



**MAKING SENSE OF CORPORATE COMMUNICATION ABOUT SOCIAL AND
ENVIRONMENTAL IMPACTS BY LISTED STATE-OWNED ENTERPRISES**

by

WANISARA SUWANMONGKHON

A thesis submitted to the University of Birmingham for the degree of

DOCTOR OF PHILOSOPHY

Department of Accounting

Birmingham Business School

University of Birmingham

July 2024

**UNIVERSITY OF
BIRMINGHAM**

University of Birmingham Research Archive

e-theses repository

This unpublished thesis/dissertation is copyright of the author and/or third parties. The intellectual property rights of the author or third parties in respect of this work are as defined by The Copyright Designs and Patents Act 1988 or as modified by any successor legislation.

Any use made of information contained in this thesis/dissertation must be in accordance with that legislation and must be properly acknowledged. Further distribution or reproduction in any format is prohibited without the permission of the copyright holder.

ABSTRACT

This thesis employed a case study approach to examine corporate communications of three listed state-owned enterprises (SOEs). Drawing on a study of corporate communications surrounding three crisis events in Thai listed SOEs: the oil spill, the 'aviation safety concerns', and the rice pledging scheme. Utilising the synthesis of sensemaking theory (Weick, 1995, p. 574) and communication constitutes organisations (CCO), a detailed case analysis of the corporate communications from four communication channels (annual reports, sustainability reports, press releases, and social media official sites), supported by interviews with organisational actors. The study identifies how organisational actors make sense of corporate communications surrounding those events, how the listed SOEs select to use reporting mechanisms in response to conflicting expectations, and examines the relationship between the corporate communications about disclosures relating to wider corporate social responsibilities and actions.

The study finds that sensemaking in the process of identity formation influences the use of corporate communication in listed SOEs. The formation of corporate identity is also shaped by organisational actors so that corporate communication can be linked with social and environmental responsibility toward significant corporate events. The results also show how the interaction and double interactions between corporate statements and stakeholders' responses are likely to play key roles in the sensemaking process of organisational actors. Within the three cases presented, three periods surrounding the significant

events were recognised. The analytical framework is used as a mechanism to analyse the change of identity-related communications in these three periods. The findings further illustrate how impression management was used as a tool in response to the issues. It is proposed that the responsibility and visibility levels of the issues, and the strength of identity are likely to play key roles in selecting impression management tactics and communication channels of these tactics.

Further, the study illustrates that the relationship between disclosures relating to wider corporate social responsibilities and actions of the three cases vary, depending on the way in which the organisations place communication as a tool to transmit or transform information. In particular, the study identifies two forms of relationships, namely organised hypocrisy and aspirational CSR communication. Such an aspirational CSR communication provides the performative potential to change organisations toward corporate social responsibility (CSR) improvements.

This study provides contributions by providing evidence on the sensemaking processes associated with disclosures relating to wider corporate social responsibilities and actions of listed SOEs. The theoretical framework on the synthesis of the sensemaking theory and the communication constitutes organisation (CCO) highlights how the inconsistencies in disclosures relating to wider corporate social responsibilities and actions can prompt organisations to develop their corporate social responsibilities. Moreover, this study offers a new perspective to explore factors influencing the performativity of communications of listed SOEs.

ACKNOWLEDGEMENTS

I wish to express my sincere gratitude to my supervisors, Professor Nick Rowbottom, Dr Charika Channuntapipat and Professor Thomas Cuckston, for their invaluable advice, supervision, and support throughout my PhD study. I have greatly benefited from their knowledge and experience. I am also grateful for their encouragement when I faced difficulties with my study and for their patience and kindness in helping me to improve my research skills.

I am also thankful for Professor Ian Thomson and Dr Robert Charnock, and all faculties and academics who provide advice and constructive comments in the annual review sessions and during my PhD study. In addition, I would like to acknowledge comments given by academics and PhD fellows at the BAFA Doctoral Colloquium 2018, CSEAR Doctoral Colloquium 2018, and APIRA Doctoral Colloquium 2019. I am also thankful for all the research participants for information, references, and time they devoted to my study.

I acknowledge Chiang Mai University and Chiang Mai Business School, Thailand for providing financial support toward the cost of tuition fees and student general living costs during my PhD study.

I would like to thank PGR staff, my colleagues, and friends at the Birmingham Business School for their ongoing help, support, encouragement and friendship, and also to everyone who allowed me to experience being an international PhD student, and cheer me up during the hard time.

Lastly, I would like to express my love and gratitude to everyone in my family for their care, patience, understanding, sincere encouragement and never-ending support.

TABLE OF CONTENTS

TABLE OF CONTENTS.....	6
LIST OF FIGURES.....	12
LIST OF TABLES	14
LIST OF ABBREVIATIONS	15
CHAPTER ONE: INTRODUCTION.....	17
1.0 Introduction and Problem Statement.....	17
1.1 Research Motivations	25
1.2 Aims.....	27
1.3 Research Questions.....	28
1.4 Research Contribution.....	30
 1.4.1 Theoretical Contribution.....	30
 1.4.2 Empirical contribution	31
1.5 Structure of the Thesis	33
CHAPTER TWO: LITERATURE REVIEW.....	35
2.0 Introduction	35
2.1 Corporate Communications	36
 2.1.1 The Nature of Corporate Communications	36
 2.1.2 Rationales for Corporate Communications	39
 2.1.3 An Overview of Research Area in Corporate Communications.....	48

2.2 CSR communication	55
2.2.1 The Nature of CSR communication	56
2.2.2 The Motivations for CSR communication	56
2.2.3 CSR communication Channels	61
2.2.4 CSR communication Around Ad-hoc Social and Environmental Events	69
2.3 CSR reporting	75
2.3.1 CSR reporting by SOEs	75
2.3.2 CSR reporting by Thai firms.....	79
2.3.3 CSR reporting following corporate crises	80
2.4 Sensemaking by organisational actors in a CSR context.....	84
2.5 The Relationship between CSR communications and CSR Actions ...	88
2.5.1 Organised Hypocrisy	90
2.5.2 Shifting from CSR communication to CSR Actions.....	91
2.6 Research Gap Addressed.....	95
2.7 Conclusion.....	98
CHAPTER THREE: CONTEXT.....	100
3.0 Introduction	100
3.1 Thai Context.....	100
3.2 The Specific Characteristics of Thai SOEs	115
3.3 Summary of the Three Companies and the Crises They Faced	120
3.3.1 OILCOM and its Environmental Crisis	120

3.3.2 AIRCOM and Its Health and Safety Crisis	123
3.3.3 BANKCOM and Its Political Crisis	124
3.4 Conclusion.....	127
CHAPTER FOUR: THEORETICAL FRAMEWORK	128
4.0 Introduction	128
4.1 Approaches to Corporate Communication	129
4.2 The Concepts Related to the Corporate Communication under the Transmission	132
4.2.1 Organisational Legitimacy	132
4.2.2 Organised Hypocrisy	133
4.3 The Concepts that Support the Transformation.....	134
4.3.1 Performativity	134
4.3.2 Communication Constitutes Organisation (CCO)	137
4.3.3 Aspirational CSR communication	138
4.3.4 The Sensemaking Theory and Its Role in The CCO	140
4.4 Theoretical Framework: Synthesising CCO and Sensemaking Theory	152
4.5 Conclusion.....	159
CHAPTER FIVE: METHODOLOGY	161
5.0 Introduction	161
5.1 Philosophical Presuppositions and Methodological Choices.....	162
5.2 Research Approach	166

5.3 Research Design	169
5.3.1 Multiple-Case Design.....	169
5.3.2 The Challenges of the Multiple-Case Study Design.....	170
5.3.3 Selection of the Case Studies	171
5.3.4 Background Information on the Cases	174
5.3.5 Data Collection	177
5.3.6 The Interview Process and Ethical Considerations	188
5.3.7 Data Analysis.....	189
5.4 Conclusion.....	201
CHAPTER SIX: CORPORATE COMMUNICATION BY LISTED SOEs	203
6.0 Introduction	203
6.1 Corporate Communication by OILCOM.....	204
6.1.1 Chronological Communications surrounding the oil spill in Rayong	204
6.1.2 Enactment of Organisational Identity	227
6.1.3 Selection of Reporting Mechanisms	236
6.1.4 The Relationship between CSR Communications and Actions: Retention of Aspirational CSR communication.....	242
6.2 Corporate Communication by AIRCOM.....	254
6.2.1 Chronological Communications surrounding the ‘Aviation Safety Concerns’ issue	254
6.2.2 Enactment of Organisational Identity.....	269
6.2.3 Selection of Reporting Mechanisms	274

6.2.4 The Relationship between CSR communication and Actions:	
Retention of Organised Hypocrisy	280
6.3 Corporate Communication by BANKCOM	286
 6.3.1 Chronological Communications surrounding the Rice Pledging Scheme	286
6.3.2 Enactment of Organisational Identity.....	294
6.3.3 Selection of Reporting Mechanisms	300
 6.3.4 The Relationship Between CSR communications and actions:	
Retention of Organised Hypocrisy	304
6.4 Conclusion.....	309
CHAPTER SEVEN: DISCUSSION	310
7.0 Introduction	310
7.1 Enactment of Organisational Identity	311
7.1.1 Identity Formation related to National Identity	318
7.1.2 Identity Formation related to Political Power	319
7.2 Impression Management Strategies to Retain a Positive Identity	321
7.3 The Relationship between CSR communication and CSR Action	326
7.4 The Factors Influencing the Performativity of CSR communications	329
7.4.1 Appropriateness of an Organisation's Context.....	331
7.4.2 Appropriateness of an Issue's Context.....	334
7.4.3 Intentionality of Organisational Actors	335
7.5 Conclusion.....	337
CHAPTER EIGHT: CONTRIBUTIONS AND CONCLUSION	338

8.0 Introduction	338
8.1 Summary of the Findings	339
8.2 Contributions and Implications of the Study	346
8.2.1 Theoretical Contributions.....	346
8.2.2 Empirical Contributions	354
8.2.3 Implications	355
8.3 Limitations	358
8.4 Suggestions for Further research.....	359
8.5 Conclusion.....	362
LIST OF REFERENCES	363
APPENDIX A: CONSENT FORM	391
APPENDIX B: PARTICIPANT INFORMATION SHEET	392
APPENDIX C: SEMI-STRUCTURE INTERVIEW TOPIC GUIDE	395
APPENDIX D: CODED DATA EXCERPT.....	397

LIST OF FIGURES

Figure 2.1	Rationales for Corporate Communications	39
Figure 2.2	Two Main Perspectives of Corporate Communications	49
Figure 3.1	A Map of Thailand	101
Figure 3.2	Vision of the 20-year National Strategy	112
Figure 3.3	Economic Structure (percent of GDP) of Thailand in 2019	113
Figure 3.4	Energy Consumption by Sector in Thailand	114
Figure 3.5	Image of the oil spill at Pao Bay, Samed Island	121
Figure 3.6	Distance from the Leakage Point of the oil spill and the Area Covered by the Spread of oil to Pao Bay	121
Figure 4.1	Organising Model of the Sensemaking Processes	144
Figure 4.2	Theoretical Framework	157
Figure 6.1	Excerpt from OILCOM's 2012 Annual Report, p.8	198
Figure 6.2	Excerpt from OILCOM's 2012 Sustainability Report, p. 1	200
Figure 6.3	Excerpt from OILCOM's 2012 Annual Report, p. 1	200
Figure 6.4	Excerpt from OILCOM's 2012 Annual Report, p. 32	201
Figure 6.5	Excerpt from OILCOM's 2012 Annual Report, p.9	201
Figure 6.6	Example of tweets relating to the oil spill movement	216
Figure 6.7	Excerpt from 2013 Sub-OILCOM Sustainability Report, p. 53	219
Figure 6.8	Example of Facebook site relating to the post-spill action	220
Figure 6.9	Photograph of environmentalists' actions	228
Figure 6.10	Photograph of environmentalists' actions related to returning 'Green World prize' to OILCOM	228
Figure 6.11	Excerpt from AIRCOM's 2013 Annual Report p.2	248
Figure 6.12	Excerpt from AIRCOM's 2013 Annual Report, p.9	248
Figure 6.13	Excerpt from 2015 AIRCOM's Annual Report, p.31	257
Figure 6.14	Excerpt from AIRCOM's 2017 Annual Report, P. 46	261
Figure 6.15	Excerpt from AIRCOM's 2017 Annual Report, P. 57	261
Figure 6.16	Excerpt from AIRCOM's 2017 Annual Report, P. 57	262
Figure 6.17	Excerpt from AIRCOM's 2017 Annual Report, P. 50	262
Figure 6.18	Excerpt from AIRCOM's 2016 Sustainability Report, P. 10	268

Figure 6.19	Excerpt from AIRCOM's 2016 Sustainability Report, P. 10	268
Figure 6.20	Excerpt from BANKCOM's 2012 Annual Report 2012, p. 15	280
Figure 6.21	Excerpt from BANKCOM's 2014 Sustainability Report, p.53	286
Figure 6.22	Excerpt from BANKCOM's 2015 Annual Report, p. 5	286
Figure 6.23	Excerpt from BANKCOM's 2016 Sustainability Report, p. 33	287
Figure 6.24	Excerpt from BANKCOM's 2017 Annual Report, p. 45	287
Figure 6.25	Excerpt from BANKCOM's 2013 Sustainability Report, p.20	290
Figure 7.1	Factors Influencing the Performativity of CSR communications	324

LIST OF TABLES

Table 3.1	Industrial Sectors of Thai SOEs	119
Table 5.1	Meta-theories for Operational Analysis Paradigms of Hassard and Wolfram Cox (2013, p. 1709)	163
Table 5.2	Research Questions and Methods	169
Table 5.3	List of the Publicly Available Texts relating to the Three Cases	179
Table 5.4	List of Interviews with Organisational Actors	184
Table 5.5	Lists of Interviews with External Stakeholders	186
Table 5.6	Analytic framework through three periods	197
Table 5.7	Additional evidence of impression management accounts	199
Table 6.1	Details of the Corporate Communications by OILCOM during the Second Period	237
Table 6.2	Details of Corporate Communications by OILCOM during the Third Period	239
Table 6.3	Details of the Corporate Communications by AIRCOM during the Second Period	274
Table 6.4	Details of the Corporate Communications by AIRCOM during the Third Period	275
Table 6.5	Details of the Corporate Communications by BANKCOM during the Second Period	301
Table 6.6	Details of the Corporate Communications by BANKCOM during the Third Period	301

LIST OF ABBREVIATIONS

CAAT	Civil Aviation Authority of Thailand
CCO	Communication constitutes organisations
CEO	Chief Executive Officer
CG	Corporate Governance
CSR	Corporate social responsibility
DJSI	Dow Jones Sustainability Indices
EASA	European Aviation Safety Agency
EU	European Union
FAA	Federal Aviation Authority of the United States
GDP	Gross Domestic Product
GISTDA	Geo-Informatics and Space Technology Development Agency
ICAO	International Civil Aviation Organisation
IMF	International Monetary Fund
NGOs	Non-Governmental Organisations
PAD	People's Alliance for Democracy
PDRC	People's Democracy Reform Committee
SET	Stock Exchange of Thailand
SMEs	Small and medium-sized organisations
SOEs	State-owned enterprises
TAGNOC	Technologically Advanced and Green National oil Company
TCO	Third Country Operator
UDD	United Front for Democracy against Dictatorship
UK	United Kingdom
US	United States
USD	United States Dollar
USOAP	Universal Safety Oversight Audit Programme
CSREx	Executive organisational actor responsible for CSR-related activities
GEx	Executive organisational actor responsible for general activities
GEmp	General employee responsible for general activities

CSREmp	General employee responsible for CSR-related activities
CSRNGO	Non-government organisation stakeholder responsible for CSR-related activities
GMedia	Media stakeholder responsible for general activities
GCsm	Consumers stakeholder responsible for general activities
GGov	Government stakeholder responsible for general activities
CSRGov	Government stakeholder responsible for CSR-related activities

CHAPTER ONE: INTRODUCTION

1.0 Introduction and Problem Statement

Increasing calls for greater corporate social and environmental responsibility have placed significant pressure on the business sector to be accountable for its corporate activities. A long list of significant events and scandals with regard to social and environmental issues have resulted in cumulative demands for transparency and accountability, particularly from organisations with substantial impacts. Greenpeace, for example, calls for actions to improve the safety standards of oil tankers in oil and gas companies (Halderen *et al.*, 2016). As a result, many organisations have initiated corporate narrative documents to present a more socially and environmentally responsible image.

Despite an increasing commitment to account for the social and environmental impacts of these organisations, stakeholders, as a group, continue to demand more accountable and transparent codes and actions (Tregidga *et al.*, 2014). Such demands from stakeholders contribute to the development of more mechanisms for corporate social and environmental disclosures, especially in the form of corporate communication, which has become a key element in corporate social responsibility (CSR) management. For example, Tregidga *et al.* (2014) note that organisations seek to use sustainability reporting as a mechanism to communicate a corporate identity in relation to organisational aims and appropriate CSR actions.

Despite these intentions and actions, corporate identity may be challenged by sudden social and environmental crises. Organisations are frequently challenged

by powerful stakeholders (such as government and shareholders), upon whom organisations depends for vital resources, to justify their CSR practices (O'Higgins, 2010). However, CSR is an unstable concept; it continues to be critiqued, with CSR disclosures perceived as managerial strategies designed to gain, maintain, and repair legitimacy (O'Donovan, 2002; Deegan, 2002). Consequently, such disclosures may not fully reflect an organisation's actions, and CSR may be dissociating due to evidence from empirical studies (Boiral, 2013; Khan *et al.*, 2007) and critique from stakeholders.

Although organisations are critiqued by multiple stakeholders, they persist in attempting to use corporate communication strategies as a tool to stimulate positive perceptions and actions among stakeholders. The upshot of all this is that the importance of communication is raised as a means to respond to stakeholder pressures. Organisations feel the need to revise their communications and actions to meet the expectations directed towards them (Matten and Moon, 2008).

The nature of corporate communication may be described as a process of disclosure and dissemination of information. Target audiences may then interact with this revealed content, and these same audiences may produce responses while organisations manage these responses in the development of chosen future actions. The most positive aspect of this process is that proponents of communication support its potential to make organisations more accountable for their impacts. Following this perspective, the organisation comes to expect communication to provide a license for its ongoing existence (Luhmann, 1992).

Boje *et al.* (2004) claim that communication creates reality through language that shapes and constitutes organisational practices (Weick, 1979; Cooren, 2012). Viewed thus, corporate communication is a key mechanism for discharging social and environmental responsibility.

The most commonly applied mechanisms of corporate communication include both periodic and ad-hoc communication channels, such as annual reports, sustainability reports, press releases, and social media accounts. Corporate communication is also central to creating organisations within communities, societies, and nations (Cooren *et al.*, 2011). From this perspective, while many scholars suggest that communications related to organisation's social and environmental responsibility are shoddy, insincere, and decoupled from real business practices (Basu and Palazzo, 2008; Boiral, 2013; Khan *et al.*, 2007), it may, nevertheless, instigate organisations to improve their CSR practices.

Weick (1995) uses sensemaking theory in the context of ambivalence to explain how people manage with uncertainty by employing communication as a constitutive tool during stages involving human-environment interaction. Weick claims that when individuals face with equivocal information, they focus on components of their environment and engage in behaviours that have the potential to reduce uncertainty. If these behaviours can address their expectations, they may retain them. In this sense, communication enables people to create new ways of constructing of social realities (e.g., determining what CSR means in an organisation). It should be noted that corporate communication is not a novel concept, particularly in association with underlying concerns for social

and environmental impacts (Du *et al.*, 2010). However, this aspect has not been extensively studied in cases where the organisations in question are listed State-Owned Enterprise (SOEs).

Broadly speaking, SOEs are enterprises where the government has significant control through full, majority, or significant minority ownership. In Thailand, SOEs have to respond to the need to be financially viable as well as to follow different government policies. They have to perform efficiently to meet the objectives of the Ministry of Finance. Furthermore, they have to expand the quality of public services as required by the government. They are the important tools for the government to create value for society and the public, at large. While producing corporate actions, listed SOEs must secure legitimacy by responding to various stakeholders' pressures such as those of transparency, accountability, environment, safety, anti-corruption, to name the most important. In this environment, it is impossible to satisfy all stakeholders' expectations because the aims can conflict. Organisations may satisfy one group of stakeholders, such as investors or shareholders, but disregard the needs of other stakeholder groups, such communities, or employees. However, the complex organisational structure and aims of SOEs allows different parts of organisations to respond to different interests without engaging the whole organisation.

In relation to structural requirements, policymakers have opted to privatise many wholly owned SOEs and list them on capital markets, making them subject to accounting and accountability standards, external audit and securities laws that mandate the timely publication of information. When listing on the Stock Market

of Thai SOEs, the government owner, are influenced by both political and economic factors (SEPO, 2021). Privatisation may be motivated electoral demands, election strategies, expectations of efficiency and performance improvements or by a desire to develop local capital markets. In this light, listed SOEs must often balance between social and economic goals (OECD, 2005). Listed SOEs are described as possessing both public and private sector characteristics. These organisations have been established by the government to fulfil the needs of citizens and special targets. Moreover, listed SOEs retain a political dimension. However, the nature of listed SOEs generates challenges for decision-makers in pursuing conflicting expectations. Moreover, privatisation does not guarantee that listed SOEs will behave like private organisations, and they may still be subject to interference by political interests.

In Thailand, listed SOEs have been established as 'independent' organisations that are at least partially owned by the government to the extent of 51% (SEPO, 2021). Thailand, being a developing country, received loans from the International Monetary Fund (IMF) and the World Bank (Baker and Phongpaichit, 2014). Consequently, privatisation of SOEs has been mandated by these lending institutions through structural adjustments, as a condition for opening of the economy of the country to the global free market (Rahaman *et al.*, 2004). The role of Thai listed SOEs is perceived as providing employment, generating tax revenues, and reducing foreign exchange outflows. It is believed that Thai listed SOEs will enhance efficiency, leading to products and services being accountable to various stakeholders and serving the interests of citizens by improving accountability and performance. Although these organisations are

ideologically framed as commercial firms in a free market with no state intervention, it is acknowledged that Thai listed SOEs face challenges from direct political interference (Pongpanich, 2019).

Such challenges generate managerial and political issues within listed SOEs as they respond to key events. Significant events related to social and environmental issues in Thailand, such as the oil spill in Rayong Province, the failure of safety standards in the Thai Aviation Sector, and speculation about the financing to support the Thai Rice Pledging Scheme, have resulted in conflicting responses from multiple stakeholders. Thus, this study focuses on examining the Thailand case and uses it to shed light on the role of listed SOEs. In doing so, the study also aims to broaden corporate communication to encompass significant corporate events.

Thai listed SOEs offer a fruitful setting in which to investigate how corporate communications are generated given conflicting expectations, and to analyse the sensemaking required by organisational actors in developing corporate strategies on what is to be communicated, and when and how information is provided. Furthermore, in the digital era, social media offers another way to communicate information that can disrupt traditional channels, such as press releases, annual reports and sustainability reports.

The communication channels of listed SOEs needs to be examined in light of their public and private expectations. While public organisations retain responsibility for the delivery of many types of public services and goods, listed SOEs need to compromise in relation to their stakeholders, particularly politicians

and shareholders. However, they face challenges in providing corporate communication because the specific requirements of politicians and shareholders differ.

Thai listed SOEs generate commercial activity on behalf of the Thai government. Establishing listed SOEs in oil and gas exploration, transportation, and finance tends to have a greater impact than private organisations, and they need to account for economic development as well as the social contribution of large operations. Although listed SOEs are intended for-profit companies, some listed SOEs in Thailand face losses (SEPO, 2021). Simultaneously, they need to communicate their economic, social and environmental impacts according to public expectations. Mechanisms such as reporting and corporate communication are important tools to respond to public interests. However, communications related to social and environmental issues by Thai listed SOEs present multiple challenges. First, political interventions and corporate dependence related to listed SOEs lead to the potential mistrust of stakeholders that may influence the perceived credibility of organisations. Second, social and environmental crises may impact both political and corporate images. Organisations need to manage the messages related to social and environmental commitments to retain their legitimacy from the government and other stakeholders. However, these stakeholders have conflicting interests. Third, managers hesitate to communicate the details of information because they fear that it may encourage stakeholder scrutiny and increase expectations over time (Peloza *et al.*, 2012). Thus, maintaining inconsistencies between communications

and actions may be the preferred solution that organisations use to balance the economic, social, and environmental dimensions.

Another challenge is that communications with detailed, specific, and technical information may not be understood or accessed by some stakeholders. Some audiences may not be motivated to interpret specific and technical information. Moreover, they may not receive the information. Thus, decisions on how to communicate social and environmental issues and using which channels can be challenging for those in charge.

Scholars have increasingly incorporated corporate communication into impression management research. They have examined communication strategies and outcomes. Many findings show that managers tend to consider communication strategies in terms of impression management. However, Christensen *et al.* (2013) argued that communication about ideals is an important tool for organisational change, although the content is not always reflected in organisations' actions. Moreover, the number of empirical studies in corporate 'aspirational talk' before and after particular issues is relatively small. Thus, awareness of how organisations and members make sense of CSR commitments and 'aspirational talk' may help to understand corporate communication stances on CSR and how they change overtime when organisations are faced with events that challenge prior disclosures.

Over the past decade, numerous researchers have studied CSR communication through traditional communication channels (annual reports, sustainability reports, and press releases). However, during a crisis, the public is more often

seeking information about crises through social media. Thus, social media is another channel that creates opportunities to convey organisations' information. As a result, interest in social media platforms has increased in corporate communication studies (e.g. Lodhia and Stone, 2017; Pizzi *et al.*, 2020; She and Michelon, 2018). This thesis uses the term 'CSR communication' to refer to corporate communication relating to the organisation's wider responsibilities to the environment and society. The term 'CSR communication' encompasses a wide range of communication channels, such as annual reports, sustainability reports, press releases, social media etc.

Although there is considerable interest in social media in corporate communication research, questions about how it differs from other channels have not yet been answered adequately with empirical evidence. Moreover, when considering the accounting studies related to social media, they predominantly focus on communication that links to investors (Blankespoor, 2018). Thus, social media channels need to be addressed in the CSR communication field. In order to fill the gap, this study aims to understand how particular issues have been communicated across four communication channels (annual reports, sustainability reports, press releases, and social media (Facebook and Twitter)).

1.1 Research Motivations

This research is motivated by the need to understand how organisational actors make sense of corporate communication around significant corporate events, how they react to stakeholder pressures, and what they think about CSR communication by their organisations. In this study, the researcher addresses

the gap by pursuing an analysis of corporate communication in Thai listed SOEs. CSR communication in listed SOEs raises questions about the foundations of accountability across the private or public sectors yet listed SOEs, especially in developing countries (Bruton *et al.*, 2013), have received little attention in the corporate communication literature. As a result, the unique nature of corporate communication in Thai listed SOEs offers a fruitful setting in which to study how communications interact with differing economic, political, social and environmental expectations. This study not only provides insights and contributes empirically to the literature on corporate communication as a mechanism of CSR disclosures but is also useful for audiences of communicators, boards of listed SOEs, and policymakers, in their quest to understand CSR communication in Thai listed SOEs. By moving beyond research that focuses on communications at a single point in time, this chronological study also engages in how the audiences interpret and react to the organisations' communications.

In the context of Thailand, these organisations confront significant corporate events with different social and environmental issues that affect their decision making related to CSR communication. As a result, the researcher is motivated to apply a synthesis of the sensemaking theory and the Communication Constitutes Organisations (CCO) concepts that help illustrate the cognitive communication process. Sensemaking depicts a core social process within organisations where actors may make a decision by interpreting the situation around them (Weick, 1995). In the case studies of Thai listed SOEs, the decision process of management refers to: engaging with individual interests influenced by the government and peer groups; interpreting the outcome of their interests

from conflicting responses and taking actions; and learning from experiences to improve future decisions. This is in line with Weick (2001) where organisations and members make sense of their environments through three stages, such as, enactment cues (action), selection (interpretation), and retention (learning retrospectively) to take new action.

As sensemaking is an organising activity in institutions, it has been used to explore key organisational elements including decision making, organisational learning and organisational strategies (Weick, 1995; Brown *et al.*, 2015). Although literature has explored sensemaking triggered by expectations across different contexts (Weick, 1995), the analysis of sensemaking in the corporate communications of organisations subject to conflicting expectations is limited (Qian *et al.*, 2021). Moreover, by focusing on the tone and nature of communications around negative events across multiple communication channels, the research approach allows one to build on prior research seeking to understand the nature, role and impact of corporate disclosure (e.g. Romenti and Valentini, 2010; Romenti *et al.*, 2014; Illia *et al.*, 2017; Egbon and Mgbame, 2020; Basu and Palazzo, 2008).

1.2 Aims

This research aims to understand how listed SOEs and their organisational actors make sense of corporate communications on the subject of social and environmental issues in response to conflicting expectations surrounding significant corporate events. The main purposes of this study are three-fold: 1) To explore how organisational actors of listed SOEs understand and use

corporate communications around significant social and environmental events, 2)

To assess how reporting mechanisms of listed SOEs are employed in response to conflicting expectations, and 3) To evaluate the relationship between CSR communications and CSR actions of listed SOEs.

The study focuses on the communications of Thai listed SOEs surrounding three significant events in Thailand: The oil spill, the 'Aviation Safety Concerns', and the Thai Rice Pledging Scheme. These environmental, social and political crises constituted threats to image and reputation of organisations. The study examines the communications conveyed before, during, and after the three events in annual reports, sustainability reports, press releases, and social media to contribute to the literature on corporate communication (CSR communication and crisis communication).

To achieve these aims, this study uses data from corporate communication in Thai listed SOEs to assist in broadening the understanding of CSR communications in listed SOEs in developing countries.

1.3 Research Questions

According to the research motivations and aims mentioned above, the research questions can be formulated as follows:

Q1. How do organisational actors in listed SOEs use corporate communication surrounding significant events?

Q2. How do the listed SOEs use reporting mechanisms in response to conflicting expectations?

Q3. *What is the relationship between corporate communication about CSR and actions?*

To address these research questions, the researcher conducts a qualitative case analysis of corporate communications in the context of three listed SOEs, namely, OILCOM, AIRCOM, and BANKCOM¹. Through the analysis of CSR communications from four channels and interview data, the researcher demonstrates how corporate communication creates conflicting expectations for subsequent actions and how these conflicting expectations instigate a double-interaction of communications. These processes extend the understanding of the relationship between CSR communications and CSR actions, thus contributing to the literature on corporate communication research.

The theoretical framework on the synthesis of the sensemaking theory and the CCO (Cooren, 2004) highlights how the inconsistencies in disclosures relating to wider corporate social responsibilities and actions can prompt organisations to develop their corporate social responsibilities so that corporate activities are more consistent with corporate communications. This thesis adds an original contribution by using the sensemaking theory with the CCO perspective, identifying three broad factors that mediate the relationship between CSR communications and actions: the appropriateness of an organisation's context; the appropriateness of an issue's context; and the intentionality of organisational actors.

¹ The identities of these organisations are safeguarded through the use of pseudonyms.

1.4 Research Contribution

This study contributes to both theoretical and empirical literature in the following ways. With regard to theoretical and conceptual contributions, this study adds to the wider literature on sensemaking by organisational actors communicating in a CSR context, providing insights on how listed SOEs form their organisational identities in response to conflicting stakeholders' expectations. Empirically, this study contributes to prior studies on CSR communication surrounding social and environmental crises by extending studies of CSR reporting by Thai SOEs following significant corporate crises.

1.4.1 Theoretical Contribution

Sensemaking in this study relates to the use of CSR communication through the lens of Weick's (1995) conception to provide insights on how organisational actors in Thai listed SOEs employ corporate communication to address significant events. The study builds on earlier studies on the sensemaking process (Weick, 1995) by synthesizing the Communication Constitutes Organisation (CCO) concept (Cooren, 2004). This synthesis creates a theoretical framework that allows the researcher to explore and understand how organisational actors of listed SOEs make sense of corporate communications surrounding particular social and environmental issues. It illustrates how the CCO perspective presents plausible CSR actions, focusing on the sensemaking process undertaken by organisational actors. Building on a sensemaking process and CCO, the study develops a deeper understanding of CSR communication in the form of performativity by providing a framework that highlights the relationship

between CSR communications and actions (Morsing and Spence, 2019). There are three factors that influence the performativity of CSR communication in the specified context of Thai listed SOEs: appropriateness for the organisation (organisational structure, political independence, and strength of identity), appropriateness relative to the issues (responsibility level and visibility of the crises), and the intentionality of organisational actors. More specifically, the study contributes to literature on organisational identity where CSR communication can be an effective tool to construct and shape organisational identities (e.g. Cian and Cervai, 2014; Abrahamsson et al., 2011; Schultz and Maguire, 2013; Sorour et al., 2021).

1.4.2 Empirical contribution

With regard to its empirical contribution, the study develops an understanding of CSR reporting by SOEs and CSR reporting following significant corporate crises. By focusing on CSR reporting by Thai SOEs, the study also contributes to a greater understanding of CSR communication in the SOE context and thereby responds to calls to examine CSR communication and action within different business sectors and contexts. (Córdoba Pachón et al., 2014; Garde Sánchez et al., 2017; Garde-Sánchez et al., 2018; Li and Belal, 2018; Argento et al., 2019; Schultz and Wehmeier, 2010). Specifically, the study contributes to prior studies on CSR reporting involving crisis events in relation to oil spill, health and safety incidents, and political issues by extending the communication channels beyond CSR reporting to multiple communication channels during socially significant events such as a crisis, and their role in constructing organisational identity. It

provides a wider understanding of CSR communication and actions by offering diverse business structures and contexts.

The empirical evidence indicates that CSR communication can be an effective tool for an organisation to form or strengthen its national identity. Organisational actors make sense of CSR communication by asserting a role in national identity, as a “commitment and alignment device” to raise organisational standards and reputation by encouraging better performance and competitive differentiation, which are performative characteristics (Koep, 2017b, p. 220). Moreover, this study adds to previous literature by noting that government ownership is another important factor that can have an influence on identity, in these cases related to the structure of Thai listed SOEs. The case companies involved in the study actively seek to promote a strong ‘sustainability champion’ identity; consequently, in specific circumstances they faced an incongruence between their ‘talk’ and their ‘actions’ during environmental crises. This hypocrisy then leads stakeholders to exert pressure, promoting the corporate actors to engage in CSR actions as well as CSR communication. Hence, the study links the wider literature on the relationship between talk and action (e.g. Egbon and Mgbame, 2020), providing insights on how the Thai listed SOEs align their CSR communication with CSR actions after crisis events (Maitlis and Sonenshein, 2010).

The study may have implications for standard setters—the results lead to a proposal that governments should more closely monitor CSR communications and encourage internal stakeholders of government-owned SOEs to establish standards and protocols for communications which are more consistent with organisational actions. An inherent limitation of this study was the lack of studies

of other SOEs in developing countries that have responded to similar crises, which leads to the recognition that the results of the study are only an approximation of the realities experienced by SOEs. The study opens new lines of research.

1.5 Structure of the Thesis

The thesis comprises eight chapters. The structure of the thesis is as follows:

Chapter One provides an overview of the thesis: This introductory chapter offers insights into corporate communications by Thai listed SOEs, outlining the research motivation, objectives, questions, and contributions.

Chapter Two presents a review of relevant literature covering five streams of scholarly work: corporate communications; CSR and disclosures relating to wider corporate social responsibilities; CSR reporting; sensemaking by organisational actors in a CSR context; and conceptual and empirical studies investigating the relationship between CSR communications and actions.

Chapter Three presents the context. It outlines Thai context, the specific characteristics of Thai SOEs before delving into the three companies and the crises they faced, which are examined in the empirical analysis.

Chapter Four provides the theoretical framework and relevant concepts used in this study. The chapter discusses how the synthesis of the sensemaking theory and the CCO is employed to understand corporate communications for social and environmental issues in the context of listed SOEs in Thailand. Sensemaking details the individual processes by which organisational actors interpret and give

meaning to communications, while CCO complementarily explains how communications perform at an organisational level.

Chapter Five describes the research methodology. This chapter also presents the research philosophy, approach, and design.

Chapter Six presents the three case studies separately. This chapter aims to understand how listed SOEs used corporate communications in response to conflicting expectations around significant events.

Chapter Seven and Eight present a discussion, contributions and conclusion, respectively. The discussion is based on the findings of the study derived from the analysis of data gathered from both primary and secondary data sources. The findings focus on sensemaking in the context of organisational crises relating to social and environmental performance by Thai listed SOEs. The effect of the appropriateness of an organisations' context, the appropriateness of an issues' context, and the intentionality of organisational actors is also discussed. Chapter Eight addresses the contributions and conclusion of the study, along with the implications of the findings, followed by the limitations and suggestions for future research.

CHAPTER TWO: LITERATURE REVIEW

2.0 Introduction

Corporate communication is recognised as a key component in organisational studies (e.g. Beelitz and Merkl-Davies, 2012; Brennan and Merkl-Davies, 2018; Christensen *et al.*, 2008a; Cooren, 2004). Scholars study how corporate communications are used to construct and shape organisations and corporate identities, demonstrate organisational accountability, and legitimise organisational actions (e.g. Boje *et al.*, 2004; Maitlis, 2005; Schillemans, 2015; Milne and Gray, 2013). These studies employ various theoretical approaches that explain why organisations need to conduct corporate communication.

To gain intensive knowledge on the relationship between corporate communication and communication mechanisms, corporate identity, and the nature of accountability, this chapter provides the background to this study by discussing existing literature relevant to an understanding of corporate communication. The literature review of this study is based on several theoretical approaches and empirical studies. This is intended to enable the researcher to construct a theoretical framework to examine corporate communications on corporate social responsibility (CSR) in order to address the research questions.

This chapter is divided into seven main further sections. **Section 2.1** provides a review on corporate communications. **Section 2.2** presents a review on specific CSR and sustainability-related corporate communications. These two parts are reviewed to support the investigation of the first and second research questions.

Section 2.3 provides empirical studies relate to CSR reporting. **Section 2.4**

provides sensemaking by organisational actors in a CSR context. **Section 2.5** examines the relevant conceptual and empirical studies on the relationship between corporate communications and corporate actions, **section 2.6** the research gap is addressed, while **section 2.7** provides the conclusion.

2.1 Corporate Communications

This section summarises the nature of corporate communications and gives an overview of research areas in corporate communication from communication, management, and organisation literature. The purpose of this section is to describe background knowledge on corporate communication and to provide the rationale that leads to the existence of the corporate communication field.

2.1.1 The Nature of Corporate Communications

Historically, the field of corporate communications has been developed in the area of public relations studies (Argenti, 1996). Regarding the function of public relations, it is recognised that corporate communications are powerful mechanisms that largely involve the public. However, there has been a significant growth in corporate communications research in other functions also. Some evident developments, such as digital communication technologies have been expanded. Within this expansion, the question of the rationale for corporate communications has become obvious. Thus, the literature on corporate communication shows various and changing approaches and corporate communications has been developed as a distinct focus of studies over time.

As a field of practice, corporate communications are regarded mainly as a management function in organisations. Within a large corporation, the areas of image and identity, corporate advertising, financial communication, employee relations, CSR communication, government relations, media relations, and crisis communication have been developed as a function of modern corporate communication (Argenti, 1996), and respond to the increasing demands of multiple stakeholders (Cornelissen, 2017). However, corporate communications are linked to organisational communication within the organisational studies literature, which focuses on the management function by looking at the perspective of the organisation rather than the stakeholders. (Christensen *et al.*, 2008b).

In organisational studies, corporate communication is defined, in general, by Van Riel and Fombrun (2007, p. 51) as “*...the set of activities involved in managing and orchestrating all internal and external communications aimed at creating favourable starting points with stakeholders on which the company depends.*” Similarity, in the field of management, Cornelissen (2017, p. 5) provides the overall concept of corporate communication as “*...a management function that offers a framework for the effective coordination of all internal and external communication with the overall purpose of establishing and maintaining favourable reputations with stakeholder groups upon which the organisation is dependent.*”

According to these definitions, corporate communication can be provided by both formal and informal activities. In order to understand the corporate

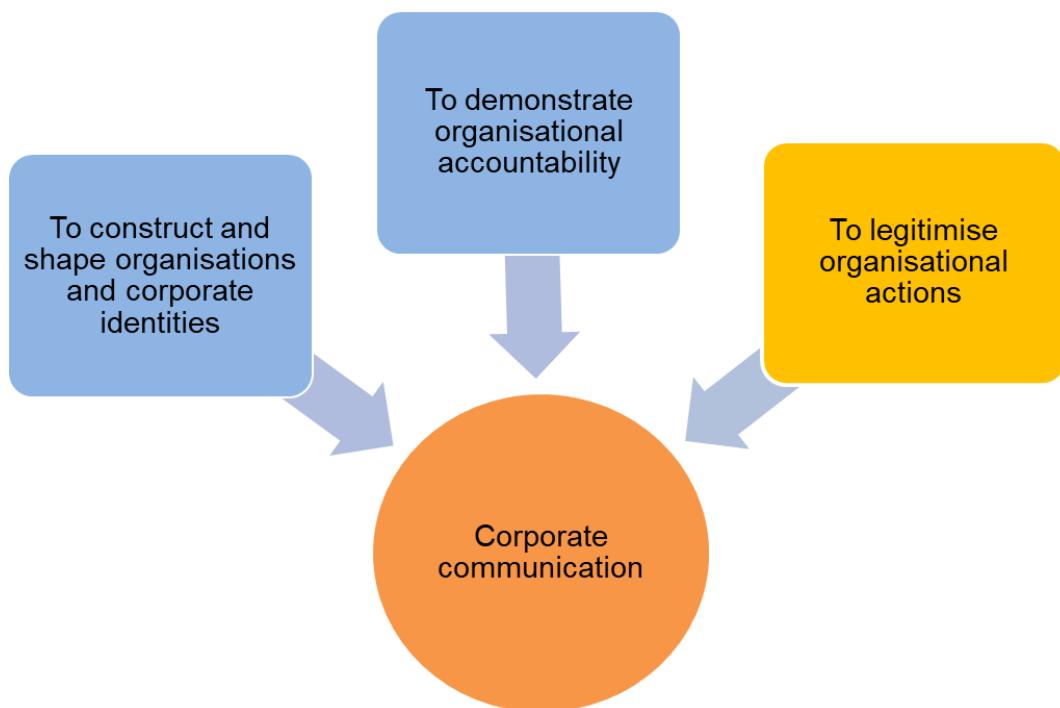
communication knowledge, communication is distinguished from two perspectives: One, corporate communication as a mechanism to transfer information of existing organisations to audiences, and, two, corporate communication as a component to construct and develop organisations. Brennan and Merkl-Davies (2018) highlight two perspectives of corporate communication under the different natures and purposes as 'the transmission model' and 'the transactional model'. The nature of the transmission model is that it is a one-way communication with the purpose to transmit messages from information providers to information receivers, whereas the transactional model is a two-way communication and dynamic process among different parties with the purpose of constructing social reality through interactive processes between organisations and audiences (Brennan and Merkl-Davies, 2018).

Under the broad umbrella of corporate communication, public relations, marketing communication, investor relations, organisational communication, and human resource management professionals participate in corporate communication (Christensen *et al.*, 2008b) with different target audiences and purposes. It is a challenge since public relations are often created to manage and generate positive public perceptions (Broom *et al.*, 1991; Cheney and Christensen, 2001) while other professionals provide information with different purposes. Various audiences, including customers, shareholders, investors, employees, and media have criticised the tone and content of corporate communication with different expectations. Thus, it may be inferred that the different audiences influence the nature of corporate communication studies.

2.1.2 Rationales for Corporate Communications

Recently, organisational scholars have shown an increasing level of interest in the rationales for, and the purposes of, corporate communication. This section discusses why organisations use corporate communication. From the review of relevant literature, the purposes of corporate communication can be categorised in three main aspects: to construct and shape organisations and organisational identities (Boje *et al.*, 2004; Cooren, 2004; Cooren, 2012; Tripsas, 2009; Cornelissen, 2017; Maitlis, 2005); to demonstrate organisational accountability (Schillemans, 2015); and to legitimise organisational actions (Milne *et al.*, 2009; Milne and Gray, 2013) (see Figure 2.1).

Figure 2.1 Rationales for Corporate Communications



Constructing and Shaping Organisations and Corporate Identities

Identity is considered as one element of sensemaking theory (Weick, 1995). Therefore, making sense of corporate communication relating to CSR may be linked appropriately to the organisational identity concept. A related stream of research is connected with how and why organisational identity is linked to CSR and crisis communication (e.g. Dutton and Dukerich, 1991; Gioia et al., 2000; Mariconda et al., 2019; Sorour et al., 2021). Within the field of organisational psychology, 'organisational identity' answers the questions "who are we?", or 'how do we see ourselves as an organisation?' (Brown et al., 2006; Brown et al., 2015; Cian and Cervai, 2014).

In some research, 'organisational identity' is synonymous with 'corporate identity' (Cian and Cervai, 2014). For example, Fombrun and Shanley (1990) view corporate identity as the combination of mission, vision, and philosophy of the company. Gioia et al. (2013, p. 156) claim that "an organisation forms identity that afford them a unique position within an industry, while still being similar enough to other firms as to define themselves as legitimate members". Recently, research on identity formation has received the attention of many researchers (Gioia et al., 2013). The literature on organisational identity formation indicates that identity formation is influenced by the interplay of external and internal factors, and also depends heavily on contextual factors (Gioia et al., 2013).

