

Corporate Social Responsibility: the Covid-19 Test. The Response Through a Case Study Comparison in Italian Fashion Companies

Alessandra Tafuro¹, Giuseppe Dammacco², & Antonio Costa¹

¹ Dipartimento di Scienze dell'Economia, Università del Salento, Italy

² Dipartimento di Economia, Management e Diritto dell'Impresa, Università degli Studi di Bari, Italy

Correspondence: Alessandra Tafuro, Dipartimento di Scienze dell'Economia, Università del Salento, Lecce, 73100 Italy.

Received: October 27, 2022

Accepted: November 28, 2022

Online Published: November 28, 2022

doi:10.5539/ibr.v15n12p117

URL: <https://doi.org/10.5539/ibr.v15n12p117>

Abstract

This study analyzes how, during the Covid-19 pandemic, macro, meso and micro-level triggers have promoted the development of Corporate Social Responsibility (CSR) in companies throughout the world. We propose a theoretical framework to highlight how these triggers have influenced the institutionalization of CSR in companies, implementing actions to support the Italian healthcare system, ensure the health and the safety of the population, and mitigate any social and economic problems that could be generated by the pandemic. The fashion industry is among the economic sectors that have been particularly affected by the crisis and has suffered greatly from the effects of the decision made by the Government to limit the diffusion of the pandemic. A case study comparison in Italian fashion companies is proposed here to highlight how all of these CSR actions can be interpreted, considering a more general principle of CSR promoted by owners and managers who, voluntarily, have taken decisions for the benefit of the community and their employees. These actions have both theoretical - considering future research lines on CSR - and practical implications on how companies should consider their stakeholders, in particular, employees and society as a whole, going beyond the human resource strategies and the classic commitment through philanthropic activities.

Keywords: corporate social responsibility, Covid-19, Italian companies, theoretical framework, case study comparison

1. Introduction

Corporate Social Responsibility (CSR) is now an essential value and hot topic for all companies because it is deeply rooted in the achievement of the sustainable development goals envisaged by the UN 2030 Agenda.

In a moment of crisis like this, Crane and Matten (2020) highlight that the Covid-19 pandemic has challenged a number of existing CSR assumptions, concepts, and practices, so that, as Kramer (2020) asserts, Covid-19 is putting the corporate social responsibility of many entities to the test. Public and private companies have suddenly been forced to re-think their businesses, coping in real time with the evolving situation. In response, many companies have proactively engaged in various CSR activities, particularly those that can immediately offer help and assistance to fight the pandemic consequences, though under the uncertainty of the duration of them and of their effects.

Although numerous definitions of CSR have been proposed, without a unanimous consensus on only one, in this study, in line with McWilliams and Siegel (2001), we consider CSR as “*situations where the firm goes beyond compliance and engages in actions that appear to further some social good, beyond the interests of the firm and that which is required by law*”. Therefore, here we consider CSR actions, those behaviors and practices that are intended to support the Italian healthcare system, ensure the health and the safety of the population, and mitigate the social and economic problems generated by the Covid-19 pandemic.

The CSR actions undertaken by numerous Italian companies, in fact, have been aimed at pursuing a different objective than those that the literature usually highlights (e.g. legitimacy and influence, stakeholders, licenses to operate, improving corporate image, financial performance), that is the pursuit of a general interest to be safeguarded: collective health, thus demonstrating a high sense of responsibility to the community and society, also through particular care for employee rights and working conditions.

Adapting the framework established by Schultz and Wehmeier (2010), we define a theoretical framework to highlight how, during the Covid-19 crisis, macro, meso and micro-level triggers have influenced the institutionalization of CSR in companies. This theoretical framework is confirmed by the CSR strategies of some Italian companies that have implemented different CSR actions. The analysis is focused on the CSR actions implemented by 10 Italian fashion companies as immediate responses to the Covid-19 pandemic, during the first lockdown between March 9, 2020 and May 18, 2020.

Considering the currentness of the phenomenon, this study is based on multi secondary data sources such as Italian national newspaper articles, integrated reporting, newsletters and letters to shareholders which were retrieved from the corporate websites of the entities included in the analysis.

The paper contributes to the literature on CSR during Covid-19 pandemic for these reasons:

- 1) we show how the Italian fashion companies have implemented different socially responsible actions to support the Italian healthcare system, ensure the health and the safety of the population, and mitigate the social and economic problems generated by the pandemic;
- 2) we note that all those CSR actions can be interpreted as the realization of a more general principle of CSR internalized by the organizational culture and shared by owners and management who, voluntarily, have taken decisions for the benefit of the community and their employees;
- 3) we stress the effects these CSR actions - implemented to deal with critical socio-economic and public health conditions determined by the Covid-19 pandemic - will have, in the near future. These actions will certainly have significant implications both theoretical, considering the future research lines on CSR, and practical, on how companies need to consider their stakeholders, in particular the employees and society as a whole, going beyond the human resource strategies and the classic commitment through philanthropic activities. Indeed, corporate social responsibility strategies can be useful to the organizations to survive the crisis stemming from the Covid-19 pandemic that will continue to impact businesses in the next few years (Vermaa, Gustafsson, 2020).

The rest of this paper is structured as follows: section two provides a theoretical framework for the institutionalization of CSR during the Covid-19 pandemic. Considering macro-level triggers, meso-level triggers and micro-level triggers (section three), different types of CSR actions have been highlighted defining the theoretical development. In section four, a case study comparison in the Italian Fashion companies is presented. The final section concludes the paper and highlights the limits of this study and future lines of research.

2. Theoretical Framework

Even before the Covid-19 pandemic, Corporate Social Responsibility represented an interesting topic in business and management studies: many papers have examined the strategic role of CSR in organizations, defining and identifying CSR activities, others have shown a significant interest in the extent of CSR practices (Lindgreen et al. 2009; Carroll, Shabana 2010; Aguinis and Glavas, 2012).

Many reasons have been proposed to explain why entities may engage in CSR activities, (Bird et al. 2007; Prior, Surroca, & Tribo, 2008;) and improve their CSR reporting (Michelon et al. 2015; Michaels, Grüning, 2018; Apaydin et al., 2020). In particular, theoretical studies (Klonoski, 1991; Schwartz, Carroll, 2003; Garriga, Melé 2004; Windsor, 2006; Lee, 2008) have suggested that the substantial growth in CSR activities can be explained adopting different theories related to:

- external drivers. The stakeholder theory (Clarkson 1995; Jamali, 2008; Lee, 2011), the resource-dependence theory (McWilliams, Siegel, 2011) and the institutional theory (Campbell, 2007; Marquis et al 2007; Brammer et al. 2012) fall into this category;
- internal drivers. The agency theory (Chin et al. 2013) and the resource-based view theory (Branco, Rodrigues, 2006; Gond et al. 2011) can be included in this category.

