campaigns during a global pandemic. CSR communication campaigns based on COVID-19 response initiatives generate high favorability levels regardless of the country where the campaign is run and the type of CSR communication strategy. One reason for this, we argue, is that the global pandemic, which has impacted everyone around the world with great human and financial costs, has contributed to relatively positive perceptions of corporate civic engagement.

These findings constitute a contribution to the CSR communication field as they show how, during a global pandemic, companies taking a stance to support society and communicating this effort are perceived as highly favorable no matter what type of CSR communication strategy they choose to use. Thus, engaging in COVID-19 response initiatives can boost corporations' reputation and license to operate. Furthermore, this study offers some empirical support for more research on the role of CSR communication as an approach enriching the societalization process of critical issues [65]. Societalization entails "a significant

social upheaval in which a problem or issue that may have been endemic for some time transcends its traditional institutional boundaries, leading to widespread anguish and a fundamental crisis within society" [65]. As shown in our study, businesses helping solve societal challenges and in supporting society during crises have been perceived favorably by the citizens who have recognized their critical role in the COVID-19 context.

For businesses, the implications of our findings are that adopting a CSR initiative during a global crisis and communicating about that initiative is key to gaining favorability, regardless of the specific communication strategy adopted or country in which they operate.

6.1. Future Research

Future research is needed to further investigate the new emerging role of business in society during moments of national and global crisis. In fact, while our study concentrated on the relevance of cultural factors of CSR communication during a pandemic to test whether traditional assumptions about CSR communication in company-related risks are also applicable to societal risk, future research should focus attention on how the perception of the role of business in society has changed because of the pandemic. Furthermore, as the communication campaigns in the different countries analyzed were often complex, including a mix of different messages, further research could investigate the CSR communication campaign strategies of business in more detail and include other controlling variables pertaining, for instance, to the type of messages and their format (text, visual, audio, etc.).

6.2. Limitations of the Study

This study has some limitations that need to be accounted for. First, culture is a multifaceted and complex element to study. Several cultural variables may have influenced public perceptions, and in this study we focused only on three of them: individualism/collectivism, uncertainty avoidance and power distance. Albeit these have been repetitively found to be significant in explaining variations of public perceptions across multi-country studies, other variables may be equally or even more important. Further studies could employ other cultural variables to examine the recall and favorability of CSR communication campaigns. Second, the communication campaigns in these countries were often complex, including a mix of different messages. To avoid too much complexity, we split them into "best for/best in" strategies, two macro strategies proposed by the literature. However, future studies could test different corporate messages and communication strategies and their effects on recall and favorability in other risk societal situations.

Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

Data Availability Statement: The data presented in this study are available on request from the corresponding author.

Conflicts of Interest: The authors declare no conflict of interest.

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