As for internal factors, organisational identity is influenced by organisational culture (Ravasi and Schultz, 2006; Cian and Cervai, 2014) and management accountability (Abrahamsson et al., 2011). Cian and Cervai (2014) commented

that corporate image, construed image, and organisational culture influence organisational identity. When describing organisational identity construction, Van Riel and Fombrun (2007) noted that corporate communication, in the form of statements regarding vision, mission, and philosophy of the organisation, are used as a tool to construct organisational identity. Reviews of studies discussing the factors that influence organisational identity and identity construction (Cian and Cervai, 2014; Abrahamsson et al., 2011; Van Riel and Fombrun, 2007), indicate that these key factors may also be pertinent to the development of CSR communication by listed SOEs. For instance, Tregidga et al. (2014), note that organisations seek to use sustainability reporting as a mechanism to communicate a corporate identity in relation to organisational aims and CSR actions. Notably, these studies focused on organisational identity in private organisations. In the context of national organisations, Jack and Lorbiecki (2007) explored the relationship between national identity and globalisation in the context of three major British organisations namely BAE Systems, BT, and the BBC. These organisations were struggling with problematic aspects related to the 'Britishness' of their national identity. The study by Jack and Lorbiecki (2007) shows the contradictory relationships between national and organisational identities.

Several published studies have focused on the role of CSR reporting, specifically as it relates to organisational identity in the context of banking (Pérez and Rodríguez del Bosque, 2012; Bravo et al., 2012). Pérez and Rodríguez del Bosque (2012) focused on the role of CSR relating to organisational identity in the context of the national bank and savings banks in a European country. Their

study shows that although the savings banks managers were criticised about the effectiveness of CSR reports communicated to stakeholders, the banks' identity was formed in relation to its CSR communication (Pérez and Rodríguez del Bosque, 2012). However, this study noted that CSR communications within the national bank sector can be decoupled from its actions (Pérez and Rodríguez del Bosque, 2012). Similarly, Bravo et al. (2012) studied the relationship between CSR and organisational identity of Spanish banks. Their study analysed CSR actions based on the banks' websites. The findings suggest that most banks disclose CSR information in order to form organisational identities and to legitimate their actions (Bravo et al., 2012).

In contrast, the work of Sorour et al. (2021) suggests that rural banks in Ghana use CSR as a sensemaking mechanism to engage with stakeholders and to retain a positive identity as a 'community-centred organisation'. Their central finding was that cultural and political factors are key to the context for communicating organisational identity via CSR engagement. The authors highlighted the reality that CSR actions by rural banks generate a substantive value because of the political and cultural context (Sorour et al., 2021). Whilst these empirical studies highlight the role of CSR communication and actions in relation to forming organisational identity in the context of banking, there has been little analysis of communication addressing crisis events.

Although the literature on organisational identity has extensively discussed the construction and shape of organisational identities (e.g. Cian and Cervai, 2014; Abrahamsson et al., 2011; Schultz and Maguire, 2013; Sorour et al., 2021), important aspects of understanding organisational identity in relation to CSR and

sensemaking are limited. Previous literature has studied influences on the formation of organisational identity in the context of SOEs. For example, Jack and Lorbiecki (2007) determined that national identity plays an important role in shaping organisational identity. However, empirical studies exploring the context of SOEs communications has remained relatively silent, particularly regarding the relationship of sensemaking by organisational actors and organisational identity.

Traditionally, language is treated as a neutral mechanism which represents social reality. Corporate communication is, therefore, understood as a tool towards sending and receiving information. Following this tradition, many scholars argue that language is performative of social reality (e.g. Boje *et al.*, 2004). Boje *et al.* (2004, p. 571) argue that “language is not only content, it is also context and a way to re-contextualise content”. In another words, social reality is not only reported and described by language through communication but is also constructed by such communication. Thus, communication is regarded as a tool to construct and shape organisations and the social reality surrounding organisations (Fairhurst and Putnam, 2004; Taylor and Van Every, 2000).

The first rationale for corporate communication is to construct and shape organisations and corporate identities. The notion of communication as the process to construct and shape organisations and corporate identities has been developed by many communication scholars (Boje *et al.*, 2004; Cooren, 2004; Tripsas, 2009; Cornelissen, 2017). In this first sense, communication is not about message transmission, but is a process of meaning production and negotiation (Schoeneborn *et al.*, 2018, p. 476). According to Cooren (2004), communication

can shape and generate an organisation. For example, organisations form visions and missions to prescript how things can be managed and to guide the actions of managers and employees far beyond merely the construction of the message (Putnam and Pacanowsky, 1983). In this second sense, organisations are shaped by the way different messages are communicated. Thus, “it is equally true to say that organisations emerge in communication” (Taylor and Van Every, 2000). In this perspective, organisation and communication are equivalent. The work of Taylor and Robichaud (2004) makes an effort to influence the field of corporate communication, including how organisations are constructed and shaped, by different message flows (Cooren, 2004; Fairhurst and Putnam, 2004).

Boje *et al.* (2004, p. 571) posit “organisations as phenomena in and of language”. Under this perspective, organisations is constituted by language. Thus, communications and organisations are not distinct. In addition, communication does not simply transmit information. It is an integral process of organisation (Cooren, 2004; Luhmann, 1992). It follows therefore that, communication is not always temporary and ad-hoc, but it is organic to all organisational life in the sense that it is influenced by such communication. This can be understood as the notion of communication as being a constituent part of organisations or ‘Communication Constitutes Organisation (CCO)’ (Cooren, 2004).

As mentioned above, communication is a means to the transformation of actions and practices, rather than just a tool for the transmission of meanings (Cooren, 2004; Luhmann, 1992). Thus, the CCO perspective is useful to conceptualise corporate communication. CCO scholars suggest that communication and the

use of language can constitute organisations (Cooren, 2004; Luhmann, 1992). In other words, communication can shape future actions and exchanges (Cooren, 2004) because it has potential to be performative (Cabantous, 2016). Thus, when studying corporate communication, its role as a tool to construct and shape the being of an organisation, and corporate identity, should not be neglected.

In addition, corporate communication is more than a mode of transmitting and communicating corporate identity. Rather, corporate identity can also be transformed by the use of corporate communication (Cornelissen, 2017). Corporate identity is “*...the basic profile that an organisation wants to project to all its important stakeholder groups and how it aims to be known by these various groups in terms of its corporate image and reputation*” (Cornelissen, 2017, p. 8). Such image and reputation are linked to how organisations create and retain a positive identity (Cornelissen, 2017), and this can be achieved through corporate communication. As identity is a core component in establishing controls and constraints to organisational actions (Tripsas, 2009), management of such organisations may need to establish communication which creates and retains such identities in a way that contributes to more favourable results, and which may be in line with expectations of powerful groups of stakeholders.

Despite the effort to communicate a favourable image intended to construct and shape an organisation and its corporate identity, the chosen communication strategies might not always meet the challenges of unplanned circumstances. Such irregular and unforeseen events could disrupt their established identities. Thus, organisations need to find plausible communication strategies to help repel

the identity threats and maintain identity (Maitlis, 2005). Therefore, communication strategies and established identities adopted need to be clear and consistent throughout all ongoing communication channels (Cornelissen, 2017; Christensen *et al.*, 2008a).

In order to construct and shape corporate identity, the communication needs to be executed both internally and externally. Communicating the vision, mission, and value of organisations is an important practice towards establishing corporate identity (Tripsas, 2009). Also, different tones of communication might be used for different purposes (i.e. creating and maintaining identities). Such attempts of corporate communication, therefore, act as a tool to transform information into a corporate identity.

Demonstrating Organisational Accountability

Organisations are expected to play a responsible role in social life in order to receive a 'licence to operate' from the public. In an attempt to understand how and why organisational corporate communication and reporting mechanisms are used to convey information, corporate communication can also be considered as one of the accountability mechanisms. Accountability is defined by Schlenker *et al.* (1994, p. 632) as "*..the condition of being answerable to audiences for performing up to certain standards, thereby fulfilling responsibilities, duties, expectations, and other charges*". This means that accountability obliges managers to provide explanations for their conduct to audiences as the organisation they represent may face the scrutiny, judgement, and sanctions of these same audiences. Thus, it is understood as a fundamental concept of

organisational study that accountability is “..*the perceived potential of being evaluated by someone, and being answerable for decisions or actions*” (Frink and Ferris, 1998, p. 1260). As a result, communication can be a tool to provide a justification for organisational actions so that different stakeholders can hold such accountable organisations.

As showing accountability can involve reporting on organisations’ actions and outcomes, many organisations have recognised that more effective deployment of resources requires flexible accountability mechanisms to allow communication of unexpected events. Also, accountability needs to be communicated transparently and clearly. Following this methodology, the obligation to provide accounts of organisations’ behaviour to multiple stakeholders, such as government, customers, shareholders, suppliers and employees, can lead to accountability frustrations (Schillemans, 2015).

Legitimising Organisational Actions

Corporate communications may be challenged by different groups of stakeholders, as organisations are seen as part of a larger social system. In this sense, organisations must establish and achieve their legitimacy to operate in the respective society (Suchman, 1995). Corporate communication is one way for organisations to legitimise themselves in order to avoid sanctions from the relevant stakeholders (Suchman, 1995). However, organisations may face unexpected issues or events that threaten their legitimacy. Thus, when organisations face unexpected or crisis situations, which may lead to a loss of

legitimacy, organisations also need to use corporate communication to regain this very legitimacy.

An ongoing legitimisation crisis is the driving force for large organisations to form corporate communication (Christensen *et al.*, 2008b; Cho *et al.*, 2012; Milne and Gray, 2013). According to Suchman (1995, p. 574), *“..legitimacy is a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs and definitions”*. In this approach, the emergence of corporate communication in an organisation, is motivated by the necessity to maintain, gain, or repair its legitimacy. However, the level of the requests for legitimacy may vary depending on the size, nature, and power of such organisations. Moreover, despite the growing literature on organisational legitimacy, the effect of corporate communication on legitimacy remains unclear.

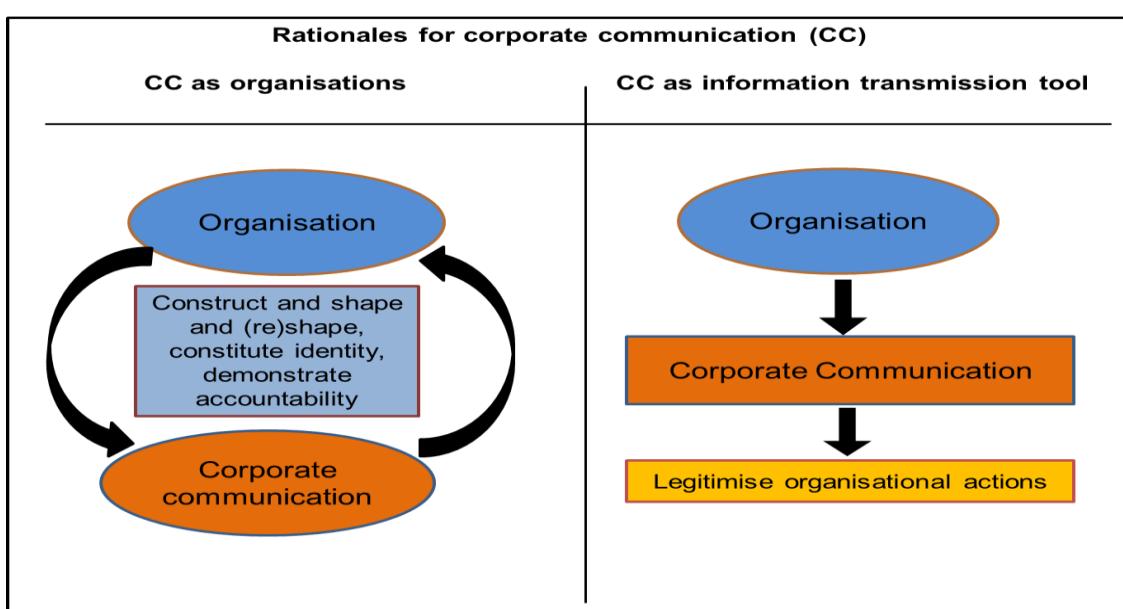
2.1.3 An Overview of Research Area in Corporate Communications

The three rationales for corporate communication discussed in the previous section, show that organisations can shape and be shaped by communication. Corporate communication, therefore, can take an active role in influencing the actions of corporate members, and perceptions of both internal and external stakeholders, on corporate identities. This section presents three different research areas that determine the context of corporate communication linked to each of the aforementioned rationales. This section further discusses the research area that is related to three different streams by looking at corporate communication literature in the fields of communication, management, and

organisation. Although previous literature is useful in trying to understand the rationales as to why corporate communication is used, it is not sufficient to explain how corporate communication is formed at one point in time, and changes over a time period. In an attempt to understand how and why corporate communication and reporting mechanisms are used to convey information, this study also examines the existing literature on the formation of corporate communication.

The boundaries of corporate communication by organisations offers the research area two main perspectives: One, that communication is separate from organisations, and two, that communication is organisation (Cooren, 2004). The first and second rationales for corporate communication (i.e. constructing and shaping and (re)shape organisations, constituting identities and demonstrating organisational accountability) show that corporate communication constitutes organisations; while the third rationale separates communications from organisations (legitimising organisational actions) (see Figure 2.2).

Figure 2.2: Two Main Perspectives of Corporate Communications



The majority of the corporate communication studies within the accounting, management and organisation research, describes communications as distinct from organisations (Milne *et al.*, 2009; Milne and Gray, 2013). This means that organisations pre-exist related communication; while the information related to those organisations is transmitted through different types of communication (Axley, 1984). In contrast to this assumption, many communication scholars describe communications as organisations. This perspective is developed under the concept of CCO. CCO scholars hold that organisational phenomena are transformed in and through interconnected communications. In this position, corporate communications are presented as organisations. As the organisation is not seen as separate to the communication, the CCO concept has attracted interest in recent research because it allows researchers to view communicated language as a performative element rather than merely a means for information transmission.

Rather than seeing communication as a transmission tool through which social reality is reported, the literature argues from a position that regards communication as constructing organisations (e.g. Boje *et al.*, 2004; Fairhurst and Putnam, 2004), and shaping organisations' perceptions of social reality (Fairhurst and Putnam, 2004; Taylor and Robichaud, 2004; Weick, 1979; Taylor and Van Every, 2000). In other words, communication is a constitutive process of organisations (Cooren, 2004; Luhmann, 1992). Following this philosophy, research in this area mainly discusses how communications are 'organs of reality' (Cassirer, 1953, p. 8) and how communication is action (Austin, 1975; Searle, 1969).

This viewpoint also emphasises that communication is ‘a process of meaning production and negotiation’ for organisational practices (Schoeneborn *et al.*, 2018, p. 476). This means that, communication for these purposes is transformation of information (Brennan and Merkl-Davies, 2018; Carey, 2009). Initially, the CCO perspective was developed in communication studies but CCO-orientated research has been widely published in the field of organisation and management studies (e.g. Ashcraft *et al.*, 2009; Wright, 2016; Koschmann *et al.*, 2012; Schoeneborn *et al.*, 2018).

In contrast to the view that communication *is* organisation, the perspective of communication as a distinct element from organisation, is explored in the field of communication strategies, in order to understand how corporate communication is used to legitimise organisational actions. Constructing and shaping organisations and corporate identity is a multi-dimensional production involving self-perception and ideas about others’ perceptions of the home organisation (Whetten, 2006; Brown *et al.*, 2006). More extensive literature studies corporate communication in relation to handling corporate identity through vision, mission, and values statements (Spear, 2017). Investigating this theme, Spear (2017) finds that vision, mission, and values statements, of both commercial and charitable organisations, are used as corporate identity cues for managing corporate image and reputation. Specifically, the use of corporate stories in mission statements, visions, and historical overviews allow an organisation to differentiate its identity from its competitors (Nielsen and Thomsen, 2009). Nielsen and Thomsen (2009) view corporate communication as strategic integrated communication, which coordinates both internal and external

communication from organisational strategy to organisational practices and aims to create and maintain a corporate identity.

Despite the widespread suggestions and support for integrating all corporate communication in the literature, in order to maintain corporate identity, organisations also need to hold flexible and diverse corporate communication to balance different stakeholder expectations in an effort to ensure clarity and consistency (Christensen *et al.*, 2008a). Extant research demonstrates that identity influences what is noticed, how those noticeable things are interpreted, and what actions are taken (Daft and Weick, 1984; Ocasio, 1997). In this approach, the process of selecting corporate communication may be guided by corporate identity. For example, the study of Tripsas (2009) provides insight into the role of corporate communication with a view to maintaining corporate identity when an organisation faces threats to its identity presented by new technology challenges.

Communication relating to the accountability rationale is linked with corporate disclosures in various forms showing transparency and balance of disclosed information. Most research in this area has been predominant in the accounting literature and has been based on a transmission approach. Large bodies of research in this approach have examined the effectiveness and quality of reporting information to account for organisational actions (e.g. Boiral, 2013; Egbon and Mgbame, 2020; Agyemang *et al.*, 2017; Schillemans, 2015). The communication process that organisations use to communicate organisational performance in order to take account of stakeholder requirements has largely

been examined (e.g. Agyemang *et al.*, 2017). However, 'language cannot fully mirror social reality' (Alvesson and Kärreman, 2000). Thus, it is problematic to completely communicate information that is meant to account for all organisational actions.

The view of communicating as a tool to legitimise organisation actions is largely associated with impression management, which focuses on examining the organised hypocrisy between communications and actions. Impression management can occur when organisations place emphasis on communicating favourable information or, outcomes and hide or distort unfavourable aspects (Hrasky and Jones, 2016). The literature shows that organisations have used impression management to influence perceptions of stakeholders (Elsbach *et al.*, 1998; Hrasky and Jones, 2016) to gain legitimacy. This rationale for communication is done in a more assertive way when organisations aim to prevent controversy (Elsbach *et al.*, 1998) and it is used in a more defensive manner after controversial events or crisis events have occurred in response to corporate responsibility expectations (Elsbach and Sutton, 1992; Marcus and Goodman, 1991). This means that managers may manipulate stakeholders' perceptions by reporting positive information and avoiding revealing negative outcomes. Previous research, impression management has been studied to explain how organisations respond to stakeholder pressures by legitimacy management (Sellnow and Seeger, 2013) in order to gain legitimacy. In this sense, impression management is associated with negative outcomes for the broader society (Cho *et al.*, 2015).

A number of researches have studied the use of impression management in organisations to manage stakeholders' potential negative perceptions of certain issues. Elsbach (2003) studies the perception of stakeholders and provides insight into how organisations attempt to protect reputations and manage positive images. The study provides a framework to understand the primary components of managing organisations' images and stakeholders' perceptions. Elsbach and Sutton (1992) study how organisations use impression management to establish accounts to disassociate negative events from unfavourable expectations. Other studies aim to investigate the achievement of different impression management tactics. For example, the organisation promotes its positive events while blaming external factors for negative impacts (Staw *et al.*, 1983).

Corporate communication research related to impression management explores the classification of different impression tactics and strategies (Cooper and Slack, 2015; Merkl-Davies *et al.*, 2011; Ogden and Clarke, 2005). However, those studies place less emphasis on why, when, and how different organisations choose different tactics and strategies in their corporate communication. There is a need to consider contextual factors in the research of corporate communication relating to impression management. This is needed so as to understand the complexity of information and the conflicting expectations and perceptions of different groups of stakeholders.

This section discusses the nature and different rationales for corporate communication. The following section will focus particularly on communication relating to CSR. It provides a focused discussion regarding the nature of CSR

communication; organisations' motivations to communicate CSR-related information; and the use of different communication channels for such information.

2.2 CSR communication

According to the two broad different strands of corporate communication as mentioned in prior sections: communications are organisations, and communications are separated from organisations. The nature and purpose of CSR communication are discussed based upon these views.

Recently, CSR communication has gained more attention in the corporate communication research area. Although there has been an increase in the studies of this area, CSR communication has been studied from the lens of business ethics rather than of management and corporate communication (Ihlen *et al.*, 2011; Cornelissen, 2017). Although CSR communication has been mainly viewed from the lens of business ethics, it is also widely studied within the accounting field. Research from these fields explore and critique the motivations for CSR communication as a means to communicate CSR commitments, vision, and mission in order to present social and environmental accountability and to provide ethical legitimization (Suchman, 1995). On the other hand, in the field of management and corporate communication, CSR communication is usually found as a tool to shape and change organisational practices. All these researches from different perspectives convince the existence of CSR communication.

2.2.1 The Nature of CSR communication

From a corporate communication perspective, CSR communication typically focuses on the involvement of organisational actors in various social and environmental influences rather than on its social and environmental impacts (Du *et al.*, 2010). For example, an oil company with high environmental impact may undertake actions associated with CSR such as charitable donations. CSR communication is defined as “*a communicative practice, which corporations undertake to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy in close collaboration with their stakeholders*” (Ellerup Nielsen and Thomsen, 2018, p. 493). Despite the widespread use of the concept of CSR in the literature, it is not uniform². Thus, the key challenge of CSR communication is that there is no unified meaning among scholars for the terms that are defined characteristics of CSR communication. CSR information is communicated through CSR communication channels that are more distinguished by various events around them (e.g. environmental initiatives, health and safety policies, community engagement).

2.2.2 The Motivations for CSR communication

The rationales for corporate communication discussed above including to construct and shape organisations and corporate identities, to demonstrate organisational accountability, and to legitimise organisational actions, can be linked to the motivations to provide CSR communication and the effects of each

² This thesis uses the term ‘CSR communication’ to refer to corporate communication relating to the organisation’s wider responsibilities to the environment and society. The term ‘CSR communication’ takes a wide range of communication channels, such as annual reports, sustainability reports, press releases, etc.

approach. Various rationales have been provided to explain the phenomenon of CSR communication. Across the various ranges of CSR communication research and purposes, this section distinguishes three broad strands of literature. However, there are some overlaps between these strands.

One strand seeks to understand how organisations ***construct and shape organisations and corporate identity*** through CSR communication. A common argument underlying this strand of literature is the potential for aspirational CSR communication to generate positive developments (Christensen *et al.*, 2013; Busco and Quattrone, 2018; Busco *et al.*, 2018). Following this strand, scholars view language as performative rather than as a neutral mechanism in which reality is described and reported (Christensen *et al.*, 2013) which may drive organisational practices as 'license to critique' (Christensen *et al.*, 2015). In this sense, 'License to critique' refers to inviting stakeholders to challenge, participate, and debate about an organisation's CSR communication which may stimulate sensitivity, quick adaption, innovations and incremental changes of organisations and society (Christensen *et al.*, 2015; Busco and Quattrone, 2018). Cooren *et al.* (2011) address this view as the power of the CCO perspective. One of the main reasons that organisations decide to engage in CSR communication is that they aim to construct and shape CSR actions according to their aspirational talk. However, this perspective is less developed in accounting research.

In addition, research relating to communicating CSR information to ***construct and shape corporate identity*** is largely the consequence of integrating CSR communication. Many scholars view that organisations need to have acceptable

identities in order to attract resources, investors, and customers (Hsu and Hannan, 2005; Granqvist *et al.*, 2013) and to gain a competitive benefit (Santos and Eisenhardt, 2009). As a result, many organisations try to create their identities related to social responsibility and sustainability. For this approach, corporate identity is seen as an important motivation for CSR communication (Tregidga *et al.*, 2014). From this perspective, corporate identity is constructed from the vision, mission, values that organisations announce publicly in relation to social responsibility and sustainability. However, when organisations face crisis situations, their identities may be disrupted by public perception. In recent work, Morsing and Spence (2019) label this kind of situation as identity disruption.

With regard to parameters, CSR comprises both actions and symbolic visions about the future (Christensen *et al.*, 2013; Schultz and Maguire, 2013; Wehmeier and Schultz, 2011). Christensen *et al.* (2013) refers to communicating these two elements as aspirational talk. Such 'talk' may draw on developing organisational actions in a positive way that benefit the wider society. Organisations may begin with symbolic disclosures such as vision, mission, and commitment. These messages are intended to stimulate change within organisations. Although this is a form of duplicity, aspirational talk aims to drive actions that conform to symbolic disclosures (Cho *et al.*, 2015). According to Weick (1995, p. 75), "the communication activity is the organisation". Thus, communication plays a very important role in creating organisations. Communication emerges when the social and environmental issues are perceived and interpreted. It also occurs when media and audiences react to the issues. However, if these two groups are

not interested in issues, the challenge will then be to develop CSR as the aspiration of organisations (Christensen *et al.*, 2013).

This views communication as pragmatic, one that persuades organisations and members to enact CSR commitments. However, there are only a small number of empirical studies that examine the pattern of how CSR communication nurtures CSR actions. Previous research has suggested that organisations need to be concerned about stakeholders' expectations (Høvring *et al.*, 2018). It is argued that the stakeholders' expectations stimulate more open and transparent information about corporate social responsibility (Burchell and Cook, 2013).

The second strand of CSR corporate communication research seeks to engage with the purpose of ***demonstrating social and environmental accountability***. Increasing stakeholder concerns about social and environmental impacts from organisations drive organisational interest in CSR communication. To meet the expectation of all stakeholders, CSR communication in this approach follows the deliberative demands of accountability. With this strand, organisations are expected to provide more accurate, transparent, and complete accounts of their social and environmental accountability efforts. Previous research has shown that large and higher status organisations are faced with heightened visibility and increased media attention. Given their size, power and societal impacts, large organisations attract more calls from the public for transparency and accountability, than from medium and small organisations (Morsing and Spence, 2019).

The third research strand seeks to demonstrate how CSR communications are used to ***legitimate corporate actions***. In this strand, organisations are recognised as using CSR communications for impression management (Hooghiemstra, 2000). Under this approach, CSR communications are subject to criticism from multiple stakeholders and scholars (Golob *et al.*, 2013). Thus, organisations are challenged about the moral legitimacy of misleading stakeholders, which has led to 'credibility gap' (Dando and Swift, 2003) in CSR communication. Owing to the 'credibility gap' between organisation actions and stakeholder perceptions, CSR communications are aiming to establish organisational accountability but may not lead to organisational legitimacy. Therefore, many organisations may use impression management strategies as tools to elicit legitimacy from the public.

Communicating CSR information to legitimise organisational action has been examined in large bodies of research. The notion that CSR communications are undertaken to legitimise organisational actions has been provided by many scholars. Scherer and Palazzo (2011) regard CSR communication as one of the most important tools to obtain moral legitimacy under a politically-orientated CSR approach. From this perspective, organisations engage in impression management in order to legitimise their actions (Scherer *et al.*, 2013). Thus, the dealing with CSR-related legitimacy issues is managed by communication. In using CSR-related corporate communications to legitimate corporate activity, advertising, lobbying, and impression management are viewed as methods to influence and strategically manipulate stakeholder expectations (Hrasky and Jones, 2016). Fooks *et al.* (2013) study how CSR communications of companies

in tobacco industry use impression management. They find that techniques of neutralisation is used in these organisations to manage the conflicts between public and private stakeholders (Fooks *et al.*, 2013).

Seele and Lock (2015) have developed a toolbox of CSR communication under the four validity claims of Habermasian communication theory. Given this approach, CSR communication is used as a means to elicit moral legitimacy (Seele and Lock, 2015). Suchman (1995) suggests moral legitimacy is gained through symbolism, co-option, and through adjusting the organisational mission to the moral expectations of stakeholders. To reach a consensus between the company and society with moral legitimacy, the CSR communication process is used to establish and manage public discourse. However, Guthrie and Parker (1989) argue that legitimacy theory is not the primary explanation for CSR communication in the Australian mining/manufacturing industry, for example.

2.2.3 CSR communication Channels

The communication channel is one of various factors that influences the effectiveness of CSR communication (Du *et al.*, 2010). There are a variety of communication channels through which CSR information can be disseminated. Organisations can communicate their CSR activities through one-way channels, such as annual reports, CSR reports and press releases; they can also use social media channels to convey their CSR initiatives that offer scope for some two-way communication. Organisations convey their CSR information through two forms of communication channels: controlled and uncontrolled communication channels (Du *et al.*, 2010). Importantly, informal, and uncontrolled CSR communication channels, such as press media coverage, and word-of-mouth by

stakeholders, can be exploited as alternative communication channels. A study by Dawkins (2005) shows that employees advised other stakeholders to believe in their organisations because they believe in the social responsibility actions of their organisation. In this sense, the voices of employees are allocated as sources of the creditability of information. Also, word-of-mouth has been used as another informal communication mechanism to convey the CSR of organisations (Du *et al.*, 2010). However, due to the uncontrollability of these channels, their use brings huge challenges for organisations.

Selecting channels for communicating information related to social and environmental impacts has become increasingly of interest. These voluntary communications can establish organisational mechanisms in a variety of dimensions. For example, they provide a commitment to address social and environmental issues and respond to stakeholders' pressures.

Lodhia and Stone (2017) divides communication mechanisms as 'lean' media and 'rich' media. Lean media are appropriate to convey the well-defined and unambiguous information and less complex tasks (Lodhia and Stone, 2017). By contrast, rich media are suitable to transmit potentially ambiguous information accompanying uncertainty and complex tasks (Cho, 2009b). Each mechanism is adopted to its specific communication channel. The next section commences with a review of literature examining different CSR communication channels.

Annual Reports

Communicating information related to CSR through annual reports provides an opportunity to present formal CSR information in an accessible way by multiple

stakeholders. Annual reports are formal reports and a key source of organisation information for investors, shareholders, creditors, employees, activists, and the government. Although the organisation uses other channels to communicate their CSR, such as sustainability reports, press releases, mass media and social media, annual reports seem to be the preferred channels for communicating to general public audiences.

Although some of the social and environmental information in the annual report is unaudited, auditors are required to read this information to assess its credibility (Neu *et al.*, 1998). It appears that credibility and dissemination of annual reports represent an opportunity for organisational actors to design a specific organisational image (Guthrie and Parker, 1989). Narrative information in annual reports allows organisations to communicate the information that organisational actors want the public to perceive. In this context, organisational actors decide which issues will be highlighted and which information will be omitted. Beyond narrative information, visual communications are frequently used in annual report in order to increase the realism of the reports and make the reports more attractive (Davison, 2015).

Since visual information in annual report gains more attentions from accounting researchers to study creditability of corporate communication, Davison (2015) views that annual report has received the most attention to locate visual communication particularly the form of pictures or photographs. To improve creditability of visual communications, the key points, for example, 'Who oversees the preparation of visual material? At what point in the annual report process?

How is it selected/produced/commissioned?' (Davison, 2015, p. 148) are considered as urgent needs to understand the preparation of annual reports. Thus, both narrative and visual communication in annual reports can be used to disseminate the 'right message' (Pettit, 1990). In this sense, visual communications might have a performative and constitutive function.

In accounting literature, shareholders, creditors and regulators are expected to be the key users of the annual report (Zeghal and Ahmed, 1990). Rowbottom and Lymer (2009) find that professional investors, creditors, accounting firms, and lawyers are the most significant users of annual reports. The annual report remains the main channel as it presents powerful information in quantitative and financial information form. As an empirical study, the comparison between banking and petroleum sectors, Zeghal and Ahmed (1990) find that there is a significant difference between these two sectors in the usage of the annual channel to provide CSR information. It would appear that the banking sector used a higher number of narrative words in terms of advertisement than the petroleum sector. In terms of criticisms about CSR, there are many arguments that communication about social and environmental impacts in annual reports tends to focus predominantly on positive message (Neu *et al.*, 1998). Cho *et al.* (2010) observe that organisations use biased content and tone in environment disclosures.

For environmentally sensitive organisations such as oil and gas companies, social impacts seem to be less important for financial and government regulator stakeholders than environmental information in their annual reports. However,

few professional investors are interested in the CSR-related information in annual reports (Rowbottom and Lymer, 2009). Thus, annual reporting has been criticised for a lack of integration and connectivity of financial and CSR-related information (Lodhia and Stone, 2017)³.

Standalone Sustainability Reports and CSR Reports

Sustainability reports and CSR reports can represent channels to present accountability for social and environmental impacts (Gray *et al.*, 1996). Early literature about social and environmental disclosures in the past show that organisations present social and environmental performance in annual reports. However, stand-alone sustainability reports and CSR reports have become more salient in large organisations and offer a means to construct reputations (Lee, 2016), demonstrate corporate transparency and engage with various stakeholders (Golob and Bartlett, 2007). Organisations use sustainability reports or CSR reports to communicate information in relation to the social and environmental impacts separate from the information in annual reports. It provides an opportunity to present more detail. Recent literature in social and environmental reporting and CSR communication shows that there is an increase in stand-alone sustainability reports and CSR reports. They are used as the main CSR communication channels and are greater than other channels (Lee, 2016). Thus, among the world's largest organisations, sustainability reports have increased significantly.

³ Integrated reporting is a new corporate reporting paradigm. It has emerged in an attempt to overcome the challenge from a lack of integration and connectivity of financial and CSR information.

The reason why these stand-alone reports have developed significantly is that they communicate social and environmental information and the sustainability of organisations (Gray and Herremans, 2012). Moreover, there has been an increasing expectation from regulators, media, governments, competitors, and consumers to communicate organisations' actions according to voluntary reporting guidelines such as the Global Reporting Initiative.

Press Releases

The press release is another traditional channel to communicate the CSR of organisations. It is also used in an *ac-hoc* situation that needs quick and timely communication, such as crises, for example. However, the content from the press release is mostly unregulated. The targeted audiences of the press releases are more general than annual reports or sustainability reports and content is conveyed to wider audiences via mass media (Maat, 2007; Brennan *et al.*, 2009). As a consequence, the press release has a wider influence on perceptions and criticisms.

Prior research on corporate communication through press releases mostly focus on investigating using this strategy in crisis communication. Romenti and Valentini (2010) investigate the Italian national airline (Alitalia) and the Italian government's crisis communication through official press releases. The findings show that Alitalia resorts more to presenting information in its press releases than the Italian government. In both sources of press releases, crisis communication strategies have positive impacts on the corporate image and reputation among media and different stakeholders (Romenti and Valentini, 2010). For example,

Seele and Lock (2015) find that BHP Billiton used several channels, such as CSR reports, press releases, and community newsletters during the time that the company upheld a mine in Western Australia. After the mine was closed, the company used only press releases as a CSR communication mechanism. Although previous literature on press releases had been analysed through qualitative analysis, the empirical studies neglected any other communication channels which could have contributed to framing the crisis context.

Social Media

Social media such as Twitter and Facebook offer a two-way and interactive online communication channel (Kaplan and Haenlein, 2010). Facebook represents a public arena where multiple stakeholders' opinions are presented and debated through the messages stakeholders post (Whelan *et al.*, 2013; Lehman, 2010). Facebook also provides organisations with big data to analyse stakeholder engagement (Gandomi and Haider, 2015; Bellucci and Manetti, 2017). Similarly, Twitter offers a media platform that is used to provide short messages, hyperlinks and hashtags to disseminate CSR information in both positive and negative forms.

As a two-way communication channel, social media is used as a non-traditional communication channel which allows organisations to evaluate feedback from audiences. It suits the communication of controversial, ambiguous, sensitive or complex issues (Cornelissen, 2017). The role of Internet communication in social media offers potentially 'rich' media to convey ambiguous information with the equivocal and complex performance (Lodhia and Stone, 2017). Iivonen and

Moisander (2015) suggest that social media may be a powerful mechanism of CSR communication for different stakeholders. Similarly, organisations can implement an assertive approach in engaging online stakeholders with their CSR initiatives (Du *et al.*, 2010). Seele and Lock (2015) suggest that social media can increase online stakeholder engagement about CSR initiatives.

Social media is mostly used by large companies as part of their CSR communication. Kaplan and Haenlein (2010, p. 67) posit that “social media allow firms to engage in timely and direct end-consumer contact at relatively low cost and higher levels of efficiency than can be achieved with more traditional communication tools”. Social media can be used to disseminate information independently of the company. In the case of significant CSR-related issues, stakeholders can use social media as a tool to discuss their knowledge with other stakeholders and organisations. Organisations can defend detailed information in attempt to shape stakeholder understandings of complex CSR-related issues (Seele and Lock, 2015). In turn, social media may be the channel that organisations use to interact with stakeholders, know their thinking, and adopt stakeholders’ recommendations. These recommendations may be used to develop organisations’ CSR actions. From the discussion above, it can be seen that social media may provide a suitable area for aspirational communication.

As mentioned above, social media offers a space where organisations can activate and maintain dialogic communication. Thus, it is a channel for dialogue, and it is a useful tool to debate CSR-related issues through a social media platform. Although recent research shows that organisations with high

reputations for CSR practices have created a dialogue platform for CSR communication through social media, this dialogue remains empty (Illia *et al.*, 2017).

On the one hand, several scholars have highlighted that the rationales for using social media communication are for constructing and maintaining corporate image and reputation (Floreddu *et al.*, 2014; Gilpin, 2010; Li *et al.*, 2013; Eberle *et al.*, 2013). On the other hand, the notion of the social media channel as a suitable mechanism for aspirational communication is well established in the CSR communication and crisis communication literature (Romenti *et al.*, 2014). Through social media, timely information can attract more attention from various stakeholders. Illia *et al.* (2017) note that organisations often use social media channel, such as Facebook and Twitter, to influence stakeholder attention in times of crisis.

2.2.4 CSR communication Around Ad-hoc Social and Environmental Events

Crisis Communication

While there are ad-hoc events, the direct contact of various stakeholders with events is limited. Thus, crisis communication has a very important role in affecting public perceptions and decisions. Crisis communication represents what representatives of organisations, such as CEOs, communicate to stakeholders after the crisis occurs (Coombs, 2012). Crisis communication requires speed and efficient responses to a crisis (Barton, 1993; Coombs, 2012), and is designed to repair a negative image by influencing the perceptions of stakeholders (Massey, 2001).

Power (2004) explains that organisations must manage their reputations during uncertain events by creating an image that they want other people to perceive. However, many events may destroy organisational reputation and identity that organisations try to create. Thus, crisis communication is used to maintain positive corporate identity, image, and reputation with different situations and time periods.

Previous literature indicates that crisis types and organisational responsibilities linked to such a crisis are associated with the chosen mode of communication during the event (Coombs, 2012; Stephens *et al.*, 2005; Islam, 2019). Coombs (2012) classifies three groups of organisational responsibility in crisis situations: a) 'victim crisis' where organisations face limited responsibility because they are recognized as victims from the crisis compared with other stakeholders; b) 'accidental crisis' where organisations have medium responsibility because the cause of crisis is from unintentional activities; and c) 'preventable crisis' where organisations hold high responsibility because their inappropriate actions place stakeholders in danger (Coombs, 2012). In this sense, different crises focus on different communication strategies and different target audiences (e.g. Benoit, 2015; Romenti and Valentini, 2010; Illia *et al.*, 2017).

It is important to underline that crisis types and responsibility levels as defined by the literature do not imply that organisations communicate their CSR actions responsibly. Due to limited available information, conflicting stakeholders and the sensitivity of an organisational sector, crisis communications may conceal or distort events. For example, a crisis related to a technical-error or accident such

as an oil spill requires the organisation to communicate the causes and environmental impacts to the public, inform victims how they will be compensated, convey a financial impact to shareholders, and make reports to the government. These actions need to be communicated quickly and accurately and the complexity of crisis may generate confused or misleading communications. However, it may be difficult for organisations to verify facts when responding to rumours. Organisations can seek to understand perceptions of a crisis by monitoring stakeholder responses through dialogic communication tools such as social media (Romenti *et al.*, 2014). For example, Taylor and Perry (2005) suggest that the use of the Internet during the crisis events helps to regain consumer trust in organisations. While Weick (1995) notes that open communication during a crisis is linked to the effectiveness of the organisations, there may be valid and appropriate reasons for not communicating events through two-way communication channels. These can be legal restrictions, fear of virility, or the corporate communication department's lack of control over this channel.

As crisis communication is part of an ongoing action between organisations and stakeholders (Massey, 2001), sensemaking occurs in selecting communication strategies and channels in response to multiple expectations. Consistency is a key factor in crisis communication (Massey, 2001) and is essential for building the credibility of the crisis response where a consistent message is more believable than an inconsistent one (Coombs, 2012). However, in the context of conflicting stakeholders, consistency tends to be challenged because different stakeholders need different levels of communication. For example, the

communication process needs to conform with the requirements of shareholders which may contrast with other groups of stakeholders such as environmentalists, customers, government, and regulators.

Boin *et al.* (2009) note that a crisis has the potential to generate different stakeholder interpretations of causes and responsibility. Different stakeholders may generate different interpretations of a gap between crisis communication and action. For example, Andon and Free (2012) examine how a ‘salary cap’ scandal, and potential conflicts of interest undermine the credibility of auditing (Andon and Free, 2012). This case study shows how the communication strategy to resolve the crisis is a key tool for an ongoing process of legitimacy. Andon and Free (2012) conclude that organisational actors must attempt to convey information to conform with stakeholder expectations. Despite the widespread nature of crisis communication studies investigating social and environmental events, crisis communication has rarely been explored in accounting research (Holland, 2010; Andon and Free, 2012; Andon and Free, 2014).

Impression Management

Prior research on CSR communication has highlighted that organisations tend to provide positive rather than negative information (Adams, 2004; Cho, 2009a; Boiral, 2013; Ruffing, 2010). The literature also suggests that CSR communication around ad-hoc social and environmental events to create a positive image and develop a good reputation of an organisation has been theorised as impression management (Merkl-Davies *et al.*, 2011, Mishina *et al.*, 2012, Schleicher, 2012). Crisis communication and impression management

have similar purposes because organisations have also used impression management to influence stakeholder perceptions (Elsbach *et al.*, 1998). Organisations use ongoing impression management in general situations to protect reputations and manage positive images and corporate identities, whereas crisis communication is used in specific time periods during the crisis events.

In brief, impression management theory suggests that as the number of stakeholders increases, conflict also increases. The conflicting stakeholders can limit the capability of organisations to address all concerns. Therefore, when an organisation faces conflicting expectations, impression management strategies are more likely to be conveyed to more salient stakeholders (Carter, 2006) through selectively, bias and enhancement strategies (Hrasky and Jones, 2016). In this approach, impression management often focuses on communication strategies to solve these conflicting expectation challenges.

Past research on CSR communication has largely drawn on impression management theory to explain how organisations respond to conflicting expectations and increasing stakeholder pressures (e.g. Elsbach *et al.*, 1998; Halderen *et al.*, 2016). According to Ogden and Clarke (2005), water companies select assertive impression management strategies (self-promotion, self-enhancement, ingratiation, entitlement and exemplification) in annual reports to gain and maintain legitimacy. On the other hand, defensive impression management (dissociation, excuses, justifications, apologies, and expressions of remorse and guilt) is used to avoid undesirable events. Using CSR reports or

annual reports as communication mechanisms to manage impression without any relation with the improved actions may become more problematic. Further empirical studies identified that organisations also use impression management to explain how to restore legitimacy after crisis events (e.g. Bolino *et al.*, 2008). The finding of Halderen *et al.* (2016) explain that initial CSR communications of BP and Exxon do not conform with stakeholder pressures. It has been suggested that powerful organisations have independence to separate their actions from institutional pressures (Oliver, 1991; Dimaggio and Powell, 1983; Jamali, 2010). However, both BP and Exxon tend to harmonise their CSR communications and actions following the increases of stakeholder pressures.

Research from a critical perspective also explores the relationship between CSR communications and stakeholders (Iivonen and Moisander, 2015; Banerjee, 2008; Fleming *et al.*, 2013; Matten and Moon, 2008). Iivonen and Moisander (2015) draw on organisational narcissism and sensemaking concepts to understand the relationship between the American Beverage Association and its stakeholders during challenges to its legitimacy. Iivonen and Moisander (2015) developed the framework to examine the relationship between the organisation and stakeholders' expectations in the context of the conflict between the core business and the public good. The result shows that the organisation makes sense of the beverage industry health impacts through three defensive rhetorical impression management strategies. Similar findings about controversial industries such as the tobacco industry (Dorfman *et al.*, 2012; Palazzo and Richter, 2005) challenge the legitimacy of these organisations. However, these findings seem to suggest that when organisations face issues that threaten

legitimacy, justify their controversial businesses is fulfilling some societal demand.

2.3 CSR reporting

2.3.1 CSR reporting by SOEs

Previous literature shows that SOEs face multi-faceted expectations and obligations from stakeholders whereby the SOEs are expected to engage in social and economic activities, and communicate more CSR information in order to enhance the entity's reputation and legitimacy (Garde Sánchez et al., 2017). A few studies have focused on CSR communication in SOEs, and with the exception of Sorour et al. (2020), these prior studies have generally focused on studying CSR communication by SOEs in European countries (e.g. Córdoba Pachón et al., 2014; Garde Sánchez et al., 2017; Schultz and Wehmeier, 2010). For example, Córdoba-Pachón et al. (2014) provided a systemic view of CSR in SOEs in Spain. Significantly, Córdoba-Pachón et al. (2014) found that although organisational actors are aware of CSR commitments, their dominant goals are to integrate these CSR commitments into SOE business strategies, plans, and daily activities.

Previous studies that have reviewed research trends on CSR in SOEs (Garde-Sánchez et al., 2018) indicate that the largest percentage of research on CSR in SOEs in the context of developing countries has focused on China, where cultural influences and political contexts keenly affect the SOE's actions (Córdoba Pachón et al., 2014). This large percentage is directly related to the fact that many companies in China are State-owned enterprises (Córdoba-Pachón et al., 2014).

In terms of CSR reporting in the context of SOEs, it is important to take into account the government's role, specifically the significant influence the government can have on CSR communication.

Garde Sánchez et al. (2017, p. 638) maintain that "the role of government is to represent the interests of society, contributing to social welfare and environmental protection, and acting transparently in order to legitimize its actions". This perspective aligns with Greiling et al. (2015, p. 405), who explain that governmental pressure is particularly significant for SOEs because they "[. . .] create public value while acting in an entrepreneurial way". Clearly, the government is an important SOE stakeholder, and organisations with a higher level of government ownership may be under even greater pressure to be socially responsible, within the context of the dominant culture. Similarly, previous studies show that state ownership significantly affects SOEs' sustainability disclosures (Argento, 2019). Thus, it is important to gain a deeper understanding of state ownership as a major factor affecting CSR reporting by SOEs, because SOEs have a significant impact on the social and environmental issues of many countries.