To this regard, Frynas and Yamahaki (2016) assert that while the theories of the first group *focus predominantly on the relationships between the firm and society, and therefore CSR is conceptualized as the outcome of social relationships and societal norms*; the theories of the second group *focus on the internal processes inside organizations, therefore CSR is either conceived as the outcome of managerial decisions and economic calculations or the outcome of ethical values and judgments*. Regardless of the theory to which they refer, the studies produced are characterized by the fact that the authors rarely adopt approaches that combine the theories related to internal and external drivers of CSR, limiting the results of their studies to a single level of analysis and not a multilevel analysis (Lee, 2008; Fernando, Lawrence, 2014).

Following the neo-institutionalist tradition, the CSR literature has investigated the convergence pressures for similar CSR strategies and practices among firms with similar attributes, normally firms sharing the same national context. Garc  a-S  nchez and Garc  a-S  nchez (2020) argue that, in general terms, the current situation deriving from the pandemic has emphasized exemplary company behavior in adapting their CSR policies and actions to meet current social, health and economic needs.

Among the different classifications of CSR, in this paper we share the one that, usually, identify two spheres: internal corporate social responsibility and external corporate responsibility. Indeed, as Manuel and Herron (2020) highlight, businesses have engaged in a wide range of CSR actions in response to the needs of internal and external stakeholders.

In defining a theoretical framework, we attempt to highlight the CSR actions implemented by companies to support Italian healthcare system, ensure the health and the safety of the population, and mitigate social and economic problems generated by the pandemic (Figure 1).

While the macro-level triggers, such as the pressure on the national healthcare system and specific regulatory measures to contrast the Covid-19 effects, have encouraged all kinds of organizations to adopt CSR practices; the meso-level influences can be seen in how an organization translates CSR into actions and strategies. Micro-level influences, instead, have determined how CSR is institutionalized internally by the actions of individuals.

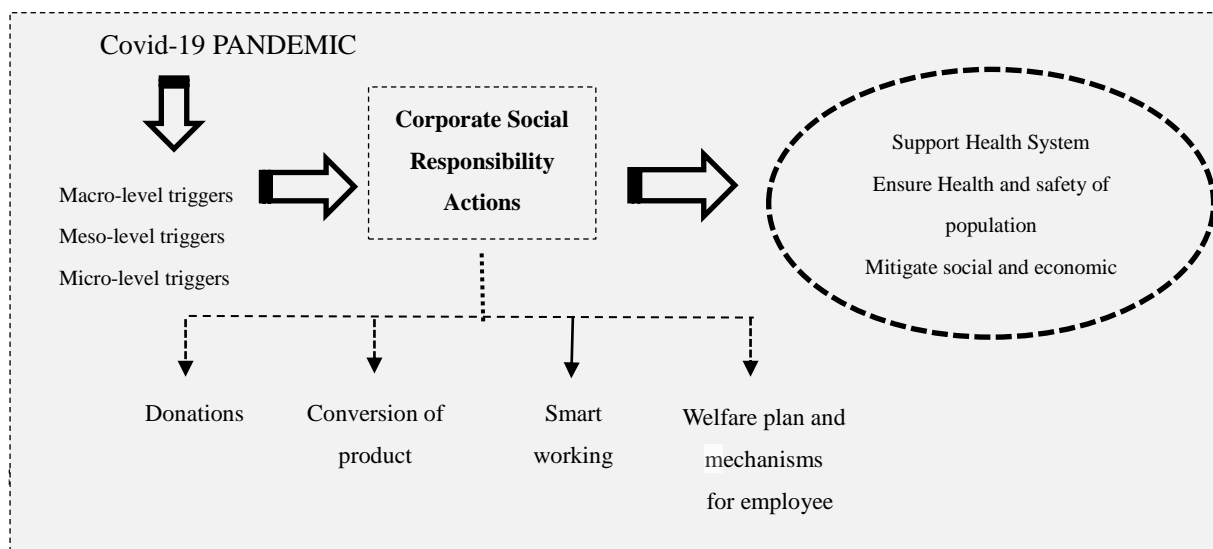


Figure 1. Theoretical framework

3. Theoretical Development

a) *Macro-level triggers*

In Italy, as in the rest of the world, the Coronavirus has indiscriminately affected citizens and economic operators. In particular, the health emergency has put a strain on the National Health System (NHS), forcing the latter to implement a series of unprecedented organizational measures with exorbitant costs. The spread of the infection has determined the need to adapt existing hospital structures to specific therapies for the treatment of the SARS-Cov2 infection.

In many cases, the above has led to the conversion of entire departments (e.g. orthopedics, ophthalmology, plastic surgery ...) into intensive care units or into departments dedicated to the treatment of Covid patients. The investments to equip these departments with the necessary machinery (e.g. lung ventilators) has been significant, as also the expenses incurred to equip the healthcare personnel with protective gear (masks, visors, gowns, disinfectant gel ...).

Regarding the healthcare personnel, the pandemic has highlighted serious limits of the Italian NHS: the lack of specialized medical personnel such as: anesthetists, paramedics and nurses to name but a few. This alarming issue was partially overcome by the national government which allocated appropriate resources for the immediate recruitment of ad hoc professionals. Furthermore, an important example can be seen in the voluntary return to practice by retired doctors.

Moreover, governments have adopted a series of measures aimed at containing the spread of the virus. This, in turn, has led to the temporary and, unfortunately in many cases, definitive closure of numerous small and

medium enterprises, especially those operating in the catering, transport and tourism fields. Although economic aid has been provided, the repercussions have been devastating particularly from a socio-economic point of view: on the one hand, this situation resulted in the definitive demise of many companies; on the other hand, there was a significant reduction in working hours.

As a result, this situation has highlighted a general lack of resources (human, financial, health) which, among other things, have resulted insufficient to cover some of the primary needs of individuals, two in particular: health (well-being) and sustenance.

This macroeconomic scenario has also positively affected individual citizens and the business world. For example, there have been many companies that have voluntarily made, more or less significant, cash donations, to hospitals. The purpose of these initiatives is to provide greater health assistance to Covid-19 patients and to help local public administrations in supporting, economically and psychologically, the most vulnerable families impoverished by job loss.

Certainly, it can be assumed that some of the best practices have been favored by the Act "Decreto Cura Italia" allowing for a tax deduction of 30 % to any individual and non-commercial entity making a donation in favor of the State, regions, local territorial entities, or public institutions, to help them manage the epidemiological emergency (Di Pietro et al., 2020).

Cash donations to health facilities made by important national groups (up to ten million euro), but also micro donations made by small entrepreneurs, have been significant. These contributions have been used to build new covid-hospitals or expand existing ones by providing new Covid-19 wards, to set up new departments created within tensile structures; to purchase machinery such as lung ventilators, ultrasound equipment to detect interstitial pneumonia, blood gas analyzers, monitors, oximeters, masks, helmets for oxygen therapy essential for intensive care units and emergency rooms; to finance research activities within Italian hospitals that are playing a fundamental role at an international level in the development of the vaccine for Covid-19; and to purchase materials, such as personal protective equipment or equipment essential for medical structures

In other cases, companies have directly donated respirators, protective suits, masks, sanitizing gels, nose and throat swabs to diagnose Covid-19, but also non-medical goods as, for example, emergency accommodation for doctors and nurses.

Donations made by companies to local authorities have been used to support social interventions aimed at the families most affected by the Covid-19 emergency. A significant part of these donations, in fact, have been destined to containing the food emergency by assigning shopping vouchers to poor families or to implement economic support projects (support for utilities, housing costs and other basic necessities). Furthermore, part of the donations to local authorities have been used to cover funeral expenses, mainly of elderly people hospitalized in skilled nursing homes, who died from Covid-19 without the resources necessary to arrange their funerals.

Finally, it was also possible to purchase personal protective equipment (including masks, gloves, disinfectant gels), as well as devices necessary to ensure the regular performance of public services in compliance with the anti-Covid safety protocols such as: gel dispensers, thermo-scanners, office access signs, protective dividing panels and sanitizing interventions in schools, vehicles and municipal offices. It should be noted that not only was money donated but also goods allocated to the neediest families - such as, tablets and PCs to allow for distance learning - and to public offices such as, for example, machinery for the sanitation of environments.

b) Meso level triggers

Regarding the meso-level triggers, it is important to analyze how these initiatives have been interpreted by the organizations and then how companies translated them into CSR actions and strategies. In particular, we have noted two kinds of changes:

- a) a transformation of companies' production processes with a dual purpose: 1) to increase the production capacity of medical devices (e.g., diagnostic kits, assisted breathing systems) and personal protective equipment for the containment and contrast of the epidemiological emergency Covid-19; 2) to avoid the temporary and, in the most critical cases, definitive closure of companies operating in the sectors most affected by the pandemic;
- b) adjustments in their traditional work form, especially through the use of smart working, adopted as the main useful measure for social distancing and therefore to prevent the spread of infections.

Transformation/conversion of their production processes

As mentioned before, medical and personal protection devices are indispensable for the fight against the Covid-19 virus. Unfortunately, for many countries, access to these has been difficult both on the national and international markets and, due to the pressing nature of the crisis, public procurement rules and procedures have been relaxed in many places in order to expedite transactions, occasionally creating opportunities to increase prices and corruption (Gallego et al., 2020; Sommer, 2020).

In Italy, the absence of these life-saving devices became dramatically evident: the stocks of such aids, in fact, were insufficient to meet the demand of healthcare workers and the community. Also in this case, companies have had an essential role. Companies of the medical sector, for example, accelerated and increased their production. It is the case of Siare Engineering International Group, a company that produces pulmonary ventilators for intensive care; put all foreign orders on hold, which amounted to 90% of its turnover, in order to produce equipment only for the Italian emergency.

Another noteworthy example is that of Medtronic Italia Spa, a company producing high-performance ventilators for patients hospitalized in both intensive and sub-intensive phases. It increased its production capacity by more than 40%, to meet the needs of patients and healthcare systems.

Angelini SpA, a disinfectant and gel producer, increased its packaging lines by implementing ten shifts a week for its disinfectant production and twenty per week for its gel line.

While, on the one hand, it has been necessary for producers of disinfectant and gel to increase their production; on the other it has also been necessary for other businesses to reconvert their output to contribute to the emergency. In particular, the commitment demonstrated in the sectors most affected by the crisis should be highlighted: textiles, fashion, automotives, and cosmetics.

Safilo group SpA, Italian leader in the design, production and distribution of eyeglasses and sunglasses, reconverted part of its industrial plants to the production and supply of protective masks and face shields to some Italian hospitals in difficulty.

Furthermore, the giants of the automotive sector (FCA and Ferrari) together with Marelli put their Emilian plants and employees at the service of Siare Engineering for the production of new respirators necessary for patients in intensive care; in addition, the company Mestel Safety Srl decided to transform its full-face snorkeling masks, marketed under the Ocean Reef brand, into protective masks to be worn in the hospital or at home.

The Nardini SpA distillery, leader in the grappa and distillates sector, converted its own production line by creating and donating an ethyl alcohol based sanitizing solution; while the cosmetics company L'Erbolario activated the production of a hand sanitizing gel.

Smart working

As happened in the rest of the world (Gottlieb et al., 2020), the Italian companies also opted for smart working and other forms of flexible working arrangements in order to:

- a) avoid the suspension of company activities;
- b) allow employees to work remotely, given the importance of avoiding gatherings and crowds in the workplace.

According to research carried out by ISTAT - the Italian National Institute of Statistics (2020), 90% of large Italian businesses (that is, those with more than 250 employees) and 73% of medium businesses (50-249 workers) have introduced or extended smart working during the crisis, compared to 37% of small businesses (10-49 employees) and 18% of micro-businesses (with 3-9 workers).

Certainly, the sector and type of activity have influenced the decision to opt for smart working or not, based on the close relationship between technology and the organizational structure of the business: in the sectors of retail and manufacturing the percentages are lower, whereas in finance and ICT smart working has been applied to a significant percentage of workers, and in some cases, in totality.

The study conducted by Bolisani et al. (2020) asserts that, for a large part for Italian employees, smart working may be a positive solution, although longer and more stressful working hours were found to be linked, probably, to a need to "be online" for a large part of the day.

Although Italian legislation has encouraged smart working during the Covid-19 emergency, this organization model of working has entailed considerable costs for companies. In fact, they have had to buy and install new software and web platforms necessary to remotely manage their activities. However, we should consider that

these expenditures could also be valid investments for the future.

Unfortunately, in Italy not all companies have been able to adapt quickly to this new organizational formula with the obvious exceptions of companies that in the past had already introduced smart working projects. In these organizations, in fact, the staff already had the tools, the skills and the experience necessary to work effectively outside the company context. On the contrary, all those companies that, in the past, had not yet promoted smart working projects, were not prepared from a technological, cultural and managerial point of view.

c) Micro-level triggers

From a micro-level point of view, Paynter et al. (2018) assert that CSR initiatives have been analyzed using human resource policies and developing programs as well as individual actions of employers.

As Voegtlin and Greenwood (2016) argue, human resource management “*plays a significant role in how CSR is understood, developed and enacted; similarly, corporations' understandings of social responsibility have implications for the treatment of workers*”.

Turker (2009) highlights, that the internal sphere of CSR is related to employees' work environment, including physical and psychological protection. This sphere involves: measures to protect employee health, welfare initiatives, training, promotion, fair opportunities and work-life balance. During the Covid-19 pandemic, while on one hand, Dey and Loewenstein (2020) assert that businesses have increased layoffs and working hours and reduced wages; on the other hand, Mahmud et al. (2021) evidence that the mechanisms related to employee protection/support adopted by the companies have been numerous: work from home policy, cleaning conventions and hygiene protocols, use of PPE, health assessments and quarantine, social distancing practices and travel restrictions. In fact, as Mahmud et al. (2020) argue, during this critical time, these CSR initiatives have demonstrated that employers respect their employees.

Welfare plans and mechanisms for employee support

Many companies have activated welfare plans, or interventions aimed at employees to improve their work and private life, such as the stipulation of insurance policies for their employees with the aim of guaranteeing them supplementary benefits in case of proven positive Covid-19.