Several studies have examined the factors that influence CSR communication. The work by Garde Sánchez et al. (2017) addresses the factors that influence CSR information disclosure by SOEs, taking into account stakeholder theory and legitimacy theory. Drivers of online CSR disclosure stem from the characteristics of the SOEs (size, industry sector, degree of government ownership, and number of years in operation), the characteristics of the managers (age, gender, CSR

education profile, and CSR responsibilities in the workplace), and the size and sector of the SOE, together with the manager's CSR responsibilities (Garde Sánchez et al., 2017).

Practical or social pressures can make companies more aware of social responsibility concerns and promote responses to society's demands by disclosing CSR information, thus acquiring greater legitimacy within their operating environment (Garde Sánchez et al., 2017). Overall, the size, industrial sector, and managers' responsibilities of the SOEs are the most significant factors that affect CSR communication (Garde Sánchez et al., 2017). As one example, Argento et al. (2019) found that in Sweden, state ownership and corporate size significantly affect SOEs' sustainability disclosures. Fully SOEs disclose less sustainability information than partially SOEs, whereas large SOEs disclose more sustainability information than small SOEs (Argento et al., 2019). The study also determined that public policy does not significantly influence environmental sustainability disclosures and that the gender of management (majority control by female board directors) did not increase CSR disclosure (Argento et al., 2019). In contrast, the statistical analyses show that having representatives from the government on the board and profitability of the enterprise may positively affect the level of CSR reporting (Argento et al., 2019). Consequently, Argento et al. (2019) claim that SOEs need to use CSR communication to shape positive reputation and image.

Previous literature on CSR communication by SOEs in developing countries is scarce and variable (Sorour et al., 2020; Noronha et al., 2015). The key reasons

of this scarcity are the voluntary and unregulated nature of CSR reporting (Ali et al., 2017). Li and Belal (2018) examined a Chinese SOE in the energy sector using institutional theory, finding that a combination of global and national institutional factors alongside organisational internal dynamics collectively result in the organisational decision to produce a CSR report. They found that organisations which operate in a political context, particularly SOEs, are keen to develop CSR reporting to ensure national ideological alignment (Li and Belal, 2018) and diminish political risk (Lee et al, 2017). Furthermore, Noronha et al. (2015) suggest that the most powerful stakeholder in the context of Chinese railway SOEs is the Chinese government whereas the suppliers, the general public, or the customers of the service of the railway tended to have low power. In this sense, the Chinese government has two roles—regulator and major shareholder. As a result, the government tends to affect the level of CSR disclosures especially when they relate to significant issues (Noronha et al., 2015). This study by Noronha et al. (2015) explains that the disclosed information is not really sufficient to present practical information and achieve stakeholders' expectations. Regarding CSR communication, the Chinese railway companies explained that they had complied with CSR reporting standards and guidelines, but admitted they would not disclose more than required (Noronha et al., 2015). The study also sheds light on the corporate reporting behaviors of Chinese state-owned enterprises by applying legitimacy, and stakeholder and institutional theories to the unique social and political environment in the country.

2.3.2 CSR reporting by Thai firms

Several studies on CSR reporting in Thailand have focused on listed companies (e.g. Kuasirikun and Sherer, 2004; Ratanajongkol et al., 2006; Issarawornrawanich and Wuttichindanon, 2019; Li et al., 2019) but are considered mainly descriptive in nature (Qian et al., 2021). The study by Kuasirikun and Sherer (2004) considered CSR reporting by Thai firms, and found that the reports predominantly reflect problems linked to employee benefits, gender equity, workplace safety, and environmental pollution caused by industrialization and the agricultural sector. That is, CSR reporting by Thai firms focus on environmental protection, community engagement, and employee welfare, and primarily aim to provide “declarative” good news disclosures relating to human resources rather than communicating commentary surrounding serious social and environmental issues.

In Thailand, mandatory legislation was initiated in the 1990s, but there is a disassociation between CSR communication and genuine social and environmental problems, which is largely linked to the absence of inspection mechanisms and strict monitoring (Kuasirikun and Sherer, 2004). According to Kuasirikun and Sherer (2004), these are the two main challenges to CSR reporting in Thailand. First, tension between rapid industrial development and sustainable development is due to government representation on the Board from the Department of Trade of Thailand whose aim is to ensure economic benefit. Second, the limited power of public scrutiny and NGO activism influence the lack of full CSR communication. Ratanajongkol et al. (2006) concluded that while no single perspective can explain CSR reporting in Thailand, the empirical findings

demonstrate that the key areas of company social exposure are reflected by CSR (Ratanajongkol et al., 2006). As for a theoretical approach—legitimacy theory, political economy theory, and economic conditions were mainly used to present explanations of the CSR reporting trends in the Thai context (Ratanajongkol et al., 2006). However, Thai listed SOEs have different challenges compared to private Thai companies because of the differing ownership structures.

2.3.3 CSR reporting following corporate crises

This stream of research looks at CSR reporting following corporate crises, particularly a crisis involving oil spill incidents, health and safety issues, and political issues within industrial contexts related to oil and gas, transportation, and banking. Coombs (2012) indicates that crisis types and organisational responsibilities linked to such a crisis are associated with the chosen mode of communication during the event, and classifies three groups of organisational responsibility in crisis situations: a) 'victim crisis' where organisations face limited responsibility because they are recognised as victims from the crisis compared with other stakeholders; b) 'accidental crisis' where organisations have medium responsibility because the cause of crisis is from unintentional activities; and c) 'preventable crisis' where organisations hold high responsibility because their inappropriate actions place stakeholders in danger (Coombs, 2012). In this sense, different crises focus on different communication strategies as well as different target audiences (e.g. Benoit, 2015; Romenti and Valentini, 2010; Illia et al., 2017).

Several studies have examined CSR reporting following oil spill crises. Botes and Samkin (2013) examined BP's corporate communication mechanisms in dealing with the stakeholder's expectations following the oil spill in the Gulf of Mexico. They found evidence that BP employed different reporting mechanisms to manage stakeholders' perceptions, particularly because the company was faced with a legitimacy crisis and feared the damaging consequences the crisis generated. Apologia ... including apology, differentiation, denial, and counterattack tactics ... is used in both the annual and sustainability reports as a mechanism to shift stakeholders' blame. Arora and Lodhia (2017) also explored how social and environmental disclosures were used by BP to manage its reputation following the oil spill crisis. They observed that BP used different image restoration strategies in its corporate communication, as seen on its website, to manage its reputation. As one of its corrective actions strategies during the crisis, BP consistently conveyed extensive information about its plans to solve the problem (Arora and Lodhia, 2017). Similarly, the bolstering strategy was used to manage its reputation risk by stressing its positive traits, emphasising in its communications social responsibility and actions that were environmentally sensitive (Arora and Lodhia, 2017).

In a recent study following an oil spill crisis in Nigeria, Egbon and Mgbame (2020) examined how the big-five multinational companies (MNCs) in the Nigerian oil industry used corporate narratives to dissociate themselves from the crisis in order to alter stakeholder's perceptions. The case companies used corporate narrative as mechanisms in response to stakeholder's expectations with respect to oil spill crisis events. Blame avoidance narratives were used to reframe the

cause of the oil spill; these narrative strategies included scapegoating, misrepresentations, and justifications aimed at giving a revised sense of reality to the stakeholders and modifying stakeholder's perceptions (Egbon and Mgbame, 2020).

Past research explores the evolution of impression management in response to increasing stakeholder expectations. For example, Halderen et al. (2016) draws on a combined institutional and resource dependence perspective to study the evolution of impression management by BP and Exxon during the period of time following the spill that Greenpeace was fervently calling for stronger actions to improve the safety standards of oil tankers operated by oil and gas companies. Halderen et al. (2016) explained that the initial CSR communications by BP and Exxon did not conform to increasing stakeholder pressures and expectations. The study suggested that powerful organisations have the independence to separate their actions from external institutional pressures (Halderen et al., 2016), and emphasised that the case companies tended to evidence an alignment between symbolic and substantive actions (Halderen et al., 2016).

Recent research focusing on communication channels shows that organisations with strong reputations for CSR practices have created a platform for CSR communication through social media channels; however, the 'dialogue' aspect of the channels remained empty (Illia et al., 2017). Illia et al. (2017) noted that organisations often use social media channels, such as Facebook and Twitter, to influence stakeholder attention in times of crisis. In the transportation sector for example, Romenti and Valentini (2010) investigated the Italian national airline

(Alitalia) and the Italian government's crisis communication through official press releases. The findings show that Alitalia presented more information in its press releases than did the Italian government. In the press releases from both sources, crisis communication strategies have positive impacts on the corporate image and reputation among media and different stakeholders (Romenti and Valentini, 2010).

Organisations can seek to better understand perceptions of a crisis by monitoring stakeholder responses through dialogic communication tools, such as social media (Romenti et al., 2014). Romenti and Valentini (2010) found that the corporate communications by the management of the case company and the Italian government formally distanced themselves from their responsibilities of the crisis event. Their investigation and findings were divided into three periods: Period A represents the event when the Italian government tried to reach an agreement with Air France-KLM, but the opposition parties disagreed with the proposed agreement. Period B represents the situation when the new Prime Minister announced his commitment to buy Alitalia's shares. Period C, a period of especially high conflict, was when the government officially started the process of privatisation, which prompted several strikes by labour unions and strong criticism by opposition parties. Corrective actions and information providing strategies were employed during all three periods. In each period, the goal was provide a sense of good intentions to solve the crisis as soon as possible (Romenti and Valentini, 2010). However, the strategy of disassociated impressions (privatisation) used in this context, particularly during the period

highly criticised by labour unions and other parties, only heightened dissatisfaction leading to several labour strikes during the crisis event.

In the context of a similar sector, Noronha et al. (2015) investigated corporate social responsibility disclosure in Chinese railway companies after a crisis involving a train accident. They found that disclosures of information by the case companies (involved in the “7.23” incident) relating to health and safety issues was very low, and tended to be quite defensive, which the authors attributed to weak environmental regulations and lack of monitoring of train transportation SOEs in China (Noronha et al., 2015). Other than CSR reports, the companies’ websites and press releases were used as communication channels to respond to stakeholders’ pressures during the crisis. The study sheds light on the corporate reporting behaviours of Chinese state-owned enterprises by applying legitimacy, and stakeholder and institutional theories to the unique social and political environment in that country (Noronha et al., 2015). However, the study is limited as it examined CSR communication following only one crisis.

2.4 Sensemaking by organisational actors in a CSR context

In a CSR context, organisational actors commonly draw on sense-giving provided by the CEO and top management of the organisation (Gioia and Chittipeddi, 1991) to gain a clearer sense of the organisation’s mission, vision, and strategic direction. Weick (1995, p. 188) suggest that continuous development is important; “if people want to share meaning, then they need to talk about their shared experience in close proximity to its occurrence and hammer out a common way to encode it and talk about it”. This means that, sensemaking

prompts organisational actors to discuss meaning that grows out of significant events. CSR reporting can become sensemaking tools which trigger clarity (Abrahamsson et al., 2011) for SOEs, which is the focus of this study.

A range of studies have questioned how CSR communication might contribute to sensemaking of organisational actors and drive CSR actions. Egan (2019) explored sensemaking by organisational actors of a large Australian family-run manufacturing company. He suggested that ongoing sustainability reporting supports sensemaking by providing intention and passion, which fosters better actions with the CEO as sense-giver. However, it was a single case study, so the research only provides insight into how an organisation might develop actions in the context of a family-run food producer. In a similar study, Rouleau (2005) emphasised the managers' role as change agents and their actions as interpreters of strategic change.

Previous studies adopt a combination of sensemaking theory and other concepts to understand how and why managers become involved with CSR. Schultz and Wehmeier (2010) developed a theoretical framework for institutionalization processes by combining institutional sensemaking and communication theories. Information was obtained regarding the actions and communications of a Swedish, state-owned energy company, gleaned by reading German newspapers, which was analysed to explain the institutionalization of CSR risks to aid in the organisation's development. Similarly, Apostol et al. (2021) employed combined sensemaking and action research to examine sustainability communications, using the case of a business-to-business (B2B) organisation

that operates in the European heavy industry sector and sells product worldwide. Although this industry creates major social and environmental impacts, there has been no significant pressure on its CSR communication and action, mostly because it is a B2B company, so has no end-use consumers and is subjected to fewer expectations, less public attention, and has low mass-media visibility. Apostol et al. (2021) indicated that, nonetheless, the case company faces situations which causes it to realise that it needs to provide external CSR communication. This means that, corporate silence is altered, and certain significant events triggers moments of realizations that CSR communication is needed. This leads to the initiation of the sensemaking process by organisational actors and their involvement in constructing meaning.

Several studies on sensemaking by organisational actors in a CSR context have investigated the political context of the case companies (Richter et al., 2020; Sorour et al., 2020). Indeed, the concept of political CSR has attracted discussion in academic literature (Scherer and Palazzo, 2011; Scherer et al., 2013). For example, a study by Richter et al. (2020) explored the sensemaking process of CSR reporting by three case companies (American Tobacco, Nestle, and Hewlett Packard), and determined that there is an overlap of instrumental and political CSR. For American Tobacco, the researchers found that the case company is more instrumental than political CSR, Nestle evidenced a divergent position wedged between instrumental and political CSR, and Hewlett Packard had adopted a largely instrumental CSR, but was moving slowly towards political CSR. It should be noted that these studies are limited with regard to their geographical area.

Richter et al. (2020) also focused on a multiple case study of globalised companies in Europe which seemed to require an integration of political actors into their CSR. Sorour et al. (2020) explored the sensemaking process of CSR by rural community banks in Ghana, a developing country. The authors applied Basu's and Palazzo's cognitive and linguistic notions of sense-making and Brickson's organisational identity orientation to frame how rural community banks (RCBs) in Ghana engage with CSR. A process model of sensemaking articulated by Basu and Palazzo (2008) focuses on dimensions of the sensemaking process in 'normal' (rather than crisis) situations. Thus, the findings emphasise the 'cultural/political' modes of justification put forward by RCBs in their CSR engagement by focusing on the direct interactions between organisations and stakeholders in a given social context. However, these publications focus on outcomes of the sensemaking process rather than the sensemaking process itself.

From the overall analysis of these different streams, it leads to explain why this is a common unresolved issue across the different streams, particularly during the ac-hoc events. Thus, instead of focusing on the relationship between CSR communication and stakeholders as much previous research has done, this study focuses on plausible explanations for how they communicate and how this communication is linked to corporate actions. The next section, therefore, discusses extant research on different aspects of the relationship between corporate communications and actions.

2.5 The Relationship between CSR communications and CSR Actions

This section focuses on different approaches that explore the relationship between CSR communications and CSR actions. Across the CSR communication literature, empirical research normally observes how corporate communications and reporting are decoupled from corporate actions with regard to social and environmental impacts. As a result, concerns about CSR communications and reporting mechanisms may be problematised. Literature shows that organisations that use three CSR report practices (the use of stand-alone reports, the use of assurance, and the use of GRI as reporting guidance), on average, do not provide the higher quality practices (Michelon *et al.*, 2015). In this section, the points of convergence between CSR communications and actions are discussed, along with the motivations for CSR communications.

The motivations to provide CSR communications for constructing and shaping organisations are supported by an empirical study executed by Georgakopoulos and Thomson (2008) where organisations attempt to manage the environmental practices and create corporate culture through social and environmental reporting. Nevertheless, Christensen *et al.* (2013) asserts that further empirical study is needed to explain the relation between how CSR communications construct and shape organisations and the impact on corporate activity.

Organisations are expected to account for their social and environmental impacts by presenting accurate and complete information through CSR communications. However, it is impossible to evaluate social and environmental impacts of organisations appropriately. It is challenging to ensure that CSR communications

will mirror accurately corporate actions. Nevertheless, it can be understood that social and environmental norms are important to legitimacy. It has been argued that the conflicting expectations from multiple stakeholders lead to the discrepancies between communications and actions because organisations need to manage conflicting stakeholder demands by adopting specific stakeholder strategies that lack consistency. Oliver (1991) notes that organisations make sense of meeting the demands of more powerful stakeholders while ignoring the less powerful stakeholders demands. When actions of organisations are perceived as inappropriate and undesirable among societal contexts, legitimacy of organisations is challenged (Pfeffer and Salancik, 2003; Suchman, 1995). Latterly, organisations are expected to play a responsible role in social life in order to receive a 'licence to operate' by the public. Brunsson (2007, p. 113) notes that "modern organisations are particularly apt to pretend that they can satisfy a series of conflicting demands." For this reason, a large amount of research about CSR communication focuses on the legitimacy perspective.

The relationship between CSR communications and actions has been widely debated in the literature. Some scholars view CSR communication as a means to close the gap between the current CSR image and the CSR desired by organisations (Tata and Prasad, 2015). while others view CSR communication as a means to initialise CSR actions (Christensen and Cornelissen, 2013). Under institutional perspectives that focus on the legitimisation role of CSR communications, the dissociating between CSR communications and actions is described in terms of 'organised hypocrisy'. The remainder of this section reviews literature that explores two different aspects of the relationship between corporate

communications and corporate actions: Organised hypocrisy and shifting from CSR communication to CSR actions.

2.5.1 Organised Hypocrisy

Brunsson (2007, p. 113) defines '*organising hypocrisy*' as "*a response to a world in which values, ideals, or people are in conflicts with the way in which individuals and organisations handle such conflicts*". In this sense, hypocrisy is not always deceit, but allows the loose relations in terms of chronological distance between talk, decision, and actions (Brunsson, 1989). CSR communications are used to hold the expectations of the observer while CSR actions are used to manage stakeholders. Stakeholders' distance from the organisation and the ability to monitor can influence the extent of dissociating.

She and Michelon (2018) examines interactions between stakeholders and organisations from 2 years of Facebook posts of S&P 100 firms. The finding shows that stakeholders using Facebook respond in both positive and negative ways to organisational posts. Stakeholders are found to focus more on information related to actions of organisations whereas communications and decisions increase positive and decrease negative perceptions (She and Michelon, 2018).

Cho *et al.* (2015) integrate the concept of organised hypocrisy and organisational facades to explain the dissociating of organisational activity of two highly visible U.S.-based multinational oil and gas organisations during the significant debates about oil exploration in the Alaskan National Wildlife Refuge. They assert that the companies use different organisational facades as mechanisms for satisfying

different stakeholder expectations. ‘Rational’ façade were represented mostly in the corporate annual reports while ‘progressive’ and ‘reputational’ façades are more apparent in corporate sustainability reports (Cho *et al.*, 2015).

The decoupled relationship between CSR communications and actions increases management capacity to deal with conflicting expectations. In doing so, organised hypocrisy and organisational facades may aid organisational management and offer an explanation for CSR communications. In the next section, focus is placed on whether present, decoupled CSR communications may lead to future actions.

2.5.2 Shifting from CSR communication to CSR Actions

Empirical literature drawing on the shift from CSR communication to CSR action is scarce. The existing CSR communication research focuses on the use of communication as a mechanism to stimulate accountability for social and environmental impacts in a normal situation. For example, internal aspirational communication can facilitate the sensemaking processes of organisational actors to transform CSR communications into actions (Koep, 2017a; Busco *et al.*, 2018).

It is acknowledged that organisations present visions, missions, and other public declarations as a commitment for future actions. It may present the dissociating between CSR communications and actions during the period of announcement. However, after a commitment has been made, organisations may transform a commitment to real actions. Koep (2017) uses the concept of aspirational CSR communication to investigate the aspirational talk of food industry experts in Ireland, the UK, and the USA. In the empirical study, using aspirational CSR

communication has been influenced by four main rationales: to respond to competition, communicate values, manage reputation, and create opportunities (Koep, 2017).

Management and communication researchers have drawn on the CCO perspective to explore how CSR communications might generate CSR actions (Cooren, 2004; Cooren *et al.*, 2011; Deetz, 2003) or might be CSR actions (Christensen *et al.*, 2013). As organisations aim to provide corporate communication to construct and shape organisations, shifting from CSR communication initiation to actions in line with CSR intentions may contribute to the CCO concept. Studies demonstrate how communicating initial corporate identities may support and constrain corporate actions (Tripsas, 2009; Stiglani and Elsbach, 2018) and CSR aspirational communication may lead to organisational change.

According to recent CCO theorising, Morsing and Spence (2019) draw on the distinction between implicit and explicit CSR communication. Implicit CSR communication refers to communication among organisational members while explicit CSR in a public announcement is a message stated outside the organisation. The main interest of Morsing and Spence (2019) focuses on explicit CSR communication which refers to public declarations. As a public declaration, the content is likely to provide a sense of commitment. In doing so, it can generate a process of social improvement as explicit CSR aspirational communication is performatively enacted in practice (Haack *et al.*, 2012; Christensen *et al.*, 2013; Morsing and Spence, 2019)

There has been a number of theoretical works on the performativity of CSR aspirational communication, but limited empirical study. In early conceptions of performativity, (Austin, 1975) emphasises how communication performs social reality. Recent research relating to CCO focuses on investigating how public announcement in terms of explicit CSR communication may bring about improvements in social action (Koep, 2017a). However, the work of Morsing and Spence (2019) theorises that the performativity of explicit CSR communication may not always lead to actions in small and medium-sized organisations (SMEs) where public declarations may be less actively monitored.

Livesey and Kearins (2002) demonstrate how corporate communications reflect and influence organisational practices in the Body Shop and Royal Dutch/Shell. In addition, Livesey and Graham (2007) insist that the CSR communications of Shell attracts critical attention in pushing Shell toward more CSR practices when Shell engaged in its CSR aspirations. Christensen *et al.* (2008b) suggest that the public should not only continue to be critical of CSR communications and actions, but also needs to allow organisations to explore new CSR ideas, goals, and practices in the way they communicate. Christensen *et al.* (2013) argue that CSR communications can stimulate improvement and raise standards of CSR practices.

CSR intentions that are declared publicly need to be ambitious, but achievable (Koep, 2017a), and are influenced by competitor actions, feasibility studies and the presence of third party auditing. Koep (2017a) investigates aspirational talk through the CCO concept in the food industry and finds aspirational CSR

communication encourages organisations to improve their competitive performance thereby “revealing a performative character” (Koep, 2017a, p. 220). From empirical evidence in the context of the food industry, aspirational talk has a role as a “commitment and alignment device” to raise the organisational standard by encouraging good performance and a competitive differentiation which is of a performative character (Koep, 2017a).

Determining CSR initiatives and preparing the information for disclosure publicly triggers sensemaking to provide strategies that drive a performative aspirational talk (Koep, 2017a). Breaking down aspirational talk into small goals to disseminate these goals within the organisations ‘throughout the hierarchical levels and across organisational functions’ in order to make sense of organisational members is one of the examples of performativity (Koep, 2017a, p. 231). A process of sensemaking is used by senior and middle management actions in monitoring, reviewing, and evaluating CSR goals and performance. This process is portrayed as a means to close the gap between talk and action, to ensure recoupling and to reduce the risk of being perceived as hypocritical (Koep, 2017a, p. 231).

Castor (2005) uses the concept of CCO to study how organisational talk constitutes organisations by applying the CCO to the study of organisational decision-making in Western University case. In Castor’s study, the CCO concept is used to understand the function of communication relating to how decision-making constructs social reality rather than transmitting information. Castor (2005) emphasises that the diversity requirements, in the case of higher

education, needed in order to maintain the good faith relating to organisational operations. In this case, talking about diversity and requirements contributes to the social construction process. To define selections, organisational goals, and organisational accountability, the vocabularies of diversity, requirements, and good faith are used as the key communication process. Good faith is incorporated in institutional perspectives on organisations by Meyer and Rowan (1977, p. 358) specifically “decoupling and maintenance of face, in other words, are mechanisms that maintain that assumption that people are acting in good faith” and “effectively absorbing uncertainty and maintaining confidence requires people to assume that everyone is acting in good faith”. Thus, communication during the specific event of the decision-making process of an organisation is a constitutive approach. In this sense, decision-making is also important for setting policies. Another example, is provided by Hallett (2010) who studies how the accountability ideals of an urban elementary driving school are transformed into action by the willingness of a leader under scrutiny. Hallett (2010) found evidence of recoupling processes between communications and actions therein.

2.6 Research Gap Addressed

The motivations and impacts of communication for constructing and shaping organisations and corporate identity, demonstrate accountability, and legitimising organisation actions are the keys themes in the extant literature, as mentioned above. Taking communication as a starting point, this study has argued that communication serves to understand what is said and what is done. Corporate communication has been seen as strategic management mechanism to inform,

influence and manipulate target stakeholders. However, recent work conceptualises corporate communication as a constitutive process of organisations (Cooren *et al.*, 2011). Under this conceptualisation, corporate communication becomes more than a mechanism to transmit information. This view allows studies on corporate communication to view CSR communication as an active mechanism to shape organisations and their identities. Despite the advantage of this view, there is limited literature on CSR communication adopting this approach (Golob *et al.*, 2013).

In addition, the review in previous sections on the studies relating to the relationship between CSR communications and corporate actions highlights the importance of such relationships. However, studies whether, how and in what circumstances CSR communication generates action are less salient. As a consequence, this study is motivated to provide further insight on the relation between CSR communication and action.

The CCO perspective addresses how organisations are constituted by CSR communication and this lens can offer additional insights to the extant literature, which has been mainly based on institutional theory, legitimacy theory, impression management strategies and tactics, and the notion of organised hypocrisy. Although this theorising has brought valuable insights to contribute understanding of the rationales of CSR communication, it largely underplays the potential of CSR communication to create and shape future actions as aspirational talk (Christensen *et al.*, 2013). CSR communication has been a

critical issue for all organisations, but especially for large entities operating in complex environments and/or facing crises.

Understanding how CSR communications are linked to actions by listed SOEs remains a largely unexplored area of accounting research. Listed SOEs provide an example of large and complex organisations that are expected to respond to public and private expectations. Also, the literature addressed a limited number of studies how organisational actors enact, select, and retain corporate communication pertaining to uncertainty, and ambiguity of social or environmental issues. They also use different types of communication channels and are expected to make public declarations that may (or may not) performatively generate future action.

While prior studies on CSR reporting by SOEs have largely focused on European countries (Schultz and Wehmeier, 2010), this research focuses on sensemaking in the context of organisational crises relating to social and environmental performance by Thai listed SOEs due to expectations of their unique stakeholders. This study has developed the literature review to focus in greater depth on CSR reporting by SOEs in the context of oil spill, health and safety issue, and political issue within similar industry contexts. Organisational crises instigate the multiple stakeholders to have conflicting expectations from the companies. Focusing on the challenges surrounding social and environmental crises in Thailand, the main purpose of this study is to explore how Thai listed SOEs make sense of CSR communications surrounding crisis issues. Moreover, this study analysed the CSR communication selected in response to crises events, which

prompts deeper stakeholder scrutiny and conflicting expectations. Thus, the research questions in this study are formulated to address these gaps.

Q1. How do organisational actors in listed SOEs use corporate communication surrounding significant events?

Q2. How do the listed SOEs use reporting mechanisms in response to the conflicting expectations?

Q3. What is the relationship between corporate communication about CSR communications and actions?

2.7 Conclusion

This chapter has reviewed literature on corporate communication, CSR communication, and the relations between corporate communications and actions in a broader context. The debate in this chapter stems from views that corporate communication has moved beyond the traditional perspectives on communication in the accounting field. Moving away from legitimacy and institutional-based research, this study explores theoretical insights from outside accounting and management studies, and draws on communication concepts such as CCO and performativity. Traditional research views communication as distinct from organisations, and while communication needs to reflect the completeness of information, recent research views communication as inseparable from organisations. As a consequence, communication constructs social reality.

It has been argued in the chapter that corporate communications are often motivated by the need to create and maintain identity, demonstrate accountability, and legitimise organisation actions. It can again be reiterated that corporate communication, particularly CSR communication, has the potential to construct and shape CSR actions. Furthermore, the review has elucidated that investigating the differing relations between corporate communications and corporate actions represents an important area of research.

CHAPTER THREE: CONTEXT

3.0 Introduction

This chapter aims to providing insight into the context in which the selected cases and the significant events unfolded. An understanding of the Thai context can help pursue the objectives of this study, namely to explore how organisational actors understand and use corporate communications surrounding significant social and environmental events, to assess how reporting mechanisms are used in response to conflicting expectations, and to evaluate the relationship between CSR communications and actions. The unique nature of Thai culture, society and the country's historical and political traditions sets it apart from other nations.

This chapter is organised into four sections: **Section 3.1** provides an overview of the Thai context that might affect the understanding of CSR communications and actions in the selected cases. **Section 3.2** describes the specific characteristics of Thai SOEs. **Section 3.3** provides a summary of the three companies and the crises they faced, while **section 3.4** concludes the chapter.

3.1 Thai Context

Historically, Thailand is the only country in South-east Asia that was never colonised by any external entity (Baker and Phongpaichit, 2014). As a result, the Thai People are proud of their historical independence and subsequent national identity. Like other Asian countries, Thailand has been influenced by Westernisation and Capitalism. These influencers have affected the natural resources of the country. As a result, Thailand has changed over time from a

country of abundant natural resources to a country with scarce resources (Baker and Phongpaichit, 2014). This change was affected by the rapid exploitation of natural resources using large scale technology.

There are approximately 66.41 million Thai citizens (2018). Between 8-10 million people are resident in Bangkok (capital city) which is also the biggest city in the country. The area of Thailand covers around 513,120 square kilometres. The longest north-south extension is around 1,650 kilometers while the widest east-west extension is about 780 kilometers. Thailand has around 2,420 kilometers of coastline on the Andaman sea and the Gulf of Thailand. It borders Myanmar (Burma), Cambodia, Laos People's Democratic Republic, and Malaysia (Baker and Phongpaichit, 2014) (see map in Figure 3.1).

Figure 3.1: A Map of Thailand



(Source: *Maps of World*, 2020)

The nationalist ideology, it is suggested, has formed the Thai national identity. In general, the ideology of 'Thainess' provides themes to construct the national identity through the Monarchy and the traditional beliefs in Buddhism. 'Thainess' is the outcome of Thais' traits influencing Thai culture and social behaviours. As a result, the government has pursued a policy mostly related to the theme of nationalism. More precisely, Thais are taught to respect and preserve the Nation, the Buddhist religion, and the Monarch. Thus, the values of the National Religion, the Institution of the Monarchy, and the National Institutions have a clear impact on the social responsibility practices of Thai People and Thai Organisations.

Buddhism

According to the information from the Ministry of Social Development and Human Security, Buddhism is the National Religion with around 94.6 per cent of Thai citizens of this faith. Other religious faiths include Islam, around 4.3 per cent, and Christianity, around 1 per cent. The tradition of Buddhism is related to a willingness to give and sacrifice for a moral sense of virtue and honesty. Among Thai Buddhists, the merit of doing and making is rooted in their belief system. This belief can be applied in various forms such as helping others who face difficulty, donating money or food to charities, and supporting places of worship, namely temples, with donations. Buddhism teaches compassion and respect for Nature; it seeks to emphasise the sanctity of life, of the forests and Oceans and animals as well as people. Such teaching produces a system of ethics and practices that encourage mindfulness and this very mindfulness constitutes the foundation of ethical practices in Thailand. As the Buddhist belief is deeply rooted

in Thai culture, it is a strong influence encouraging social responsibility practices at both individual and organisational levels. At the corporate level, Buddhism plays an important role in CSR practices through conventional actions such as supporting charities, philanthropic activities, sponsorships and encouraging voluntary employee activities.

In connection with these behaviours, *Facebook* and *Twitter* are the preferred forms of the communication popular among Thais when exercising their altruism; the Thai public make frequent use of Social Media to demonstrate their good intentions toward Society. Some examples of such benevolent activity are visual records of alms giving, donating blood, or participating in CSR activities. Thais use Social Media to display their various contributions to society, the environment, and the Country, as a whole, also. In addition, Social Media is used as a channel to present CSR activities at corporate levels. It can be seen from many social media accounts of large organisations that CSR-related activities are aligned with Buddhist principles.

Thai Monarchy and the Sufficiency Economy Philosophy

A second cultural aspect that has had an effect on attitudes toward social and environmental issues is the loyalty and respect Thais have for the institution of the Thai Monarchy, particularly, the late King Bhumiphol Adulyadej. King Bhumiphol initiated projects advocating national development and supporting the rural poor. These projects have had a strong influence on the sustainable development plan at the nation level. Therefore, the events related to the Monarchy as an institution, and the Royal Family are of strong and ongoing

interest in Thai society. It is suggested that the national projects that emerged from and/or created by the ideas of the King seem to be a successful national unifying force.

The Monarchy has also led many large organisations in the business sector as well as civil society to convey its commitments in line with the *Sufficiency Economy Philosophy* which was initiated by King Bhumiphol. The Monarchy has also influenced the CSR projects in Thai organisations since the 1997 Asian Financial Crisis (Sharma, 2013). The government has tended to encourage participation from various groups to solve the problems caused by Capitalism. To promote the notion that economic development can go hand-in-hand with social responsibility, the Thai government used the *Sufficiency Economy Philosophy* as a guideline. The Thaipat Institution, established in 1999, was the first Thai organisation promoting CSR based on this philosophy to the Thai private sector. It was formed by a group of private organisations and promoted by the Stock Exchange of Thailand (SET).

The *Sufficiency Economy Philosophy* emerged from the research inaugurated by the late King Bhumiphol (Isarangkun and Pootrakool, 2008). It was communicated in the first instance in a speech to students at Kasetsart University, Thailand's first agricultural university, in 1974. Then, more than 4,000 projects under the *Sufficiency Economy Philosophy* concept were launched to solve Thai problems and improve the quality of life. It has been promoted by the government and applied at both individual and organisational levels. The large amount of

respect and devotion that Thais have for the late King Bhumiphol has had a positive impact on Thais' attitudes toward the *Sufficiency Economy Philosophy*.

The core concept of *Sufficiency Economy Philosophy* draws on Buddhist tradition which emphasises the *middle way*. This means that people should aim at fulfilling their needs, without being extravagant. The *Sufficiency Economy Philosophy* is used as a national strategy to drive sustainable development. Sathirathai and Piboolsravut (2004, p. 10) explain that 'the *Sufficiency Economic Philosophy* is a holistic concept of moderation that acknowledged interdependency among people and nature. It calls for balanced and social responsibility. In organisational settings the *Sufficiency Economy* is implemented in a holistic way by empowering organisational members to act consistently with the socially responsible vision.

From the CSR point of view, the role of large organisations is to have a responsibility to society. As the *Sufficiency Economy* is based on Buddhist principles, this philosophy affects CSR attitudes in Thailand. A CSR discourse is embraced by the government and large organisations were encouraged to disclose publicly in line with the *Sufficiency Economy Philosophy*. This move suggests a reflection of loyalty, on the part of the decision makers towards the Monarchy. These commercial entities were also encouraged to cultivate moral thinking and the belief that organisations with ethical practices and proper actions could prosper in the long term. Thus, the principle of the *Sufficiency Economy* was incorporated into the perceptions of large organisation in Thailand. The seniority and patronage system can potentially affect the way organisational

actors make sense of CSR communication. They often focus on the relationship of the late King Bhumiphol's social projects and CSR actions.

The Seniority and Patronage System

Another Thai cultural aspect often discussed in Thai society is the seniority and patronage system, especially within the public sector. According to a hierarchical structure (Warner, 2014), Thais praise and respect superiors as part of the seniority system. Seniority is considered part of the cultural norms of Thailand with a hierarchical structure. It is reflected in many organisations and institutions in both public and private sectors in Thailand from family institutions to large institutions. Seniority might be measured by age, experience, working position or social status. Therefore, the concept and practice of seniority plays a vital role in influencing management and the operations of Thai organisations, particularly, public organisations. It has an observable influence on the lack of independence of organisations.

The patronage system is also widely acknowledged in Thai culture. The patronage system in organisations, is seen for example in promotion in the workplace; it manifests itself in the degree of closeness and personal networks. For example, employees who are part of the patronage system tend to pay attention to pleasing people who are in charge of the process of decision making related to them, rather than focusing their work on actual performance. As a result, organisations ignore highly qualified employees who might be able to offer contributions to organisations. Moreover, the patronage system in Thailand can be clearly observed in Thai politics. The influence of Thai political life profoundly

affects the overall practices of public organisations. Moreover, personal relationships are also considered to be part of the patronage system. These affect the decision process of Thai organisations, particularly, in the public sector. Thus, the seniority and the patronage systems may lead to understanding of CSR communication made around the significant events in Thailand. This culture can potentially influence on the way organisational actors make sense of CSR communication if the tendency of communication is to focus primarily on the self-interest rather than balanced stakeholders' interests.

Thai Political Context

Thailand is a Constitutional Monarchy with a parliamentary system, known formally as, The Royal Thai government. The traditional elements of unity of Thailand are, the Nation, Religion, and the King. The King is the chef of State and the Prime Minister is the Head of government. The 2017 Constitution, the 20th in historical term, is the latest Thailand Constitution. All constitutional incarnations have provided for a King as the Head of the State, upholder of Buddhism, the Commander of the Armed Forces and the symbol of national identity and unity (BMI, 2017).

Historically, Thailand's politics has mainly been viewed as autocratic (Baker and Phongpaichit, 2014). The political and legal history has been troubled with controversy. Moreover, Thailand has a long history of military domination. In the context of Thailand, the movement of civil society in the public sphere to respond to the significant issues requires political engagement. However, Thailand has suffered political instability for decades.

Thailand is a multi-party system. Since 2001, the *Thai Rak Thai* and the Democrats, the two large parties, have constituted the main parties involved in the political movements and conflicts in Thailand. In terms of the political spectrum, the *Thai Rak Thai* has tended to be a centre-left wing movement that seeks to support social equality, the Free Market and economic reform. On the other side, the Democrats have tended towards the centre-right wing with support for nationalism and the Monarchy. In order to understand the political context of CSR communication of Thai organisations, the events relating to the political conflicts since 2001 is briefly concluded in the next paragraph.

2001-2006: *Thaksin Shinawatra* Prime Minister under *Thai Rak Thai* party

Thai Rak Thai presented its policy which aimed to restore the strength of Thai businesses and economic growth (Baker and Phongpaichit, 2014). Thai Rak Thai's policy was to develop free markets and initiate economic reform in many organisations to help the economy recover from the 2001 financial crisis. In this sense, the political stance of Thai Rak Thai was aimed at solving the problem of social inequality and support lower income citizens in rural areas. For example, policies included the one-million Thai Baht Village Funds, Pledging Scheme for agricultural products, and the Universal Healthcare Plan. In addition, under Thaksin Shinawatra as a Prime Minister, his policy was to privatize SOEs in Thailand. As a result, OILCOM was privatized in 2001, BANKCOM was privatized in 2003, and AIRCOM was privatized in 2004. However, Thaksin Shinawatra was accused of a corruption scandal and disloyalty to the Monarchy. The privatisation of SOEs was also criticized and linked to his accusation of corruption.

2006: The movement against Thaksin Shinawatra by the Yellow Shirts

Under the Thaksin Shinawatra government, Thai politics shifted away from the traditional Thai political economy (the Monarchy at the centre) given the popularity of Thaksin. Thaksin's popularity brought him into conflict with royalists and members of the military. This led to the 'Yellow Shirts' protests between February and March 2006 (Pye and Schaffar, 2008). This group was formed under the aegis of the *People's Alliance for Democracy* (PAD) which has a strong pro-monarchy stance. The PAD was established in February 2006 to form the group opposing the Thaksin government and started the movement against Thaksin on 4 February 2006. Its members included civil society activists, labour unions, civil servants, academics, religious groups, politicians, democracy campaigners and businesspeople. At that time, the PAD's mission was to pressure Thaksin to resign as a Prime Minister.

From 2006 onwards, the ongoing political crisis economically affected Thai citizens. Therefore, some members from *Thai Rak Thai* formed a new party named the *People's Power Party* (Schaffar, 2018). The movement was supported by the royalist-conservative elites and the Military in staging a military Coup and installing a Military government in September 2006 (Schaffar, 2018).

2011 – 2014: The government led by Yingluck Shinawatra

One of the policies endorsed by Yingluck was the Rice Pledging Scheme which was a keynote policy. This project was about the government purchasing harvested rice from rice farmers at a fixed price above the Global Market Price. It was a popular policy gaining votes for the election of 2011; this was because

around 40% of Thai workers are from agriculture sector including rice farmers. This policy committed the government to paying 15,000 baht (around USD 500) per tonne to its citizens, the rice farmers. This was approximately two times the market price at that time.

Since Thailand was the largest rice exporter to the world market at the time, the government expected that it would sell the rice in its stockpiles when the rice price increased. However, this did not materialise given neighbouring countries (e.g. India and Vietnam) are also significant rice exporters and maintained the supply of rice to world markets whilst Thailand kept its rice in stockpiles. When the demand and the supply of rice remained equal, the price of rice failed to increase as expected by the government. Moreover, the government was obliged to spend a considerable amount of money running warehouses, and on administrative expenses and logistics costs. In addition to all these expenses, there was concern about the quality of rice as it was discovered that some rice was substandard due to corruption. This resulted in the government of Yingluck being unable to meet its commitment of payment to the rice farmers. It also affected the finances of the government and the Thailand economy, increasing public debt levels. As a result, there arose a protest group against the government of Yingluck as Prime Minister called the *People's Democracy Reform Committee* (PDRC).

2014: State Enterprise union movement of the Bank for Agriculture and Agricultural Cooperatives against supporting the loan for rice pledging scheme

The protests against the loans being made to support the rice pledging scheme revolve around the Rice-Pledging Scandal, which led to the state enterprise union movement involving three State Enterprise Banks. Members of the trade union at the Bank for Agriculture and Agricultural Cooperatives disagreed with the decision to lend money to the government, expressing concerns about the financial stability of the government. Defaulting on such a loan might compromise their job security. Two other state-owned banks became embroiled in the controversy amid speculation that they would provide capital to support the scheme.

Thai Economy

Thailand is a developing country characterized by a high poverty rate, income inequality, and disparities in accessing standards of education and healthcare, which significantly impact the quality of life for Thai citizens (UNDP, 2018). As an emerging economy and an active member of ASEAN, Thailand has demonstrated average economic growth of 3.5% between 2005 and 2015, reaching 4.1% in 2018 (Worldbank, 2019).

The tension arising from domestic political crises and uncertainty from 2006 to 2014 led to a slowdown in the Thailand's economic growth. Since 2014, Thailand has been under a military-led government, which formulated a 20-year national Strategy (2017-2036) outlining long-term economic goals (NSC, 2019). This strategy has sought to address effective government bureaucracies, human capital, equal economic opportunities, competitiveness, economic stability, and environmental sustainability. As part of this strategy, the State Enterprise Policy

Committee has been established to improve the governance of SOEs. Regarding the sustainability goal, the Sufficiency Economy philosophy is deployed as a framework to which all government agencies and public organisations must comply.

According to the national strategy (see Figure 3.2), the Philosophy of Economic Sufficiency plays an important role in driving sustainable development in Thailand and has been applied by government agencies and SOEs (NSC, 2019).

Figure 3.2: Vision of the 20-year National Strategy



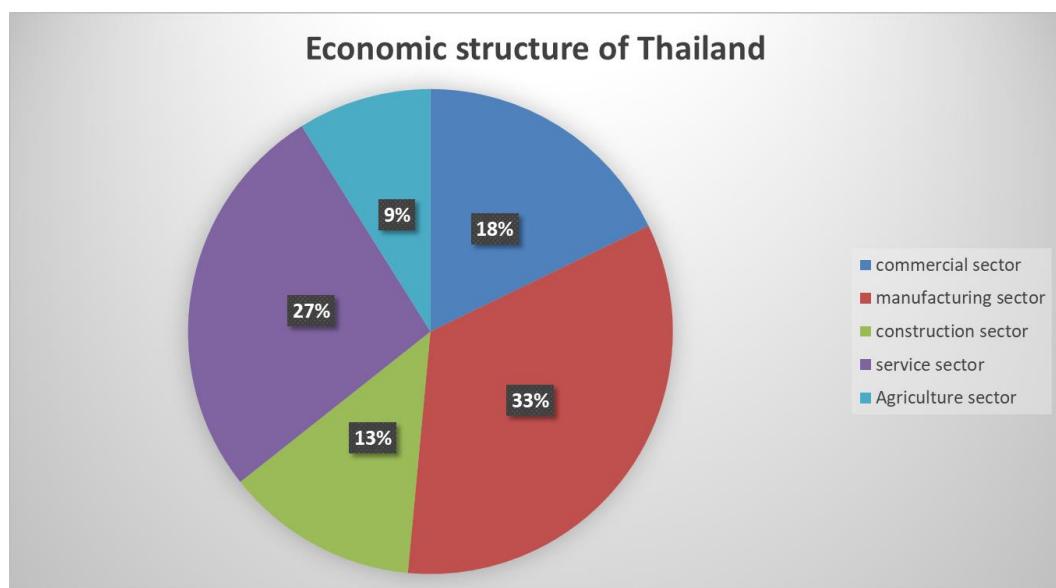
(Source: NSC, 2019)

The service sector plays a crucial role in the Thai Economy, with tourism being a significant driver that generates a substantial income, estimated at approximately 27 percent of GDP. However, rapidly growing tourist numbers challenges the

ability to manage Thailand's natural resources, including coral reefs and beautiful coastal areas.

In the agriculture sector, while rice holds primary importance, Thailand is the world's largest seafood exporter and its fishing industry has a substantial impact on the Thai economy (Worldbank, 2019) (See Figure 3.3).