Assimoco, an insurance group of the Italian Cooperative Movement, has taken a series of initiatives to support its more than 400 workers during this delicate moment: the Group has organized meetings with psychologists, psychotherapists and autogenic training sessions to help its employees from a psychological point of view. In the same direction, Siropack (a packaging company) and Trenord (**rail local public transport**) has promoted a "tailor-made" insurance package. Specifically, in case of Covid-19 contagion, this policy would guarantee each employee a hospitalization allowance of €100 per day and financial support for the convalescence period (worth € 3,000) and post-hospitalization home care. Assistance interventions include the possibility of requesting a family worker or a babysitting service for employees with children under 13.

Another important initiative has been the allocation of reward resources for employees: many companies such as those in the food sector (eg. Barilla, Rana, Mutti, Parmalat), or the supermarket chains (eg. NovaCoop, Esselunga, Motta) have decided to reward their workers by distributing bonuses and prizes. For example, Pastificio Rana SpA has invested 2 million euro in its workforce by increasing the daily net wage by 25%. Furthermore, the company has also allocated an additional monthly ticket of 400 euro to working parents with children to cover babysitting expenses.

Despite the difficulties, in fact, the workers have guaranteed the continuity of the production and distribution processes and they have managed to maintain the level of productivity unaltered, sometimes even improved.

Furthermore, an additional remuneration measures could be contemplated for those workers who have "simply" shown civic sense and continuous commitment in carrying out the activity within the company, adapting flexibly to changes in working hours due, for example, to more shifts and to the provisions imposed to limit the spreading of Covid-19 in the workplace.

Xiao et al. (2020) argued that employee engagement in CSR activities has many positive effects for the company and for the employees themselves. Indeed, as Kramer (2020) asserted *what companies do to help their laid-off employees - above and beyond what is required or expected - will be remembered and repaid in increased loyalty, higher productivity, and a lasting reputational benefit for many years to come.*

Finally, some companies - for example, NetCom Group (engineering consultancy) - have decided to integrate workers salary through the help of the Italian institution “Cassa Integrazione Guadagni (CIG) (wage supplementation fund)” allowing employees to earn 100% of their normal pay.

Covid-19 has prompted companies to rapidly operate in newer and more resilient ways, changing their priorities and supporting business continuity through real-time decision-making. As a consequence, this situation has led to the increase of workforce productivity and to a more significant safeguard of employees' safety and security.

4. CSR Actions of Italian Fashion Companies During the Covid-19: A Case Study Comparison

Coronavirus disease has had a powerful impact on social and economic sectors, including the Fashion industries. These companies, in fact, are among those that have been most affected by the containment policies of the pandemic implemented by governments, both due to the blocking of production processes and the restrictive measures that have affected the distribution channels.

In terms of actions of CSR (described in the earlier sections), these companies have decided to adopt practices that have further enhanced the business, instead of passively suffering the negative effects of Covid-19.

4.1 Methodology

Through the exploratory features of the qualitative case study methodology (Yin, 1984, 1993; Swanborn, 2010) it is possible to assess the level of the CSR culture within the governance of the companies, especially during the pandemic, that is, how individual companies reacted and behaved to counter the negative effects induced by Covid-19.

As Stake (2005) asserted, the effectiveness of the qualitative case methodology is inherent in the experience of real cases operating in real situations.

The proposed analysis uses a multiple-case studies design since, within the same study, multiple cases are examined, so that each confirms (or replicates) the other.

The selection phase of the cases concluded with the choice of 10 of the main Italian groups operating in the fashion sector.

The data useful for the purposes of the survey refer to the period of the first lockdown between March 9, 2020 and May 18, 2020. They were found through the consultation of company documents (Annual Report 2020, half-yearly financial reports) present in the investor relationship section of the institutional websites of sample companies, and through articles by Italian newspapers (Il Sole 24Ore, Milano Finanza, Ansa) present online.

4.2 Analysis and Discussion

The actions of CSR adopted by the Italian companies of the sample are highlighted in the Table 1.

Table 1. Actions of CSR adopted by the Italian companies of the sample

Company	Donations		Conversion of product process	Smart working	Welfare plan and mechanisms for employee support
	Cash	Sanitary Devices			
Giorgio Armani	X	X	X	X	X
Benetton	X	X	X	X	X
Calzedonia Holding	-	X	X	-	-
Brunello Cucinelli	X	X	-	X	X
Salvatore Ferragamo	X	X	-	X	X
Luxottica	X	X	X	X	X
Miroglio group	-	X	X	-	-
Moncler	X	X	-	X	X
Prada	X	X	X	X	X
Tod's	X	-	-	X	X

Source. Author's own

Donations

Cash donations

The donation amounts of the Italian groups were substantial: Valentino allocated 1 million euros, Armani two million euros, Benetton three million euros, Tod's 5 million euros, Moncler 10 million euros.

These funds were mainly intended to support the urgent needs expressed by Italian hospitals (e.g. Sacco and San Raffaele in Milan, Spallanzani and Policlinico in Rome, I Fraticini in Florence, Pope John XXIII in Bergamo, C à Foncello in Treviso), - the construction of new hospitals, the creation of new areas to be dedicated to the care of patients affected by COVID-19 (e.g. the Columbus Covid 2 hospital, a new area totally dedicated to patient care for those suffering from Covid-19 in the Agostino Gemelli University Hospital in Rome), an increase in the number of beds in the existing intensive care units - or to finance the activities of the Italian Red Cross.

Where the donation could not be used for the purpose for which it was given - as in the case of Moncler which had earmarked its contribution for the construction of a hospital facility on the premises of the former Fiera di Milano - the sum to be donated was used to carry out other projects in favor of the territory and the community. In particular, an experimental home health care program was financed for the benefit of the Milan community, for which Moncler financed the purchase of the necessary means, machinery and equipment, for a total of 2 million euros. This project was aimed at strengthening local healthcare by allowing timely diagnosis and treatment of Covid-19 patients and helping, in collaboration with general practitioners, to alleviate the pressure on hospitals caused by the pandemic.

Donations were also organized through the activation of fundraising campaigns aimed at different initiatives. For example, Dolce & Gabbana supported Humanitas University of the Vita-Salute San Raffaele University to support a scientific study aimed at clarifying the responses of the immune system to Sars-Cov-2 with the aim of laying the foundations for the development of diagnostic and therapeutic interventions. For each donation made, Dolce & Gabbana has planned to double the amount up to a maximum of € 1,000 and until the total limit of € 250,000 is exhausted.

Another example is that of Gucci which donated € 1 million to the Covid-19 Solidarity Response Fund of the United Nations Foundation in support of the WHO. The fund is committed to supporting efforts to monitor and collect data on the spread of the virus, strengthen critical care units around the world, provide protective equipment for healthcare personnel, and accelerate the development of vaccines and therapies.

The economic commitment of companies in the sector, as well as with the contributions of the holding companies to support hospitals, has also materialized through other forms.