Figure 3.3: Economic Structure (percent of GDP) of Thailand in 2019

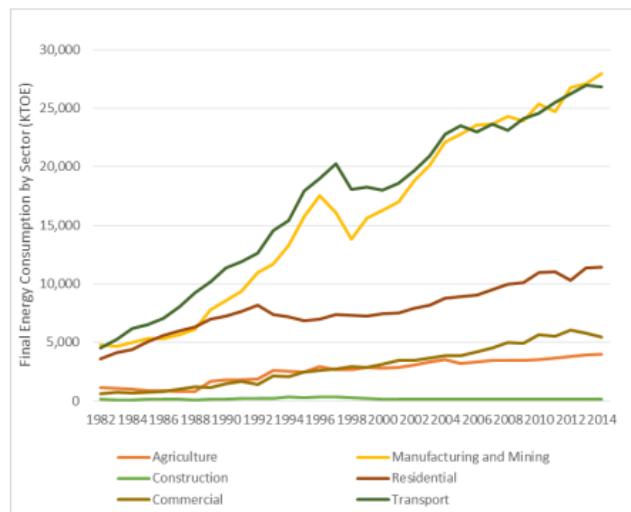


(Source: *Business Outlook Report, 2019*)

The National Energy Policy Office listed OILCOM, the state-owned oil and gas company on the Stock Exchange of Thailand (SET) in September 2001. In 2014, the largest energy source was crude oil with 37% of the total and the energy imports amounted to around 17.7% of total imports (MOE, 2015b). As a result, Thailand has been the largest importer of oil in South east Asia. To address the key challenges of ensuring energy security of the country, the Thai authorities,

particularly the Ministry of Energy, have sought to improve energy efficiency and environmentally sustainable sources of energy.

Figure 3.4: Energy Consumption by Sector in Thailand



(Source: MOE, 2015a)

According to the energy consumption by sector in Thailand (refer to Figure 3.4), the Thai government is concerned about energy security and environmental sustainability because the energy consumption in 2014 exceeded 75,000 thousand tons of oil (MOE, 2015a). The Thailand Systematic Country diagnostic report of the World Bank in 2016 identified four key challenges related to energy in Thailand: firstly, ensuring energy security; secondly, enhancing integrated and environmentally sustainability energy sector development; thirdly, supporting energy efficiency; and fourthly, avoiding distortion of energy prices and demand (Worldbank, 2019). However, the financial resources do not come from the government's budget. Therefore, many organisations promote this initiative as

one of their social responsibility measures in terms of their significant contributions to Thailand's climate targets.

3.2 The Specific Characteristics of Thai SOEs

SOEs are very important for the development of the country. Thailand's SOEs employ approximately 270,000 and hold total assets of about 13,000 billion Thai Baht (USD 390 billion) (SEPO, 2021). As a result, governments worldwide have established SOEs to address specific public policy goals. In the case of Thailand, they are not expected to operate as a part of the public sector because each SOE has specific purposes across a range of activities that can achieve both economic and social goals. Moreover, SOEs have their own legislative obligations that govern their operations as well as justify how they communicate.

Many SOEs are created to provide essential services and basic infrastructures such as water, electricity, energy, transportation, and finance for the citizens of the country. Moreover, they are intended to support economic growth and social objectives to achieve the stability of the country. However, there has been a problem with the efficiency and profitability of many SOEs. Thus, the government has had a plan to privatize some SOEs to improve their performance.

While SOEs have been expected to improve the stability of the country, in Thailand there are often financial losses associated with their functioning. There is a longstanding perception in Thai SOEs that politicians, civil servants, SOEs' executives, and suppliers act as key stakeholders. These stakeholders are considered a burden for the SOE's improvement (Pongpanich, 2019). In terms of civil servants, the Ministry of Finance has the roles as both shareholder and

authority to monitor and set the regulations relating to listed SOEs. The National Audit Office has the role to audit the financial reports of SOEs. The State Enterprise Policy Office is responsible for monitoring the overall operations of SOEs by emphasising financial policy. It is also under the control of the Ministry of Finance. The Ministry of Finance is responsible for controlling the Chief Executive Officer and major policy decision-making. Executive Boards are responsible for controlling the decision of day-to-day operations and listed SOE boards consist of 11 members from academia, business, civil servants, and politics. The Thai government allows many SOEs to have the right to monopolise their products or services within the marketplace. As a result, the business activities of Thai SOEs are not always perfectly competitive in the market. Moreover, the political intervention has made it difficult to provide effective decisions or actions. Thus, the political conflicts in Thailand from the past have led to the lack of independence in the corporate communications of Thai SOEs.

Due to the overlapping roles of these stakeholders and the political interventions of SOE difficulties and challenges in the decision-making process of business operations have arisen. The partial overlapping of functions and responsibilities has resulted in ambiguous organisational goals. For example, Board Members are controlled by top-level civil servants who are unlikely to have business experience. As a result of this situation, the Thai government has been working on reforms to improve the efficiency of SOEs by privatizing Thai SOEs. The reforms in the Thai context represent a discourse that Thai government had been communicated to address the economic weakness of the country. However, this discourse has not provided concrete plans although the aim is to gain income for

the country and support Thai Society. As a result, SOEs have a strong influence on the economy, society, environment.

According to the reform plan, many Thai SOEs are partially privatised to improve organisational performance. The government adopted a policy to publicly list a portion of SOE ownership on the capital market. Although it was argued that partial privatisation might improve the corporate governance of SOEs, the public were sceptical about the privatisation process. Most listed SOEs were controlled by the government of Thaksin Shinawatra under the policy of *Pheu Thai*. All in all, the Thai SOEs' performance is uneven, with some SOEs needing to restructure or downsize by discontinuing ineffective activities.⁴ The underperformance in some SOEs arose from the political interference in decision making, and the burden of SOE' procedures and procurement rules. Thai listed SOEs may be characterised as a bureaucratic culture in which the organisations are influenced by the Thai government. In this context, the process of decision-making within organisations is disturbed.

Further privatisation plans have remained on hold since 2006 after criticism about the corruption scandals under the Thaksin government. However, five SOEs succeeded in the privatisation process. The 1999 State Enterprise Corporation Act provided the framework for the conversion of SOEs into Stock companies, and the corporation is viewed as the process through which the SOEs adjust their internal structure in line with a publicly traded enterprise.

⁴ IMF-World Bank PIMA diagnostic discussions held on 10 March 2016 (<http://www.mof.go.th>)

SOEs in Thailand have been established since 1932 (SEPO, 2021). They play important roles promoting the economic and social development of Thailand, and have been integral parts of every national social and economic development plan formulated to elevate the quality of life in Thailand (SEPO, 2020). Significantly, Thai SOEs are required to undertake commercial operations and to implement various government policies, precisely because they are established on behalf of the Thai government, which holds at least 51% of the equity ownership shares (SEPO, 2020). Typically, the major shareholder is the Thai Ministry of Finance. In another words, Thai SOEs are obligated to perform efficiently to meet the Ministry of Finance's financial expectations, as well as increase the quality of public service by implementing and complying with government policies. As a result of these characteristics, Thai SOEs are generally tightly linked to the implementation of government policies, reflecting the ever-increasing expectations from the government to work for social and public interests. The Bureau of State Enterprises and Securities (SEPO) was responsible for supporting and monitoring SOEs, to ensure good management systems (SEPO, 2021).

In 1997, economic crises forced the Thai government to implement a variety of structural reform strategies involving Thai SOEs, significantly including privatisation, and corporatization and corporate governance restructuring (Kongmalai et al., 2010). A cornerstone of the Thai government's mission is the development of SOEs, to become more efficient and technologically savvy. Currently, there are 52 SOEs that can be categorised into 9 sectors as follows.

Table 3.1 Industrial Sectors of Thai SOEs

Sector	Number of SOEs
Transportation	9
Energy	4
Telecommunications	3
Utility	6
Industry and Commerce	8
Agriculture	5
Natural Resources	3
Social and Technology	5
Finance	9
Total	52

Source: SEPO (2020)

Performance data of Thai SOEs were collected from the Thai Rating Information Services (TRIS). TRIS is an independent organisation that evaluates Thai SOEs' performance on behalf of the Ministry of Finance. The performance of Thai SOEs is evaluated using both financial and non-financial information (Kongmalai et al., 2010). Of the Thai SOEs, AIRCOM had the largest deficit in 2014. It operated at a loss of 15,573 million baht (444 million USD). OILCOM is a national energy company that is the largest Thai SOE (The Stock Exchange of Thailand, 2014). In 2015, the government set up a 'Superboard', which is the State Enterprise Policy Commission as an ad-hoc commission, which is charged to evaluate and improve the financial performance of SOEs which have suffered from financial losses (Nitikasetsoontorn, 2019).

3.3 Summary of the Three Companies and the Crises They Faced

3.3.1 OILCOM and its Environmental Crisis

In 2013, OILCOM, a Thai SOE that operates in the energy sector, was involved in an oil spill near Rayong, Thailand, (Port of Rayong, Gulf of Thailand) that created an environmental crisis. The oil pipeline operated, by Sub-OILCOM,⁵ a subsidiary of OILCOM, leaked about 50,000 litres (according to initial corporate reports) of crude oil into the sea on 27 July 2013, about 6:50 am. Twelve hours later, the oil spread to Prao Bay on the east side of Samed Island, Rayong Province (see Figure 3.5). The oil spill covered a distance of 35 kilometres from the origin of the leakage (see Figure 3.6).

⁵ Sub-OILCOM is 49% owned by OILCOM; it is the petrochemical business flagship of OILCOM group. It was established on 19 October 2011 under the Thai Public Company Act B.E. 2535 (1992).

Figure 3.5: Image of the oil spill at Prao Bay, Samed Island



(Source: Ecological Alert and Recovery—Thailand, photo by Karn Thassanaphak, 31 July 2013 (Thassanaphak and Panyangnoi, 2015))

Figure 3.6: Distance from the Leakage Point of the Oil Spill and the Area Covered by the Spread of Oil to Prao Bay



(Source: Bangkok Post, 31 July 2013 (Techawongtham, 2013))

Figure 3.6 presents a satellite image of the oil spill in sea near the Rayong Province, which was released by Geo-Informatics and Space Technology Development Agency (GISTDA) on 30 July 2013. The image illustrates that the oil spill had moved away from the mainland to island resort areas popular for tourists. Two days after the oil spill, the size of the oil slick had been reduced with the aid of a dispersant process.

The oil spill prompted intense public criticism and concerns about the environmental and economic impacts. Sub-OILCOM took responsibility for the spill, initiating clean-up efforts in collaboration with government agencies and local authorities. The incident highlighted the risks and challenges associated with industrial activities in sensitive ecosystems and sparked discussions about the need for improved safety measures and concerted corporate responsibility.

There were demands for both the government and the responsible company to acknowledge accountability. The stakeholders sought transparency in the handling of the crisis and urged the responsible parties to take appropriate actions to mitigate environmental damage. The Thai government faced pressure to address the situation promptly, emphasising the importance of oversight in preventing similar incidents in the future. The 2013 oil crisis underscored the necessity for OILCOM to prioritize environmental stewardship and adopt measures to prevent and manage environmental disasters effectively. In the face of these expectations, OILCOM was harshly criticised for omission of information surrounding the incident.

3.3.2 AIRCOM and Its Health and Safety Crisis

AIRCOM, a Thai aviation SOE is known to have precipitated a crisis by failing to solve the 'Aviation Safety Concerns' by the government. The 'Aviation Safety Concerns' referred to Thailand's aviation safety standards under the responsibility of the Thai Department of Civil Aviation, which were found not to meet international standards when the International Civil Aviation Organisation (ICAO) conducted an audit under the ICAO's Universal Safety Oversight Audit Programme (USOAP) in 2015. The ICAO audited the Thai Department of Civil Aviation in January 2015, and reported 33 significant safety concerns to the Thai Ministry of Transportation, which were expected to be addressed within 90 days (Mahitthirook, 2015). However, despite the findings of this audit and the official warning issued by the ICAO, Thailand failed to solve the significant safety concerns on aviation standards within the deadline. As a result, on 18 June 2015, ICAO issued a 'red flag' to the Thai Department of Civil Aviation, which indicated grave safety concerns, and disclosed it on the ICAO's website. Thailand proposed a plan of corrective action to the ICAO, but this plan needed to be improved. As a result, ICAO issued a 'Aviation Safety Concerns' statement on 18 June 2015, signifying that the Thai Civil Aviation safety standards were insufficient. This issue affected the brand reputation of AIRCOM internationally, because it prevented other countries from receiving flights operated by AIRCOM.

Following the 'Aviation Safety Concerns' issue, the government considered solving this problem by establishing the Civil Aviation Authority of Thailand (CAAT) to replace the Thai Department of Civil Aviation, in large part because

the operational processes of the Thai Department of Civil Aviation lacked the requisite flexibility and responsiveness. The CAAT received the initial capital from the government to create operational flexibilities and were able to recruit professional staff to address the related issues quickly.

After ICAO issued the ‘Aviation Safety Concerns’, all Thai airlines needed to receive a new Air Operator Certificate in order to continue operating international flights. AIRCOM was granted the new Air Operator Certificate on 10 May 2017. After satisfactorily addressing the safety concerns, the ICAO committee removed the ‘Aviation Safety Concerns’ on 6 October 2017. However, the CAAT still needed to resolve other safety-related issues. Although solving the problem of the ‘Aviation Safety Concerns’ was the direct responsibility of the government, it seemed to affect not only the image and operation of AIRCOM but also the Ministry of Transport and the Thai Department of Civil Aviation, predominantly because AIRCOM’s structure as a Thai SOE meant it was closely tied to these Thai governmental agencies. Thus, any issues that affected Thai aviation also affected the AIRCOM operation.

3.3.3 BANKCOM and Its Political Crisis

BANKCOM, a Thai Bank SOE, is known to have engaged in a speculation, regarding the provision of financing to support the government’s ‘Rice Pledging Scheme’. In Thailand, rice exports had enormous economic significance, affecting national income and stability, and providing income security to Thai rice farmers who represented a large proportion of rural Thailand. The initial ‘Rice Pledging Scheme’ was launched by the government in 1981 to support rice

production. It provided the opportunity to Thai rice farmers to sell unlimited quantities of paddy rice to the government at a fixed amount, which was above the market price for rice.

The renewal of the scheme was announced in a policy statement by Prime Minister Yingluck on 23 August 2011. Under this scheme, Thai rice farmers were permitted to sell their rice to rice millers and agricultural cooperatives, which thereby played key roles in collecting rice on behalf of the government. However, because the farmers were incentivised to overproduce, renewal of the rice pledging scheme under the Yingluck government was economically unsustainable. As a result, the policy received a negative reaction as many farmers did not receive payment from the government for their abundant rice crops.

When the Yingluck government reintroduced the rice pledging scheme, Thailand was facing increased political conflict as outlined in Section 3.1. As a result, Prime minister Yingluck dissolved the parliament on 9 December 2013, and Yingluck installed a 'Caretaker government' (a temporary government in charge of a country until a new government is elected) which governed from 9 December 2013 until 7 May 2014. During this period, the Caretaker government had limited powers in deciding the government budget, so it could not use the government's budget to pay rice farmers. As a consequence, the Caretaker government decided to solve this problem by attempting to borrow money from commercial banks to pay farmers. This decision led to great public debate, and split opinion

in Thailand. There was no formal information on which banks decided to lend to the Caretaker government.

Unsurprisingly, there was speculation that BANKCOM was one of the SOE banks that would provide financing to support the rice pledging scheme. This led to an employee protest during a meeting of the Board at BANKCOM's headquarters in Bangkok on 4 February 2014. The protest aimed to pressure the Board to not support the government in financing the rice pledging scheme. Some employees protested against the organisation by wearing black shirts and blowing whistles as symbolic behaviours. The critical protests and increasing pressure came mainly from political groups. For example, on February 2014, the People's Democratic Reform Committee (PDRC) started a movement to boycott BANKCOM by urging customers to withdraw their money from BANKCOM accounts if BANKCOM provided the financing to support the rice pledging scheme (THAIRATH, 2014).

Media coverage offered explanations for the protests. First, opposition parties argued that BANKCOM should not risk becoming the instrument for implementing a controversial political policy associated with a political scandal (the corruption of the rice pledging scheme). The political opposition did not believe that the government could pay a debt back to the bank and argued that such actions would increase BANKCOM's non-performing loans and threaten its financial stability. As a result, there were stakeholder concerns that customers and employees would face significant risk if the scheme went into motion. And, on a more political note, some stakeholders perceived BANKCOM's willingness to

provide financing to support the rice pledging scheme meant that BANKCOM supported the Caretaker Yingluck Administration, which many considered illegitimate and corrupt. They believed that the government should be responsible for this problem by selling the rice from existing stocks and using that money to repay the farmers.

Although the government was an influential stakeholder and had close links with BANKCOM, the organisation was perceived by many to be a victim of speculation and subject to great risk due to the lack of concrete financial resources to support the scheme (Coombs, 2007). BANKCOM insisted that it did not support the rice pledging scheme, and ultimately provided loans to rice mills and farmers with normal, competitive terms.

3.4 Conclusion

This chapter offers background context related to the aims of this study. It encompasses an overview of Thailand, outlines the specific characteristics of Thai SOEs, and provides a summary of the three companies and the crises they encountered. This information contributes to a comprehensive understanding of the context surrounding corporate communication in Thai listed SOEs, which will be analysed in Chapter Six.

CHAPTER FOUR: THEORETICAL FRAMEWORK

4.0 Introduction

To address the research questions, the theoretical framework of this study is based on a synthesis of the CCO (Cooren, 2004) and the Weick's (1995) sensemaking theory. This synthesis enables the exploration of the link between CSR communications and actions. Unlike concepts extensively used to study CSR communication, such as legitimacy theory (Suchman, 1995) and the notion of impression management, the CCO and the sensemaking highlight how organisations make sense of crises, identities, communicate with different stakeholders. Such communications, in turn, might provide an indicative path to shape and reshape actions (Cooren, 2004).

The synthesis of the CCO approach and the sensemaking theory offers a theoretical framework to understand how organisational actors of listed SOEs make sense of corporate communication surrounding specific social and environmental issues. Sensemaking details the individual processes by which organisational actors interpret and give meaning to communications, while the CCO explains how communications can perform at an organisational level. The purpose of this chapter is to provide an overview of the main concepts relating to the theoretical framework used in this study.

Theories and concepts used to understand inconsistency between communications and actions such as legitimacy, impression management, and organised hypocrisy lead to the conclusion that the difference between communications and actions are associated ultimately with negative outcomes

for society. These theories and concepts view the corporate communication process as a transmission (Carey, 2009). However, as organisations need to manage conflicting expectations of multiple stakeholders, synthesis of the CCO approach and the sensemaking theory offer scope for a more nuanced understanding of the relation between CSR communications and actions and can offer both negative and positive outcomes. Researchers in this approach view corporate communication as a transformation process (Carey, 2009). The difference between communications and actions is defined as aspirational communication (Christensen *et al.*, 2013) with the potential to change where communication is not necessarily divorced from action.

This chapter is structured as follows. **Section 4.1** provides the concepts related to understanding corporate communication in this study. **Section 4.2** introduces the concepts related to the corporate communication under the transmission. **Section 4.3**, introduces the concepts that support the transformation. **Section 4.4** develops the theoretical framework to use in this study before **Section 4.5** concludes the chapter.

4.1 Approaches to Corporate Communication

The role of communication is often used as a process of sending and receiving information. This view is understood as the role of transmission of information. However, there are criticisms of this approach (Axley, 1984). Brennan and Merkl-Davies (2018) conceptualise communication following the nature and purpose of communication as two approaches: the transmission and the transformation. The transmissive approach views corporate communication as a one-way process of

the transmission of information while the transformational approach views corporate communication as an interactive and dynamic activity among different stakeholders with respect to the rationales of creating and shaping an organisation. The latter approach is theorised as the CCO concept.

The transformation from one situation to another situation means something is identified as producing change (Taylor and Cooren, 1997; Taylor, 1993). A transformation of a situation that is operated by an organisational actor can be described as an action (Cooren, 2004). Using the term 'change' to refer to "an interactive and dynamic process between two or more parties with the purpose of creating meaning" (Brennan and Merkl-Davies, 2018, p. 557) could be considered as transformation.

Language philosophers explain how communication is active and how humans who carry specific attentions speak and perform actions in a given environment (Austin, 1975; Searle, 1969). In this perspective, the acts of language use have the potential to reflect and create organisational phenomena (Cooren, 2012). Text related to CSR can be recognised as cues. Organisational actors may review these cues and choose to act on specific actions, while ignoring others. This practice can be interpreted in the way that aspirational messages, such as vision, mission and values remind members in organisations what needs to be done. Many philosophers claim that people perform the act of reminding themselves. Thus, organisational actors become more powerful by the agency of text from CSR communications. This power is derived from the capacity of vision, mission, and value that they announce publicly. Retaining something throughout

space and time can structure different activities (Cooren, 2004). As a result, communications affect actions and actions can be shaped at any time that members in organisations recognise these messages.

Castor (2005, p. 480) points out that “organisational communication scholars also are becoming increasingly interested in the CCO perspective that views organisations as socially constructed through communication”. Taylor (1993, p. 22) states that “an organisation is not a physical structure-a collection of people (or computers), joined by material channels of communication, but a construction made out of conversation”. In this sense, organisations consist of the interactions among directors, managers, and other members in organisations as well as the interactions between these members and external stakeholders (Schoeneborn and Trittin, 2013). The CCO perspective is combined with the idea that organisations essentially ‘emerge in’, ‘consist of’ or ‘are constituted by’ communication (Kuhn, 2012; Taylor and Van Every, 1999).

As mentioned above, the literature conceptualises corporate communication using two approaches, namely the transmissive and the transformational methodologies (Brennan and Merkl-Davies, 2018; Carey, 2009). Building on Brennan and Merkl-Davies (2018), the conceptual framework used in the thesis develops each approach according to the condition of performativity. In the transmissive approach, if there is no performative character in the gap between CSR communications and actions, CSR communication is viewed ‘organised hypocrisy’. On the other hand, if CSR communication is performative, it can lead to CSR action and is characterised as aspirational CSR communication. The

concepts related to the transmission and transformation are discussed in the next two sections.

4.2 The Concepts Related to the Corporate Communication under the Transmission

4.2.1 Organisational Legitimacy

Legitimacy refers to “a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially-constructed system of norms, value, beliefs, and definitions” (Suchman, 1995, p. 574). Organisations are reliant on their environment for legitimacy and stakeholder support (Suchman, 1995), while stakeholders are increasingly demanding accountability with regards to legitimising organisational actions (Golob *et al.*, 2013). Thus, maintaining legitimacy requires organisations to develop their businesses and related communication strategies that can manage conflicting stakeholders (Mitchell *et al.*, 1997). The need for legitimacy motivates companies to develop their communication practices by conforming to the normative rules and standards of institutions. According to institutional theorists, organisations seek to explain the elaboration of rules and requirements to which organisations respond to institutional demands by ‘ceremonial conformity’ (Meyer and Rowan, 1977). This means that organisations adopt corporate communications in response to institutional pressures in order to receive support and legitimacy. The importance of legitimacy also motivates local subsidiaries to conform their corporate communications with society expectations (Jamali, 2010). However,

they are superficial communications which are decoupled from actual practices (Scott, 2008).

Gradually, theorists began to investigate multiple types of conformity across different organisations. Scott (2008) views that decoupling is seen as one of many responses that seems superficial at first, but it might offer new ways of acting. For example, organisations create separate organisational functions and departments to serve CSR goals that are decoupled from the core operations.

An outcome of organisational legitimacy might be considered as 'organised hypocrisy'. In this sense, organisations manage conflicting stakeholders by placing emphasis on communicating favourable rather than unfavourable information. Therefore, 'organised hypocrisy' occur when corporate communications are decoupled with actions.

4.2.2 Organised Hypocrisy

Brunsson (2007, p. 113) defines 'organising hypocrisy' as "a response to a world in which values, ideals, or people are in conflicts with the way in which individuals and organisations handle such conflicts". In this sense, hypocrisy is not always deceit, but allows the loose relations in terms of chronological distance between talk, decision, and actions (Brunsson, 1989).

In order to manage multiple stakeholder pressures and legitimise corporate activities, organised hypocrisy offers a useful framework for providing how organisations develop dissociating processes in their operations. Although communication and actions are not internally consistent, organised hypocrisy is

important for addressing a significant corporate event and underlying conflicting expectations (Cho *et al.*, 2015). Thus, the use of organised hypocrisy to satisfy conflicting demands among different stakeholder groups can be observed among organisational members (Brunsson, 2002). This brings in the idea of managerial legitimacy where staff want to be seen as legitimate. Brunsson (2002, p. 28) notes that “while action takes place in the here and now, talk and decisions are often associated with the future”.

Stakeholders expect consistency from an organisation, but most complex organisations face multiple expectations and interests from stakeholders. The notion of hypocrisy could indicate why there are discrepancies. Organised hypocrisy can be understood as an organisational strategy by which organisations might construct ambiguous communication across conflicting stakeholder expectations (Brunsson, 2002; Sillince *et al.*, 2012). Whilst organised hypocrisy attempts to explain the dissociating of CSR communications from CSR activities, impression management imply a level of intentionality. Whilst impression management is used to intentionally manage risk, is used to intentionality distract attention from organisational activity.

4.3 The Concepts that Support the Transformation

4.3.1 Performativity

Originally, Austin (1975) separated speech acts into two main approaches: speech as constative and speech as performative. Constative speech refers to information about the facts while performative speech relates to something that is not being qualified as true or false. Thus, in Austin’s approach, communication

is evaluated through how it performs reality rather than merely whether it is true or false. Austin's speech act theory counters the notion that action is more valuable than communication (Austin, 1975). Therefore, it can be argued that language is not only simply used for describing reality but that it also has a performative character, one in which it is employed in order to play an active role within an organisation (Searle, 1969; Austin, 1975). Performativity is referred to as "utterances that accomplish things. Whether the action is fully accomplished by the talk or a leading incident in a series of acts, the performative speech act is doing more in the situation than simply stating some facts" (Christensen *et al.*, 2021, p. 410).

In early conceptions of performativity, Austin (1975) emphasises how communication performs social reality. In Austin's approach, communication does not reflect what is true or false, but that it could influence the actions that later become real. Performativity can be defined as a "reiterative and citational practice by which discourse produces the effects that it names" (Butler, 1993, p. vii). This means that performativity itself is action.

For an organisational communication theorist, the characterisation of performative communication includes its circumstantiality, its goal-directedness, its conventionality, its highly interpersonal character and its resulting concrete effects (Taylor and Cooren, 1997). Conventionality relates to certain conditions that influence the performativity of communication: the appropriateness of the context or setting; the intentionality of participants and; particularly, the specific use of words (Christensen *et al.*, 2013). The primary condition for the

performativity of corporate communication related to the nature of conventionality and public communication: “the whole purpose of having a public ceremony, with witnesses, is to guarantee that the expression of intention is authentic, and binding” (Taylor and Cooren, 1997, p. 422).

Christensen *et al.* (2013) classify the public nature of performativity into: people, organisations, issues, environments, and media. The opportunity to combine these elements makes it difficult to estimate accurate outcomes. However, a speech from the well-known leader of an important organisation, conducting an event of significant public concern, at a time period of intense stakeholder participation and in high-status media have more performativity potential than communication from unknown organisational actors on low impact issues in less prominent organisations via low-status media.

The public nature of CSR communication is to announce ideals publicly. This practice creates expectations from activists, critical stakeholders, journalists, or employees. For example, the commitment to human rights empowers activists to force governments and organisations to support international NGOs. Although the policies may intend to be merely manage impressions or legitimate activity, they become more integrated into organisational actions (Bromley and Powell, 2012). However, external pressures and expectations may shift the language away from some CSR attempts towards others which are more visible (such as shifting safety concerns to green technologies). Although the combination of commitment, regulation, and pressure from activists may become binding over

time (Haack *et al.*, 2012; Bromley and Powell, 2012), it is not ensured that the performativity of CSR communications will occur.

4.3.2 Communication Constitutes Organisation (CCO)

The previous chapter introduced literature based on the CCO perspective. In this chapter, the key theoretical concepts underpinning CCO will be discussed before the perspective is synthesised with the sensemaking theory.

The textual agency perspective suggests that CCO is supplied by both human and nonhuman agencies. Texts are created by human beings and texts constitute organisations by participating in organisational activities. The organising becomes an organisation when texts state success criteria (assertive), commit members of organisations (commissive), and define objectives (directive), and reward or sanction performance (declaration and expressive) (Cooren, 2004).

These kinds of speech acts are performed from text.

Communication can be consequential because it drives an organisation and their members to address incongruity between ideal and actual reality (Haack *et al.*, 2012), particularly, when organisations are criticised through public scrutiny, such organisations communicate their identities into new aspirational realities (Weick, 1995, p. 183). Christensen *et al.* (2013) refer to communications as aspirational talk. Such talk may, in the future, shape organisations and society. Aspirational communications may become constitutive components while striving for a different future (Christensen *et al.*, 2013). Aspirational talk includes communicating ideals that generate expectations for future actions which intend to stimulate changes in organisations. Thus, this relationship between CSR

communications and actions is an intention to drive actions that are congruent with some prior communication.

4.3.3 Aspirational CSR communication

The effectiveness of CSR communications may help to construct and shape an organisation and its reputation (Du *et al.*, 2010). However, it can be seen as 'organised hypocrisy' and result in various kinds of scepticism. As argued earlier, corporate communication is also considered as part of accountability processes because communication is used to provide 'an account' of an organisation's actions. However, Weick (1979) argues that the 'walk-the-talk' imperative seriously limits the possibility of new innovations. According to Weick (1995), to fully benefit from the creativity of language, organisations should not implement 'walk-the-talk' too strictly. From a research perspective, communication about CSR aspiration is separated from communication about CSR achievement. Communication about CSR aspiration means that organisations evaluate their public communications and work deliberately with the differences between current and aspirational communication. While most accounting research views the gap between CSR corporate communication and actions as problematic, communication research points out that the difference can also be treated as a positive role because aspirational CSR communication has potential to stimulate CSR developments in actions (Christensen *et al.*, 2013).

Public statements create accountability and trigger action both inside and outside of the organisations (Koep, 2017a). Thus, these public statements have a performative character. In line with communication scholars, internal and external

CSR communication prompts commitment to progress which is, in turn, reflected in organisational actions (Haack *et al.*, 2012; Christensen *et al.*, 2013). Focusing on realistic goals, making incremental and continual changes helps organisations generate aspirational CSR communication, in the long run. These goals and targets are set in the context of the leader of CSR standards and practices. This shows that performativity can be supported by the nature of competition in the business environment (Koep, 2017a).

In line with CCO theorising, CSR communication has been observed under constitutive conceptualisations (Schoeneborn and Trittin, 2013; Schultz and Maguire, 2013). Adopting a CCO lens in CSR communication is viewing communication as an active process where aspirational CSR communication is being organised. In this sense, there would be no organisations without communications (Ashcraft *et al.*, 2009; Cheney, 2004; Fairhurst and Putnam, 2004; Phillips *et al.*, 2004; Taylor and Van Every, 1999).

Kuhn (2012) offers four requirements for taking communication seriously: portraying communication as constitutive of social reality, seeing organisations not as containers for communication, staying in the area of both concept and method relating to communicational events (Cooren *et al.*, 2011), and eliminating assumptions about meaning alignment. In the first approach, communication is seen as the dynamic process of constructing meaning. Here, communication is not a tool for representing, externalising, reproducing, or transmitting pre-existing meaning. Second, communication is not merely something inside an organisation, but rather it is the organisation. It is, more precisely, an ongoing

accomplishment geared to producing organisational reality in discursive forms and meaning-generating practices (Fairhurst and Putnam, 2004). Third, it is implied that taking communication seriously requires the recognition that “communicating and organising are communicative achievements and that communication is a historically situated, always-political, always-material, and always-contingent social practice that can create organisations” (Kuhn, 2012, p. 549). Fourth, communication is framed as uncertainty, ambiguity, paradox, fragment, and dilemma despite having the capacity of predictability and intersubjectivity. From the fourth perspective, it is clear that communication draws upon ‘a logic of difference’ (Kuhn, 2012, p. 550).

There has been theorising in the field of CCO, in terms of performativity of aspirational CSR communication. Recent CCO research focuses on how corporate communication constitutes organisational practices. Christensen *et al.* (2008a) view that the public needs to allow organisations to explore new CSR ideas, goals, and practices in order to push organisations toward more sustainable practices. In this approach, CSR communication has the potential to influence organisations to create and shape organisation’s actions and identities. They have the potential to stimulate the improvement of CSR standards (Christensen *et al.*, 2013).

4.3.4 The Sensemaking Theory and Its Role in The CCO

Sensemaking in organisations was first developed by Weick (1995) who argued that sensemaking takes place both individually and socially under uncertain and ambiguous issues. Uncertainty and ambiguity tend to create crises and significant

events. Sensemaking, as a process, is a core activity of organisations by which managers make a decision by interpreting their task, and the situation around them (Weick, 1995). As Weick (1993, p. 635) notes, "The basic idea of sensemaking is that reality is an ongoing accomplishment that emerges from efforts to create order and make retrospective sense of what occurs" (Weick, 1993, p. 635). Thus, organising does not always rely on the facts but rather depends on the meaning that people give to it. "The truth of a story lies not in the facts, but in the meaning. If people believe a story, if the story grips them, whether events actually happened or not is irrelevant" (Gabriel, 2000, p. 4). The key is its plausibility rather than its accuracy (Weick, 1995). Weick (1995) argues that an environment is not a stable entity that has been set apart individually, but people create part of the environment that they face.

Weick (1995) provides two main types of occasions that interrupt ongoing activities and trigger organisational sensemaking: ambiguity and uncertainty. People are involved with ambiguity when they face too much information and it leads to the confusion of multiple interpretations. In contrast, in the case of uncertainty, people have insufficient information to predict something accurately. People involve too few interpretations. People need more information to determine what results will follow from their communication and actions. Sensemaking is the process in which individuals seek to understand what is going on during the moments of ambiguity or uncertainty (Weick, 1995). Complex organisations also face ambiguous and uncertain information for making decisions. Thus, sensemaking may allow organisational actors to manage ambiguity and uncertainty by creating a reason for social and environmental

accountability. The standpoint of sensemaking is it does not rely on accuracy. Instead, “sensemaking is about plausibility, pragmatics, coherence, reasonableness, creation, invention, and instrumentality” (Weick, 1995, p. 57).

When organisational actors are subject to these moments, they work to clarify them by extracting cues from their environment, interpreting them and using these cues to make a plausible meaning (Weick, 1995; Maitlis, 2005; Maitlis and Christianson, 2014). Sensemaking does not only involve a process of translating situations and developing models of understanding, but also involves changing the objective world (Weick, 1995), for example, the natural environment.

A sensemaking approach of this study is focused on how the decisions and understandings of organisational actors are shaped by the context of extreme conflicting expectations. This has particular relevance as the conflicting expectations from multiple stakeholders lead to ambiguity and uncertainty for addressing social and environmental issues. Thus, while this study concentrates on corporate communication, it also considers the sense of organisational actors toward the selection of specific corporate communication in ambiguous and uncertain situations.

Previous literature has used the concept of sensemaking to understand how managers account for social and environmental issues and how they synthesise these into decision making (Nijhof and Jeurissen, 2006; Morsing and Schultz, 2006; Cramer *et al.*, 2006; Schouten and Remm  , 2006; Pater and Van Lierop, 2006; Islam, 2019). It has also explored how managers engage with the multiple expectations of their stakeholders. The concept of sensemaking has become a

theoretical lens in accounting and accountability studies (Goretzki and Messner, 2016; Englund *et al.*, 2013; Kraus and Strömsten, 2012; Tillmann and Goddard, 2008; Boland and Pondy, 1986; Boland, 1984). While it has been used by different scholars in slightly different conceptualisations (Weick, 1995, pp. 4-6), a common theoretical foundation underpins the sensemaking approach.

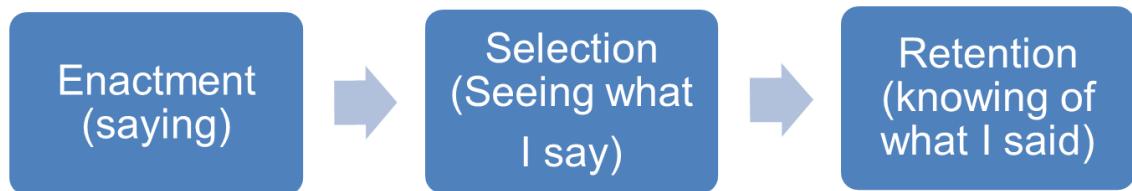
Many social and environmental issues occur in situations of ambiguity and uncertainty, in the sense that organisational actors cannot provide accurate information they would ideally be able to explain. Moreover, they cannot always meet all conflicting expectations from multiple stakeholders. For example, it is impossible to respond to all expectations in order to report fully to shareholders and customers at the same time. Moreover, organisations are typically characterised by a variety of information, which can create ambiguity, such as accounting information using different types of measurements (Goretzki and Messner, 2016) and based on different expectations (Messner, 2009). Thus, both uncertainty and ambiguity call for sensemaking through which organisations try to create plausible actions about accountability for social and environmental issues. Moreover, both voluntary and mandatory forms of corporate communication have less opportunity for facilitating actions to meet all stakeholders' requirements.

The Sensemaking Processes

“How can I know what I think until I see what I say” is the recipe for sensemaking which is used to understand the organising model (Weick, 1979). Organisations are presumed to communicate to themselves in order to understand what they

are thinking. Figure 4.1 is an outline of the organising process under the sensemaking theory.

Figure 4.1: Organising Model of the Sensemaking Process



(Source: Weick (1979))

1) **Enactment** is described as the stage that responds to an environment. When there is an uncertain and ambiguous issue, organisational actors enact their ongoing environment with concrete actions. Social construction of reality is a character of enactment (Weick, 1979). In this sense, reality is constructed through interaction between organisational members and the external environment. Weick (1979) presents the feature of the enacted environment that it is an output of organisations. In this research, organisations enact CSR communication in their corporate communications in order to construct and shape the organisation. Therefore, enactment is classified by cognitive processes, meaning attributions, and individual sensemaking. Weick (1995) explains that people make sense of the actions that they take after they see the results of those actions. Thus, the process of sensemaking is retrospective by using the term enactment “to preserve the fact that, in organisational life, people act and in doing so create the

materials that become the constraints and opportunities they face" (Weick, 1995, p. 31). From this approach, sensemaking theory accounts for the prevention and management of uncertain, significant events. If uncertain events are identified early, they can be addressed and managed. If events do occur, scrutinising the retrospective information to communicate significant issues can help organisational actors to manage the communication more effectively.

Orton (2000, p. 231) describes enactment as "the process in which organisation members create a stream of events that they pay attention to". Thus, enactment is the element that differentiates sensemaking from interpretation because organisational actors play a key role in constructing their environment (Maitlis, 2005; Maitlis and Christianson, 2014) and "organisations enact their own environments by paying attention to certain things in their surroundings and ignoring others" (Christensen *et al.*, 2008a, p. 28).

Organisational talk represents the enactment stage of organising (Thurlow and Helms Mills, 2009). In the CSR corporate communication context, enactment refers to the process in which organisational actors construct a particular CSR meaning into action through communication. For example, sensemaking of constructing business models (Islam, 2019). Organisational actors may enact meaning by communicating with other members in organisations. However, "there is no one right meaning attached to a given experience" (Thurlow and Helms Mills, 2009). Thus, enactment offers a framework of actions driven by plausibility.

2) Selection: is the stage that is based on the selection of explanations for ambiguous or uncertain situations in response to other people. During the selection stage, explanations are exchanged, and information negotiated from cues of retrospective events. Selection involves the acceptance of past experiences to reduce the equivocality which has proven sensible on retrospective events. There are three objectives of the selection stage: “People are trying to interpret what they have done, define what they have learned, and solve the problem of what they should do next” (Weick, 2001, p. 241). When communicating about significant corporate events, the immediate objective is to decide, in the selection stage, whether the communication has created favourable, or unfavourable outcomes. However, if the outcomes are favourable, organisations can continue their action. If the outcomes are unfavourable, organisations need to decide a new communication strategy.

3) Retention: is the stage that is transferred to the social system. It provides a point which influences and links to further actions through feedback processes. Retention is achieved through the revision of identity and plausibility. Retrospective events become part of a memory of an organisation. They also create explanations that the organisation can apply to other similar issues. Thus, retention can generate organisational sensemaking in the future. Relevant to this point is that retention contributes to ongoing improvement. Retention may empower organisations to manage or prevent similar mismanagement, in the future, effectively. Therefore, the information in the retention stage can change when future enactment and selection stages are revised to the effect that it fails.

Retention involves keeping the products of successful sensemaking (Weick, 1979).

A Sensemaking Perspective on CSR communication

The basic occasions for sensemaking consist of “incongruous events, events that violate perceptual frameworks” (Starbuck and Milliken, 1988, p. 52). This means that sensemaking occurs when there are events that interrupt the ongoing activities of organisations. As previous section explains, ambiguity, understood as confusion, is created by multiple meanings and calls for social construction and invention. Uncertainty, understood as ignorance, is created by insufficient information and calls for more careful scanning and discovery (Weick, 1995). In the case of CSR communication, organisational actors may engage in sensemaking because they are ignorant of interpretations. To remove confusion, a different kind of information is required. To remove ignorance, however, more information is needed. To resolve confusion, people need mechanisms that enable debate, clarification, and enactment more than simply providing large amounts of data (Weick, 1995). Thus, when organisational actors start to communicate their CSR aspirations, confusion increases from the diversity of expectations and how to find appropriate communication and action. At this stage, ambiguity becomes a reason for sensemaking. These occasions help explain that organisational actors involved in sensemaking around CSR communications and actions, are searching for the meaning of CSR initiatives because of uncertainty events. In the case of uncertainty, change agents need more information. The way to get more information is “simply unqualified

compliance with someone who has that information" (Weick, 1995, p. 98). Organisational actors ignorant of interpretation may construct an issue for sensemaking in an attempt to reduce this ignorance. Cramer *et al.* (2006) adopted the sensemaking theory to study the sensemaking processes surrounding CSR of organisational actors in multiple organisations. By persuading members of organisations to apply CSR principles in their activities, the communication from change agents influences the process of decision making by developing a sharper understanding of CSR. Thus, the key role in the process of sensemaking for CSR is driven by change agents. Change agents give the meaning to CSR from their own norms and values.

Sensemaking occurs in organisations when organisational actors confront events and actions that are surprising or confusing (Gioia and Chittipeddi, 1991; Weick, 1995; Basu and Palazzo, 2008). Thus, sensemaking ... in terms of a process where organisations create shared understanding and justify their actions (Weick, 2012) ... is an important concept in the context of CSR and crisis-related communication, as these involve communications that are influenced by the vision and mission of the organisations which may be driven by a high-level manager (Egan, 2019). Moreover, the sensemaking process provides an insight into the perceptions of an organisation and its intentions (Landrum and Ohsowski, 2018), as well as the substantive purposes (e.g. reputation/image or commitment to CSR actions) of communications. As a process model of sensemaking articulated by Basu and Palazzo (2008) focuses on dimensions of the sensemaking process in 'normal' CSR situations, the study therefore retains a primary focus on the core organisational sensemaking theory proposed by Weick

(1995) that enables one to examine the context surrounding threats to organisational identity and associated themes.

This study examines sensemaking triggered by crises events (Weick, 1995) specifically because, disruption due to crises, is linked to identity threats (Gioia et al., 2013). Thus, when identity comes under threat by crisis, organisational actors are triggered to engage in sensemaking surrounding the crisis in order to restore identity (Maitlis and Christianson, 2014). This means that threats to identity are a cue for sensemaking. Understanding the sensemaking process of organisational actors during specified crisis events involving Thai listed SOEs is the focus in this study, specifically in the context of CSR communication. The scope of this study is further limited to the performance by Thai SOEs in the context of social and environmental crises.

The sensemaking process, including enactment and selection, and retention, can be useful for making sense of the crises. Enactment refers to the ability of organisational actors to deal with uncertainty to gain better understanding of their environment—these organisational actors then select how to explain their environment. Finally, retention refers to the preservation of the most feasible explanation (Stephens et al., 2005; Weick, 1979).

4.3.5 Organisational Identity

Different definitions of organisational identity appear in the literature, but this study is aligned with Abrahamsson et al. (2011) and Cian and Cervai (2014) who consider that an explanation of the concept is derived from the analysis of the perceptions of organisational actors. Thus, organisational identity in this study

“consists of three core characteristics—organisational members’ collective understanding of features presumed to be central, relatively enduring, and distinguishing” (Abrahamsson et al., 2011, p. 348). It is based on expectations, a shared understanding that guides organisational actors relative to what their commitments are, what is legitimate, and how they relate to external stakeholders’ expectations (Corley and Gioia, 2004). Although these characteristics have been applied over the past several years, they have been criticised and deemed problematic by some scholars (e.g. Corley and Gioia, 2004). For example, social constructivist scholars believe organisational identity is continually reconstructed and shaped by organisational members (Corley and Gioia, 2004; Gioia et al., 2013; Gioia et al., 2000). Thus, some theorists perceive organisational identity to develop over time, fomented by organisational actors who continually reconstruct it in response to daily practices (Abrahamsson et al., 2011).

Drawing on these concepts, this study has discerned that identity is associated with sensemaking, as follows:

In relation to social responsibility and sustainability, Morsing and Spence (2019) present situations when organisational identity is disrupted by crisis events, referred to as ‘identity disruption’. Indeed, identity disruption may challenge the existing meaning of an identity and has the potential to construct a new meaning (Gioia and Chittipeddi, 1991). This means that the motivations that formulate CSR communication challenges question the central, distinct, and enduring identity. In this sense, identity disruption seems to influence the need to adapt values and

contents of social responsibility (Guthey and Morsing, 2014), and is linked directly to identity threats. As a result, when identity comes under threat by a crisis, organisational actors are prompted to engage in sensemaking regarding the crisis in order to restore identity (Maitlis and Christianson, 2014). Elsbach and Kramer (1996) explained identity threats as a difference in perceptions of identity between internal and external organisational actors. Instead of denying the lack of cohesion or gap in identity perceptions, or attempting to manipulate the organisational image inauthentically, organisations are willing to change their actions in other organisational aspects. This relates to the notion advanced by Weick (1995, p. 23) that '[s]ensemaking is triggered by a failure to confirm one's self'. Consequently, threats to organisational identity is a cue for making sense of CSR communication.