For example, the Armani boutiques in the main cities of the world have planned to donate part of the proceeds from the reopening months following the lockdown to 52 associations operating in their territory, including Les Restaurants Du Coeur in Paris, The Trussel Trust in London, Florence in Japan, China Soong Ching Ling of China.

Tod's, after announcing the corporate decision by top management to renounce their remuneration, set up the "Always with you" fund for the family members of doctors and nurses who lost their lives in the fight against Covid-19 and to whom they destined 5 million euros, which was further increased thanks to the generosity of many Italians, up to a value of 11 million.

In addition, Tod's has allocated two hundred thousand euros to families on the island of Capri in economic difficulty due to the crisis linked to the Covid-19 pandemic and to cope with the inconvenience, largely linked to the failure to start the tourist season.

Personal Protective Equipment

As for the donation of personal protective equipment, the examined companies have donated millions of surgical masks, FFP2 masks and gowns produced by the same companies mainly to the Regions or directly to healthcare facilities. Some examples: Brunello Cucinelli donated 1,000 FFP2 masks to the health workers of the "San Giovanni Battista" Emergency Department in Foligno; Benetton donated one hundred thousand disposable coats to the Venetian healthcare system, personalizing them with colored cuffs to identify the different types of staff.

Miroglio, on the other hand, launched a solidarity campaign in support of the ongoing health emergency: for each garment purchased online, a mask was donated to the Piedmont region, which proceeded to allocate them to needy people through the crisis unit.

Moncler has produced over 1 million surgical masks (registered with the CE mark and approved by the Istituto Superiore di Sanità) which, after being supplied to all employees, were also then donated to schools and local communities where the company operates.

Calzedonia also donated the first 5 thousand devices produced to the municipality of Verona.

Ferragamo supported the Tuscany Region by donating 50,000 units of hand sanitizer and pledging to manufacture and donate over 100,000 masks through its contract manufacturers.

Conversion of product process

Many companies in the fashion sector ordered the conversion of all (Armani) or part of their production plants for the production of disposable coats for the individual protection of healthcare workers committed to tackling the Coronavirus.

Benetton purchased the materials (TNT, polyethylene / polypropylene) and processed them in its own factories.

Miroglio Group, on the other hand, reconverted its production plant in Alba (Piedmont) to produce masks, confirming the possibility to respond to the needs expressed by the Crisis Unit of the Piedmont region, in a timely manner.

Calzedonia reconverted its factories for the production of masks and gowns in Italy - plants in Avio (Trento) and in Gissi (Chieti) - and in Croatia. The conversion was possible both thanks to the purchase of special machinery for the creation of a semi-automatic line, and by training the employees for the new type of production.

Luxottica temporarily converted the PalaLuxottica - a hub for aggregation and socio-cultural events before the pandemic - into a technologically advanced branch for the production of masks, for the benefit of the community. The new production center is also operational at night for the duration of the emergency, to ensure maximum daily production, up to approximately 3 million masks. Around one hundred employees work shifts at the plant to ensure the correct functioning of the processes and the necessary quality control.

Prada has started the production of 80 thousand gowns and 110 thousand masks for the healthcare staff of the Region in the Montone plant in the province of Perugia.

Smart working, Welfare plan and mechanism for employee support

Since the beginning of the emergency, by almost all the examined companies have adopted smart working. This choice was not only an obvious consequence of the regulatory provision, which provided for this method to limit travel during the lockdown, but also a corporate choice aimed at:

- a) guaranteeing the maintenance of jobs;*
- b) allowing businesses not to stop working, while ensuring adequate employee rotation between on-site activities and remote work.*

Although smart working was imposed by law, the Italian government did not take into account some practical limits, both cultural and of an IT nature, related to this way of working. Not all employees, in fact, were equipped with suitable hardware and software infrastructures, nor did they have enough knowledge to easily use smart working.

Benetton, to facilitate smart working, provided its employees with additional IT equipment while Ferragamo, to optimize the use of smart working, provided for the provision of specific training activities.

In all the companies examined, exceptional measures aimed at maximum protection of the health and safety of their employees, collaborators and customers were activated, introducing protocols relating to spacing and hygiene at all locations. A wide distribution of protective devices (e.g. masks and gloves where necessary) and materials (e.g. products for sanitizing worktops and equipment) and products was carried out for the work activities in presence. The periodic cleaning and sanitizing activities of offices, industrial sites and shops were also guaranteed.

Numerous welfare initiatives have been organized in favor of employees and their families.

Armani has reorganized the company spaces to deal with the health consequences of Covid and the change in work habits, developing new tools to protect the health of workers who go to the office. In fact, in addition to remote work, the company offered bimonthly Covid-19 swabs for all employees, flexible hours (especially for those who work in presence) and attendance calendars that ensure distance and non-assembly.

Some company spaces were completely transformed: the premises of the gym are used as an infirmary. Here employees are subjected to periodic free serological tests and, upon request, to the administration of flu vaccines, a possibility that has also been extended to family members.

The chefs and all the staff of the restaurants in Milan - Emporio Armani Caffè and Ristorante Milano and Nobu Milano are involved in a service for those who work in the presence: meals - chosen from a different menu every day - can be consumed, when permitted and in compliance with the safety protocol in place, in the catering room adjacent to the Armani / Teatro, used as a canteen or can also be delivered to other locations on request.

Benetton, following the company decision to close some stores, activated a path to reduce the negative social impact and to give continuity to employment. To this end, a plurality of tools were identified aimed at ensuring income support for the workers concerned, within the framework of current legislation, and with specific solutions such as possible relocation. Consider, for example, the use of the Cigd Covid-19; the possibility of consensual termination of the employment relationship during the Cigd Covid period in the face of an agreed economic incentive and with the possibility of accessing unemployment benefits; the possibility of relocating the employees, at the points of sale being closed, on a voluntary basis and taking into account the technical and organizational

needs, to other shops that are not closing and to the Benetton Group logistics warehouse in Castrette (TV); the preparation by the company of outplacement services and relocation projects, through specialized companies and regional interventions.

Cucinelli has decided to maintain and guarantee the employment levels and salary levels of all its workers by benefiting from the contributions promoted by the Government. The workers who chose not to get vaccinated were also allowed to stay at home with a paid leave of absence of six months.

All employees and external collaborators who come to the company have been beneficiaries of other individual protection purchased by the company.

TOD's took advantage of the social safety nets to help compensate its employees in need and in the organizational areas in which the need arose. However, in order to mitigate the consequent loss of remuneration for its collaborators, measures have been adopted both to supplement the redundancy benefits and to advance the relative amounts. Since the beginning of the crisis and for duration of the periods in which social safety nets are used, the Company has awarded to each employee suspended from work, as a condition of best favor, an additional amount of compensation (a "13th monthly salary").

Furthermore, to date, the following main anti-contagion measures have been adopted:

- adoption of organizational measures, such as, maximum use of smart-working;
- remodeling of production levels;
- activation, where possible, of an employee shift plan;
- provision, where compatible, of staggered entry times in order to avoid gatherings;
- suspension or cancellation of business trips.

Inside the company restaurant, located at the Group's headquarters, in addition to having a new layout and a new distribution of seats (promptly made visible to each guest), sanitizing dispensers have been provided and some of the rules have been modified (e.g. adaptation of the self-service line with suitable screens, cleaning of tables, implementation of the JOY App to facilitate take-away meals, distribution of condiments, etc.). All the refreshment points or rooms used for lunch breaks have been equipped with suitable signs and reorganized in the same way to ensure interpersonal distance.

In addition to the adoption of all these measures of an ordinary nature, aimed at promoting maximum protection of the health and safety of its employees and collaborators during the routine work day, extraordinary measures were then taken. The most significant was certainly the screening campaign, based on free molecular or rapid antigenic tests, organized in September 2020 after returning from summer holidays and offered to all employees on a voluntary basis. This initiative met with an adhesion of over 90%. Similar initiatives have been taken on specific occasions and for directly affected employees.

In addition, TOD's, in close collaboration with each doctor responsible for each site, carefully monitors potential cases of positivity or close contacts, in order to carry out assessments in this regard and, where necessary, provide tests to prevent any risk of spreading the virus.

Moncler, on the other hand, has thought about the live-in family members of its employees, so that they are safer and healthier. In fact, to minimize the use of public transport, it has made bicycles available to employees of the Milan offices. In addition, thanks to the collaboration with the San Raffaele in Milan, it was possible to administer the flu vaccine to nearly 200 employees and their families in Milan who joined the initiative.

Considering the trend of Covid-19 and the importance of allowing people who have underlying pathologies or who need a medical consultation to be able to have access to the necessary medical services, an agreement has been activated with the San Donato Group - San Raffaele Hospital - for a telemedicine service for employees and their families and which provides a report with legal validity and is usable as a clinical prescription.

Ferragamo, instead, has strengthened internal communication by creating accounts dedicated to answering all the health and management questions of the Group's staff, and has provided for complementary health insurance linked to Covid-19 symptoms. The company also offered the opportunity to carry out voluntary and free serological tests.

Luxottica has entered into an agreement with the trade union representatives. Through this agreement, the company has decided, on the one hand, to provide a contribution of 500 euro per month to all employees who have been called to work during the emergency period; and on the other hand, they have introduced a "principle of solidarity" by which the company's top management has been encouraged to reduce their salaries until the end

of the emergency.

Luxottica also planned, for the 2020 summer season, the opportunity to carry out free swabs, for preventive purposes, in some of the Italian tourist resorts, with a new "mobile laboratory". The initiative is dedicated to the group's employees and their cohabitants and immediate live-in family members and was extended to optician customers and their employees. The tests were carried out through a real "on the road" camper-laboratory, with advanced machinery and qualified and trained nursing staff, under the scientific patronage of the Department of Molecular Medicine of the University of Padua.

5. Conclusion, Limits and Future Lines of Research

The theoretical framework proposed in this study highlights how, during the Covid-19 crisis, macro, meso and micro-level triggers have influenced the institutionalization of CSR in companies. This theoretical framework is confirmed by the CSR strategies of some Italian companies that have implemented different CSR actions to support the Italian healthcare system, ensure the health and the safety of the population, and mitigate the social and economic problems generated by the pandemic.

As highlighted through the case studies, Covid-19 has accelerated some industrial reconversion processes allowing some companies to partially revise their business models and their areas of specialization. Considering the epidemiological emergency caused by the Covid-19 virus, by adopting the various anti-contagion measures, in particular smart working and continuous sanitation of the environments, the safe performance of production processes was ensured, without, however, compromising productivity. The strength of this research design lies in the exploration of best practice of CSR during the Covid pandemic useful to build support for organizations to utilize continual learning practices for the adoption of CSR. The continual learning through the uptake and practice of CSR behaviors clearly benefits both the entities and their stakeholders. Indeed, during the Covid-19 pandemic, numerous businesses have put their own objectives on hold in favor of the single common interest of safeguarding the population's health.

One single goal has obtained multiple complex answers from businesses, each according to its own singularities and size. The CSR of businesses has been translated into significant donations, the transformation of business activities and responsible policies protecting the health of employees and their families, showing that many businesses have rediscovered and better understood their responsibilities and their role in society.

The hope is that in the post pandemic phase many of the companies will be able to consider this emergency as a chance to change their organizational culture, led by CSR values, in the direction of the culture of shared values between the business and its stakeholders.

Italian companies, driven by a new and renewed sense of cohesion, have put into place many initiatives able to brake/curb the unstoppable rise of the health and socio-economic crisis.

Overall, the above-mentioned dynamics have addressed two important aspects:

- 1) the necessary ability to react and face unpredictable global crises, such as the Covid-19 pandemic, which all companies need to have;
- 2) the importance of not squandering what has been achieved during the most acute phase of the crisis.

CSR actions undertaken by Italian companies can become an opportunity for technological and productive progress (Carracedo et al., 2020; Donthu, Gustafsson, 2020) as well as a chance to rethink human resource management strategies (Carnevale & Hatak, 2020) and therefore traditional corporate welfare. Although the CSR practices analyzed in the previous paragraph, as specified, were activated during the period of the first lockdown, it is important to specify that many of the same are still in place today. But the most important aspect is that the Italian companies, and therefore also those in the fashion sector examined, have also taken steps to promote the Covid vaccination campaign by making available some company spaces intended for this.

Cucinelli sponsored, in close collaboration with the Brunello and Federica Cucinelli's Foundation and in concert with the Umbria Region and AUSL Umbria 1, the setting up of a special territorial vaccination point at the "Parco della Bellezza" within the village of Solomeo. The vaccination point consists of two different lines dedicated to the administration of the Covid19 vaccine to both employees and citizens, thanks to a team of 16 people paid by the fashion company.

With a view to service and proximity to its employees, at a time that is still highly critical for everyone's health, Armani has decided to host a vaccination center in the Armani / Teatro, a place that has always hosted the group's fashion shows. The campaign, as clarified by top management, responded to the objective of reducing the onerous work being carried out by Italian health facilities.

Moncler has made a full contribution to the costs for the construction of fittings and furnishings (acceptance area, anamnesis and inoculation box, post vaccine observation area, workstations for healthcare personnel) for vaccination and has contributed to the costs for carrying out the registration activities of the vaccination course, which will be carried out by over 80 employees recruited by the Milan Polyclinic.

The Prada group has made available all the offices on the national territory giving the maximum availability to take an active role to protect the health of the workers. Spaces have been set up to perform rapid swabs with the presence of medical and nursing staff.

The Ferragamo group has made the company premises in Florence and Milan available to vaccinate around 1,000 employees and Benetton also made its spaces available for the vaccination of employees and citizens.