Prior literature suggests that when organisations are confronted by identity threats, they are willing to change in order to preserve their identities (Gioia et al., 2013). In accord with this notion, Dutton and Dukerich (1991, p. 550) noted that "...individuals have a stake in directing organisational action in ways that are consistent with what they believe is the essence of the organisation. Actions are also directed in ways that actively try to manage outsiders' impressions of the organisations' character [its image] to capture a positive reflection". Thus, an organisation can seek to shape its image to ensure it aligns with its organisational identity when confronted by identity threats (Gioia et al., 2013). This can be achieved with CSR communications and by engagement with CSR actions that would retain the organisational identity. A study of organisational identity formation shows that organisations form identities that allow them a distinctive

position within an industry, while still being similar to other organisations (Gioia et al., 2013). According to Gioia et al. (2013), organisational identity formation is influenced by both external and internal factors.

4.4 Theoretical Framework: Synthesising CCO and Sensemaking Theory

Organisational members construct their organisations through a process of communication which includes the process of enactment, selection, and retention (Weick, 1979). Weick (1979) views that enactment, or ongoing interaction, is used to create environments, by emphasising the cues to which they pay attention. Then, organisational actors select communication from various possible interpretations. In this way, they accomplish collective sensemaking through communication. Lastly, organisational actors retain the interpretation that tends to be plausible and create choices for future enactment (interaction and attention). It is suggested that organisational actors continually construct social reality through corporate communication. This social reality is engaged in retrospective sensemaking in order to rationalise the meaning of actions. Therefore, corporate communication is the core process of organising in terms of Weick's outlook. This shift considers communication practices as the core process of organising (Christensen et al., 2008a; Taylor, 1993).

Sensemaking provides insight into individual perception during significant corporate events. The way people perceive event influences the decision making on how to communicate significant events. Sensemaking is valuable in explaining retrospective failure and in generating learning processes for future actions. By considering interpretations, both before and after significant corporate events,

sensemaking theory presents explanation of why and how communication strategies are implemented during significant events (Sellnow and Seeger, 2013). Weick examines sensemaking in various types of crises and situations such as disasters involving aircraft landings, forest fires, and nuclear power plants as to understand how highly reliable organisations are created. Weick (2015) explains how organisational actors manage to construct high reliability where collective mindfulness is used as a form of sensemaking that resolves unexpected problems by developing effective solutions. In this study, sensemaking is used as a conceptual framework for understanding how organisational actors reduce uncertainty among conflicting expectations.

As corporate communication is a mechanism to make organisations more accountable for their social and environmental impacts. It follows that, corporate communication shapes and constitutes organisation actions (Weick, 1979; Cooren *et al.*, 2011). In this study, CCO is used as a theoretical framework to explain CSR communication through a sensemaking lens. Sensemaking offers a means to understand how organisational actors make sense of corporate communication, relating to social and environmental impacts, influenced by conflicting expectations. More specifically, the study aims to understand the implications for organisational actors of putting CSR communications into actions.

CSR communication in this study is view as transformative rather than informative in shaping organisations through interactions between organisational actors and stakeholders (i.e. NGOs, customers, shareholders, government, and politicians)

via various communication channels. As Merkl-Davies and Brennan (2017) organised accounting communication as eight research traditions: mathematical tradition; socio-psychological tradition; cybernetic/system-oriented tradition; semiotic tradition; rhetorical tradition; phenomenological tradition; socio-cultural tradition; and critical tradition, this study seems to draw on cybernetic/system-oriented tradition due to this study emphasises on the sensemaking processes in the interpretation of organisational actors.

While organisations face occasions of uncertainty and ambiguity, such as, social and environmental ad-hoc issues, organisational actors who are responsible for corporate communications need to use the sensemaking processes to understand how to provide corporate communications from among different expectations (Weick, 1995). Within the sensemaking processes, organisations enact CSR communications from among situations of uncertainty and ambiguity where they select or accept the plausible communication that accrues from past experiences and retrospective events. As a final stage, organisations generate CSR actions following their aspirational talk. This sensemaking process can be revised to transform communication to action in order to close the gap between communication and actions. On the one hand, “if the gap closes in, it must be re-opened with new aspirations” (Christensen *et al.*, 2013). On the other hand, if organisations have not taken aspirational communication seriously, it can be categorised as ‘organised hypocrisy’.

Under the transmission approach, communication is seen as the tool to convey the existing reality to audiences. In this approach, it offers little scope for

performativity. In contrast to the transmission approach, if communication is seen as organisations in terms of the CCO approach, 'aspirational CSR communication' offers scope for performative transformation. Aspirational CSR communication does not always reach perfection in closing the gap between communication and action, but the maintenance of a gap can drive the efforts for the future. The central focus of the thesis is placed on corporate communications, and whether and under what circumstances these communications perform organisational actions. Communicating CSR publicly constructs aspirations that offer performative potential. Moreover, the public and conventionalised nature of CSR corporate communication is the primary condition for aspirational CSR communication to be performative (Christensen *et al.*, 2013).

As aspirational communication is crucial to stimulate change and shape organisations and corporate identity, performativity can be a mechanism to evaluate how organisational actors who are responsible for CSR communication use corporate communication to show their accountability and respond to conflicting expectations. However, it does not ensure that all communication can be performed as aspirational communication. In the perspective of transmission, if communication is not linked to action, it can be understood as organised hypocrisy.

Within the CSR communication context, the CCO approach is used to understand how communication constitutes organisations through different communication channels and highlights the way organisational actors make sense of enacting the environment of organisations. However, it needs more empirical study to

understand how corporate communications construct and shape organisations in the midst of social and environmental crisis events. While the crisis issues have occurred, the concept of aspirational CSR communication is used to understand how organisations select the use of corporate communication in different organisational contexts.

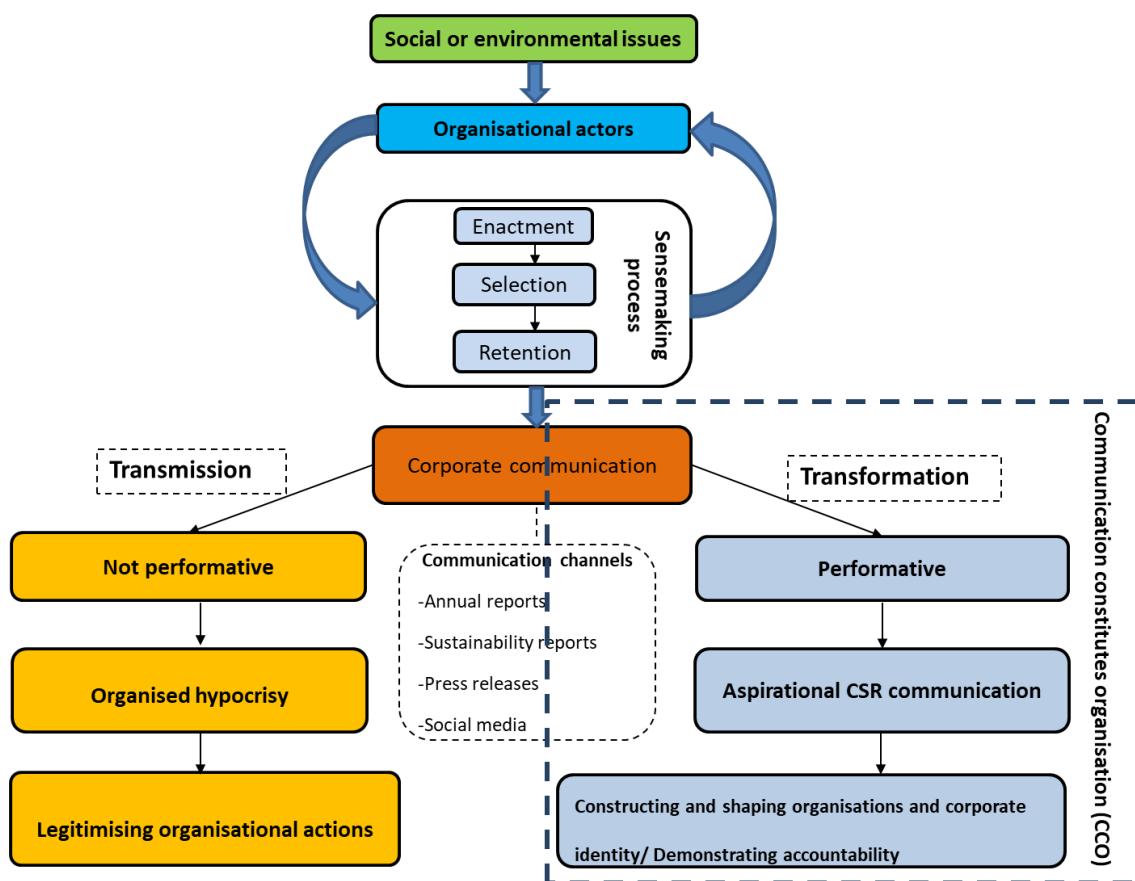
Sensemaking theory provides a useful lens to understand how organisational actors enact, select, and retain information related to CSR under uncertainty events. This is because organisational actors have key roles for the process of corporate communications. Thus, the synthesis between the CCO and the sensemaking processes of communication may provide the explanation of how CSR communication constitutes CSR actions and organisation. Organisational actors are seen as responsible for enactment, selection, and retention of corporate communication in response to conflicting expectations of multiple stakeholders.

The theoretical framework starts by acknowledging the individual sensemaking of organisation members. However, it is argued that institutional positioning and the identity of organisation is related to organisational actors' claims. Managing conflicting expectations is about reflexive self-structuring, activity coordination, and membership negotiation because "the flows necessarily intersect and provide resources that influence actions in all functions" (Kuhn, 2012).

One of the overarching claims of CSR communication literature is that CSR aspirational talk (e.g., vision, mission, and value message) can lead to developing and shaping organisational actions (Christensen *et al.*, 2013). Building on but

distinct from prior literature, the synthesis of CCO and sensemaking is used to examine the circumstances in which communication may be linked to future action (aspirational CSR communication) where remains uncoupled from action (organised hypocrisy). Figure 4.2 summarises the theoretical framework of this study.

Figure 4.2: Theoretical Framework



This theoretical framework consists of a set of thematic phases that are associated with the synthesis of the sensemaking and the CCO theories. The core notion of corporate communication in this study fits with Weick *et al.* (2005). The first step in the theoretical framework involves the sensemaking process.

As this study aims to understand corporate communication from the perspectives of organisational actors, they are treated as the sensemakers. Drawing on sensemaking theory, corporate communications are enacted by the organisational actors. When there are the social and environmental issues, the organisations are expected to communicate the issues to multiple audiences. The organisational actors enact uncertainty or ambiguous environments and interact through corporate communication in ways that seek to reduce that uncertainty or ambiguity. As Weick (1979) views communication as a double-interact, corporate communication is viewed as more of a two-way conversation. Organisational actors make sense of corporate communication surrounding the significant events through the recurring process of enactment, selection, and retention. Enactment is the starting point, by focusing on the organisational actors' struggle to make sense of conflicting expectations. The selection of reporting mechanisms used to respond to the conflicting expectations offer insight into the communicative dynamics through which CSR communication operates in the organisations. The connection between sensemaking and the communication perspectives (transmission and transformation) is interpreted by the organisational actors.

This theoretical framework will be applied to the evidence presented in Chapter Six in seeking to understand the relationship between corporate communication about CSR-related disclosures and actions.

4.5 Conclusion

This chapter provides the theoretical framework for this study, developed through the synthesis of the CCO and the sensemaking theory. When organisations encounter uncertainty or ambiguity, those responsible for corporate communications, as organisational actors, require sensemaking processes in conjunction with the CCO perspective. This collaboration facilitates the development of corporate communications through enactment, selection, and retention processes.

The CCO is employed to understand how corporate communication constructs and shapes organisations and corporate identity at various levels, transitioning from mere communications to actionable initiatives. Two perspectives on corporate communications pertain: transmission and transformation. They are represented as the nature and purpose of corporate communication. The transmission goal perceives corporate communication as a tool to convey reality, while the transformation approach views corporate communication as integral to organisational identity. These perspectives are crucial theoretical constructs for understanding how corporate communication can be linked to or lead to actions.

Viewing corporate communication as the potential of talk to actions renders it performative. The application of the synthesis of CCO and sensemaking to organisational studies enriches the exploration of corporate communication beyond the institutional approach. Additionally, a profound understanding is sought regarding how organisational actors responsible for corporate communication make sense of it within extreme Organisational contexts. The

investigation also delves into the intricate relationship between corporate communication and action. The subsequent chapter outlines the methodology employed in this study.

CHAPTER FIVE: METHODOLOGY

5.0 Introduction

The previous chapter has provided the theoretical framework based on a synthesis of CCO and sensemaking theory both of which guided this study. This chapter presents a link between the theoretical framework from the previous chapter, and the analysis of the data, by discussing the research philosophy as well as the methodological stance of this study, in that the philosophical presupposition helps to construct research methodology (Saunders *et al.*, 2019). Thus, the purpose of this chapter is to explore how different disciplines impact how researchers see things. Understanding philosophical assumptions is important for researchers because it can be linked to determining the appropriate research methodology (Hopper and Powell, 1985; Bryman, 2016). In addition, understanding the different assumptions is also required for the purpose of investigating which assumptions about ontology, epistemology, and human nature have directed the implications of research methodology (Hopper and Powell, 1985). More specifically, this chapter describes the qualitative research method undertaken. In the use of this approach, this chapter provides an account of the way in which multiple case study approaches have informed the research process in order to understand how organisations make sense of corporate communication surrounding significant events.

This chapter is divided into four further sections. **Section 5.1** lays out the paradigms for philosophical presupposition and methodological choices underpinning the study. **Section 5.2** provides the research approach used in this

study. **Section 5.3** provides the research design used in this study. Finally, **section 5.4** presents the conclusion of this chapter.

5.1 Philosophical Presuppositions and Methodological Choices

Burrell and Morgan (1979, p. xii) classify research philosophies that allow us to “...distinguish between different approaches to the study of organisations”; they also position the methodology utilised in this study. Burrell and Morgan (1979) developed a model for the analysis of social theory as four distinct paradigms: functionalist, interpretative, radical humanist, and radical structuralist. Hassard and Wolfram Cox (2013) provided an update of the Burrell and Morgan model that incorporates recent post-structural and relational approaches to organisational research.

In this updated model, Hassard and Wolfram Cox (2013) identify three main paradigms (structural paradigm, anti-structural paradigm, and post-structural paradigm) from criteria aimed at understanding the assumptions about the nature of Social Science, which was initiated by Burrell and Morgan (1979); that is, ontology, epistemology, human nature and methodology. The philosophical assumptions classify three main approaches to organisational theory as shown in Table 5.1.

Table 5.1 Meta-theories for Operational Analysis Paradigms of Hassard and Wolfram Cox (2013, p. 1709)

	Structural paradigm	Anti-structural paradigm	Post-structural paradigm
Ontology	Realist	Nominalist	Relativist
Epistemology	Positivist	Constructionist	Relationist
Human Nature	Determinist	Voluntarist	Deconstructionist
Methodology	Deductive	Interpretive	Reflexive

Ontological and epistemological approaches to social inquiry depend on an emphasis on the idea of objectivity. Realism claims that social reality exists independently of human involvement, while nominalism posits that humans generate social reality themselves (Morgan and Smircich, 1980). However, Hassard and Wolfram Cox (2013, p. 1710) argue that in the post-structural paradigm, relativism is 'the ontological position that is most readily inferred.' It can be argued that the relativist implication is that there is no true reading of a text, and furthermore that there is no text apart from its reading (Hassard and Wolfram Cox, 2013). In other words, unlike ontological claims of realism and nominalism, relativism argues that the nature of social reality is neither absolute objective truth nor subjective meaning.

As researchers with the structural research paradigm believe that social reality is objective, they leave a distance between the researched objects and themselves in order to examine research problems without bias (Creswell and

Port, 2018). In accounting research, this paradigm assumes that accounting practices are independent from humans. They do not have a role in constructing social reality (Chua, 1986). However, in this study, the researcher avoids the structural paradigm because the research objectives of this study place emphasis on the perceptions and interpretations of the research participants rather than on the link between variables.

In the anti-structural paradigm, Denzin and Lincoln (2018) claim that interpretive researchers assume social reality is constructed through interactions and lived experiences between members of society. According to this philosophical assumption, it is understood that human perceptions can shape social reality. In this study the interest is seeking to understand how organisational actors in listed SOEs use corporate communication surrounding significant events, so the adoption of a constructionist, interpretative methodology is more appropriate than positivist epistemology with deductive methodology. This is because this study assumes that corporate communication is created through the interpretative process of interactions between organisational actors and other actors outside organisations.

In addition, this study aims at a theoretical and an empirical understanding of corporate communication practices by organisational actors, which have different perceptions depending on their environment. Given its focus on how collective, subjective meanings may be generated by the individual sensemaking of different organisational actors, the study rejects the wholly relational position of the post-structural paradigm.

For this study, the anti-structural paradigm is adopted in order to acquire insight into how different related actors interpret their own experiences with corporate communication surrounding significant events, and narratives of their own participations. This paradigm can be characterised as ontologically nominalist, epistemologically constructionist, and methodologically interpretive; this study also represents research that can be termed voluntarist in human nature. The interpretative approach allows researchers to analyse relevant questions about the practical setting in which corporate communication practice is constructed without relying on a set of prior assumptions. This approach regards corporate communication as a revealing process while paying attention to the sequence of communications and actions.

Epistemologically, this study attempts to provide better understanding of the roles constructed by different organisational actors as constructionists. Accordingly, the results of this study are based on how the researcher interprets the interpretations of organisational actors. The way in which this research adds to existing knowledge depends on how organisational actors understand corporate communication in their context, and in how the researcher uses a synthesis of sensemaking theory and CCO as a lens to achieve that understanding. In addition, constructivism takes subjective meanings constructed by organisational actors and applies these meanings to explain the result of study. The constructed meaning allows the researcher to seek for different meanings from specific contexts (Creswell and Port, 2018). In this study, the synthesis of sensemaking theory and CCO reflects constructionist epistemology.

Human nature, the third criterion of Burrell and Morgan (1979), appears to be voluntarist in this study because the human (organisational actor) is treated as the agent of sensemaking. Humans are free in making cognitive sense of corporate communication.

In the anti-structural paradigm, an interpretative approach to methodology is adopted because of the belief that corporate communications are constructed through the interpretations of different related organisational actors.

In brief, the thesis adopts the anti-structural paradigm under nominalism, constructionism, voluntary, and interpretive philosophical stances, for the study on corporate communications by listed SOEs for the following two reasons: First, knowledge about the sensemaking of corporate communication exists in the minds of organisational actors. As a result, knowledge about corporate communication by listed SOEs can be socially constructed from the sensemaking of past events. Second, the researcher views that making sense of corporate communication cannot be unravelled from the positivist perspective without understanding the viewpoints of organisational actors. This stance allows the researcher to understand the subjective opinions based on analysis of the empirical evidence.

5.2 Research Approach

The choice of a research approach requires the alignment of the ontology, epistemology, and methodology, with the research questions. As the main purposes of this study are three-fold: **1) To explore how organisational actors of listed SOEs understand and use corporate communication surrounding**

significant social and environmental events, 2) To assess how reporting mechanisms of listed SOEs are used in response to conflicting expectations, and 3) To evaluate the relationship between CSR communications and CSR actions of listed SOEs.

Thus, it is important that the research approach is able to capture comprehensive information from the perceptions of organisational actors. With this point in mind, this study undertakes a case study approach based on the interpretative methodology as a suitable methodological approach for capturing the sensemaking of corporate communication by organisational actors in response to stakeholders' pressures surrounding significant social and environmental events.

The researcher relied on the qualitative interpretive method in order to understand the social reality of this study. As one of the objectives of this study is to explore how perceptions and experiences of organisational actors surrounding social and environmental events affect the use of reporting mechanisms, and to evaluate the relationship between CSR communications and actions of listed SOEs, the researcher believes that the interpretive approach is an appropriate methodology for this study. In addition, multiple case studies are a highly suitable method for interpretative research as this method allows researchers to explore the phenomena under investigation by gaining a comprehensive understanding of the social reality of organisational life, and experiences of organisational actors, through multiple retrospective events.

In determining how to analyse empirical data about corporate communication of listed SOEs, the researcher used the theoretical framework explained in Chapter Three. The theoretical framework is set within an interpretative approach, recognising the organisational actors as those who construct a social reality through a sensemaking process. According to the synthesising of the sensemaking and the CCO theories in Chapter Three, an interpretative approach under qualitative methodology is appropriate to understand corporate communication in the sense of organisational actors, when organisations face significant events providing uncertainty or ambiguity. Thus, this approach is useful in seeking answers for the research questions of this study.

By combining an interpretive position and qualitative research in this study, the next section explains how the multiple-case research design is used to achieve the aims of this study. It is worth emphasising again that interpreting meaning from the experiences of organisational actors and understanding how this interacts with corporate communications and actions allow one to establish relevant questions without predetermined assumptions (Hopper and Powell, 1985). The brief method used in this study can be seen in Table 5.2.

Table 5.2 Research Questions and Methods

Research questions	Data sources	Data analysis
How do organisational actors of listed SOEs use corporate communication surrounding significant events?	Semi-structured interviews Documentary sources	Qualitative content analysis
How do listed SOEs select to use reporting mechanisms in response to the conflicting expectations?	Documentary sources	Qualitative content analysis
What is the relationship between corporate communication about CSR communications and actions?	Semi-structured interviews Documentary sources	Qualitative content analysis

5.3 Research Design

The research design of this study is based on case studies. A case study is “...a strategy for doing research which involves an empirical investigation of a particular contemporary phenomenon within its real life context using multiple sources of evidence” (Robson, 2002, p. 178). The case study has been adopted in this study for the reasons discussed below.

5.3.1 Multiple-Case Design

Case study design can answer key research questions about ‘how’ and ‘why’ through different sources of data (Yin, 2009). Therefore, this study involves ‘how’ and ‘why’ questions which are answerable through the use of case studies. By focusing on complexity (Stake, 1995), a qualitative case study design can gain a

rich, contextual understanding of the corporate communication surrounding significant events at both the individual and organisational level (Creswell and Port, 2018). Given the research questions, in-depth interviews offered multiple perspectives from organisational actors on the use of corporate communications, and the relationship between corporate communication about CSR-related disclosures and actions.

By utilising the three case studies with different sectors and events, a multiple case study approach provides an opportunity to gain further understanding of the theoretical conceptions used in this study.

5.3.2 The Challenges of the Multiple-Case Study Design

According to Stake (1995, p. 4), "Case study research is not sampling research. We do not study a case primarily to understand other cases." Thus, it may not need to lead to a generalisation. Whilst generalisation is not a specific aim of qualitative research, many case study researchers, including those in the accounting field, may engage in generalisation to other organisational actors regardless of their context (Parker and Northcott, 2016). Intensive investigations of a small number of cases can address the issue of generalisability (Parker and Northcott, 2016). In addition, researchers need to provide sufficient context and detail to allow the reader to justify the potential application of research findings to their own practices (Parker and Northcott, 2016). This study sought to increase the qualitative generalisation of case study research in both accounting and also organisation studies by focusing on creating an appropriate theoretical framework and providing sufficient context and detail related to the cases that allow the

findings to be extended at a more general level. The challenge of the researcher is to effectively select the cases, confidently communicate findings, and sufficiently provide context and detail of the cases. Parker and Northcott (2016) argue that by using the case study, researchers can deliver noteworthy research generalisation by considering the sample selection, validity, credibility, and intensive description.

5.3.3 Selection of the Case Studies

In qualitative case study research, participants are chosen for purposive rather than statistical reasons; (Yin, 2009; Bryman, 2016). Bryman (2016, p. 122) called this approach 'generic purposive sampling'.

In order to answer the research questions of the study, the sampling sought to identify organisations which had potentially significant social and environmental impacts and were perceived to be accountable to multiple stakeholder groupings. Hence, CSR communication of large SOEs are particularly interesting. Around the world, the spread of neoliberal economic ideology led to waves of large SOEs being wholly or partially privatised. For example, listed SOEs, such as utilities, must manage the demands of the capital markets, governments, politicians, customers, and the societies in which they operate. As a result, listed SOEs have been established by government to fulfil the need of citizens and meet specific policy targets. They are an important mechanism of government to provide societal and public value. Thus, they need to ensure long-term value growth, the particularised public policies must be performed well. While the government retains responsibility for the delivery of many types of public goods and services,

listed SOEs need to be cognizant of stakeholders—particularly shareholders and citizens. Therefore, corporate communication by listed SOEs is linked to specific relationships, obligations, and requirements which are particularly interesting from a CSR communication perspective.

Listed SOEs that were investigated for corporate communications were selected based on significant social and environmental events. These particular organisations offered extreme, but different, significant events, related to environmental, social (health and safety), and political occurrences. With the emergence of social media, the events are more exposed to scrutiny from the public than before. This development offers a context in which to study CSR communication by listed SOEs.

In using purposive sampling selection, criteria need to be established specifically related to the research objectives and questions. The criterion established for organisational actors was individuals who had been involved with corporate communication about the events. Selection criteria are described as follow.

1. Cases must offer sufficient data on corporate communication surrounding the social and environmental events. That is, the cases must not be in the early stages of the events so to permit a more in-depth understanding of the CSR actions after their communications has been obtained.
2. Accessibility to potential data is an important aspect that should be considered (Yin, 2009). Specifically, key individuals who can grant access to case data, or alternatively withhold permission must be given due consideration (Bryman,

2016). Therefore, accessibility to case participants, enabled by the gatekeepers or intermediaries of the cases, improve the quality of qualitative data.

Listed SOEs in Thailand were selected for two main reasons: First, sufficient data existed on corporate communication surrounding significant social and environmental events. This is because Thai SOEs have faced crises and difficulties in recent years in relation to social and environmental issues that affect the CSR communications by the listed SOEs. The study explored significant events that occurred between 2013 and 2015. Moreover, Thai listed SOEs, unlike those in many other countries, the Thai government exerted strong control over the operational aspects of the listed SOEs subject the SOEs to heavy governmental and political interventions, which created extreme, conflicting expectations. The hesitancy to trust Thai politicians and the government to manage significant social and environmental issues also led to extreme conflicts of expectations from multiple stakeholders. Meeting the first criterion, listed SOEs in Thailand, offered the potential to gather sufficient corporate communications data surrounding significant social and environmental events. Second, researcher's work at Chiang Mai University, Thailand, allowed the researcher to develop networks within the government, NGOs, and with other key stakeholders of the listed SOEs to gain access to the case data.

Based on the criteria listed above, three Thai listed SOEs⁶ were selected as the case studies for this research: OILCOM, AIRCOM, and BANKCOM⁷. These organisations are referred to under pseudonyms that are used to protect the

⁶ There were five Thai listed SOEs in total during the dates of the data collection (2013–2015).

⁷ The pseudonyms for confidentiality purposes.

identity of the organisations and the interviewees. These three organisations were identified as extreme cases because they faced intense, conflicting expectations from stakeholders to provide the information related to the significant crisis events in question. The brief background information of the cases is provided below.

5.3.4 Background Information on the Cases

OILCOM

OILCOM is a listed SOE which was established as a state enterprise in 1978 and listed on the Stock Exchange of Thailand (SET) in 2001. The stated mission of OILCOM is to provide adequate oil and gas for domestic consumption. Whilst OILCOM was listed, the Ministry of Finance remains the largest shareholder and its status remains a state-owned enterprise under supervision of the Thai Ministry of Energy. Because the Ministry of Finance is the largest shareholder, the government expectations affect the key actions of OILCOM in securing a national oil supply as well as generating income for the Thai State (Kingdom of Thailand).

In 2013, an oil pipeline, operated by a subsidiary company of OILCOM (Sub-OILCOM⁸), leaked oil into the sea. According to corporate reports, around 50,000 litres crude oil was involved in the leak and pictures in public media showed oil reaching nearby beaches in Rayong Province (located on the Gulf of Thailand). There were concerns not only for the environmental impacts, but also for the Tourism and Fisheries sectors of Thailand. Reacting to this event, the media,

⁸ The pseudonym for confidentiality purposes.

environmental groups, experts, as well as the general Thai public, scrutinised the response to the oil spill and criticised the corporate communications and actions of both the OILCOM Group, and the Thai government.

AIRCOM

AIRCOM was established on 29 March 1960 by the Royal Thai government and was listed on the SET in 1991. It is a listed SOE⁹ which provides international commercial air travel services. AIRCOM operates commercial services through the provision of air transportation services: cargo terminal handling services, ground customer services, ground equipment, in-flight catering, and aircraft repairs and maintenance. It has operated both domestic and international flight with around 90% of the total revenue from its international flights. Its major shareholder remains the Thai Ministry of Finance and it operates as a listed SOE under supervision of the Ministry of Transportation. Because the Ministry of Finance is the largest shareholder, government expectations shape the key actions of AIRCOM in operating the national flag carrier as well as generating income for the Thai State.

In 2015, the International Civil Aviation Organisation (ICAO) undertook an audit of the Thai Department of Civil Aviation under the Universal Safety Oversight Audit Programme (USOAP). Following this audit process, 33 significant safety concerns regarding Thai aviation practices were highlighted. The severity of these concerns obliged Thailand to solve the safety concerns within a 90-day

⁹ During the COVID 19 crisis in 2020, AIRCOM faced financial difficulties and filed for bankruptcy protection. When the Ministry of Finance reduced its shares in AIRCOM to less than 50%, AIRCOM no longer retains its SOE status.

period. When Thailand failed to address the safety concerns and meet ICAO aviation standards within the deadline, Thailand received a formal warning from the ICAO and a notice of an 'Aviation Safety Concerns' was posted on the ICAO's website. This issue affected AIRCOM more than other aviation companies in Thailand because AIRCOM was the only listed SOE in the aviation sector controlled by the Thai government. As the national flag carrier, it needed to work directly with national authorities to comply with international aviation standards. As a result, the focal point of this case study revolved around serious health and safety issues.

BANKCOM

BANKCOM is a commercial bank established in 1966 that was listed on the SET in 1989. BANKCOM's major shareholder is the Thai Ministry of Finance and it is supervised by the Bank of Thailand. As a listed SOE, the company must support government policy as well as generate income for the Thai State.

In 2011, the government, under the leadership of former Prime Minister Yingluck Shinawatra, announced a policy involving a rice pledging scheme directed towards the country's farmers. More than 3.2 million households were involved in this policy that sought to raise the living standards of Thai farmers. The rice pledging policy became a critical issue, and opportunity, for the public to express their dissatisfaction with the government. The negative critical reporting by the media highlighted BANKCOM as an agent of the government supporting a controversial policy. The ongoing controversy over a political issue was

exacerbated in 2013 and 2014 when BANKCOM employees protested over their role in providing financing for a controversial government policy.

The three events are described respectively as: 1. the Rayong oil spill; 2. the 'Aviation Safety Concerns'; and 3. the Thai Rice Pledging Scheme. These events represent significant social and environmental issues related to Thai listed SOEs and are the foci of the case studies.

5.3.5 Data Collection

Case studies provide a rich stream of information by drawing upon different sources and forms of data (Gerring, 2017). The data for this study comprises both documentary and semi-structured interviews with both organisational actors and external stakeholders. They were collected through two main sources to triangulate the data collected (Yin, 2009). Triangulation was also utilised to demonstrate that social phenomena have various aspects. Data collection took place during two periods: between March 2017 and August 2017, and between December 2018 and January 2019.

Documents

According to the summary of the three companies and the crises they faced (described in section 3.3), corporate communications were collected surrounding these crises. The events surrounding each case covers a different time period. The timeframes of the period before, during, and after the event varies depending on the year of the communication-related events. Many previous studies have examined crisis disclosures solely through annual reports or sustainability reports

and have not sought to examine the differences among different communication channels. Whilst a small number of social and environmental reporting studies have examined corporate communications made via social media channels, this study examines and compares communications made across multiple channels. The study collected the organisations' documents from four channels (annual reports, sustainability reports, press releases, and official social media sites) as the main sources of documentary data. Data collection first involved collecting publicly available text from external sources to gain fundamental information relating to the cases. The researcher also conducted searches of websites related to the events using the Wayback Machine (www.wayback.archive.org), which offers a historical archive of websites. Publicly available texts such as Press Releases, Facebook Posts, and Tweets from Twitter, as well as online news articles and visual online content, were collected and captured via NCapture for NVivo programme. Online news articles and visual online content were selected from the essential attributes associated to the events.

Other publicly available texts included the State Enterprise Labour Relation Act, the Constitution of the Kingdom of Thailand, the Eleventh National Economic and Social Development Plan (2012–2016), the Report of National Human Rights Commission of Thailand, the Report of Thailand Management Greenhouse Gas Organisation, plus other documents (such as NGO reports and government reports), which were used as guidelines for producing interview protocols, and as a supplement to the data collected from the four communication channels and interviews. Table 5.3 summarises the sources and quantities of publicly available texts used in the analysis.

Table 5.3 List of the Publicly Available Texts Relating to the Three Cases

List of the publicly available texts		Time period of releases	Number of pages	Number of reports or texts
	OILCOM			
1	OILCOM annual reports	2011-2018	1,709	8
2	Sub-OILCOM annual reports	2011-2018	2,346	8
3	OILCOM sustainability reports	2011-2018	779	8
4	Sub-OILCOM sustainability reports	2011-2015	738	5
5	Sub-OILCOM integrated reports	2015-2018	724	4
6	Sub-OILCOM press releases	27 July 2013 – 31 December 2018	124	62
7	OILCOM social media official sites	27 July 2013 – 31 December 2018	2	2
8	Sub-OILCOM social media official sites	27 July 2013 – 31 December 2018	3	1
9	OILCOM website	27 July 2013 – 31 December 2018	1	1
10	Sub-OILCOM website	27 July 2013 – 31 December 2018	6	1
	AIRCOM			
11	AIRCOM annual reports	2011-2018	1,700	8
12	AIRCOM sustainability reports	2011-2018	717	8
13	AIRCOM press releases	18 June 2015- 10 May 2017	21	21
14	AIRCOM social media official site	18 June 2015- 10 May 2017	1	1
15	AIRCOM websites (main address and public relations web address)	18 June 2015- 10 May 2017	2	2
	BANKCOM			
16	BANKCOM annual reports	2011-2018	2,410	8
17	BANKCOM sustainability reports	2011-2018	678	8
18	BANKCOM press releases	20 January 2014 – 22 May 2014	30	30
19	BANKCOM social media official site	20 January 2014 – 22 May 2014	1	1
20	BANKCOM website	20 January 2014 – 22 May 2014	1	1
	Online news articles			
21	The THAIPUBLICA-OILCOM	27 July 2013 – 31 December 2018	6	6
22	The THAIPUBLICA-AIRCOM	18 June 2015- 10 May 2017	4	4
23	The THAIPUBLICA-BANKCOM	20 January 2014 – 22 May 2014	2	2

List of the publicly available texts		Time period of releases	Number of pages	Number of reports or texts
24	The MATTER-OILCOM	27 July 2013 – 31 December 2018	7	7
25	The MATTER-AIRCOM	18 June 2015 – 10 May 2017	3	3
26	The MATTER-BANKCOM	20 January 2014 – 22 May 2014	2	2
Official reports from the Thai government agencies				
27	State Enterprise Labour Relation Act B.E.2543 (2000)	-	54	1
28	Constitution of the Kingdom of Thailand	-	90	1
29	The Eleventh National Economic and Social Development Plan (2012-2016)	26 October 2011	169	1
30	Reports of National Human Rights Commission of Thailand	2012-2014	876	3
31	Report of Thailand Management Greenhouse Gas Organisation	2014	1	1
Other documents				
Documents related to the oil spill in Rayong in 2013				
32	Greenpeace press release	2 August 2013	3	3
33	Greenpeace Official Website	27 July 2013 – 6 August 2013	1	1
34	ENLAW (Thai environmental cases full report)	March 2014	105	1
35	Business Ethics Case Analyses	2014	1	1
36	Social media (Facebook and Twitter)	27 July 2013 – 31 December 2018	29	29
Documents related to the crisis of failing to solve the 'Aviation Safety Concerns'				
37	Thailand's Ministry of Transport website	18 June 2015 – 10 May 2017	1	1
38	International Civil Aviation Organisation (ICAO) website	18 June 2015 and 10 May 2017	2	2
39	Civil Aviation Authority of Thailand (CAAT) press releases	18 June 2015 – 10 May 2017	4	4
40	Civil Aviation Authority of Thailand (CAAT) website	18 June 2015 – 10 May 2017	1	1

Interviews

Prior to commencing the fieldwork, the researcher received ethical approval for the study from University of Birmingham. The researcher prepared consent forms and information sheets for participants (see Appendix A and B) seeking their consent to participate in the research. In order to construct an initial interview protocol, three pilot interviews were undertaken with colleagues who were not included in the research sample. Before commencing the interview process, a close reading and analysis of each pilot interview protocol was conducted in order to ensure that the structure and the questions were created appropriately. From the pilot interview data, the interview protocol was adapted to conform with the purposes of the study.

Following the piloting, 27 interviews were conducted in face-to-face mode April–October 2017. A further, 3 interviews were conducted December 2018–January 2019, and 1 participant answered the interview guide by email since the participant declined a face-to-face or telephone interview.

A purposive sampling technique was used to select interviewees. The number of interviews relied on the concept of data saturation with purposive samples; the collected was deemed sufficient when subsequent interviews no longer provided new information, or thematic insight (Guest *et al.*, 2006). Before the interview, the researcher had arranged an appointment with each participant by email, which contained an invitation letter, consent form, and information sheet. The date, time, and place of the interview were discussed with the understanding of expressed participant availability; one potential interviewee declined to participate in this

study. Most participants welcomed the opportunity to express their perceptions and experiences relating to the cases.

The interviewees were separated into two groups. The aim for the first group was to gain an understanding of insightful information related to corporate communications surrounding the three crises; this was used as the main source of analysis. With the second group, the goal was to understand the external perceptions about the communication process surrounding the unique crisis faced by each of the three organisations.

The first group of participants were selected given their roles as members of the three case studies companies who were directly responsible for CSR communication or policies for their respective organisation. On the other hand, group two members were selected because of their role as a member of an elite or expert audience involved with the social and environmental activities of the listed SOEs.

Interview: Organisational Actors

For the group of organisational actors, the interviews focused on the employees involved with the corporate communication in each of the three companies. The focus was how the organisational actors think about and engage with CSR communications and actions in their organisations. Organisational actors, in this study, were chosen specifically to explore the perspectives of communication suppliers. The method examined how the experiences of the participants shape CSR communications and actions through a sensemaking lens.

Purposive sampling was employed to identify interviewees who had experienced or been involved with CSR communications and actions of the case companies. Fourteen participants who work in the Thai listed SOEs were interviewed. They included both executive employees and non-executive employees, to gain holistic data about CSR communications and actions. Executive employees were chosen from senior managers whilst non-executive employees were chosen from employees who were directly involved with the events. The list and detail of the fourteen actors from the three Thai listed SOEs, and their roles, are provided in

Table 5.4.

Table 5.4 List of Interviews with Organisational Actors

	Type of organisational actor	Role	Interview date	Word count	Period (minutes)	Code name ¹⁰
1	Executive	Vice President and project management responsible for CSR-related activity	7 April 2017	15,575	165	CSREx1
2	Executive	Manager responsible for CSR-related activity	7 April 2017	6,844	69	CSREx2
3	Executive	Vice President responsible for CSR-related activity	4 January 2019	14,497	108	CSREx3
4	Executive	Director responsible for CSR-related activity and communication	2 May 2017	9,690	94	CSREx4
5	Executive	Director responsible for CSR-related activity and communication	20 December 2018	2,582	25	CSREx5
6	Executive	Director responsible for CSR-related activity	4 May 2017	5,164	59	CSREx6
7	Executive	Vice President responsible for Global Business Development and Strategy	1 February 2019	9 pages	- (email letter)	GEx1
8	Non-executive	Committee of Trade Union	2 August 2017	11,300	86	GEmp1
9	Non-executive	Employee with role as energy lawyer	5 October 2017	10,063	51	GEmp2
10	Non-executive	Committee of Trade Union	26 May 2017	5,558	75	GEmp3
11	Non-executive	Employee responsible for safety, health, and environment	2 August 2017	10,341	90	CSREmp1

¹⁰ The code names are used to identify the sources of evidence when the interview quotes are used in the analysis

	Type of organisational actor	Role	Interview date	Word count	Period (minutes)	Code name ¹¹
12	Non-executive	Employee responsible for quality, safety, and security control	7 September 2017	8,011	55	CSREmp2
13	Non-executive	Committee of Trade Union	30 May 2017	11,552	96	GEmp4
14	Non-executive	Employee responsible for Senior Branch manager	29 August 2017	12,009	64	GEmp5

Interviews: External Stakeholders

In this study, the interviews with external stakeholders focused on understanding broader social and environmental issues related to the cases and the perceptions toward CSR communications of the Thai listed SOEs. The external stakeholders were chosen from elite and expert individuals who hold powerful positions or have special knowledge related to a social and environmental profession (Bogner *et al.*, 2009).

In contrast to the interviews with case company employees, which were conducted at the case sites, the external stakeholder interviews were conducted away from the company site. Before the fieldwork, the researcher explored the backgrounds and experiences of participants through institutions and networks engaged with the CSR communications and actions of Thai listed SOEs. The goal was to examine perceptions that brought different kinds of knowledgeable

¹¹ The code names are used to identify the sources of evidence when the interview quotes are used in the analysis.

considerations about the significant social and environmental issues in Thailand.

This process involved stakeholders with direct interaction across the three case studies, and those connected to CSR communications of the three cases.

Details of the eighteen interviews with nineteen external stakeholders (one group interview with two participants) are provided in Table 4.5. The selection criteria sought to identify external stakeholders with direct influence on the three case studies in terms of CSR communications and actions across four main groups: NGOs, public media, consumers, and the government. Some external stakeholders were selected prior to the fieldwork while others were selected from the recommendations of prior external stakeholders and their personal contacts.

Table 5.5 List of Interviews with External Stakeholders

	Stakeholder group	Role	Interview date	Word count	Period (minutes)	Code name
1	NGO	Director of environmental organisation	5 April 2017	4,624	39	CSRNGO1
2	NGO	Vice President of environmental organisation	26 June 2017	7,930	40	CSRNGO2
3	NGO	Director of environmental organisation	4 September 2017	11,063	73	CSRNGO3
4	NGO	Director of Social Enterprise organisation	5 May 2017	5,429	88	CSRNGO4
5	Media	Editor of regional newspaper	25 April 2017	5,414	44	GMedia1
6	Media	Editor and Director of regional newspaper	13 May 2017	6,399	75	GMedia2
7	Media	Editor and Writer of online news articles	15 May 2017	3,967	60	GMedia3

	Stakeholder group	Role	Interview date	Word count	Period (minutes)	Code name
8	Media	Co-Founder and Editorial Board of online news articles	31 May 2017	9,569	70	GMedia4
9	Consumer	Director responsible for Thai academic institute	24 June 2017	3,429	20	GCsm1
10	Consumer	Senior Manager of government Saving Bank	9 May 2017	7,008	60	GCsm2
11	Consumer	Former lecturer in Philosophy department with interest in social and environmental issues	28 June 2017	14,508	84	GCsm3
12	Government	Director with a role in State Enterprise office	28 April 2017	8,586	75	GGov1
13	Government	Director with a role in greenhouse gas management organisation	4 May 2017	7,817	66	CSRGov1
14	Government	Director with a role in greenhouse gas management organisation	4 May 2017	4,624	36	CSRGov2
15	Government	Commissioner (environmental issues) related to the National Human Rights Commission	5 June 2017	13,539	16	CSRGov3
16	Government (group interview with 2 participants)	1) Commissioner (social issues) related to the National Human Rights Commission 2) Human Right Expert	12 June 2017	13,539	100	CSRGov4
17	Government	Director with a role in Ministry of Energy	24 July 2017	2,842	26	GGov2
18	Government	Regulator with a role in the Bank of Thailand	15 December 2018	6,220	51	GGov3

5.3.6 The Interview Process and Ethical Considerations

To protect the confidentiality of the participants, the specific details of the interviewees relating to the identity of participants were not disclosed. Interview records were stored and used only for the purpose of this study (Bryman, 2016).

During the interview process, the consent form (Appendix A) and the information sheet (Appendix B) were provided, read, and signed at the beginning of each interview. This stage aimed to ensure that the participants understood what was being asked as well as to ensure awareness of any potential negative impacts and risks. An interview topic guide was presented to interviewees with the informed consent and information sheet to support their decision to participate in this study (Bryman, 2016). The target participants were informed that they had the right to refuse to answer the questions. Some participants asked to classify some of their answers as 'off-the-record'. The interview protocol acted as a guide and each question had a set of probes and prompts dependent on the participant's answers. Thus, the sequence of the questions was applied flexibly. This often took the form of encouraging participants to express their perceptions of corporate communication surrounding the significant events.

In order to approach participants, the researcher sent the letter directly to potential interviewees through email. To access information from potential interviewees working in government agencies, formal letters were sent by post to the highest position in that agency. For example, in one instance, the researcher sent a letter to a director with a role in the State Enterprise Office. Then, when

the director allowed access, the same director assigned the most appropriate person to participate in the interview.

5.3.7 Data Analysis

After completing the data collection, the researcher prepared the dataset for analysis. According to Bryman (2016), the process of analysing data involves transcribing interview data, reading and familiarising oneself with the dataset, coding and creating themes, defining and validating themes, and analysing the dataset. Before transcribing interview data, the interview recordings were examined several times to understand the issues and to take note of communication and actions relating to significant events. The interviews were transcribed in full using manual transcription. Word documents from interview transcripts, PDF files from textual data, including annual reports, sustainability reports, press releases, and NCapture files from social media posts (Facebook and Twitter) were imported into NVivo software. The dataset was imported to NVivo in Thai in order to interpret comments in the Thai context. After familiarisation with the data, themes were drawn for the empirical events aligned with the theoretical framework and research questions. All empirical data were revisited, at least four times, to ensure that themes were coded appropriately and aligned with the theoretical framework. In this study, codes were driven by both data and theoretical frameworks. This means that the researcher has analysed the interviews to interpret the phenomenon under investigation, guided by a synthesis of Weick's sensemaking and Christensen's (2013) CCO on CSR

communication, to analyse how Thai listed SOEs use CSR communication surrounding significant events/crises.