This study provides practical and theoretical contributions. It analyzed corporate socially responsible practices combining two perspectives: both the different entities' core competencies and the key stakeholders. The coronavirus pandemic has provided an opportunity for a deep examination of social responsibility practices: as Marom and Lussier (2020) stated, the situation served as a magnifying lens for examining CSR in its core sense; and as He and Harris argued (2020), the pandemic offers a great opportunity for businesses to shift towards more genuine and authentic CSR and contribute to addressing urgent global social and environmental challenges. Businesses should carefully assess whether their resources and capabilities make them suitable to respond to the emergency. Taking a step back and devising more thoughtful and innovative business models that help to contain and deal with the virus outbreak may yield better outcomes. To avoid closing, many companies have reinvented themselves. They have responded to the Covid-19 challenge in a sustainable manner, demonstrating greater resilience and ability to respond to crises. Firms are expected to behave proactively and adopt measures to cope with the pandemic. Even if these measures are not mandated, they need to protect the interests of their employees and the broader community affected by Covid-19, as well as that of their owners/shareholders.

The first step to becoming socially responsible lies within a company. It should focus on its employees, providing them with a certain level of safety and comfort. Organizations will be praised by public opinion for adopting a socially responsible approach within their own organization – through flexible working hours, support for employees' mental health and social-distancing measures.

This study has some limitations which, at the same time, represent the basis for future research.

First, considering the currentness of the phenomenon, this study is based on multi secondary data sources (Italian national newspaper articles, integrated reporting, newsletters and letters to shareholders retrieved from the corporate websites of the entities).

Second, only a limited number of examples of companies that have implemented activities in response to the Covid-19 pandemic, are reported here. Furthermore, only the Italian experience is taken into consideration. Therefore, cross country research may be implemented in the future.

Another line of research could be a longitudinal study including CSR actions of multinational corporations and SME firms.

Third, additional information about CSR initiatives could be added after the crisis. Looking back in time, future research could test the impacts that CSR practices, had on organizations' performance. In particular, the ability to improve the company's image, and to innovate the product portfolio could be tested.

References

- Aguinis, H., & Glavas, A. (2012). What we know and don't know about corporate social responsibility: a review and research agenda. *Journal of Management*, 38(4), 932-968. <https://doi.org/10.1177/0149206311436079>
- Apaydin, M., Jiang, G. F., Demirbag, M., & Jamali, D. (2020). The Importance of Corporate Social Responsibility Strategic Fit and Times of Economic Hardship. *British Journal of Management*, 32(2), 399-415. <https://doi.org/10.1111/1467-8551.12402>
- Bird, R., Hall, A. D., Momente, F., & Reggiani, F. (2007). What corporate social responsibility activities are valued by the market? *Journal of Business Ethics*, 76, 189-206. <https://doi.org/10.1007/s10551-006-9268-1>
- Bolisani, E., Scarso, E., Ipsen, C., Kirchner, K., & Hansen, J. P. (2020). Working from home during COVID-19 pandemic: lessons learned and issues. *Management & Marketing*, 15(s1), 458-476. <https://doi.org/10.2478/mmcks-2020-0027>
- Brammer, S., Jackson, G., & Matten, D. (2012). Corporate social responsibility and institutional theory: new perspectives on private governance. *Socio-Economic Review*, 10(22), 3-28.

- <https://doi.org/10.1093/ser/mwr030>
- Branco, M. C., & Rodrigues, L. L. (2006). Corporate social responsibility and resource-based perspectives. *Journal of Business Ethics*, 69, 111-132. <https://doi.org/10.1007/s10551-006-9071-z>
- Campbell, J. L. (2007). Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. *Academy of Management Review*, 32(3), 946-967. <https://doi.org/10.5465/amr.2007.25275684>
- Carnevale, J. B., & Hatak I. (2020). Employee adjustment and well-being in the era of COVID-19: Implications for human resource management. *Journal of Business Research*, 116, 183-187. <https://doi.org/10.1016/j.jbusres.2020.05.037>
- Carracedo, P., Puertas, R., & Marti, L. (2020). Research lines on the impact of the COVID-19 pandemic on business. A text mining analysis. *Journal of Business Research*. <https://doi.org/10.1016/j.jbusres.2020.11.043>
- Carroll, A. B., & Shabana, K. M. (2010). The business case for corporate social responsibility: a review of concepts, research and practice. *International Journal of Management Reviews*, 10, 85-105. <https://doi.org/10.1111/j.1468-2370.2009.00275.x>
- Chin, M. K., Hambrick, D. C., & Trevino, L. K. (2013). Political ideologies of CEOs: the influence of executives' values on corporate social responsibility. *Administrative Science Quarterly*, 58(2), 197-232. <https://doi.org/10.1177/0001839213486984>
- Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of Management Review*, 20(1), 92-117. <https://doi.org/10.2307/258888>
- Crane, A., & Matten, D. (2020). COVID-19 and the Future of CSR Research. *Journal of Management Studies*, 58(1), 280-284. <https://doi.org/10.1111/joms.12642>
- Dey, M., & Loewenstein, M. A. (2020). How many workers are employed in the sectors directly affected by the closure of COVID-19, where do they work and how much do they earn? *Monthly Review of Work*, 1-19. <https://doi.org/10.21916/mlr.2020.6>
- Di Pietro, M., Marattin, L., & Minetti, R. (2020). Fiscal policies amid a pandemic: the response of Italy to the Covid-19 crisis. *National Tax Journal*, 73(3), 927-950. <https://doi.org/10.17310/ntj.2020.3.13>
- Donthu, N., & Gustafsson A. (2020). Effects of COVID-19 on business and research. *Journal of Business Research*, 117, 284-289. <https://doi.org/10.1016/j.jbusres.2020.06.008>
- Fernando, S., & Lawrence, S. (2014). A theoretical framework for CSR practices: integrating legitimacy theory, stakeholder theory and institutional theory. *The Journal of Theoretical Accounting*, 10(1), 149-178.
- Frynas, J. G., & Yamahaki, C. (2016). Corporate social responsibility: review and roadmap of theoretical perspectives. *Business Ethics: A European Review*, 25(3), 258-285, <https://doi.org/10.1111/beer.12115>
- Gallego, J. A., Mounu, P., & Vargas, J. F. (2020). *Corruption in the Times of Pandemia (July 25, 2020)*. <https://doi.org/10.2139/ssrn.3600572>
- García-Sánchez, I. M., & García-Sánchez, A. (2020). Corporate Social Responsibility during COVID-19 Pandemic. *Journal of Open Innovation: Technology, Market, and Complexity*, 6(4), 126. <https://doi.org/10.3390/joitmc6040126>
- Garriga, E., & Melé D. (2004). Corporate Social Responsibility Theories: Mapping the Territory. *Journal of Business Ethics*, 53, 51-71. <https://doi.org/10.1023/B:BUSI.0000039399.90587.34>
- Gond, J. P., Igalens, J., Swaen, V., & El Akremi, A. (2011). The human resources contribution to responsible leadership: an exploration of the CSR-HR interface. *Journal of Business Ethics*, 98, 115-132. <https://doi.org/10.1007/s10551-011-1028-1>
- Gottlieb, C., Grobovšek, J., & Poschke, M. (2020). Working from home across countries. *COVID Economics*, 1(8), 71-91. <https://doi.org/10.2139/ssrn.3699854>
- He, H., & Harris, L. C. (2020). The Impact of Covid-19 Pandemic on Corporate Social Responsibility and Marketing Philosophy. *Journal of Business Research*, 116, 176-182. <https://doi.org/10.1016/j.jbusres.2020.05.030>
- ISTAT. (2020). Situazione e prospettive delle imprese nell'emergenza sanitaria COVID-19, www.istat.it

- Jamali, D. (2008). A Stakeholder Approach to Corporate Social Responsibility: A Fresh Perspective into Theory and Practice. *Journal of Business Ethics*, 82, 213-231. <https://doi.org/10.1007/s10551-007-9572-4>
- Klonoski, R. J. (1991). Foundational Considerations in the Corporate Social Responsibility Debate. *Business Horizons*, 34(4), 9-18. [https://doi.org/10.1016/0007-6813\(91\)90002-D](https://doi.org/10.1016/0007-6813(91)90002-D)
- Kramer, M. R. (2020). Coronavirus is putting corporate social responsibility to the test. *Harvard Business Review*. Retrieved from <https://hbr.org/2020/04/coronavirus-is-putting-corporate-social-responsibility-to-the-test>
- Lee, M. D. P. (2008). A review of the theories of corporate social responsibility: its evolutionary path and the road ahead. *International Journal of Management Reviews*, 10(1), 53-73. <https://doi.org/10.1111/j.1468-2370.2007.00226.x>
- Lee, M. D. P. (2011). Configuration of external influences: the combined effects of institutions and stakeholders on corporate social responsibility strategies. *Journal of Business Ethics*, 102, 281-298. <https://doi.org/10.1007/s10551-011-0814-0>
- Lindgreen, A., Swaen, V., & Campbell, T. T. (2009). Corporate social responsibility practices in developing and transitional countries: Botswana and Malawi. *Journal of Business Ethics*, 90, 429-440. <https://doi.org/10.1007/s10551-010-0415-3>
- Mahmud A., Ding D., & Hasan Md, M. (2021). Corporate Social Responsibility: Business Responses to Coronavirus (COVID-19) Pandemic, SAGE Open January-March, 1-17. <https://doi.org/10.1177/2158244020988710>
- Manuel, T., & Herron, T. L. (2020). An ethical perspective of business CSR and the COVID-19 pandemic. *Society and Business Review*, 15(3), 235-253. <https://doi.org/10.1108/SBR-06-2020-0086>
- Marom S., & Lussier R. N., (2020). Corporate Social Responsibility during the Coronavirus Pandemic: An Interim Overview. *Business and Economic Research*, 10(2), 250-269. <https://doi.org/10.5296/ber.v10i2.17046>
- Marquis, C., Glynn, M. A., & Davis, G. F. (2007). Community isomorphism and corporate social action. *Academy of Management Review*, 32(3), 925-945. <https://doi.org/10.5465/amr.2007.25275683>
- McWilliams, A., & Siegel, D. S. (2011). Creating and capturing value: strategic corporate social responsibility, resource-based theory, and sustainable competitive advantage. *Journal of Management*, 37(5), 1480-1495. <https://doi.org/10.1177/0149206310385696>
- McWilliams, A., & Siegel, D. (2001). Corporate social responsibility: a theory of the firm perspective. *Academy of Management Review*, 26, 117-127. <https://doi.org/10.2307/259398>
- Michaels, A., & Grüning, M. (2018). The impact of corporate identity on corporate social responsibility disclosure. *International Journal of Corporate Social Responsibility*, 3(3), 1-13. <https://doi.org/10.1186/s40991-018-0028-1>
- Michelon, G., Pilonato, S., & Ricceri, F. (2015). CSR reporting practices and the quality of disclosure: An empirical analysis. *Critical Perspectives on Accounting*, 33, 59-78. <https://doi.org/10.1016/j.cpa.2014.10.003>
- Paynter, M., Halabi, A. K., & Lawton, A. (2018). The Neo-Institutionalism Influences on Corporate Social Responsibility Reporting Development in Australia: A Three Company Study. In Crowther D., Seifi S., Moyeen A. (Eds.), *The Goals of Sustainable Development. Approaches to Global Sustainability, Markets, and Governance*. Springer, Singapore. https://doi.org/10.1007/978-981-10-5047-3_12
- Prior, D., Surroca, J., & Tribó, J. A., (2008). Are Socially Responsible Managers Really Ethical? Exploring the Relationship Between Earnings Management and Corporate Social Responsibility. *Corporate Governance*, 16(3), 160-177. <https://doi.org/10.1111/j.1467-8683.2008.00678.x>
- Schultz, F., & Wehmeier, S. (2010). Institutionalization of corporate social responsibility within corporate communications: Combining institutional, sensemaking and communication perspectives. *Corporate Communications: An International Journal*, 15(1), 9-29. <https://doi.org/10.1108/13563281011016813>
- Schwartz, M. S., & Carroll, A. B. (2003). Corporate Social Responsibility: A Three-Domain Approach. *Business Ethics Quarterly*, 13(4), 503-530. <https://doi.org/10.5840/beq200313435>
- Sommer, J. M. (2020). Corruption and health expenditure: a cross-national analysis on infant and child mortality. *The European Journal of Development Research*, 32, 690-717. <https://doi.org/10.1057/s41287-019-00235-1>

- Stake, R. E. (2005). *Multiple Case Study Analysis*. The Guildford Press: New York
- Swanborn, P. G. (2010). *Case Study Research: What, why and how?* Sage: London.
<https://doi.org/10.4135/9781526485168>
- Turker, D. (2009). How enterprise social responsibility influences organizational commitment. *Journal of Business Ethics*, 89(2), 189-204. <https://doi.org/10.1007/s10551-008-9993-8>
- Vermaa, S., & Gustafsson, A. (2020). Investigating the emerging COVID-19 research trends in the field of business and management: A bibliometric analysis approach. *Journal of Business Research*, 118, 253-261. <https://doi.org/10.1016/j.jbusres.2020.06.057>
- Voegtlin, C., & Greenwood, M. (2016). Corporate social responsibility and human resource management: A systematic review and conceptual analysis. *Human Resource Management Review*, 26(3), 181-197. <https://doi.org/10.1016/j.hrmr.2015.12.003>
- Windsor, D. (2006). Corporate Social Responsibility: Three Key Approaches. *Journal of Management Studies*, 43(1), 93-114. <https://doi.org/10.1111/j.1467-6486.2006.00584.x>
- Xiao, M., Cooke, F., L., Xu, J., & Bian, H., (2020). To what extent is corporate social responsibility part of human resource management in the Chinese context? A review of literature and future research directions. *Human Resource Management Review*, 30(4), 100726. <https://doi.org/10.1016/j.hrmr.2019.100726>
- Yin, K. R. (1984). *Case Study Research. Design and Methods*, Sage Publications, Inc
- Yin, K. R. (1993). *Application of Case Study Research*. Sage Publications, Inc.

Copyrights

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/4.0/>).