Analytical framework

The researcher read the interview transcripts several times to identify initial themes related to the crises and closely examined relevant texts from four communication channels to construct a chronology, demonstrating changes in CSR communication within each case. This involved searching for meanings and patterns, taking notes and marking ideas for coding. Categories of codes were created from the analysis of the interview transcripts and documents, and were then used as organisational tools when interpreting the phenomenon. Each stage was guided by the theoretical framework, which synthesizes Weick's (1979) sensemaking process and the CCO perspective. In selecting data and quotes that exemplify the findings, some voices were quoted more frequently than others, especially those of managers directly responsible for CSR communications. However, this does not mean that the perspectives of other participants were not considered. The researcher also considered the identity of participants, their roles, and power relations in the three Thai listed SOEs.

The researcher analysed the data iteratively, moving between empirical data, theory, and emerging research questions (Ahrens and Chapman, 2006). Data were thematically coded using NVivo and analysed with themes driven by both data and theory. Themes emerging from the empirical data influenced the chronological analysis. The researcher categorised data into three broader themes: corporate communication before the crisis, during the crisis, and after

the crisis. Each theme was reviewed to confirm the guiding theoretical assumptions. Initial themes were identified as relevant to the sensemaking process: enactment, selection, retention. A theme driven by data emerged after identifying the initial themes. For example, theme identified from analysing external stakeholders' responses during the crises was identity disruption, which highlighted changes in corporate communication.

External stakeholder data, including interviews and other sources, were used to analyse responses to the crises and to develop the context surrounding the cases. External texts included online news articles, official reports from Thai government agencies, and publications by NGOs and regulators. These documents were obtained via Google searches and government agency reports. Key phrases used for data collection including "2013 Rayong oil spill", "Oil spill in 2013", "Lifting the Significant Safety Concern in Thailand", "Thailand 'red-flagged' for aviation safety concerns", "ICAO Lifts Thailand's Safety 'Red Flag'", and "The Thai Rice-pledging Scheme". For each case company, applying the analytical framework involved a four-stage iterative process, although the stages blended into one another. The researcher describes these stages below.

Stage 1: Initial theme identification and chronological construction from relevant communication texts

Using sensemaking as a conceptual framework, the analysis focused on corporate communication related to CSR and crises, helping to understand how organisational actors reduce uncertainty among conflicting expectations. To explore CSR communication through a sensemaking lens (Weick *et al.*, 2005),

the researcher primarily used qualitative content analysis (Bryman, 2016). The first stage involved manual context analysis to understand the language and context of corporate communication used by the organisations. This stage focused on both documents and interviews with internal and external stakeholders. The data were arranged chronologically to construct a timeline of CSR communications and actions.

The researcher read the data at least three times, identifying three significant events during the coding process. Key empirical themes emerged, corresponding to three periods: before the crisis, during the crisis, and after the crisis. Interview data from internal stakeholders revealed three main themes: explanations related to the organisations' key roles, the crises, and their CSR actions. Any necessary adjustments to the coding were made during the review process. Line-by-line coding (Saldaña, 2016) resulted in further breakdown of themes into sub-themes, detailed in Table 5.6. The researcher mapped these themes onto the sensemaking process by coding enactment, selection, and retention as broad themes (Weick *et al.*, 2005). Enactment refers to organisational actors dealing with uncertainty to better understand their environment. Selection involves how organisations explain their environment. Retention pertains to preserving the most feasible explanations (Stephens *et al.*, 2005; Weick, 1979).

Enactment is the starting point, focusing on organisational actors' struggles to make sense of conflicting expectations. Enactment represents how organisations address uncertainty by connecting their identity to CSR. As Christensen *et al.* (2008, p. 28) noted, "organisations enact their own environments by paying

attention to certain things in their surroundings and ignoring others." In this sense, organisational talk represents the enactment stage of organising (Thurlow and Helms Mills, 2009), with organisational identity consisting of three core characteristics: members' collective understanding of features presumed to be central, relatively enduring, and distinguishing (Abrahamsson et al., 2011, p. 348).

Then, selection was analysed through an impression management lens to understand how organisations use reporting mechanisms as cues to explain their crises. The selection stage involves choosing explanations for crises in response to identity disruption. During this stage, explanations are exchanged, and information is negotiated based on cues from retrospective events. According to Weick (2001, p. 241), the objectives of the selection stage are: "People are trying to interpret what they have done, define what they have learned, and solve the problem of what they should do next." If the outcomes are favourable, organisations can continue their actions. If the outcomes are unfavourable, organisations need to decide on a new communication strategy.

Finally, retention involves CSR communication influencing and linking to further actions through feedback processes. Retention is achieved through the revision of identity and plausibility, creating explanations that the organisation can apply to similar future issues. This process can generate organisational sensemaking for the future and contribute to ongoing improvement. Retention may empower organisations to manage or prevent similar mismanagement effectively in the future. Information in the retention stage can change when future enactment and

selection stages are revised. This links to the concept of CCO (Communication as Constitutive of Organisation), emphasising how communication constructs and sustains organisational reality.

Stage 2: Identification of identity formation and change

Based on the idea that identity is a key element of sensemaking (Weick, 1995), notions of organisational identity and enactment are closely intertwined. Keywords related to organisational identity in relation to CSR were coded in the enactment theme. This coding drew from both interview transcripts and corporate communication from four channels: annual reports, sustainability reports, press releases, and social media. Organisational identity refers to how actors and organisations see themselves and define who they are, while enactment refers to how they shape this identity through corporate communications. The way organisational actors perceive their identity directly influences their communications and actions. For example, an organisation that sees itself as a sustainability champion will actively commit to and advocate for sustainable practices.

As perceptions of organisational identity serve as lenses when interpreting and responding to issues and events (Dutton and Dukerich, 1991), the researcher broke down data linked to enactment of organisational identity as three sub-themes: identity formation, identity disruption, and identity restoration. According to Gioia *et al.* (2013, p. 156), “an organisation forms an identity that affords them a unique position within an industry, while still being similar enough to other firms to define themselves as legitimate members.” The researcher coded data related

to this phase under the sub-theme identity formation, such as statements demonstrating how the organisation perceives its role and identity. Following Fombrun and Shanley (1990), the mission, vision, and philosophy provided through CSR communication channels were also coded as identity formation.

In the context of social responsibility and sustainability, Morsing and Spence (2019) describe situations where organisational identity is disrupted by crisis events as identity disruption. The researcher coded instances such as stakeholder criticisms, environmentalists' protests, and employees' protests under the sub-theme of identity disruption. In this study, identity restoration refers to the revision of organisational identity, which influences and links to further CSR actions through feedback processes.

Stage 3: Exploring impression management tactics related to the crisis

To address the second research question, the researcher generated codes from the analysis of archival data. Interview data was not used at this stage, as the focus was on analysing the impression management tones and tactics organisations use. Keywords related to impression management tone and tactics were used to code sub-themes. This study adopted the concept of impression management as discussed by Ogden and Clarke (2005), covering key aspects and components relevant to this study. Ogden and Clarke (2005)'s framework was chosen for its comprehensive approach to impression management tactics. It refers to strategies by which organisations attempt to control stakeholders' perceptions. For example, the code "downplaying the seriousness of the crisis" was attributed to phrases like, "it was found that the slick had visibly decreased

in size while the crude oil was effectively dissolved. The remaining amount was a thin film" (Sub-OILCOM press release, 28 July 2013).

This analysis was useful in understanding how organisations use reporting mechanisms to respond to conflicting expectations and provided an initial understanding of CSR communication in each selected organisation, as well as verifying interview data. The researcher analysed the CSR communications content by characterising the type of information in each code. Various impression management tactics may be used in response to conflicting expectations. Ogden and Clarke (2005) categorise impression management tones as assertive and defensive. An assertive tone aims to establish a particular identity and build reputational characteristics that serve the long-term interests of the organisation, while a defensive tone aims to avoid negative qualities being attributed to retain a positive identity and reputation. In this study, the researcher analysed impression management based on crisis events during the second period (during the crisis) and the third period (after the crisis). The researcher broke down tones of communication into assertive, neutral, and defensive tones. For example, an assertive tone includes proactive statements about CSR achievements, while a defensive tone might include downplaying the seriousness of the crisis. A neutral tone includes reporting facts or informing corrective actions. Codes and quotations were grouped into common themes observed across the cases. These themes have been broken down further into sub-themes as detailed in Table 5.7. Data were analysed both within and across the two categories to identify similarities and differences in tone across the four communication channels. The work of Tedeschi and Melburg (1984) work was

also referenced to provide definitions of these tactics. The researcher reviewed archival material, including press releases, annual reports, and sustainability reports, to identify impression management strategies for each case. Keywords were developed to search for relevant crisis events. To reduce subjectivity in the analysis, the researcher developed an analytical framework to identify the rhetoric deployed.

To resolve any coding ambiguity, explanations for the crises were compared with data from external sources. For instance, publicly available news media reported, "On 2 August 2013, thirteen environmentalists returned the 'Green World prize' operated by OILCOM because they suspected the transparency and good governance of OILCOM and called for more responsible actions regarding the oil spill" (ThaiPublica, 2013). This comparison helps present evidence relevant to impression management. A similar process applies to all other codes.

Stage 4: Analysing the relationship between CSR communications and actions

To address the third research question, the researcher generated codes from the analysis of content related to CSR aspirational talk and CSR actions. This was useful in understanding the relationship between corporate communication about CSR and actual CSR actions. The analysis examined the chronological relationship between CSR communications and actions.

To guide the analysis and understand the role of corporate communication by listed SOEs, the study draws on the theoretical framework, synthesizing CCO and sensemaking concepts. By aligning ontology and methodology, an

interpretivist perspective was used to understand the performative nature of corporate communications. Keywords related to the retention of substantive communication were coded for 'aspirational CSR communication.' CSR actions undertaken by the case companies were analysed to identify changes from communication to action over the study's time periods, focusing on three crises: the oil spill in Rayong, aviation safety concerns, and the rice pledging scheme. The coding processes were reviewed multiple times to ensure consistency and reliability.

Table 5.6 Framework of analysis through three periods

Main Themes	Sub-themes	Definitions	Keywords	Examples of original codes and evidence
The first period: before the crisis				
Enactment of organisational Identity	Identity Formation	Organisations' key roles to form identity that afford them a unique position within an industry, while still being similar enough to other firms (Gioia <i>et al.</i> , 2013) or publicly communicating ideals via vision, mission, and value statements (Tripsas, 2009; Spear, 2017).	Role, promise, shape, shaping, vision, mission, value	The Vayupaksa logo reflects the large shareholding of the Ministry of Finance. It has the same logo. It also reflects that the bank has the role as the government Commercial Bank. (GEx1)
The second period: during the crisis				
Enactment of organisational Identity	Identity disruption	Situations when organisational identity is disrupted by crisis events (Morsing and Spence, 2019). This disruption was in terms of stakeholders' expectations of an appropriate response to the issue or rising pressure from stakeholders and media scrutiny about how to manage the crises (Iivonen and Moisander, 2015).	Criticism, protest, pressure, movement, fake, cheats, rumour	"Fake green organisation" and "Deceitful CSR cheats Thai people" ('Green World Prize Return' group, Facebook group, 2 August 2013) The president conveyed problems and impacts after the ICAO labelled the 'Aviation Safety Concerns' on its website. As a result, other international safety standards from many countries contacted the organisation to re-audit the safety standards of AIRCOM. [Translated]

				from Thai to English] (THAIPUBLICA, published on 12 August 2015)
Selection of reporting mechanisms	Defensive tone	Reporting mechanisms used to avoid negative qualities being attributed to retain a positive identity and reputation (Ogden and Clarke, 2005) including explanations in response to identity disruption.	-	Downplaying the Seriousness of the crisis, issuing apologies from the executive management, making excuses, disassociation strategy, and denying. See Table 5.7 for further details.
	Neutral tone	Reporting mechanisms used to report facts or inform corrective actions.	-	Corrective action. See Table 5.7 for further details.
	Assertive tone	Reporting mechanisms used to establish a particular identity and build reputational characteristics that serve the long-term interests of the organisation (Ogden and Clarke, 2005).	-	Association, reaffirming ongoing events, and promoting competence. See Table 5.7 for further details.
The third period: after the crisis				
Enactment of organisational identity	Identity restoration	Revising and reaffirming an organisational identity to align with its aspiration, which influences and links to further CSR actions through feedback processes.	-	To assist in the promotion of social and environmental aspects while demonstrating responsibility as the national carrier. (AIRCOM's 2016 Sustainability Report, P. 10, published on 4 April 2017)
Selection of reporting mechanisms	Defensive tone	Reporting mechanisms used to avoid negative qualities being attributed to retain a positive identity and reputation (Ogden and Clarke, 2005) including explanations in response to identity disruption.	-	Issuing apologies from the executive management, making excuses. See Table 5.7 for further details.
	Neutral tone	Reporting mechanisms used to report facts or inform corrective actions.	-	Corrective action. See Table 5.7 for further details.
	Assertive tone	Reporting mechanisms used to establish a particular identity and build reputational characteristics that serve the long-term interests of the organisation (Ogden and Clarke, 2005).	-	Association, reaffirming ongoing events, promoting competence. See Table 5.7 for further details.
Retention	Retention of aspirational CSR	Preserving their unique identities over time, ensuring continuity	CSR activities, projects,	We do these actions because we are leader. Thus, our first priority is

	communication	amidst identity disruption, re-emphasising its identity, highlighting its actions, providing credible commitments, providing its social performance and engaging in CSR actions consistent with its identity.	green, safety, lessons learned	dealing with ourselves. For example, when we talk about our target to act as a contributor to prevent climate change. We need to look at our business plan and our supply chain. Thus, the organisation aims at operating through green energy innovation (CSREx1).
	Retention of organised hypocrisy	The loose relations in terms of chronological distance between talk, decision, and actions (Brunsson, 1989).	-	-

Table 5.7 Additional evidence of IM accounts

Codes	Definitions	Examples
		Defensive tone
Downplaying the Seriousness of the crisis	An organisation's management accepts at least partial responsibility for an event with negative implications and expresses some remorse.	Although the 'Aviation Safety Concerns' indicated that the Department of Civil Aviation's supervision on aviation safety had not met the ICAO's standards, it did not mean that AIRCOM was substandard. (<i>AIRCOM press release, published on 18 June 2015</i>)
Issuing apologies from the executive management	An organisation faces a controversial event, it acknowledges stakeholders' expectations and offers apologies for the event (Elsbach, 1994; Elsbach and Sutton, 1992).	...apologizes for such an incident occurring. The organisation makes sure that the environment will get back to normal and the organisation will do everything to prevent it from happening again. (<i>Sub-OILCOM press release (third), 30 July 2013</i>)
Making excuses	Providing claims that it is not fully responsible for the negative situation.	The company believed that it could control the situation. It did not expect that the oil would reach the beach. However, it was raining and stormy. When there was the storm, the waves were big. Thus, the big waves pushed the oil onto the beach. (<i>Sub-OILCOM press release (third), 14 May 2014</i>)
Disassociation strategy	An organisation seeks to distance itself from undesirable events (Ogden and Clarke, 2005).	Although the 'Aviation Safety Concerns' indicated that the Department of Civil Aviation's supervision on aviation safety had not met the ICAO's standards, it did not mean that AIRCOM was substandard. (<i>AIRCOM press release, published on 18 June 2015</i>)
Denying	Denying responsibility for an event (Ogden and Clarke, 2005).	The president insists that the Bank did not provide financing to support for the rice pledging scheme. (<i>BANKCOM press release, 20 January 2014, p.282</i>)

Assertive tone		
Association	Promoting its cooperative actions with the government and praising stakeholders for their actions.	We also would like to express gratitude to the Royal Thai government, the Minister of Transport, the CAAT, and all the Aviation-related public sectors, whose full commitment and collaboration brought about the success in resolving the 'Aviation Safety Concerns' issue. (<i>AIRCOM Facebook, published on 9 October 2017</i>)
Reaffirming ongoing events	Confirming again or restating an organisation's actions to emphasize its commitment to CSR.	For 57 years, AIRCOM, as the national carrier of Thailand has remained committed to safe air travel in accordance with international aviation standards. In 2017, AIRCOM began its Safety Beyond Compliance Programme in order to elevate its safety standards. (<i>AIRCOM Facebook, published on 10 May 2017</i>)
Promoting its competence	Claiming Responsibility for the Positive Outcomes.	AIRCOM is committed to working to improve and maintain its flight safety standard from Compliance Level to Good Compliance, Great Compliance and finally Beyond Compliance. AIRCOM has targeted achievement of its Beyond Compliance level by mid-2016 and to fully create a safety culture throughout the organisation by the end of 2016. (<i>2015 AIRCOM Sustainability Report, P. 55, published on 25 March 2016</i>)
Neutral tone		
Corrective action	Informing about its corrective action or providing updated progress on corrective actions.	The spill was due to a rupture in the hose connecting the refinery and oil tankers. (<i>OILCOM press release, 7 August 2013</i>)

5.4 Conclusion

This chapter has discussed comprehensive philosophical assumptions and the methodological choices used in this study. The researcher had justified the use of an interpretative case study as an approach for exploring and creating an account of corporate communication surrounding the significant events relating to Thai listed SOEs. Following the research questions from Chapter Two and the Theoretical Framework from Chapter Three, an interpretative philosophical

approach using case studies can provide insights on how organisations make sense of corporate communication surrounding crisis events. In addition, this chapter explains the detail and process of data collection in terms of preparation, during the fieldwork, and after the fieldwork. Following this line of thinking, the study first conducted an analysis of the chronological events of corporate communication surrounding the crises through documentary data and semi-structured interviews in order to create the timeline of corporate communications about the events. Then, analysis of the relationship between CSR communications and actions was described in this chapter.

CHAPTER SIX: CORPORATE COMMUNICATION BY LISTED SOEs

6.0 Introduction

This chapter presents the results obtained from analysing the three case studies. The aim is to understand how listed SOEs and their organisational actors make sense of corporate communications on the subject of social and environmental issues in response to conflicting expectations surrounding the significant corporate events. The researcher utilises the theoretical framework from Chapter Four to analyse the cases. This chapter is divided into three sections. **Section 6.1** provides an analysis of the corporate communication by OILCOM surrounding the oil spill in Rayong. **Section 6.2** covers the corporate communication by AIRCOM regarding the issue of 'Aviation Safety Concerns'. **Section 6.3** provides the corporate communication by BANKCOM related to the movement against the Rice-Pledging Scheme.

Each section is divided into three sub-sections to address each research question, which is structured as follows. **First sub-section** provides a chronological overview of communications surrounding the crises. **Second sub-section** details how organisational actors in listed SOEs use corporate communication surrounding significant events, manifested in the form of enactment of organisational identity. **Third sub-section** presents selection of reporting mechanisms the organisations use in response to the conflicting expectations. **Fourth sub-section** presents the relationship between CSR communications and actions, subsequently evaluating the performative value of CSR communications.

6.1 Corporate Communication by OILCOM

6.1.1 Chronological communications surrounding the oil spill in Rayong

The oil spill event led to corporate communications that impacted the actions of OILCOM and Sub-OILCOM. This issue triggered serious concerns requiring immediate and practical actions. This section describes and analyses the corporate communication of OILCOM surrounding the Rayong oil spill. The results were classified based on three time periods: corporate communication before the crisis, during the crisis, and after the crisis.

The First Period: Before the Rayong Oil Spill (1 January 2011 to 26 July 2013)

Prior to the spill, the organisation communicated its vision, mission, and commitment by focusing on the stakeholder group of Thai citizens by means of various communication channels. In order to understand how OILCOM used corporate communication before the disaster, the analysis focus on key corporate communications between 1 January 2011 and 26 July 2013.

OILCOM advocated its stances as an 'energy security company' and 'Thai Premier Multinational Company' had been set as OILCOM's vision since 2011. Moreover, OILCOM presented its priority mission in its 2012 Corporate Sustainability Report (p.49, published on 19 March 2013) to the effect of 'supplying adequate resources to create energy security for the country'. As a result, the 'nation's energy company' was thereby linked to both the social and economic dimensions of the host country, Thailand (see Figure 6.1).

Figure 6.1: Excerpt from OILCOM's 2012 Annual Report, p.8, published on 19 March 2013

To conduct integrated energy and petrochemical business as the nation's energy company whose mission to equally respond to all stakeholders

Many organisational actors claim; the key role of the company is providing energy security for the country. For example, a CSR-related executive commented that:

We have a different role from a private organisation that aims at profit maximisation. However, we work to make the Thais proud by ensuring consumers can access good products. Recently, we have had to increase asset turnover in petrol stations and earn money from rent. Luckily, we have plenty of areas in rural cities. Our primary business may not earn a high profit but the organisation is not only about profitability; it is also about providing energy security. (CSREx1)

A non-executive involved in CSR-related activity also added that:

We strive to do our best according to our aims. We aim to maintain the highest standards for energy security. (GEmp2)

As OILCOM was established as the nation's energy security organisation, it was therefore committed to expanding trading bases abroad and claims that this makes Thais proud on an international level. Although it is committed to ensuring national energy security, it also needs to be a leader and a role model in terms of being a sustainability champion. For example, the organisation located visuals of commitments emphasising on 'sustainability' term at the front page with the large font size of both 2012 sustainability report and 2012 annual report (see Figure 6.2 and Figure 6.3). Thus, the pursuit of national energy security was also framed as 'sustainability' on various channels for years.

Figure 6.2: Excerpt from OILCOM's 2012 Sustainability Report, p. 1, published on 19 March 2013



Figure 6.3: Excerpt from OILCOM's 2012 Annual Report, p. 1, published on 19 March 2013

BUILDING GLOBAL LEADERSHIP POSITION,
[SHAPING] THE SOCIAL SUSTAINABILITY

Sustainability was first specifically mentioned from 2008 in its first CSR report. A new specific sustainability strategy was then commenced by 2012 in line with its 'Green Roadmap' (see Figure 6.4). For example, on 19 March 2013, OILCOM presented its business direction by emphasising the following: Technologically Advanced and Green National oil Company (TAGNOC) (see Figure 6.7).

Figure 6.4: Excerpt from OILCOM's 2012 Annual Report, p. 32, published on 19 March 2013



Figure 6.5: Excerpt from OILCOM's 2012 Annual Report, p.9, published on 19 March 2013



TA: Technologically Advanced

Leading-edge technology to maximize value of the business

G: Green roadmap

Growth and profits are achieved in a sustainable manner

NOC: National Oil Company

- Energy security
- National wealth
- Support Thailand into a knowledge based economy

In these CSR communications, the researcher notes that identity-related corporate communications regarding the commitment for sustainability are emphasised. OILCOM uses its sustainability reports and annual reports to express its commitment to energy security and sustainability manner. In addition

to these broad commitments, this implies that OILCOM aims to consider sustainability in its organisational activities.

In addition, OILCOM stated that its aimed to increase public awareness with regard to environmental conservation so as to create energy security and respond to stakeholder expectations. OILCOM first communicated its CSR framework through its 2012 corporate sustainability report and it was expected that this framework would gain external assurance every three years. OILCOM, whose position as an environmental leader was in line with government policy, was the largest listed SOE to state that environmental responsibilities were one of its major responsibilities and this was communicated through a variety of corporate communication channels.

During the first period, the company used annual reports and sustainability reports as the two main CSR communication channels related to the social and environmental risk management plan from 2011 onwards. Press releases and social media channels were used for publishing general updates about the organisation. Social media was also used for sharing information related to its CSR actions.

The Second Period: During the Crisis of the Oil Spill (27 July 2013 to 6 August 2013)

In the second period, both OILCOM and Sub-OILCOM communicated information about the oil spill crisis between 27 July 2013 and 6 August 2013 by means of multiple communication channels. OILCOM used various communication channels in response to the Rayong oil spill. Initially, press

releases were used as a key communication channel. The organisation's official Social Media sites, and its specific website were then used as mechanisms to communicate about the issue alongside the press releases. A Facebook page and a subject-relevant oil spill website were created by OILCOM on 30 July 2013 and provided further communication channels to convey information about the environmental disaster.

The oil spill occurred at 06.50 on 27 July 2013, and Sub-OILCOM communicated the issue for the first time via a press release. The first press release emphasised the volume and cause of the oil spill, and the clean-up process. It stated that "...*a pipeline leakage between a vessel and the refinery led to an oil spill approximately 50,000 litres.*" (Sub-OILCOM press release (first), 27 July 2013) and the detail of corporate reaction to the oil spill, continuing the narrative, "...*the valve is closed automatically, surface oil was cleaned-up.*" (Sub-OILCOM press release (first), 27 July 2013), then further, "...*the organisation also asked oil spill Response Limited in Singapore to immediately send advice on how to deal with the oil spill*" (Sub-OILCOM press release (first), 27 July 2013).

Initially, corporate communication about the spill implied that the issue could be managed within one day and seemed to downplay the seriousness of the crisis as exemplified by a press release, issued on 27 July 2013 (first)¹²:

The organisation expects the oil slick to be removed by the end of today.
[Translated from Thai to English]

(Sub-OILCOM press release (first), 27 July 2013)

¹² On 27 July 2013, Sub-OILCOM communicated the oil spill event through two press releases with no specific times of release.

The second press release on 27 July 2013 conveyed different expectations from the first one because the oil slick could not be completely removed by the end of the day. According to the second press release, the oil slick had been 70 per cent cleaned up.

On 28 July 2013, the organisation emphasised again that the clean-up process would be completed by the end of that day. The Sub-OILCOM press releases disclosed that:

The spraying of the oil spill dispersant to remove the entire slick will be completed today. [Translated from Thai to English]

(Sub-OILCOM press release, 28 July 2013)

In the same press release, it also claimed that its clean-up process would completely remove the oil slick and it would not affect the environment. The messages support an inference that the organisation sought to use corporate communication as a downplaying strategy. In addition, the tone of the disclosure about the clean-up process in these press releases was aimed at promoting the organisation's competence. For example:

Regarding the oil spill at Prao Bay, OILCOM has taken full responsibility for cleaning up the spill both in the sea and on the beach. The quality of seawater at Prao Bay has been monitored on an ongoing basis. In addition, oil slicks were collected, and the contaminated beach was thoroughly cleaned. It was found that the slick had visibly decreased in size while the crude oil was effectively dissolved, leaving only a thin film remaining. [Translated from Thai to English]

(Sub-OILCOM press release, 28 July 2013)

On 29 July 2013, the oil spill had spread onto a local beach due to strong winds, and the organisation was forced to revise the messages being communicated.

Then, the organisation communicated about the clean-up progress three times¹³ on 30 July 2013. The first press release of the day presented a picture of the actions of the Rayong Governor and the Ministry of Energy:

Today, Rayong Governor [Rayong Governor's name] and Natural Resources and Environment Minister [Minister's name] visit the site. Moreover, the Ministry of Energy suggested that the organisation take responsibility for the environmental impact and restore the environment as soon as possible. [Translated from Thai to English]

(Sub-OILCOM press release (first), 30 July 2013)

The second press release of the day provided a more personal message from the Chairperson and the CEO about the incident:

The Chairman thanks everyone for their cooperation in solving the problems caused by the unexpected incident, and assured that the organisation will take full responsibility. He expressed his regret for the issue and insisted that the organisation will address the problem and prevent any further incidents... The CEO expressed his regret and assured that the organisation is ready to restore the environment of Prao Bay as soon as possible. [Translated from Thai to English]

(Sub-OILCOM press release (second), 30 July 2013)

Similar content was conveyed again on the same date (30 July 2013) through a third press release:

The Chairman thanks all participating parties for their help in solving this unanticipated problem. Since the incident began, the organisation has stated it would take full responsibility. He apologises for the occurrence of such an incident and assures that the organisation will do everything to restore the environment to its normal state and prevent it from happening again... The company will compensate for the damage and will restore

¹³ On 30 July 2013, Sub-OILCOM communicated the oil spill event through two press releases with no specific times of release.

Prao Bay's environment as soon as possible. [Translated from Thai to English]

(Sub-OILCOM press release (third), 30 July 2013)

Since the crisis has occurred, the corporate communication contained a further announcement of commitment by the top management. At this juncture, the level of the crisis reached a critical point. As the Ministry of Energy and the Governor of Rayong Province became involved in the crisis management of the oil spill. The first apology appeared in a press release on 30 July 2013 after the organisation received negative responses from multiple stakeholders (e.g. Greenpeace, Enlaw Thai Foundation, 'Oil Spill Watch' group, hashtag '#oilspillITH' on Twitter, and NGOs' statement) (Greenpeace, 2013; Enlaw, 2013; Thassanaphak and Panyangnoi, 2015). Moreover, both Central and Local government were concerned about the impact on the Tourism Sector. Furthermore, the pressure from Thai citizens to be transparent increased (ThaiPublica, 2013).

In changing the nature of corporate communication from initially downplaying the seriousness of the issue to an apologising strategy on 30 July 2013, a CSR-related executive stated that previous evaluation of the level of the crisis was wrong. The heavy waves due to the storm and bad weather were blamed for the oil reaching beach. As a result, the clean-up process had been slow, which led to the need to make an apology.

On 30 July 2013, the organisation created a specific corporate website and a Facebook page to convey detailed information about the Rayong oil spill. The

website was presented as the main communication channel for communicating about the issue¹⁴ focusing on the efforts to clean up the beaches and coastal areas. The oil spill crisis website provided updates on situations related to the oil spill between 30 July 2013 and 8 November 2013. It also presented retrospective information about the cleaning up process between 27 July 2013 and 29 July 2013. Although the website informed about the compensation process and amounts available information about the clean-up process was rarely detailed.

On 1 August 2013, OILCOM informed the Ministry of Energy that the organisation established an ‘investigative committee’ to investigate the fact of the oil spill (ThaiPublica, 2013). A Chairperson of the ‘investigative committee’ was Khunying Thongthip Ratanarat. From this action, the Chairperson was criticised about an independence of the committee due to Khunying Thongthip Ratanarat was also the advisor of OILCOM (ThaiPublica, 2013).

On 1 August 2013, the organisation disclosed the progress of cleaning up and gave an update that the situation was almost back to normal.

The organisation's staffs collaborated with the Royal Thai Navy to perform a slick removal operation in the south of Prao Bay overnight. As a result of the operation, the oil slick is almost completely removed. This morning, the sea and Prao Bay have started to return to normal. [Translated from Thai to English]

(Sub-OILCOM press release, 1 August 2013)

¹⁴ The reference for the website is not provided for ethical (confidential) reasons.

After OILCOM and Sub-OILCOM communicated their actions regarding the oil spill through press releases, Social Media and its specific website, some external stakeholders perceived that the organisation distorted information. For example, one NGO commented that:

It would have been better if the organisation had accepted the mistake and told the truth. At that time, I had an opportunity to speak with the CEO because I wanted to take action on this issue. I told him that I was not angry about the oil spill; I understand it was an accident. However, a large company like this should have a concrete crisis management plan and provide accurate information immediately. I had not seen it. The organisation attempted to downplay the severity of the issue. (CSRNGO2)

From the analysis, OILCOM and Sub-OILCOM disclosed the facts about the quantity of oil spilled without providing explanations or references for the information. The occurrence of the oil spill was left to the judgement of the audiences. Although this can be regarded as unbiased disclosure, it affected the perceptions of the audiences in evaluating these facts. As a result, after the organisation had published the first communication about the spill, there were negative reactions from the public, as conveyed through ad-hoc communication channels (e.g. Facebook and Twitter). The public disagreed with the information that OILCOM and Sub-OILCOM had provided in comparison to information from independent organisations (Wongruang and Sukpanich, 2013) or the news media. For example, the information from Somporn Chuai-aree, a researcher at Prince Songkhla University, showed that the quantities of oil spilled was as low as 108,000 litres or as high as 190,000 litres (Wongruang and Sukpanich, 2013). This information conflicted with that in communication provided by the organisation that the quantities of spilled was around 50,000 litres. Consequently,

there was criticism from various stakeholders. One concern addressed by one of the co-founders and the editorial board of an online news articles was as follows:

Comparing this to the BP case, BP reported what was going on and acknowledged its weaknesses. Although it was a terrible issue, the organisation was quite transparent. After the incident, BP established an independent committee to provide opinions on a report related to the causes and impacts of the issue. In the case of OILCOM, it tended to omit critical information. I had not seen any actions from OILCOM that allowed external stakeholders or third parties to participate in the investigative process... As a state-owned enterprise, information that should be transparent is often omitted until it can no longer be concealed. When it is finally disclosed, It may be unintentional. (GMedia4)

The interviews indicated that the initial corporate communications were perceived as downplaying the seriousness of the crisis. As the negative reaction grew, the organisation adapted its communication strategy and accepted that they needed to be transparent and accept their mistakes.

According to corporate communications between 1 August 2013 and 5 August 2013, the organisation disclosed its clean-up progress in more detail. In addition, it added more communication channels, such as an official Social Media site and a specific website, to narrate and show the progress of the clean up. During this time, there was interaction between the organisation itself and various stakeholders.

On 6 August 2013, OILCOM announced publicly that the emergency event due to the oil spill had been terminated in an attempt to bring some closure to the crisis. However, there was no record of corporate communication about a long-term rehabilitation plan covering this period.

Today, the impact of the oil spill at Prao Bay has been addressed, and the emergency situation has been terminated. The next phase involves the restoration of the environment, for which a plan is being prepared.
[Translated from Thai to English]

(Sub-OILCOM press release, 6 August 2013)

Although OILCOM announced that the emergency caused by the Rayong oil spill had been terminated, the negative responses and pressure continued to increase and led to identity disruption, which is discussed further in the section 6.1.2.

The Third Period: After the Rayong Oil Spill (7 August 2013 to 31 December 2018)

The distinction between the second and the third periods is not clear-cut. Even though, on 6 August 2013, OILCOM announced that the emergency event due to the oil spill was terminated, this announcement sought to bring an end to the legitimacy crisis. By saying this, the organisation was hoping that the statement would be performative and the emergency would be over. However, the organisation's remedial actions still needed to be followed up. Communications and actions related to the oil spill event could clearly be recognised in the third period. Post-crisis communication is briefly discussed in the next paragraph.

In the third period, OILCOM Group communicated the ongoing follow-up activities related to the oil spill, such as the 'Big Cleaning Day', the update on the oil spill situation, and paying compensation to victims. In addition, the organisation has responded by commencing several major CSR initiatives in recent years that have been linked to the Event, such as the 'Upcycling the Oceans, Thailand', the

‘Artificial Floating Marine Habitat for Well-Being’, and the ‘Circular Living’ projects.

The details are briefly discussed in the next paragraph.

On 7 August 2013, Sub-OILCOM announced through a press release that it had cancelled its flexible hose and had planned to change to a new one. The spill was due to a rupture in the hose connecting the refinery and oil tankers. The organisation communicated what may be termed corrective action in stating that the hose would replace. This was a primary action after the incident, which may be termed corrective action because it suggested the prospect that this incident would be less likely to be repeated.

On 14 August 2013, Sub-OILCOM publicly presented the results of the investigation into the incident from the investigative committee through a press release. The press release detailed names and roles of five members of the Investigation Committee under Khunying Thongtip Ratanarat, the Chairperson. This communication attempted to prove that its corrective action had been completed. It presented the positive results, how and why the dispersants had been used to manage the crude oil.

On 18 August 2013, Sub-OILCOM created a Twitter account¹⁵ as another channel to communicate the updated situation on the oil spill. The content was the details of day-to-day corrective actions. The organisation uses a hashtag (#) in tweets to make the updated corrective actions and CSR actions relating to the oil spill more easily searchable by audiences because Twitter users can precede a keyword with a hashtag. However, the specific Twitter account created by Sub-

¹⁵ The reference for the Twitter account is not provided for ethical (confidential) reasons.

OILCOM was used in similar ways to other ad-hoc communication channels (specific website and Facebook). The interactive functions (e.g. likes, replies and retweets) on Twitter was rarely used and attracted stakeholders' attentions to participate in this channel.

One month later, pressure and ongoing criticism from environmental movement groups had increased particularly from '*OILCOM oil spill Watch*' group¹⁶. The Group was comprised of Environmental Litigation and Advocacy for the Wants, Good Governance for Social Development and the Environment Institute, Ecological Alert and Recovery Thailand and Greenpeace Southeast Asia (Enlaw, 2013; Greenpeace, 2013).

On 27 August 2013, '*OILCOM oil spill Watch*' staged a protest outside the government House of Thailand and delivered a petition signed by over 34,000 people in support of the campaign to the Prime Minister. The group requested the government of Thailand to establish an independent committee to investigate the cause and accurately evaluate the impacts of the oil spill because the former investigative committee was criticised about a lack of independence (ThaiPublica, 2013).

According to independent media sources, there was a negative perspective on the call. For example, environmental movement groups viewed that communication about the oil spill emanating from the organisation lacked transparency. These groups believed that the previous Investigation Committee

¹⁶ The '*OILCOM Oil Spill Watch*' group was one that had been formed by civil and environmental NGOs and aimed to monitor the crisis management of the Thai Government and OILCOM in relation to the Spill.

under Khunying Thongtip Ratanarat, the Chairperson, involved a conflict of interest (ThaiPublica, 2013). It was revealed that she also had been on the Board and advisor of OILCOM (ThaiPublica, 2013). The Group also used the social media to encourage Thai citizens to participate in this campaign. One such action was that the Group provided the hashtag “#oilspillTH” for Twitter and Facebook users (see Figure 6.10).

Figure 6.6: Example of Tweets Relating to the Oil Spill Movement



Overall, it seems that in this period, pressure from stakeholders was high. Environmentalists expected OILCOM to do more in terms of communication, as well as action for the restoration of the environment. Regardless of the organisation's identity formation, its communications seem to have been mistrusted because OILCOM promised to be a sustainability champion and green energy but it caused huge environmental damage.

On 1 November 2013, the organisation communicated that it hosted the 'Samed Smart Smile' event on both Facebook and Twitter. This event was one of many activities that OILCOM attempt to convey its actions of restoring local economy, especially seafood market and local tourism sector around Samed Island, Rayong province.

The corporate communications during 7 August 2013 to 1 November 2013 gradually moved from providing information and being defensive tone to being more assertive tone. After the results of investigation had been emphasised positive outcomes on 14 August 2013, the organisation is more likely to employ an assertive tone of communication to emphasise its CSR actions and events relating to the oil spill. In addition, since Sub-OILCOM launched a Twitter as another channel to conveyed its up-to-date information, CSR actions were also presented in this channel in an assertive tone in order to regain positive image. Its initial CSR actions after the oil spill are more likely emphasised on the tourism of Samed Island.

On 14 March 2014, the details of the oil spill event, the clean-up process, and the long-term rehabilitation plan were provided in the 2013 sustainability reports of both OILCOM and Sub-OILCOM. These reports contained more concrete information, which was conveyed in an organised way. In addition, Sub-OILCOM communicated its new sustainability structure, establishing a Sustainability Committee to oversee sustainability management and reporting. The Sustainability Committee was established to support other departments in

adhering to the organisation's Sustainability Policy, and to act as a focal point in driving CSR actions in Sub-OILCOM.

On 16 March 2015, the organisation presented the actions related to the plan that had been provided in the 2013 Sustainability Report. This Report also contained positive opinions from people affected by the oil spill event, including fishermen and the owner of a hotel business in the Samed Island. However, according there was less detail on the results of the investigation into the oil spill nor its negative impacts than had been contained in prior communications. The report emphasised on the CSR activities relating to economic revival of the tourism sector, environmental restoration and social rehabilitation around Samed Island, Rayong province. Also, pictures and photographs of activities were located under the topic 'Update on the oil spill' in order to increase credentials. See figure 6.11 for the Example of photographs under the topic 'Update on the oil spill'.

Figure 6.7 Excerpt from 2013 Sub-OILCOM Sustainability Report, p. 53, published on 16 March 2015



On 8 March 2016, Sub-OILCOM communicated in its 2015 Sustainability Report that it had created a 'Corporate Sustainability Management team'. This Team

take responsibility for creating a sustainability policy, frameworks and for managing strategies related to sustainability. In addition, in 2016, Sub-OILCOM became one of the first companies in Asia to adopt integrating reporting practice, thereby communicating and reasserting its credentials as a progressive leader in CSR communication.

On 9 March 2017, Sub-OILCOM reported information, under the heading 'Lessons Learned from Samed', related to the Rayong oil spill on four pages of its 2016 Integrated Report. It presented short-term and long-term actions taken after the event. The content also included a section on 'recent progress and guidelines for implementation in the next phase'. In describing and reconstructing its identity, sub-OILCOM sought to re-establish its national identity:

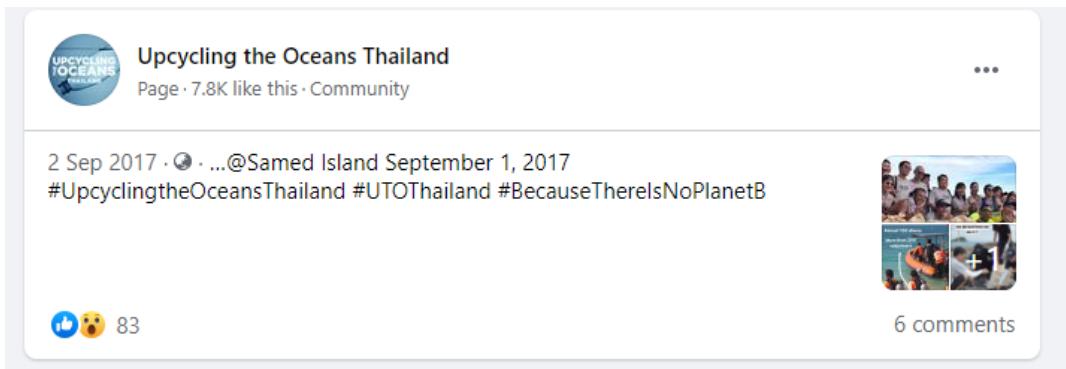
Sub-OILCOM always operates based on good governance with the processes according to international practices. Moreover, Sub-OILCOM has also developed additional preventive and corrective measures to deal with future events in order to support the effective norms of the country. [corporate communication in English]

(2016 Sub-OILCOM Integrated Report, p.137, published on 9 March 2017)

This corporate communication indicated how the oil spill was beginning to shape future actions.

On 2 September 2017, Sub-OILCOM presented the 'Upcycling the Ocean, Thailand' Project for the first time on a particular Facebook account (Upcycling the Oceans, Thailand) (see Figure 6.12).

Figure 6.8 Example of Facebook Site Relating to the Post-spill Actions



(Upcycling the Oceans Thailand, Facebook, published on 2 September 2017)

The organisation conveyed that the Project aimed to: recover marine debris, carry out beach-cleaning collaborations, and raise awareness about ocean pollution problem among tourists and Thai citizens. The content was mostly related to providing knowledge and awareness about plastic waste in the ocean and aimed to communicate activities related to waste management. This channel was used to convey regular updates on the progress of the Project.

On 7 June 2018, Sub-OILCOM announced that it was changing its logo to remove any link to its parent company, OILCOM (the equivalent of 'Sub-OILCOM' becoming 'Sub'. The reason behind this change was that it needed to rebrand and make the Company more visible. A non-CSR focused executive explained that the oil spill event had propelled the decision to change the logo:

Previously, we tried to present our identity as a unified group, using similar logos... However, after the oil spill issue, we became concerned that if a subsidiary faced negative issues, citizens would blame the entire group. Therefore, the group intends to change public perceptions from viewing us as a single entity to recognising individual subsidiaries. OILCOM plans to adopt a branding strategy that emphasises its individual identity. (GEmp2)

According to this view, OILCOM and Sub-OILCOM changed their branding strategy that portrayed the SOE as a unified Group. By giving a distinct identity to Sub-OILCOM, OILCOM sought to shield any loss of legitimacy from the wider group and reduce reputational risk in the future.

Post Spill CSR-Related Actions

In the 2016 Integrated Report, Sub-OILCOM disclosed the examples of the oil spill remedies for the affected people in terms of immediate-term solutions and long-term solutions. In the immediate-term solution, the organisation reported its actions, namely, that it had cleaned up the oil film within 7 days after the spill and financially assisted 11,500 affected people with 514 million Thai Baht. For the long-term solution, OILCOM claimed that it was working in tandem with the Community and government to repair the impacts on the surrounding Society, communities, and the environment around the area of the oil spill. The '*Upcycling the Oceans, Thailand*' and the '*Fish Aggregating Device Project to Create Habitats for Aquatic Animals*' are another two projects that the Company used in the aftermath of the oil spill.

OILCOM initiated OILCOM's Fish Aggregating Device Project to create aquatic animal habitats and revive the marine ecosystem along the Rayong coastal area covering a distance of 120 km. Another marine conservation project has been initiated, called Upcycling the Oceans, Thailand Project. The project's goal is to transform the Polyethylene Terephthalate (PET) plastic bottles found along coastal areas and in the sea at the eastern and southern ends of Thailand into threads to produce fabric. [The corporate communication in English]

(2016 Sub-OILCOM Integrated Report, p.87, published on 9 March 2017)

Interpretations of sustainability that link to the oil spill were communicated through the 2017 Integrated Report in two ways: First, Sub-OILCOM continuously, as an organisation, tried to compensate for the mistakes that had been made in the past with reference to the oil spill. Second, Sub-OILCOM exhibited itself as wanting to support human rights by preparing a remedial plan in the form of financial and non-financial compensations for people whose had been affected by the oil spill and its associated environmental damage. The remedial plan for affected people has resulted in the organisation's plan to review the related procedures and establish preventive measures.

Sub-OILCOM has prepared remedial measures in the forms of financial and non-financial compensations to alleviate the suffering of those affected by human rights impacts caused by business operations. The level of impact is considered on a case by case basis, for example the oil spill remedies in 2013. [The corporate communication in English]

(2017 Sub-OILCOM Integrated Report, p.105, published on 9 March 2018)

A CSR-related executive claimed about post-spill actions:

The organisation is providing assistance to affected people and working to restore the tourism on Samed Island. (CSREx1)

Upcycling the Oceans

'Upcycling the Oceans' was initiated by the Ecoalf Foundation, a Spanish organisation which created the project that transformed plastic waste from the oceans into fabric. Sub-OILCOM collaborated with the Ecoalf Foundation and the Tourism Authority of Thailand to run the project in Thailand. The project was

initially to Samed Island, Rayong – the region subject to the oil spill in 2013. A CSR-related executive said,

I am responsible for deploying a sustainability strategic plan, which has been presented as an action plan and assigned to specific activities. For example, in fieldwork, the 'waste to value products' activity is categorised as social responsibility activity. When deciding the area of activity, we recognised Samed Island because it had previously been the black sea. We first collected waste from Samed Island and then extended our efforts to other areas such as Samui and Phuket. Additionally, we consider the community around us, recognising their need for engagement and income. Therefore, we provide jobs to the community, aiming to link and integrate them as partners and create mutual value. We strive to incorporate a sustainability approach into our actions. (CSREx2)

In the 2017 Sustainability Report, 'Upcycling the Oceans' provided details of the Projects and their achievements. Although 'Upcycling the Oceans' was initiated in Rayong Province to restore the tourism industry in the area that was impacted by the oil spill issue in 2013, project was expanded into other areas, such as, Phuket. The project also supported commitments to combat the negative reputation of Thailand as one of the worst countries in terms of sea level waste (Jambeck *et al.*, 2015). Sub-OILCOM also linked the 'Upcycling the Ocean' project to SDG 14 (conserve and sustainably use the oceans, seas and marine resources for sustainable development) and reported it in the 2017 Sustainability Report. The nature of OILCOM's communication was emphasising that the organisation worked in cooperation with multiple stakeholders, including governments and NGOs.

Fish Aggregating Device Project

Sub-OILCOM's Fish Aggregating Device Project sought to create habitats for aquatic animals, restore the sustainability of the east coast marine ecosystems, and promote career security for the local fishermen and improve living standards. The project was initially implemented in Rayong Province and had committed to expanding to other provinces along the east coast of Thailand.

6.1.2 Enactment of Organisational Identity

Identity Formation: The National Energy Security Organisation and Sustainability Champion

Corporate identity provides a guide for how internal stakeholders should act and how external stakeholders should engage with an organisations (Albert and Whetten, 1985). According to Gioia *et al.* (2013), identity formation is key role of organisations as it helps them establish a unique position within their industry while maintaining enough similarity to other firms. This dual role of identity addresses the expectations of both internal and external stakeholders. In this research, the identity of OILCOM has been formed through corporate communications that meet multiple and conflicting expectations. This section analyses the enactment of organisational identity in providing corporate communications, considering the different stakeholder expectations of OILCOM. The results show that identity formation as both a national energy security organisation and a sustainability champion influences how OILCOM utilises corporate communications.

Before the oil spill, interviewees described how OILCOM had developed its identity around 'national energy security'. This was interpreted as providing sufficient energy to cover the energy demands of Thai citizens through the extraction of fossil fuels and natural gas and the importation of petroleum products and crude oil. Its identity was therefore consistent with government policy arising from the council of ministers, the Energy Policy and Planning Office and the Ministry of Energy and its accountability to the Ministry of Energy under the National Energy Policy ACT, B.E 2535 (1992). Members of OILCOM in both executive and non-executive positions, perceived the role and identity of providing energy security encompassed a nationalist aspect that embedded a responsibility to Thai citizens. However, the energy security aspect was interpreted not only as a sufficient energy provider to the citizens, but also in terms of being sustainability champion. In this sense, it seemed to simultaneously promote both sustainability and the successful extraction of fossil fuels with no recognition that these purposes might conflict.

As OILCOM's employees and management are essential groups that need to follow the organisation's commitments, the corporate communication department appeared to be charged with the tasks of conveying the message and monitoring for anything that could disrupt identity formation. A CSR-related executive elaborated on this:

The Corporate Communication Department is responsible for the webpage, as it needs to monitor branding and the appropriateness of messages. This includes overseeing social media. We use software management as a tool to monitor and detect the message. I also monitor and analyse together with the Corporate Communication Department. Then, I analyse the overall risk. It is my KPI. (CSREx3)

This interviewee was perceived to be the person to work with the Corporate Communication Department to manage the CSR actions in line with the organisation's commitments. The monitoring process emphasised the online channel and software¹⁷ was used to monitor stakeholders' reactions in order to evaluate the risk of identity disruption (Gandomi and Haider, 2015; Bellucci and Manetti, 2017).

The data relating to this period also suggests that OILCOM has focused on being a national energy security and sustainability champion. This signifies aspirational communication whereby the organisation forms its identity as an entity of national energy security and sustainability champion organisation.

Identity Disruption: Stakeholder's Criticisms

The diverse expectations from stakeholders with respect to corporate communications in relation to the oil spill caused negative views and critical news coverage about OILCOM that went viral very quickly during the second period. Some of the information can be seen as disrupting OILCOM's identity. This section analyses the enactment of organisational identity in situations where it is disrupted by crisis events (Morsing and Spence, 2019). Such disruptions occur when stakeholders' expectations of an appropriate response to issue related to the organisation's core business are not met, which can be interpreted as an identity disruption (Iivonen and Moisander, 2015).

¹⁷ The online channel and software are used to provide big data to analyse stakeholder engagement.

Such disruption challenged the existing meaning of its identity and had the potentiality to construct new meanings in order to deal with uncertainty (Gioia and Chittipeddi, 1991). For example, on 2 August 2013, thirteen environmentalists returned the ‘Green World prize’¹⁸ operated by OILCOM because they suspected the transparency and good governance of OILCOM and called for more responsible actions about the oil spill (ThaiPublica, 2013). The ‘Green World prize’ is the award under the operation of the Green Globe Institute which is sponsored and operated by OILCOM. The environmentalists created Facebook group namely ‘Green World Prize Return Group’ to present video clips and photographs of their actions relating to the reaction after the oil spill. Members of this group presented examples of photographs that link OILCOM’s green image and current actions relating to the oil spill (see Figure 6.9). It contains the words “*Deceitful CSR cheats Thai people*” (left) and “*Fake green organisation*” (right). In addition, the Facebook group illustrated photographs of environmentalists’ actions who received the ‘Green World prize’ previous years and intended to return the prize at the head office of OILCOM on 2 August 2013 (see Figure 6.10).

¹⁸ The ‘Green World prize’ was launched first time on 15 December 1999. It aims to praise organisations, communities and individuals who have involved in natural and environmental conservation.

Figure 6.9: Photograph of Environmentalists' Actions



(Source: 'Green World Prize Return' group, Facebook group, 2 August 2013)

Figure 6.10: Photograph of Environmentalists' Actions Related to Returning 'Green World prize' to OILCOM



(Source: 'Green World Prize Return' group, Facebook group, 2 August 2013)

Additionally, the data issued by the Pollution Control Department, a government body, was criticised as misleading. Therefore, the environmentalists used their actions to represent negative responses to the OILCOM actions related to the oil spill. This was also because the information about the quantities of oil spilled and

the clean-up process disclosed in OILCOM's corporate communications was suspected (ThaiPublica, 2013). Greenpeace Thailand, argued that OILCOM spent more on its propaganda than it did on actual action (Greenpeace, 2013).

Environmental activist groups, such as Environmental Litigation and Advocacy for the Wants, THAI Foundation and Greenpeace Southeast Asia joined regional and global Greenpeace agencies to request and suggest better solutions to Sub-OILCOM and the State agencies in a Greenpeace Thailand's press release on 2 August 2013 (Enlaw, 2013). The message claimed, for example, that:

Since the incident occurred, Sub-OILCOM has insisted that the situation is not worrying and is containable. However, little information has been disclosed about the impacts on the environment, natural resources, ecology, and people's health as well as the chemicals used to dissolve the oil. [Translated from Thai to English]

(Greenpeace, 2013)

The environmentalists viewed that the company had an obligation to explain the real reasons for the pipeline leakage to the public, as well as the details of the environmental impacts of both the spill and the clean-up operation. They emphasised that proposals and systematic plans must be made to ensure no repetition of such incidents. The organisation needed to deal with the current problem and introduce concrete measures to prevent further leakage in the future. The organisation faced identity disruption from the civic and environmental groups and it was also viewed as unacceptable in the perceptions of the communities living around the site of the incident.

According to the views of external stakeholders, their initial perceptions were guided by the lack of information, the omission of details and the inference that

the organisation was concealing the environmental damage caused by the oil spill. Although OILCOM provided more details after initial criticism, it failed to change the perception of these stakeholders. In response to the crisis management of OILCOM, the media, environmentalists, and activists expected that the organisation would provide more information and promptly after the issue(s) had occurred.

As a state agency, the content of its communications was viewed as being under the government control. For instance, one NGO opined that:

This organisation uses government tax revenue to support some of its operations. Therefore, it needs to take greater responsibility for society compared to other organisations. I believe that OILCOM must be a leader in sustainability. (CSRNGO3)

The high level of stakeholder pressure challenged the identity that OILCOM had carefully constructed over many years. As large organisations need public legitimacy and a positive reputation among different stakeholders (Morsing and Spence, 2019), OILCOM, as a large oil and gas SOE, the external criticism generated uncertainty in its corporate communications in adapting to differing social responsibility requirements. The restorative identity in the oil spill crisis would therefore be classified as a direct responsibility of OILCOM. The identity formation of OILCOM as a National oil and gas SOE also includes a stronger element of its national identity than other organisations. Thus, when the organisation faced the oil spill crisis, its communications came under intense pressure to conform to its identity. In terms of its corporate communication about the oil spill issue, its messages were seen as minimising the environmental

damage, and therefore causing a dissociating from its image as a national provider of energy security and sustainability champion. In particular, OILCOM was perceived as not being sincere in solving the problem. Although the organisation announced that it intended to accept responsibility for the damage and apologised for the mistake, it came too late. It seems that the corporate communication of OILCOM was initially designed to distance the incident from the public's attention as soon as possible (Techawongtham, 2013).

Given the organisation's status as a state-controlled enterprise, and its close linkage with the State, the government was also criticised. With regards to the oil spill Event taking place at Rayong, it was argued that collaboration with local government could have been engaged to prevent escalation of the adverse impacts. However, the government was accused of not doing enough to ensure that the spirit of OILCOM was being adhered to and that clean-up volunteers were being treated appropriately. As a result, government's actions in relation to the spill also came under scrutiny. Additional to the negative press coverage was the direct economic cost (Maroun, 2018, p. 293). Following the oil spill incident, Sub-OILCOM reported that it had issued compensation totalling USD 8.4 million.

According to Weick *et al.* (2005), sensemaking is triggered by a disruption that breaks an ongoing practice. When the oil spill took place, the perceptions of audiences around this issue and the OILCOM group's actions forced the organisation into the sensemaking processes. As a result, the organisation needed to use its corporate communication to preserve its identity.

Identity disruption was reflected in the rising pressure from stakeholders and media scrutiny about how to manage the oil spill. When the organisation disclosed detailed information on the spill and clean-up process, it created a feeling of dissatisfaction among the public. For the clean-up process, the organisation explained that it had used 32,000 litres of *Slickgone* to disperse the oil. From this point, environmentalists argued that the organisation employed chemical dispersants which led to further contamination and had harmful health impacts. Below, the researcher discusses how OILCOM and Sub-OILCOM used impression management in response to the oil spill crisis.

Identity Restoration: Reaffirming a “Nation’s Energy Security Organisation and Sustainability Leader” Identity

This section analyses the enactment of organisational identity in situations where OILCOM revises and reaffirms its identity to align with its aspirations. This process influences and connects to further CSR actions through feedback mechanisms. According to the topic “Lessons learned from Samed” that the organisation presented in its 2016 Integrated Report, the detail of information mostly was presented in an assertive tone in presenting the four main environmental restoration projects and the compensation process as part of its response to the oil spill.

Given that the new logo of Sub-OILCOM appeared to be intent on hiding ‘OILCOM.’, an employee opined that the rebranding was designed to change audience perceptions about the wider Group and distance OILCOM from ‘negative blowback’ associated with Sub-OILCOM. Previously, the OILCOM

Group strategically branded itself as a unified Group. However, the Rayong oil spill affected the Group's reputation. By distancing itself from sub-OILCOM, OILCOM sought to change stakeholders' perceptions. This 'symbolic action' can be argued to distance OILCOM from the oil spill.

Overall, although OILCOM announced that the emergency event arising from the oil spill had been concluded, it still elicited intense pressure from both environmentalists and victims of the incident. Therefore, in response to these demands, the organisation began to engage in substantive actions by initiating projects consistent with its identity in terms of National Energy Security Organisation and Sustainability Champion.

We take these actions because we are leader. Therefore, our first priority is addressing our own responsibilities. For example, when we talk about our target to act as a contributor to preventing climate change, we need to examine our business plan and our supply chain. Thus, the organisation aims to operate through green energy innovation.(CSREx1)

The tone of communication became assertive and aimed to re-establish the corporate identity in terms of a sustainability champion offering national energy security.

6.1.3 Selection of Reporting Mechanisms

In order to understand how OILCOM selected reporting mechanisms in response to the Rayong oil spill, tones and tactics of communication during the second and third periods are provided in Table 6.1 and 6.2 respectively.

Table 6.1: Details of the Corporate Communications by OILCOM during the Second Period

Date of communication	Tone/Tactic of Communication	What communication	Channels
27 Jul 13 (1 st) ¹⁹	Defensive/ Downplaying the seriousness of the crisis	<ul style="list-style-type: none"> - Conveying information related to the volume, cause, and clean-up process of the oil spill. - Providing the details of reaction to the oil spill. 	Press release and Facebook
27 Jul 13 (2 nd)	Defensive/ Downplaying the seriousness of the crisis	Explaining further information about the progress of the clean-up process.	Press release and Facebook
28 Jul 13	Defensive/ Downplaying the seriousness of the crisis	<ul style="list-style-type: none"> - Emphasising that the process of cleaning up the oil spill is complete (within 1 day) and the sea has returned to normal. - Shifting blame; it was not a mistake in the OILCOM's operation, but it may have been caused by the quality of the valve. 	Press release and Facebook
29 Jul 13 (1 st) ²⁰	Defensive/ Downplaying the seriousness of the crisis	Providing further information about the progress of the clean-up process.	Press release and Facebook
29 Jul 13 (2 nd)	Defensive/ Downplaying the seriousness of the crisis	Offering further information about the progress of the clean-up process.	Press release and Facebook
30 Jul 13 (1 st) ²¹	Defensive/ Apologies from the Executive Management	Stating that the oil spill was spreading onto the beach because of wind and bad weather.	Press release, Facebook and specific website

¹⁹ On 27 July 2013, Sub-OILCOM communicated the oil spill event through two press releases with no specific times of release.

²⁰ On 29 July 2013, Sub-OILCOM communicated the oil spill event through two press releases with no specific times of release.

²¹ On 30 July 2013, Sub-OILCOM communicated the oil spill event through three press releases with no specific times of release.

Date of communication	Tone/Tactic of Communication	What communication	Channels
30 Jul 13 (2 nd)	Defensive/ Apologies from the Executive Management	Insisting that it had apologised for the issue.	Press release, Facebook and specific website
30 Jul 13 (3 rd)	Defensive/ Apologies from the Executive Management	Communicating repetition of regret.	Press release, Facebook and specific website
31 Jul 13	Neutral	Reporting the progress of cleaning up the oil slick.	Press release, Facebook and specific website
1 Aug13	Neutral	Reporting the progress of cleaning up the oil slick.	Press release, Facebook and specific website
2 Aug13	Neutral	Reporting the progress of cleaning up the oil slick.	Press release, Facebook and specific website
3 Aug13	Neutral	Reporting the progress of cleaning up the oil slick.	Press release, Facebook and specific website
4 Aug13	Neutral	Reporting the progress of cleaning up the oil slick.	Press release, Facebook and specific website
6 Aug13	Neutral	Stating that the emergency arising from the oil spill was over.	Press release, Facebook and specific website

Table 6.2: Details of Corporate Communications by OILCOM during the Third Period

Date of communication	Tone/Tactic of Communication	What communication	Channels
7 Aug 13	Neutral/Informing about its action	Announcing that it had cancelled its flexible hose and had planned to change to a new one	Press release
14 Aug 13	Neutral/Informing about its action	Presenting the results of the investigation into the incident.	Press release
18 Aug 13	Neutral/Providing updated progress on cleaning up the spill	Initiated to convey up-to-date information on the oil spill through a Twitter channel.	Twitter
1 Nov 13	Assertive / Promoting its own competence	Communicating that the organisation hosted the 'Samed Smart Smile' event.	Facebook, Twitter
14 Mar 14	Defensive /Making excuses	-Presenting the details of the oil spill event, the clean-up process, and the long-term rehabilitation plan. -Showing that the Company and Management feel regret while putting forward the excuse that the oil spill was beyond the organisation's control. -Communicating the new sustainability structure of Sub-OILCOM.	Sustainability report
16 Mar 15	Assertive/ Promoting its own competence	The Department of Pollution Control and the Ministry of Natural Resources and Environment announce on 25 July 2014 that seven oceanographic factors have been returned to normal.	Sustainability report
8 Mar 16	Assertive/ Promoting its own competence	Communicating that it had adopted integrated reporting.	Sustainability report
9 Mar 17	Assertive/ Promoting its own competence	Reporting information under the heading "Lessons Learned from Samed".	Sustainability reports, integrated report

Date of communication	Tone/Tactic of Communication	What communication	Channels
1 Aug 17	Assertive/ Corrective action- reaffirming ongoing events	Communicating the 'Upcycling the Oceans Project' for the first time	Facebook
7 Jun 18	-	Sub-OILCOM changed its logo	Facebook

Defensive: Downplaying the Seriousness of the Crisis

If an event is attributed to the results of action or inaction of an organisation in terms of its communication, the organisation could face a “crisis of legitimacy” (Massey, 2001). The consequence is that the organisation experiences a loss of legitimacy because stakeholders evaluate its actions as inappropriate. The Rayong oil spill was a “crisis of legitimacy” for OILCOM, requiring the organisation to adopt a defensive tone in its communication. The defensive communication adopted by OILCOM was to inform stakeholders about recent actions that would remedy the crisis. Impression management is used in a defensive tone when it is used to communicate in response to corporate responsibility crises (Elsbach and Sutton, 1992). In this case, the organisation used defensive impression management in informing stakeholders about organisational actions that had taken place since the emergence of the oil spill by downplaying or deemphasising the seriousness of the crisis through its initial communications, particularly during the period 27 July to 29 July 2013.

Defensive: Apology from the Executive Management

In addition to downplaying the seriousness of the crisis, apologies from the Executive Management were the second defensive impression management

tactic employed by OILCOM and Sub-OILCOM to repair legitimacy. Consistent with the impression management literature, when an organisation faces a controversial event, it acknowledges stakeholders' expectations and offers apologies for the event (Elsbach, 1994; Elsbach and Sutton, 1992). In the case of OILCOM, the organisation also continued to talk about its commitment to restorative action. For example, "*The company...would restore Prao Bay's environment to its normal state as soon as possible,*" and "*The company will make sure that the environment is restored to normality and will do everything to prevent it from happening again.*"

The initial communications during the crisis appeared to downplay its seriousness. However, on 29 July 2013, the oil slick reached the beach due to stormy conditions and large waves. The image of the blackened beach triggered intense criticism from various stakeholders. Consequently, the organisation shifted its communication strategy, with executive management issuing apologies to acknowledge stakeholders' expectations and address the issue.

Further, OILCOM also experienced pressure from the Tourism Sector. In response to the increasing pressures, organisational actors seemed to acknowledge the mistakes made in initially evaluating the level of crisis, and moved away from downplaying and pacification to apologising, providing more information and accepting blame. For example, A CSR-related executive stated that:

At that time, the organisation misjudged the severity of the oil spill crisis. The company believed it could control the situation and did not expect the oil to reach the beach. However, due to rain and stormy conditions, the

waves became large. As a result, the big waves pushed the oil onto the beach. (CSREx1)

According to this view, the mistakes in evaluating the level of the oil spill were used as a rationale for apologising. The organisation realised its communications and actions had been received badly and were likely to lose its legitimacy. According to Cornelissen (2017), organisations use corporate communication to manage their reputation and retain a positive identity. OILCOM sought to maintain their legitimacy and corporate identity by moving away from the messages contained in their initial communications. To maintain legitimacy, an apologetic strategy was conveyed several times through many executive team members and through various communication channels and involved both the Chairperson and CEO.

6.1.4 The Relationship between CSR Communications and Actions: Retention of Aspirational CSR communication

There was the widespread scepticism towards OILCOM after its publicly communicated its response to the oil spill. Criticism conveyed that corporate communications were insincere and disconnected from its actions in relation to the oil spill. However, OILCOM made sense of its communications by re-emphasising its identity as an organisation that provided energy security to the Country. For example, OILCOM's Facebook official site emphasised CEO's message relating to 'national energy organisation' and sustainability champion' that

I ensure that sustainability management will strengthen the organisation in the long run. The organisation is proud of being listed in the DJSI as a national energy organisation achieving sustainable growth at the international level [Translated from Thai to English]

(OILCOM Facebook, 9 September 2016).

In this sense, the energy security aspect was interpreted not only as a sufficient energy provider to the citizens, but also in terms of being a sustainability champion (see Figure 6.13 for the original sample).

Figure 6.11: Example of Facebook Site Related to Reaffirming Its Identity as a ‘National Energy Security’ and Sustainability Champion

“ผมเชื่อมั่นว่า การบริหารจัดการอย่างยั่งยืนจะเป็น
ภูมิคุ้มกันที่เสริมสร้างความแข็งแกร่งให้กับองค์กรใน
ระยะยาว การได้รับการจัดอันดับ DJSI ในครั้งนี้ ถือเป็น
ความภาคภูมิใจในฐานะบริษัทพลังงานแห่งชาติ ที่
สามารถเดินทางได้อย่างยั่งยืนในระดับโลก” นายเทว
นทร์ ก烙瓦

(OILCOM Facebook, 9 September 2016)

As OILCOM faced scrutiny from the oil spill, and the subsequent damage to marine and wildlife habitats and the Gulf of Thailand’s fishing and tourism sectors, the organisation faced calls for greater responsibility. According to O’Dwyer (2003), organisations with high levels of visibility from industries and high levels of environmental impact are more subject to scrutiny by the public and media compared to other sectors. Initially, OILCOM and its leaders used a strategy of impression management in its communication to maintain legitimacy. It attempted

to downplay the seriousness of the situation and thus pacify those affected. However, these initial communications brought about negative feedback from the public. This situation was the cue that the organisational actor used to consider adapting its CSR communications and CSR actions in period three. In expecting to take greater responsibility for the incident, and to seeking to preserve its strong social and environmental identity drove OILCOM to interact and double-interact with stakeholders and provide CSR-orientated actions that 'walk the talk' with their CSR-orientated communications. Retrospectively reviewing its response to the oil spill and the associated disruption to its identity in a context of public critique and distrust provided the impetus to instigate social and environmental projects in Rayong as a specific and priority action. OILCOM chose to develop its strategy of communication and action to restore its identity as a 'National Energy Security Company' and 'Sustainability Champion'. The organisation seemed to make efforts to improve its actions to close the gap between its CSR communications and actions. The empirical data supports the thinking of Thyssen (2009) and Christensen et al. (2013) that aspirational communication is about transformation of information. Such communication is not perfect, but simply allows the difference between talk and actions to be a driving force for ongoing effort. In other words, it can be encapsulated as communication constitutes an organisation (CCO). However, in the area of CSR, seeking consistency between corporate communication and actions seems to limit the possibility of discovering new ideas or innovations (Weick, 1995). In fact, the organisation could not claim that its actions matched its CSR communications. As a non-executive employee viewed it,

We did not fake our efforts; we took actions, but these actions were not perfect. Nothing is perfect but we have good intentions. It seems that the organisation genuinely attempted to do the right things. (GEmp1)

Based on Weick's point, organisations and their employees execute CSR communication in order to think of a formula in terms of 'how can I know what I think, until I see what I say?' (Weick, 1995, p. 61). In the analysis of OILCOM, this perspective shows how CSR communication has the potential to transform not only the perceptions of organisational actors, but also the CSR actions of the organisation. The organisation made a clear link between the spill and subsequent CSR-related activities, designed to re-interpret its identity formation. Reaction to the disaster offered a retrospective cue that motivated projects such as 'Upcycling the Ocean Thailand' and this was extended beyond those areas affected by spill.

OILCOM modified its behaviour and sought to pursue action design to support sustainable development that was consistent with prior 'aspirational talk'. The progress of the 'Upcycling the Ocean Thailand' Project was presented through all communication channels. The Project provided evidence of the relation between corporate communications and corporate actions in the sense that CSR communications re-established OILCOM as a National energy security and Sustainability Champion. It created an identity that must be retained and restored.

Drawing on the work of Taylor and Cooren (1997), the three significant dimensions in the performativity of corporate communication are the *appropriateness of an organisation's context, the appropriateness of an issue's*

context and *the intentionality of organisational actors*. These three components are linked to the OILCOM case below.

Appropriateness of OILCOM's Context

The privatised OILCOM, the Thai oil and gas monopoly organisation, had paved the way for a powerful type of corporate identity. The identity that OILCOM attempted to form as a sustainability leader also shaped the decisions of Sub-OILCOM to establish a Sustainability Management Department within its own organisation. This Department was established in 2013 to revise and develop the sustainability strategy after the oil spill. Overall, the Sustainability Management Department of Sub-OILCOM aimed to work in line with the sustainability strategy Unit of the OILCOM Group. A CSR executive expressed:

In general, the organisation set up units responsible for both social and environmental impacts, such as the Health and Safety Department, Environmental Department, and CSR Department. However, we needed to integrate them with economic impact considerations. Therefore, the Sustainability Management Department was established three years ago, following the oil spill issue, to take responsibility for planning and reporting performance. This unit is now responsible for framing sustainability actions to balance three aspects. Previously, we had a team for this role, but it was not as clearly defined or concrete as it is now. This unit was set up to monitor and ensure the balance of the sustainability framework and actions. (CSREx3)

The different context of Sub-OILCOM enabled the new Department to instigate its own actions independently.

Appropriateness of the Issue's Context

The Rayong oil spill was caused by a human-error (Coombs, 2007). The corporate communication about the issue focused on press releases, Facebook, sustainability reports and annual reports. After the oil spill, OILCOM sought to commence activity designed to restore its identity as a sustainability leader. The decision process of the manager in charge of this initiative clearly drew on a past event involvement and the '*Upcycling the Ocean, Thailand*' project initiated in Samed Island where the oil spill issue had occurred.

Beyond the broad communications toward a sustainability strategy plan, specific concerns for the marine conservation in Rayong were expressed,

This project will help to reduce plastic waste in the ocean of Thailand and reduce the harm to marine organisms from ingesting plastic. Both, Sub-OILCOM's Fish Aggregating Device and Upcycling the Oceans, Thailand projects are intended to contribute to the sustainable environmental conservation, tourism development and income generation to the local communities. [the corporate communication in English]

(2016 Sub-OILCOM Integrated Report, p.87, published on 9 March 2017)

Although the tone and content of OILCOM communication about the oil spill in the second period downplayed the seriousness of the issue and pacified those affected public critique motivated later responses and became a springboard for action. This can be claimed that OILCOM carefully crafted an identity as a sustainability champion that offers national energy security. OILCOM used the identity disruption from the oil spill as a cue to shape its words and actions in the

third period in order to restore its identity. As a result, the earlier sustainability commitments of OILCOM had the generated later actions.

An interviewee also detailed how new departments were set up to try and prevent future social and environmental disasters.

It is clear that the cause of the oil spill was human error during operations. This issue needs to be addressed using the operational excellence strategy. The Operational Excellence Department is responsible for executing according to its standards. The Sustainability Management Department monitors the performance of operational excellence. If there is any specific issue, the Operational Excellence Department will report on how to prevent it and what needs to be improved. (CSREx3)

The statements above indicate that the CSR projects were initiated after retrospective sensemaking. The organisational actors tried to create plausible actions in relation to CSR. When the organisation was confronted with the incident, the interviewee posits that such social responsibility action with regard to recycling wastes into valuable products could be started with the waste in the Samed area. However, projects such as 'Upcycling the Ocean' could only be successfully addressed by integrating and collaborating with local villagers – sustainable development activity could not be achieved by the company alone. Therefore, the role of external stakeholders is necessary to transform CSR communications into actions.

Intentionality of Organisational Actors

According to the analysis of the interview data, the intentionality of organisational actors in providing CSR actions emerged through the influence of previous communications. A CSR-related executive presented:

We care about communities and social responsibility because we are Thais, and this organisation belongs to the Thai people. Therefore, we act with intention and purpose. We have not only implemented ad-hoc CSR projects but also focused on ongoing improvement. Our CEO has made efforts to identify weaknesses to drive continuous development. (CSREx1)

a non-executive added,

I believe that working for OILCOM is akin to working for the government because more than 50 per cent of the profit is contributed to the Ministry of Finance. I feel proud of my role; it feels as though I am working for the country. (GEmp2)

The organisational actors' intentionality providing the CSR actions was motivated by the feeling of ownership of the CSR projects and the feeling of being Thai citizens who work for the Country. The evidence also shows that organisational actors discover who they are and how they are received, and what they become (Weick, 1995). Through sensemaking, organisational actors find meaningfulness at work depending on interaction and double interaction with external stakeholders.

In addition, a CSR-related executive identified the importance of the oil spill in providing a lesson which shaped future disclosures and actions supporting sustainable development.

We have noticed that previous reports did not present sustainability strategies, focusing only on favourable outcomes. After the oil spill, we realised it is not just about ourselves. With good intentions, we need to disclose the negative aspects of what happened, how we handled it, how we are prepared to manage and solve problems, the lesson learned, and how we can prevent this issue from occurring again. We believe that investors prefer to see these perspectives. (CSREx3)

It is a long-term project for a large organisation such as a listed SOE to establish CSR practices (as opposed to communications). For example, the environmental performance of the OILCOM Group from the Rayong oil spill in 2013 indicates a considerable gap between self-presentation and its actions. However, the Company acknowledged that retrospective events and experiences play an important role in the decision of organisational actors to develop more CSR-orientated organisational actions. It is part of the learning and the sensemaking processes. It can be seen from the empirical data that aspirational communication offers a means to drive CSR communications toward CSR actions. It can be seen as a raw material to create CSR actions for organisations.

The actions of OILCOM also focus on communities. The *Upcycling the Ocean Project* was beneficial for the local communities in terms of value creation as it was meant to bring increased employment opportunities. Although corporate communication has the potential to drive organisational actions, it cannot assume that all actions follow communications and intentions by 'walking the talk'. The members of OILCOM accepted that corporate communication has tendencies to mislead or deceive. Cooren et al. (2011) argue that while organisations declare their intentions, the intentionality of participants and the process of involvement imply social expectations. For example, an official speech by a CEO or conversations between a middle-manager and workers lead to public

expectations. It also has the potential to call for pressure from employees, activists, environmental groups, media, and other critical stakeholders. In doing so, this offers a way to compel organisations toward compliance. Although corporate communication aims to be purely symbolic, it may become more integrated with organisational actions. In the case of OILCOM, the example of communication performing actions was internalised by interviewees.

Previously, I only acted out of a sense of responsibility. However, after many years, I have been motivated by a deeper, inner feeling. The more I engage with community enterprises and local governments, the more I appreciate their efforts. For example, the CEO selected me to participate in the Pracharat Project of Rayong. In this project, I aim to use my knowledge about chemical hazards to change the mindset of communities and promote sustainable long-term development. (CSREx3)

The interviewee transforms the self-identity as a representative of OILCOM's identity; and revises the OILCOM identity to align it more closely with the CSR commitments. The interviewee shifted the focus from creating and marinating the organisational legitimacy to working for social and environmental responsibility.

By interacting between CSR commitment and the public response, the organisation transforms its CSR communications and CSR strategies to CSR actions in order to encourage public trust. One quote illustrates the interaction and double interaction between a CSR-related executive and the public.

I use public trust as a key tool to monitor organisational strategies and transform them into communication strategies and CSR strategies. I measure public trust by listening to the voices of stakeholders, the public, social media responses, customers, and communities. I provide opportunities for each department to discuss with stakeholders and understand the voices of employees and local communities. I strive to ensure ongoing improvement. (CSREx3)

A CSR-related executive responds to both external stakeholders as well as internal stakeholders.

OILCOM and Sub-OILCOM's CSR communications in its press releases and social media accounts at the time of oil spill Event provide a unique account of how an organisation uses corporate communication to restore legitimacy. The disclosures can be seen as illustrations of impression management strategies. The organisation reacted to the identity disruption posed by a retrospective crisis event. The organisation also used annual reports and sustainability reports as mechanisms to report CSR actions rather than focusing on the defensive tone of its press releases. The photographs of ongoing CSR actions (e.g. activities relating to upcycling the Ocean project) within Sub-OILCOM's annual reports and sustainability reports is used to provide stakeholders with visual images of how CSR-related activities were undertaken.

The information in 2013 Annual Report is recognised that the environmental implications of the event have to be addressed to diminish stakeholder pressures. At the same time, the organisation cannot rely on impression management as a mechanism of repairing legitimacy in the long term. Instead, OILCOM adopted a more proactive tone of communication by taking a position in line with environmental responsibility, such as engaging with the local communities and achieving consensus with government policy.

The specific context and the intentionality of participants were key themes influencing the relationship between CSR communications and actions in the OILCOM case, and combined to offer potential for aspirational talk. Aspects of

the case echo Christensen *et al.* (2013) observations of how CSR communications create expectations and pressure from activists, journalists, interest groups, and other key stakeholders. In doing so, aspirational talk can drive future CSR activity.

In summary, it seems reasonable to claim that OILCOM's actions have not followed all of its announcements and intentions – a gap remains between talk and action. However, the organisation sought to improve their actions to bring them closer to their communications. According to Weick (1979), communication is viewed as a double interaction. Weick's double interaction loop means that when organisations state something, stakeholders respond to that statement, then organisations respond to stakeholder responses by adopting the first statement. OILCOM attempted to monitor how its statements might be consistent with its identity. It did this by ongoing engagement with various stakeholders in order to receive feedback through multiple communication channels. Then, the organisation selected the cue from the feedback to modify its communications and actions.

6.2 Corporate Communication by AIRCOM

6.2.1 Chronological Communications surrounding the ‘Aviation Safety Concerns’ issue

As a Thai airline, the ‘Aviation Safety Concerns’ issue affected how AIRCOM selected to use corporate communication in response to stakeholder expectations. Similar to the previous case, this section classifies corporate communication surrounding the event into three periods: before, during and after. These three periods were presented to understand the chronological communication. I begin with the corporate communication related to vision, mission, and commitment in the first period.

The First Period: Before the ‘Aviation Safety Concerns’ (1 January 2013 - 18 June 2015)

In the first period, the organisation communicated its vision, mission, and commitment by focusing on customer satisfaction across communication channels. The organisation committed to retain a positive identity in line with national identity and aimed to offer unique services to maximise customer satisfaction (see Figure 6.11 and Figure 6.12). For example, on 11 April 2014, the organisation presented its vision by stressing its uniquely Thai culture in the 2013 Annual Report under the Message from the Chairman and the Organisational Vision.

Figure 6.11: Excerpt from AIRCOM's 2013 Annual Report p.2, published on 11 April 2014



Figure 6.12: Excerpt from AIRCOM's 2013 Annual Report, p.9, published on 11 April 2014

The Company's vision is to be the First Choices Carrier with Touches of Thai by providing services beyond expectation, ensuring smooth as silk travel experience emphasizing Thai touch service excellence and consistency at all customer touch point to maximize overall customer satisfaction.

According to the above two statements, AIRCOM constructed an identity as the 'Country's National Flag Carrier' in order to impress customers. 'Smooth as silk' is the key communication that AIRCOM also used as its motto relating to national identity since it presents a Thai culture. Also, AIRCOM emphasises its communication on offering smooth services to maximise customer satisfaction.

Moreover, these communications attempted to embed the traits of employees to act in line with AIRCOM's commitment. In this sense, AIRCOM placed emphasis on constructing and shaping its identity in line with the National character.

This national identity meant the organisation suffered reputational damage due to the accusation on the corruptions relating to the political intervention. Moreover, the organisation was expected to support governmental objectives as detailed by a CSR-related executive:

Regarding the Thai culture, we are also supporting the government with our competence as the National Airline, when the ministry of Culture, Department of Art, or Ministry of Foreign Affairs needs to organise cultural events or shows abroad, we need to support the equipment transportation and tickets for the performers. (CSREx4)

Expectations of government support also influenced AIRCOM actions related to social responsibility. According to the 2015 Sustainability Report, published on 25 March 2016, the text related to the CSR-related mission is linked to the Nation.

The Company's main mission, which is to assist, promote and display social and environmental responsibility as the National Flag Carrier. [The corporate communication in English]

(2015 Sustainability Report, P. 4, published on 25 March 2016)

The CSR activities was expressed in relation to Thai culture including Buddhism and the Thai Monarchy. For example, the important activities presented by Chairman of Corporate government and Social Responsibility Committee in 2015 Sustainability Reports were '*blood donations to mark the 60th Royal Birthday of HRH Princess Maha Chakri Sirindhorn*' Project, and '*AIRCOM return lives to the land of Thais*' Project. In this sense, the vision, mission, and values related CSR

that AIRCOM announced publicly in the first period tended to focus on Thai culture.

Due to the continued decline in financial performance of AIRCOM from 2011, the government (a majority shareholder of AIRCOM) and AIRCOM's Management promoted a policy to resolve this problem by preparing a *Transformation Plan*. After the State Enterprise Policy Committee and the Prime Minister had approved the *Plan*, AIRCOM started to inform external stakeholders about this plan using the 'Message from the Chairman', in the 2015 Sustainability Report.

The AIRCOM Strategy and Transformation Committee was established comprising Board members and external specialists who are highly experienced in the transformation of large organisations. The Committee and AIRCOM Management joined together to create AIRCOM's Transformation Plan to accommodate the business structure and necessary changes as a result of the crisis. All of these changes are to ensure that AIRCOM, the National Flag Carrier, will soon reposition itself as the pride of the nation. [The corporate communication in English]

(2015 Sustainability Report, P. 4, published on 25 March 2016)

According to this message, the *Transformation Plan* was linked to the *pride of the nation*.

The Second Period: During the Crisis of the 'Aviation Safety Concerns' (18 June 2015 to 7 October 2017)

The 'Aviation Safety Concerns' crisis was, in fact, the result of the managerial failure of the government because the Thai Department of Civil Aviation was an organisation under the control of the MOT. As a result, it was the direct

responsibility of the government to solve this problem. However, due to AIRCOM's listing as a SOE with a strong relationship to the government as a National Airline, the 'Aviation Safety Concerns' had a significant impact on the organisation's reputation. Before presenting how the organisation selected to use reporting mechanisms when the event had occurred, it is important to briefly review the chronological communication.

Corporate Communication Related to the 'Aviation Safety Concerns'

In the second period, AIRCOM communicated information about the 'Aviation Safety Concerns' between 18 June 2015 and 7 October 2017 through multiple communication channels. The detail is briefly concluded in the next paragraph.

On 18 June 2015, the AIRCOM's President responded to the 'Aviation safety concerns' through a press release and Facebook.

Although the 'Aviation Safety Concerns' indicated that the Department of Civil Aviation's supervision on aviation safety had not met the ICAO's standards, it did not mean that AIRCOM was substandard. [Translated from Thai to English]

(AIRCOM press release, published on 18 June 2015)

According to this announcement, AIRCOM attempted to claim that the issue was not related to its safety standards. However, AIRCOM was linked to this issue because its majority shareholder was the government and its identity was formed as a National flag carrier. According to the corporate communication on 18 June 2015, the organisation tried to distance itself from the negative event. However, the public response showed that AIRCOM was expected by the government to become involved in addressing the 'Aviation Safety Concerns' identified by the

ICAO. Thus, there was an interaction between AIRCOM and its stakeholders on this issue.

On 1 December 2015, AIRCOM conveyed its commitment towards the highest internal aviation safety standards through press releases and on its official Facebook page, and minimise the damage caused by the 'Aviation Safety Concerns' that meant some countries would no longer accept AIRCOM flights.

For AIRCOM, the 'Aviation Safety Concerns' has no impact on customers due to AIRCOM had already stopped flying to Los Angeles, US destination as of 25 October 2015. Although AIRCOM is no longer operating its aircraft to the US, AIRCOM has continued to serve customers through codeshare and partners to the US destination... AIRCOM confirms its commitment to aviation safety standards and ensures that AIRCOM operates with the highest international aviation safety standards. [Translated from Thai to English]

(AIRCOM Facebook, published on 1 December 2015)

The organisation used this corporate communication to restore the customers' confidence and promote its positive image by presenting through an ad-hoc communication channel.

On 10 December 2015, the organisation also offered that it supported the CAAT and other airlines in Thailand in raising their safety standards through press releases and Facebook.

AIRCOM is preparing to support and cooperate with the CAAT in the recertification of air carriers and supporting other Thai carriers to raise safety standards in making Thailand's Aviation Industry robust. [Translated from Thai to English]

(AIRCOM Facebook, published on 10 December 2015)

It can be seen that AIRCOM attempted to present its image, such as “*making Thailand’s Aviation Industry robust*” as the consequence of its support. This seemed to guide the audiences that the country would gain benefit from its actions. In addition, the organisation conveyed the information about its ongoing achievement through press releases and Facebook during this crisis issue, such as ‘*AIRCOM operate to Europe as normal*’ and ‘*AIRCOM continues to operate under high safety standards of the European Aviation Safety Agency (EASA)*’

According to these communications, the organisation tended to promote its own competence that the organisation could individually retain the safety standards of other international safety standard agencies, such as the EASA, even though the nation was subject to the ICAO ‘Aviation Safety Concerns’. For example, AIRCOM communicated that the organisation had been granted a Third Country Operator (TCO) Certification by the EASA and thereby demonstrate their adherence to the safety standards of the European Union (EU).

On 25 March 2016, AIRCOM reported in its 2015 annual Report and 2015 Sustainability Report that it had launched its ‘Safety Beyond Compliance’ programme since May 2015 in order to be recognised as a high safety standard organisation and be accepted at the international level.

AIRCOM demonstrated its social responsibility in its CSR-in process in line with the Transformation Plan such as Route Optimisation Project to reduce cost per flight by adjusting aircraft type and phasing out aging aircraft. Other projects included Effective Fuel Management and Safety Beyond Compliance by adopting guidelines established by EASA; MERS virus prevention measures and expression of intent to operate a child-friendly business according to the Children’s Rights and Business Principles of the UNICEF. [The corporate communication in English]

(2015 AIRCOM Sustainability Report, p.5, published on 25 March 2016)

AIRCOM attempted to link the 'Safety Beyond Compliance' programme to retain the positive image about the safety standard while the 'Aviation Safety Concerns' was being received by the public. This Programme was initiated under the Corporate Transformation Plan, which had continued since governmental intervention following its decline from 2011.

Thus, the 'Safety Beyond Compliance' programme was not propelled by the 'Aviation Safety Concerns', the organisation had not communicated this programme through ad-hoc communication channels and it was published for the first time in the 2015 Annual Report and 2015 Sustainability Report. Still, there was no detailed plan in the reports. Although The 'Safety Beyond Compliance' programme was launched before the ICAO issued the 'Aviation Safety Concerns', it was not communicated to the public during the first period.

According to AIRCOM' corporate communications, the 'Safety Beyond Compliance' programme was used as a key CSR communication in order to retain the positive image held by customers and external airports. It was launched by adopting safety standards from the EASA as a guideline for the actions. OILCOM presented its commitment through its 2015 Sustainability Report that,

AIRCOM is committed to working to improve and maintain its flight safety standard from Compliance Level to Good Compliance, Great Compliance and finally Beyond Compliance. AIRCOM has target achievement of its Beyond Compliance level by mid-2016 and to fully create a safety culture throughout the organisation by the end of 2016. [The corporate communication in English]

(2015 AIRCOM Sustainability Report, P. 55, published on 25 March 2016)

In addition, AIRCOM presented the results of safety evaluations by external organisations such as the *Civil Aviation Authority Administrative Organisations*, the *Federal Aviation Authority* of the United States (FAA), and the EASA.

For example, it communicated that the Civil Aviation Authority Administrative Organisations stated that '*there was no significant safety concerns found which reflected the high standard of safety exercised by AIRCOM*'.

Considering the empirical evidence from corporate communication of AIRCOM, the organisation communicated this issue in the long-term channel (i.e. Annual Report). It was communicated to promote its own competence and emphasise that national aviation problems did not affect the safety standards of the organisation (see Figure 6.13).

Figure 6.13: Excerpt from 2015 AIRCOM's Annual Report, p.31, published 25 March 2016

Even though ICAO has downgraded the credit rating of a security in the issuance of permits to fly, it is expected that this will impact small, chartered and newly operated airlines. Due to the Company implementing international safety standards the Company could continue to operate. However, there

Also, the organisation presented its commitment to raise safety standards through the 2015 Annual Report and 2015 Sustainability Report. For example, "*The company, in its commitment to raising the safety standards to be among the highest in the industry, carried out the Safety Beyond Compliance Programme starting in May 2015*". AIRCOM also refers to the past achievement of its safety

standards. For example, “*the audit results have consistently been satisfactory for AIRCOM over the past years*”. Moreover, AIRCOM praised stakeholders by providing the message which implied that the company would like to thank the CAAT for supporting AIRCOM to increase the AIRCOM safety standards.

On 10 May 2017, AIRCOM reported its achievement in receiving a new Air Operator Certificate and Dangerous Goods Certificate through press releases and Facebook:

AIRCOM is proud to be contributor in solving any issues raised by the audit of Thai Civil Aviation units, according to the USOAP. This followed the ICAO ‘Aviation Safety Concerns’ on Thailand, whereby AIRCOM agreed to receive a new Air Operator Certificate in accordance with ICAO standards. AIRCOM is the first and only airline in Thailand that receives both a new Air Operator Certificate and Dangerous Goods Certificate, which proves that AIRCOM has the potential to carry passengers, agricultural products, fresh food, and other safety-controlled items. These certificates help support Thailand’s strategy to be the aviation and logistics hub for the region. [Translated from Thai to English]

(AIRCOM Facebook, published on 10 May 2017)

This communication by AIRCOM reflected its good management of safety standards through self-referencing. However, whilst this is a notable feature of their achievement during the ‘Aviation Safety Concerns’, it was not a guarantee that its stakeholders would be assured about its safety.

Also, on the same date, the organisation re-communicated the ‘Safety Beyond Compliance’ through a press release and Facebook.

For 57 years, AIRCOM, as the national carrier of Thailand has remained committed to safe air travel in accordance with international aviation standards. In 2017, AIRCOM began its Safety Beyond Compliance

Programme in order to elevate its safety standards. [Translated from Thai to English]

(AIRCOM Facebook, published on 10 May 2017)

AIRCOM used the phrase of 'the National Carrier of Thailand' for 57 years as the reference for its commitment to improve its safety standard. The organisation emphasised the existence of its 'Safety Beyond Compliance' programme to legitimise its operations during the 'Aviation Safety Concerns' period.

The third period: After the 'Aviation Safety Concerns' (8 October 2017 to 31 December 2018)

The distinction between the second period and the third period is not clear-cut. Although on 7 October 2017, the government announced that the ICAO removed the 'Aviation Safety Concerns' on the ICAO's website. AIRCOM communicated this situation on its communication channels two days later (9 October 2017). The analysis separates the third period from the second period by the date the 'Aviation Safety Concerns' was removed from the ICAO's website (7 October 2017). Communication and actions related to this period are detailed below.

In the third period, corporate communications and the actions related to the 'Aviation Safety Concerns' between 10 October 2017 and 31 December 2018 are provided in the Table 6.6.

As mentioned in the second period AIRCOM tried to distance itself from the negative impacts of the ‘Aviation Safety Concerns’ in its corporate communication during the crisis. However, after the successes of the government, the ICAO removed the ‘Aviation Safety Concerns’ on 7 October 2017. AIRCOM communicated through a Press Release and Facebook that the ICAO had removed the ‘Aviation Safety Concerns’ on its website 2 days later (9 October 2017).

AIRCOM would like to congratulate the CAAT on the occasion of ICAO lifting the ‘Aviation Safety Concerns’ on Thailand, renouncing its status of a country with significant safety concerns. We also would like to express gratitude to the Royal Thai government, the Minister of Transport, the CAAT, and all the Aviation-related public sectors, whose full commitment and collaboration brought about the success in resolving the ‘Aviation Safety Concerns’ issue. As Thailand’s National Carrier, we promise to always maintain our safety standards on an international level, as well as to keep improving in every respect. [Translated from Thai to English]

(AIRCOM Facebook, published on 9 October 2017)

Its communication attempted to praise the related organisations in resolving the ‘Aviation Safety Concerns’ issue and began to reaffirm the organisation’s identity as the national flag carrier.

On 4 April 2018, AIRCOM presented information about the ‘Aviation Safety Concerns’ in more detail through its 2017 Annual Report and Sustainability Report. For example, AIRCOM communicated the consequences of the removal of the ‘Aviation Safety Concerns’ from the ICAO as follows.

Figure 6.14: Excerpt from AIRCOM's 2017 Annual Report, P. 46, published on 4 April 2018

Moreover, the ICAO removed a red flag against Thailand over the SSC in October 2017 after its audit conducted in last September. The removal of the red flag would allow Thai-registered airlines to launch new routes, increase flight frequencies, change aircraft types and provide chartered flight services in the countries that once placed flight restrictions. Thailand

Figure 6.15: Excerpt from AIRCOM's 2017 Annual Report, P. 57, published on 4 April 2018

On October 6, 2017, the ICAO Headquarters in Montreal, Canada, convened a meeting of the ICAO SSC Committee to consider and approve that Thailand should be removed from a list of countries demonstrating significant safety concerns. By virtue of such resolution, the ICAO removed Thailand's red-flag status as shown in Safety Audit Results on its website. The lifting of the red-flag status has then enabled Thailand to win back the confidence of the civil aviation safety agencies in different countries on Thai aviation safety standards.

It can be concluded from the evidence from its communications that AIRCOM presented more information about the 'Aviation Safety Concerns' after the problem was solved. During the crisis, it depicted the safety concerns as a national matter and minimised the impact on itself as an individual organisation. After the crisis, it emphasised how the ending of national restrictions would positively affect its operations.

Also, on 4 April 2018, the 2017 Sustainability Report and the 2017 Annual Report, presented AIRCOM's achievement in gaining a new Air Operator Certificate and Dangerous Goods Certificate, in collaboration with an international organisation and a government body:

Figure 6.16: Excerpt from AIRCOM's 2017 Annual Report, P. 57, published on 4 April 2018

The Company has demonstrated its commitment towards improving the safety standards to create confidence amongst customers and various safety standard organizations by engaging in the Safety Beyond Compliance Programme, introducing the standards set by the European Aviation Safety Agency (EASA) as the safety model, with the ultimate objective of being an airline that can proudly enter the airspace over any country. The Company received a Third Country Operators (TCO) certificate from EASA on December 15, 2015

Its achievement was also communicated through the 2017 Annual Report,

Figure 6.17: Excerpt from AIRCOM's 2017 Annual Report, P. 50, published on 4 April 2018

The Company prepared the Re Air Operator Certificate Requirements (Re-AOCR) by The Civil Aviation Authority of Thailand (CAAT) and received the new AOC on May 8, 2017. The Re-AOCR was part of the lifting of CAAT's red-flag status.

The 2017 Annual Report and 2017 Sustainability Report also presented that the Cargo and Mail Commercial Department and Operation Centre of AIRCOM

received the award from the Thai Ministry of Labour for Best Occupational Health and Safety Workplace.

The year after Thailand managed to solve the problem about the 'Aviation Safety Concerns', AIRCOM used corporate communication to restore and reassert its identity as the Thai National Airline by highlighting the relationship between the organisation and the CAAT. In the view of organisational actors, AIRCOM's 'national' identity and linkage with the State had persevered throughout the crisis given that the team that had addressed the national 'Aviation Safety Concerns' included AIRCOM staff. For example, a non-executive involved in CSR-related activity noted:

This is the national level. A team is selected from the government. Also, members of AIRCOM involved with this team. AIRCOM needs to realise this problem. It affects the organisation' operations. (CSREmp1)

The 2017 Annual Report and Sustainability Report also disclosed how AIRCOM used its resources and professional knowledge about the safety standards to support the CAAT.

AIRCOM has always been prepared for organisational development in parallel to providing support to the Civil Aviation Authority of Thailand to help Thailand eliminate any Significant Safety Concern, as part of the Universal Safety Oversight Audit Programme (USOAP) of the ICAO. [The corporate communication in English]

(2017 Sustainability Report, P. 49, published on 4 April 2018)

From the evidence presented, AIRCOM used impression management to minimise the impact of the 'Aviation Safety Concerns' on its operation when it

was unresolved, but then it maximised its importance when the 'Aviation Safety Concerns' issue was resolved.

6.2.2 Enactment of Organisational Identity

Identity Formation: The Airline of the Nation

A number of studies have suggested that publicly communicating ideals via vision, mission, and value statements provide vital cues for identity formation (Tripsas, 2009; Spear, 2017). Announcing ideals publicly may create scrutiny because it generates expectations for future actions. If organisations cannot deliver the actions they announce, they may be open to accusations of 'organised hypocrisy'. However, Christensen *et al.* (2013) argue that to fully benefit from the creativity of CSR communications, the gap between communications and actions can have potential to stimulate CSR developments in actions. Adopting a CCO lens in corporate communication, announcing CSR ideas, goals, and practices publicly may shape and constitute organisational actions (Weick, 1979; Cooren *et al.*, 2011).

The interpretations of CSR activities that point to the identity were dominated by striving to respond to expectations at the National level. AIRCOM revealed its corporate communications to form its identity and in line with the National Identity. Its theme of vision, mission, and commitment of AIRCOM is evident, in the manner in which, it dovetails with the National Identity. As a supporter of national activities such as the presentation of Thai culture. Thai culture would be used to maximise customer satisfaction. These messages were conveyed by corporate communications with the mottoes such as '*The First Choice Carrier with Touches*

of Thai' and '*A pride of Thai National Airline*'. The strong linkage with national identity also meant that any issues that affected Thailand might also affect AIRCOM.

In line with the CCO perspective, the empirical data supports Cooren (2004) that communication is constitutive of organisational life whose interactions can shape and form the processes of organising. This section provides an understanding of how AIRCOM formed its identity through its vision, mission, and commitment.

Identity Disruption

After the ICAO had given Thailand an 'Aviation Safety Concerns' on its website, the Aviation Authorities worldwide (e.g. EASA, FAA, the Civil Aviation Safety Authority of Australia, the Japan Civil Aviation Bureau, the Civil Aviation Administration of China and the International Air Transport Association) suspected the safety standard of Thai carriers and needed to increase the frequency of safety inspections beyond normal. These included the increase of ramp safety checks on Flight Operations, Cabin Safety and Aviation Security checks. In addition, as AIRCOM is an only Thai-registered airline flying to Europe (Mahitthirook, 2015). It is very important to maintained and obtained safety standard certification from EASA which is the Aviation Safety Agency of Europe. As a result, these concerns significantly affected the ongoing operations and reputation of AIRCOM. A non-executive involved in CSR-related activity commented:

At that time, the Thai Department of Civil Aviation ordained Air Operator Certificate was too easy. The government officers within the Thai Department of Civil Aviation did not have enough professional and

knowledge about this certification and licensing. It might not meet the international safety standards of the ICAO. As a result, many destination countries, for example, US and UK, did not assure the safety of Air Operators from Thailand. They needed re-inspection and added more requirements. (CSREmp2)

According to this view, the mismanagement of the Thai Department of Civil Aviation disrupted AIRCOM's operations because the organisation needed to defend its safety standards in order to maintain the confidence of destination countries. The lack of confidence was conveyed through the news media that the 'Aviation Safety Concerns' had caused the re-auditing and re-inspection from other international safety standard authorities or bodies as indicated below,

The president conveyed problems and impacts after the ICAO labelled the 'Aviation Safety Concerns' on its website. As a result, other international safety standards from many countries contacted the organisation to re-audit the safety standards of AIRCOM. [Translated from Thai to English]

(THAIPUBLICA, published on 12 August 2015)

Also, a non-executive employee involved in CSR-related activity commented:

We attempted to maintain confidence about safety from destination countries including US, EU and UK. They did not trust Thai carriers. Thus, they increase the criteria of inspections. (CSREmp2)

According to evidences above, the impacts of 'Aviation Safety Concerns' issue had interrupted the AIRCOM identity formation as a 'National Flag carrier' which aims at bringing pride to the Thai people and Thailand. When identity comes under threat, organisational actors are triggered into sensemaking in order to act to restore their identity (Maitlis and Christianson, 2014). As Weick (1995, p. 23) notes, "Sensemaking is triggered by a failure to conform one's self". Thus, the issue of the 'Aviation Safety Concerns' triggered sensemaking as AIRCOM's

identity came under threat. Although the ‘Aviation Safety Concerns’ issue represented mismanagement by the government, and also the government was the main shareholder and supervised AIRCOM. It significantly impacted the creditability of AIRCOM. This was compounded by AIRCOM’s focus on its identity as the National Flag Carrier. Thus, the issue disrupted the AIRCOM’s identity.

According to the ‘Aviation Safety Concerns’ issue, people wanted AIRCOM, which had a close relationship with the government, to play a more active role by being a major contributor in solving the problem. However, the interviews demonstrate that, in their eyes, safety expectations clashed with human and financial resources. A non-executive involved in CSR-related activity explained,

Talking about safety, it has been ignored because of lacking professional expertise. Thus, it is difficult to drive forward with a lot of expectations. The organisation has not have a support team to drive the work. For example, I work here alone to take care of 1,487 people from three sections: safety, environment and energy. It is problematic. I am also responsible for CSR practices. I oversee around 7 projects, but they are not ongoing actions. (CSREmp1)

CSR activity (in this case relating to health and safety concerns) is primarily implemented through ad-hoc requirements and the demands of the government. Under this context, it is difficult for the organisation to fulfil its identity formation.

Although AIRCOM attempted to distance itself from the ‘Aviation Safety Concerns’ crisis because it was not the direct responsibility of the organisation, it faced pressure from the destination countries and lack of confidence from stakeholder groups. As the majority shareholder was the government, it was adversely challenged in trying to disassociate itself from a national aviation issue.

The source of its strength, its national identity, had created an obstacle and international confidence had to be restored through re-auditing and re-inspection.

Identity Restoration: Reaffirming ‘the National Airline’

As would be expected, sustainability communication in the third period aimed to repair legitimacy and AIRCOM's identity as a National Airline through the language used and narrative constructed. After the 'Aviation Safety Concerns' crisis, AIRCOM's vision and mission have been re-established in line with the national identity as before the crisis. For example,

Figure 6.18: Excerpt from AIRCOM's 2016 Sustainability Report, P. 10, published on 4 April 2017



Figure 6.19: Excerpt from AIRCOM's 2016 Sustainability Report, P. 10, published on 4 April 2017

- To assist in the promotion of social and environmental aspects while demonstrating responsibility as the national carrier

6.2.3 Selection of Reporting Mechanisms

In order to understand how AIRCOM selected reporting mechanisms in response to the issue of the aviation safety concern, tones and tactics of communication during the second and third periods are provided in Table 6.3 and 6.4 respectively.

Table 6.3: Details of the Corporate Communications by AIRCOM during the Second Period

Date	Tone/Tactic of Communication	What Communication	Channels
18 Jun 15	Defensive/ Disassociation strategy	Communicating that the 'Aviation Safety Concerns' issue did not relate to the safety standards of AIRCOM.	Press release and Facebook
1 Dec 15	Assertive/Promoting its own competence	Presenting its commitment towards the highest international aviation safety standards.	Press release and Facebook
10 Dec 15	Assertive/Promoting its own competence	Presenting its contribution to the CAAT and other private airlines to improve safety standards.	Press release and Facebook
25 Mar 16	Assertive/Promoting its own competence	Presenting its CSR actions that 'Safety Beyond Compliance' is one of many projects that was linked to the 'Aviation Safety Concerns'.	Annual report and sustainability report
10 May 17	Assertive/Promoting its own competence	<ul style="list-style-type: none">- Presenting its new Air Operator Certificate and Dangerous Goods Certificate.- Re-communicating its CSR action (Safety Beyond Compliance) to emphasise its identity formation as the National Airline.	Press release and Facebook

Table 6.4: Details of the Corporate Communications by AIRCOM during the Third Period

Date of communication	Tone/Tactic of Communication	What communication	Channels
9 Oct 17	Assertive/ Association	Communicating that the ICAO removed the 'Aviation Safety Concerns' on ICAO's website.	Press release and Facebook
4 Apr 18	Assertive/ Association and reaffirming ongoing events	<ul style="list-style-type: none"> - Presenting more information related to the 'Aviation Safety Concerns' - Presenting its achievement about the standard safety certification 	Annual report and Sustainability report

Defensive: Disassociation strategy

Despite being the national airline, AIRCOM responded to the effect of the 'Aviation Safety Concerns' by distancing the organisation from the negative incidents that had potential to affect the organisation's image. A disassociation strategy was used to communicate the cause of the 'Aviation Safety Concerns' issue. Typically, the organisation tended to acknowledge some actions and provide more information on the 'Aviation Safety Concerns' event when the organisation was asked to take actions. In this type of circumstance, a disassociation strategy is more often used. To shift blame and apportion guilt, AIRCOM referred to the ICAO's website as the evidence to confirm that the 'Aviation Safety Concerns' was not the problem of the AIRCOM Safety Standards.

Although the ‘Aviation Safety Concerns’ affected the operation of AIRCOM, the organisation did not communicate the detail about this issue in its ad-hoc communication channels such as social media or press releases on the date that this issue occurred. According to Coombs (2012), the level of responsibility of the crisis is linked to the communication of the organisation. From this case, the ‘Aviation Safety Concerns’ was not the direct responsibility of AIRCOM but it was the responsibility of the government. As a result, AIRCOM used press releases to distance itself from the negative impact in order to gain confidence from other aviation agencies.

The findings also indicate some differences in the selection of communication channels for different types of communication. In order to minimise the negative response and maintain legitimacy from international stakeholders, ad-hoc communication channels (press release and social media) were used to distance the organisation from the ‘Aviation Safety Concerns’.

In addition to pursuing a disassociation strategy, the nature of AIRCOM’s communication tended to be on the defensive emphasising that the organisation could be licensed through the safety standards of other international safety standards agency which might overcome the disruption from the ‘Aviation Safety Concerns’ issue. AIRCOM also chose to begin communicating about the ‘Safety Beyond Compliance’ programme, part of the Transformation Plan, as a cue to regain the confidence from stakeholders such as destination countries, and customers. Text related to the ‘national airline’ can be also recognised as another cue in response to the disruption.

In order to minimise the disruption, AIRCOM presented the plan to achieve other international safety standards. AIRCOM reported the plan in the manner of an enhancement strategy that conveyed a positive outcome of safety standard certifications despite negative external influences (Cooper and Slack, 2015). Below the researcher discusses how AIRCOM used corporate communications in the period following the 'Aviation Safety Concerns' crisis.

Assertive: Promoting its Competence

In May 2017, AIRCOM claimed that its new Air Operator Certificate and Dangerous Goods Certificate were linked to the alleviation of the national safety concerns. The organisation advocated that '*The Re-Air Operator Certificate was part of the lifting of the CAAT's Red-Flag status*' (2017 Annual Report, P. 50, published on 4 April 2018). As AIRCOM's initial impression management tactic during the 'Aviation Safety Concerns' issue was disassociating from the crisis, its responsibility about its contribution to solving the 'Aviation Safety Concerns' seems to be claimed when the organisation could gain a positive reputational boost.

AIRCOM, whose identity was formed as the Country's National Airline, mentioned that its competence would support the effective safety control measures. For example,

AIRCOM has always been prepared for organisational development in parallel to providing support to the Civil Aviation Authority of Thailand to help Thailand eliminate any Significant Safety Concerns. [The corporate communication in English]

(2017 Sustainability Report, P. 49, published on 4 April 2018)

The organisation promoted its competence to show that it supported the country.

The communication emphasised AIRCOM's competence alongside its individual safety standard certifications.

AIRCOM conveyed its retrospective positive events through the 2017 Annual Report. The organisation voiced that the removal of the 'Aviation Safety Concerns' issue would allow Thai Airlines to provide new routes, increase new flights, change types of aircraft and launch chartered flight services. This communication tactic was used to maximise the impact of the 'Aviation Safety Concerns' after it had been resolved. AIRCOM used corporate communications to manage the consequences of the 'Aviation Safety Concerns' event through ad-hoc communication channels. Information related to Health and Safety was conveyed in an assertive tone. The communication concentrated on disclosing positive information such as '*the ICAO removal of the Thailand's 'Aviation Safety Concerns' on its website*' (Press Release, 9 October 2017), and communicating its stakeholder engagement (collaboration with international safety organisations, and government bodies).

To make sense of AIRCOM's projected identity, the company claimed actions for positive events and outcomes. For the Thai National Airline, in particular, effective communication is essential for demonstrating that the organisation was aligned with international compliance expectations.

Assertive: Association

Assertive sustainability communication is used proactively when AIRCOM desired to gain and maintain legitimacy (Suchman, 1995). While the disassociation strategy was aimed to distance the organisation from the negative issue, the association strategy is geared toward promoting its cooperative actions with the government and praising stakeholders for their actions. These tactics aimed at presenting the organisation as an excellent National Carrier and good corporate citizen of Thailand.

The disassociation strategy had been used in the second period in order to minimise the impact of the 'Aviation Safety Concerns' during the crisis. Then, the organisation used the association strategy in the third period to maximise its importance as the Country's National Airline when the crisis was solved. In terms of promoting its importance and cooperative actions with the government, AIRCOM communicated that it supported the other Thai carriers drawing on an association strategy that made associations with the CAAT and international standard organisations to solve the 'Aviation Safety Concerns' issue.

Assertive: Reaffirming ongoing events

AIRCOM used this tactic in order to provide additional opportunities for maintaining its legitimacy. For example, the organisation launched its 'Safety Beyond Compliance' programme in 2015 as part of its 'Transformation Plan' that responded to the its financial difficulties. Whilst the programme did not feature prominently in any corporate communications prior to the crisis, AIRCOM

reaffirmed its 'Safety Beyond Compliance' activity during and after the crisis in order to maintain the confidence of stakeholders.

6.2.4 The Relationship between CSR communication and Actions: Retention of Organised Hypocrisy

The aviation safety crisis challenged AIRCOM's corporate identity and many destination countries and customers needed the confidence and reassurance. In order to restore its corporate identity, AIRCOM appeared to make efforts to align its communication with actions. For example, the organisation referred to its new Air Operator Certificate and Occupational Health and Safety Award. The organisation linked these awards to its retrospective communication of the 'Safety Beyond Compliance' programme. However, the communications arising from the crisis were largely divorced from the health and safety activity of employees that had been ongoing and pre-dated the crisis.

AIRCOM attempted to make sense of its communications by revising and reaffirming an organisational identity formation as the 'Country's National Airline' a representative of Thai culture and a supporter of Thai government. However, communications both before and during the crisis did not appear to act performatively in motivating activity to match some of the 'talk'. The analysis indicates the relationship between the choice of CSR communications and actions of AIRCOM relies on the organised hypocrisy communication as the focus of CSR communications shifts from disassociation (targeted at customers) to association (targeted at the government). As Brunsson (2007) explains that

organised hypocrisy implies that CSR communications are not consistent with CSR actions but it is not deliberately intention to mislead. AIRCOM's communication focused on 'safety beyond compliance' but its internal actions related to health and safety of employees had not move to actions. Consistent with organised hypocrisy (Brunsson, 2007), the differences between CSR-related actions of AIRCOM becoming more evidence in order to manage conflicting expectations.

Appropriateness of AIRCOM's Context

As a listed SOE, AIRCOM can claim to be either a SOE or a private sector company depending on the situation. AIRCOM has a strong relationship with the government as the largest shareholder and its operations were mediated by the power of the government. In addition, the organisation designated CSR in its organisational structure within Public Relations. In its communication, AIRCOM disassociated the impact of the 'Aviation Safety Concerns' on its operation in order to restore and retain public trust. Then, it claimed that it cooperated with the government to solve the crisis as it had a strong relationship with the government when the crisis was resolved. With respect to organisational actors, they focused on revising and reaffirming the Thai National Airline so as to produce a version of themselves more aligned with what destination countries and customers expected.

According to Taylor and Cooren (1997), the appropriateness of the context means a process of communication by certain persons in certain circumstances. 'Certain conditions are more conducive to performativity than others'

(Christensen *et al.*, 2013). In the AIRCOM case, its communication about 'the National Airline' did not have a fixed meaning, its meaning depended on ad-hoc situations. This case study shows that instrumental CSR communication tools based on press releases were used to respond to the 'Aviation Safety Concerns' event. Organisational actors perceived that the safety standards of AIRCOM were not linked to the ICAO 'Aviation Safety Concerns' which was perceived to be caused by the ineptness of a government agency. Although the CSR communications in the Annual and Sustainability Reports phrased ongoing aviation safety activity as CSR, limited numbers of actions had been initiated by the organisation in response to the crisis. The following quotation from a non-executive involved in CSR-related activity reveals that the organisation did not concentrate on 'other aspects of health and safety associated with 'because it needed to concentrate more on the financial issue:

There were numerous work accidents because the average age of employees is high, and the number of technicians was less than usual. Recently, the average age of technicians is around 50. These employees have fatigue and work overload. Due to the loss, the company has stopped recruiting new employees in order to save costs. At the same time, the organisation chooses to use outsource occupation health and safety function. As a result, it lacks employee engagement. (CSREmp1)

Also, the interview from a non-executive involved in CSR-related activity demonstrates that general CSR-related activity was an ad-hoc and lacked a consistent strategy direction.

When the company prepares the sustainability reports, CSR manager will ask for detailed plan from my department. What am I doing? What are the principles and reasons? How? Budget? Timeframe? Most projects are ad-hoc events. For example, donations to the temples and schools, waste

management projects, energy saving project. There is no concrete plan.
(CSREmp1)

Appropriateness of the Issue's Context

Although AIRCOM conveyed that it had attempted to improve the safety standard of the Aviation Sector due to ICAO safety concerns, it did not change ongoing activity. As mentioned by Coombs (2007), perceptions of responsibility level affect the organisation's actions. In this case, AIRCOM was viewed as a victim of the crisis because this issue challenged the credibility of its organisational safety standards. As a result, the organisation used a disassociation strategy to protect itself from negative reactions. It can be seen that the words used and action taken by Management tends to disassociate from the crisis, such as the President's statement through a press release that "*the 'Aviation Safety Concerns' indicated that Thailand supervision on Aviation Safety did not meet the ICAO's standards, but it does not mean that AIRCOM was substandard*".

AIRCOM put emphasis on legitimising its safety standard through processes that lacked stakeholder involvement as the responsibility level of AIRCOM toward the 'Aviation Safety Concerns' was perceived as a victim of the crisis. As a result, its stakeholders lost interest in CSR-related issues. It seems likely that lack of public interest led to dissociating.

Intentionality of Organisational Actors

Over all three periods, CSR communication had not been followed by actions because its communication clashed with its resources. Since AIRCOM used a disassociation strategy on its initial communication during the 'Aviation Safety

Concerns', it is recognised that the organisation did not intend to participate in the actions related to resolving the 'Aviation Safety Concerns'.

In addition, there appears to be a disconnect between the corporate communication of the organisation about the 'Safety Beyond Compliance' programme and the view of employees who were feeling unhappy about occupational health and safety in the workplace. As a non-executive explains:

There are many problems with the loss of hearing because of the noise pollution. However, when looking at the Reports, it may show that there are fewer people who face this problem. What is up with that? Because most employees did not come to be diagnosed. It is not compulsory. The Law requires the system of occupational disease diagnosis but was not required for every employee to be diagnosed. This is the weak point. (GEmp3)

According to above quote, it seems that AIRCOM's communication was decoupled from its actions. The experience of AIRCOM's employees did not correspond well with the health and safety disclosures made in the Annual and Sustainability Reports. Similarly, another non-executive involved in CSR-related activity raised concerns about occupational disease.

The doctor who can indicate the occupational disease has to be an occupational health and safety doctor. Recently, there is not any occupational health and safety doctor in the company. There are only four part-time doctors now. It is not continuous. Compared with previously, the full-time doctor, would frequently walk to the Mechanical Department and do the fieldwork. When there is a case, he can suddenly go to that area and analyse the elements that may lead to the disease. Then, we would work together to deal with the problem. However, I did not see any change in relation to Occupational Health and Safety since I worked here for 20 years. (CSREmp1)

It should be noted that the health and safety standard had been divided into two separate types: Occupational Health and Safety, and Customer Health and Safety. From the analysis, the organisation tended to communicate customer health and safety standards focusing on the achievements of the 'Safety Beyond Compliance' programme.

According to Taylor and Cooren (1997), an official speech of a leader is more likely to bring about following actions than general communications. They point out that 'the whole purpose of having a public ceremony, with witnesses, is to guarantee that the expression of intention is authentic, and binding' (Taylor and Cooren, 1997, p. 422) In other words, one of the conditions of the performativity needs its public announcement to guarantee the intention of the organisation.

Giving the appropriateness of the AIRCOM's context, the appropriateness of the issue's context and the intentionality of organisational actors as key themes that shape the relationship between CSR communications and actions, AIRCOM's communications and actions seem to have been decoupled. This observation is consistent with the Brunsson (2002)'s Organised Hypocrisy as hypocrisy allows a loose structure between corporate communication and actions (Brunsson, 2002).

6.3 Corporate Communication by BANKCOM

6.3.1 Chronological Communications surrounding the Rice Pledging Scheme

The speculation about the provision of the financing to support the Rice Pledging Scheme triggered serious concerns requiring immediate corporate communication by BANKCOM. This section identifies corporate communication over three periods to understand the chronological communication of the crisis. In seeking to understand how CSR-disclosures might act as cues that moderate later actions, the analysis begins with the corporate communication related to vision, mission, and commitments in the first period. Then, communication during and post the crisis is established in the second and third period, respectively.

The First Period: Before the Movement (1 January 2012 - 19 January 2014)

In the first period, BANKCOM communicated its vision, mission, and commitment by focusing on the role of supporting government policy through various communication channels. In order to understand how BANKCOM used corporate communication before the crisis, the key corporate communication between 1 January 2012 and 19 January 2014 is briefly provided below.

On 20 March 2013, BANKCOM published its first Sustainability Report whose key message depicted how the organisation generated income as well as retaining social responsibilities as the 'Government Bank of Choice'. BANKCOM's social responsibilities were also emphasised in other communication channels. For

example, it presented the statement of direction by emphasising on financial stability and supporting the public through the 2012 Annual Report.

Figure 6.20: Excerpt from BANKCOM's 2012 Annual Report 2012, p. 15, published on 20 March 2013

Strengthen financial stability and provide shareholders with appropriate returns through top-ranking product and service management while supporting public affairs.

Furthermore, BANKCOM claimed that it gained confidence from both depositors and investors due to its position as a listed State-Owned Company regulated by multiple authorities such as the Bank of Thailand, the Stock Exchange of Thailand (SET), the State Audit Office, and the State Enterprise Policy Office (SEPO). The association with these entities were used to build its image as the 'Government Commercial Bank'.

During the first period, BANKCOM used Annual Reports and Sustainability Reports to emphasise its role in supporting government policy. Press release and social media channels were mainly used for marketing purposes.

The Second Period: During the Movement (20 January 2014 – 22 May 2014)

In the second period, BANKCOM communicated information linked to the speculation about the provision of financing to support the rice pledging scheme

between 20 January 2014 – 22 May 2014 through multiple communication channels. The detail is briefly concluded in the next paragraph.

On 20 January 2014, during the political conflict, BANKCOM announced publicly that it would not engage with the political scandal. The Bank referred to its role as a listed organisation by the top manager and it tried to communicate that BANKCOM would not engage with the Rice Pledging scheme. Senior executives denied rumours that BANKCOM provided financing to support the scheme. For example,

The president insists that the Bank did not provide financing to support for the rice pledging scheme. [Translated from Thai to English]

(BANKCOM press release, 20 January 2014)

On 4 February 2014, after protests at BANKCOM's headquarters during a meeting of Board of Directors, its president and CEO, reiterated that the provision of financing to support the rice pledging scheme was a rumour in an announcement to the news media. A sentence from his statement, '*the provision of financing to support the rice pledging scheme was a rumour*' was also conveyed via Facebook and a press release immediately after the protest.

As a formal government policy on SOEs, the prescriptions of the Ministry of Finance and the Bank of Thailand define specific operating requirements. This political structure inferred that the Ministry of Finance could force BANKCOM to operationalise government policy. As a defensive response, BANKCOM emphasised its independence and referred to the percentage of institutional and

public investors that it was accountable to. For example, the president and CEO communicated a press release on 4 February 2014 stated that

BANKCOM is a listed organisation. More than 45% of Institutional and Public investors are shareholders. Thus, the Bank will not be a political mechanism. In considering the loan, it can be ensured that there is the due diligence. However, if the government issues a bond to raise the money for the rice pledging scheme, whether BANKCOM participates in the bond auction or not, financial liquidity will be the main factor of decision making.
[Translated from Thai to English]

(BANKCOM press release, 4 February 2014)

On 13 February 2014, BANKCOM circulated an internal letter to middle management that related to the loans for rice millers and rice exporters. This internal letter was leaked via Facebook. Bolstering claims that this was evidence of the provision the financing to support the rice pledging scheme. As a result, there was the negative reaction from stakeholders who believed that BANKCOM lied to them. In the afternoon of the same date (13 February 2014), BANKCOM executives responded to the criticisms through ad-hoc channels including its Facebook accounts, Twitter account, and press releases. It disclosed the detail of the project related to the rice millers and rice farmers outlined in the leaked letter, but denied that this project related to the rice pledging scheme. The press release on 13 February 2014 stated that:

The government has not intervened in the operation of the Bank due to BANKCOM is a listed organisation. It has been regulated by the Stock Exchange of Thailand (SET). Moreover, the bank has a policy to decrease the ratio of a loan for the government as up to 10% of the total loan.
[Translated from Thai to English]

(BANKCOM press release, 13 February 2014)

The Bank used corporate communication to defend itself that the organisation had independence from the government because it was a listed organisation. At the same time, it had to retain its commitment to be the 'Government Commercial Bank'. To achieve these different roles, the press releases were issued immediately after scrutiny from social media to defend the negative image. Internally, one non-executive employee revealed

I met CEO. I asked him "Will you support the government?". He answered "I did not support but I was under pressure. However, if I am forced to do it, I will resign" ... When there was the rumour that BANKCOM supports the government, the yellow shirts withdrew deposits. When the Bank announced that it was just a rumour, the Red Shirts withdrew deposits. How could BANKCOM act? I felt uncomfortable... There was Employees' conflict among themselves because of two political sides in BANKCOM. (GEmp4)

Further communications supported BANKCOM's position. A press announcement on 13 February 2014 by the main banking trade union stated that BANKCOM's provision of financing to support the rice pledging scheme was a rumour. According to news media, tension over the political issue calmed down after the National Council for Peace and Order was held Thailand on 22 May 2014 (THAIRATH, 2014).

The third period: After the crisis (23 May 2014 – 31 December 2018)

After the crisis had calmed down, the organisation revised and reaffirmed its identity to gain legitimacy through its Annual Reports and Sustainability Reports.

On 1 April 2015, BANKCOM presented its CSR actions that it supported the government by providing several loans related to the social and environment

aspects of government policies. One of several actions related to the farmers and rice mills. For example,

Figure 6.21: Excerpt from BANKCOM's 2014 Sustainability Report, p.53, published on 1 April 2015

- Loan for rice trading operator/entrepreneur project:
The Bank collaborating with Department of Internal Trade provides loan with a special interest rate as compensation for farmers who have rice paddy produced in 2014/2015. This project is also provided for rice mills which are the Bank customers to increase their liquidity in building their own rice stocks according to the government policy.

On 7 April 2016, BANKCOM used a part of its 'Message from the Chairman and the President' section in the 2015 Annual Report to restore its identity formation by highlighting that it supported government policy.

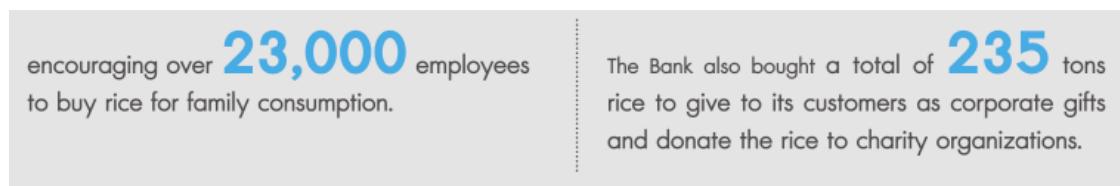
Figure 6.22: Excerpt from BANKCOM's 2015 Annual Report, p. 5, published on 7 April 2016

Message from the Chairman and the President

The Bank continues promoting sustainable business growth, supporting the government policies, and becoming "Your Trusted Banking Partner" by standing side-by-side with our customers, society and economy.

On 4 April 2017, the Bank presented its support for rice farmers who were facing low rice prices. These actions were conveyed in terms of social and economic sustainability.

Figure 6.23: Excerpt from BANKCOM's 2016 Sustainability Report, p. 33, published on 4 April 2017



On 2 April 2018, BANKCOM re-communicated that it its support for governmental strategy

Figure 6.24: Excerpt from BANKCOM's 2017 Annual Report, p. 45, published on 2 April 2018

3) Taking Part in Driving the National Strategy and Provide Quality Services to the Society

BANKCOM also emphasised how its support of the national e-payment scheme was another action that highlighted its social responsibilities. For example, the scheme '*...not only aided millions of people suffering from the high cost of living but also facilitated merchants to accept payments...*' Furthermore, one non-management employee perceived how the organisation's social responsibilities and government support interacted.

It is sure that we work for profit, for investors because BANKCOM is a commercial bank but BANKCOM is also a government bank. We work for society; we work as a mechanism of the government to serve society. Thus, if the government have launched any policies, we will respond to those policies. It is a social responsibility. It is obviously seen from changing policy from CSR committee to CSR board in the past 2-3 years. (GEmp5)

In line with Tregidga *et al.* (2014), Cho *et al.* (2015), and Maroun (2018), the organisation changes its communications in order to manage legitimacy. Top management responded in the third period to restore credibility. However, specific actions designed to solve the problem of NPL caused by the loans to rice mill businesses were rarely communicated. To retain credibility, BANKCOM communicated that it had a plan to solve the NPL problem, but did not provide any detailed disclosures across any communication channel.

Post Crisis CSR-Related Actions

As pointed out by Basu and Palazzo (2008, p. 127) 'How organisations justify their actions to others might be viewed as reflecting how they interpret their relationships with stakeholders and view their broader responsibilities to society'. BANKCOM justified its sustainability actions after the crisis differently than during the crisis.

To change perceptions of stakeholders about a crisis, organisational actors present positive actions and remind audiences of good retrospective events. BANKCOM took positive actions to offset the crisis. For example, it participated in driving the Thailand 4.0 policy of the current government in 2018 by supporting government policy in relation to welfare, health, university and education, and

mass transit. BANKCOM's National e-Payment Project implemented digital banking for more than 30 million Thai citizens.

6.3.2 Enactment of Organisational Identity

Identity Formation: The government Commercial Bank

This section draws on analysing the sensemaking processes of organisational actors to provide corporate communications under the different stakeholder expectations of BANKCOM. The result shows that identity formation influences how BANKCOM used corporate communications. BANKCOM's identity formation as the 'Government's Commercial Bank' was used as a reference to explain its social responsibilities.

For the Global Business Development and Strategy group, BANKCOM uses Vayupak as an organisational logo which is similar to the logo of the Ministry of Finance. Both depict the image of *Vayupaksa* bird. A general executive explains:

The Vayupaksa logo reflects the large shareholding of the Ministry of Finance. It has the same logo. It also reflects that the bank has the role as the government Commercial Bank. (GEx1)

As the only State-Owned Bank listed on the Stock Exchange, BANKCOM takes on the role of leading financial stability of the country, linking this attempt to defend its accountability.

Figure 6.25: Excerpt from BANKCOM's 2013 Sustainability Report, p.20, published on 30 March 2014

“
The Bank becomes the leading commercial bank as well as the core driving of national economy.
”

This message was affirmed by a CSR-related executive.

Recently, the Bank is SOE that was listed on the SET. Therefore, our products or services need to support government policy. (CSREx6)

As an advocate of supporting the financial stability of the country, BANKCOM aims at creating the product and service along with the government's requirements. It claims that its products align with government policy and public accountability. The linkages between the BANKCOM's products (practices) and government policy has contributed to form the identity as a National Commercial Bank. This identity was emphasised by executive and non-executive interviewees. a CSR-related executive emphasised that government policy is enacted as the main purpose of the Bank to form the identity and to drive the stability of Thailand.

We focus on supporting government policy because we are the mechanism to drive the stability of the country. (CSREx6)

The non-management employees added,

The bank needs to support government policy. Thus, it is an advantage. It provides positive impacts rather than negative impacts. (GEmp5)

In the eyes of external stakeholders, BANKCOM was perceived to be the government Bank that was subject to less competitive pressure than other banks. As noted by one media-based external stakeholder.

When we talk about BANKCOM, it is clear that the Bank is guaranteed by the government. There is no pressure from competitors. (GMedia4)

Overall, BANKCOM orientates its communications to support the government and the country. In its identity formation, supporting the government is the main role of BANKCOM.

From the first period, BANKCOM also presented its social responsibility commitment by emphasising customers and the government. In this case, the government had also the role as customer because it provided special loan products to government entities and other State enterprises. For example, loans granted for the improvement of provincial administrative organisations, and environmental loans in collaboration with the Ministry of Natural Resources. Moreover, BANKCOM was the main bank that provided loans for rice mills and rice exporters on normal competitive terms. It did not directly provide the government with financing to support the rice pledging policy. As a non-executive employee claimed, *“Almost 100 percent of rice mills were our customers”* (GEmp4). However, the loans for rice mills and farmers were not disclosed in

detail and communicated under the topic '*loan for agriculture which is a further credit for the existing customers*' (2013 BANKCOM Annual Report, 2013, P.66, published on 1 April 2014).

Before the crisis, BANKCOM focused on CSR communication embedding '*The government bank of choice*' in both internal and external communicational channels. This message aimed to encourage the audiences to trust BANKCOM and to maintain legitimacy in its role. Moreover, BANKCOM had changed its motto from '*the Convenience Bank*' to '*Growing Together*' under the policy of the new CEO in 2013. The vision of '*Growing Together*' was designed to develop the capability of employees in order to drive the growth of all other stakeholders.

BANKCOM provided services to Thai citizens in accordance with the welfare schemes of the government. For example, the government offered subsidies to low-income citizens amongst the elderly, those with disabilities, and family with young infants. Although supporting government policy in these areas did not represent a significant income source, the Bank could earn income from the government agencies, State enterprises, employees' State agencies. One non-executive employee added:

The bank might not earn income from the services that support government policy, but its income is from the loan related to the government. For example, the Thanawat Personal Loan for the state agencies' employees. This loan monopolises customers who work with government agencies and State enterprises. (GEmp5)

In addition, the Bank also provided loans to the Agriculture Sector in collaboration with the Ministry of Commerce. Another non-executive employee said:

BANKCOM is responsible for the government Project. For example, the Bank provided the loan to the Agriculture Sector with a low-interest rate. (GEmp4)

In the first period, the detail about the type of loan, its interest rate, and whether it was used to support the rice pledging scheme were not provided in corporate communications.

Even though the majority products and services of BANKCOM are more focused on responding to government policy with the role of State enterprise, the Bank also needs to be a profitable organisation because of its status as a listed organisation.

The Bank must support government policy whereas it needs to make profit because it is a listed organisation. Although products and services that support the government could not be obtained financial advantage, it obtains other non-monetary value from supporting the government. (GEmp4)

In the first period, BANKCOM attempted to construct its identity as the 'Government Commercial Bank'. The Bank presented a strong relationship with the government. However, after the crisis, BANKCOM used corporate communication in a different tone and nature. Before presenting how BANKCOM selected to use reporting mechanisms when the movement had occurred, it is important to briefly review the chronological communication during the second period.

Identity Disruption

The employee protest at BANKCOM's headquarters triggered public pressure and media scrutiny. The event exemplified the conflicting expectations of stakeholders. BANKCOM was criticised significantly in the media faced the withdrawal of deposits, and a movement of Facebook users critiquing the leaked internal letter.

These events represent significant identity disruption which needed to be managed through corporate communication. The organisation needed to reassure key stakeholders that these significant events were being managed.

This crisis raised a short-term challenge to BANKCOM's legitimacy. Consequently, in addition to managing stakeholder expectations, ad-hoc communication related to impression management had become an important mechanism in response to the identity disruption. This is in line with Dutton and Dukerich (1991) who discuss how organisational actors will seek to retain a positive identity. In doing so, their senses influence their choice of actions. In performing corporate communication, the organisational actors provide prejudiced communication as defensive tone to downplay the controversial events.

Identity Restoration: Revising and Reaffirming the 'Government Commercial Bank' Identity

In the third period, BANKCOM's corporate communication tried to revise and reaffirm the BANKCOM's identity. The government commercial bank was reaffirming as supporting the government to align with its identity formation, which

influences and links to further CSR actions. The Bank emphasised its role in providing financial stability as a social responsibility. For example, BANKCOM provided 'loan for rice mills' product in order to support the financial liquidity of the Thai rice trading system and BANKCOM claimed that its product aligned with government policy and public accountability. The linkages between BANKCOM's products and government policy were used to reassert its image as the 'Government Commercial Bank'.

In the third period, support for government policy provides opportunities to reassert BANKCOM's identity. In sustainability reports, ongoing projects that supported government policy were now conveyed in as demonstrating the organisation's wider corporate responsibilities.

The tone of communication in the third period tended to be assertive. Although there was the negative news related to non-performing loans arising from lending to rice millers, BANKCOM still retained the assertive tone. Having presented findings of what is the relationship between corporate communication about CSR communications and actions, the next section will set out an explanation that the organisation drew upon a response.

6.3.3 Selection of Reporting Mechanisms

In order to understand how the Bank selected reporting mechanisms in response to the crisis, tones and tactics of communication during the second and third periods are provided in Table 6.5 and 6.6 respectively.

Table 6.5: Details of the Corporate Communications by BANKCOM during the Second Period

Date	Tone/Tactic of Communication	What communication	Channels
20 Jan 14	Defensive/ Denying and disassociation strategy	Stating that its financial support of the rice pledging scheme is a rumour. BANKCOM denies that it released a loan to the government.	Press release and Facebook
4 Feb 14	Defensive/ Disassociation strategy	Distancing the organisation from the negative results of government action.	Press release and Facebook
4 Feb 14	Defensive/ Denying and disassociation strategy	The president insisted that BANKCOM would not provide the financial support to the government relating to the Rice Pledging Scheme	Press release and Facebook
13 Feb 14	Defensive/ Disassociation strategy	Circulating an internal letter to middle managers that was published unintentionally that explained the conditions of the loans for rice millers and rice exporters.	Press release, Facebook and Twitter

Table 6.6: Details of the Corporate Communications by BANKCOM during the Third Period

Date	Tone/Tactic of Communication	What communication	Channels
1 Apr 15	Assertive/Promoting its competence	Presenting that the loan for rice trading operators and entrepreneurs was a product that supports government policy	Annual report
7 Apr 16	Assertive/Promoting its competence	Re-communicating that it provided support to government policy	Annual report
4 Apr 17	Assertive/Promoting its competence	Re-communicating that it supported government policy Presenting its social performance in supporting rice farmers.	Annual report and sustainability report
2 Apr 18	Assertive/Promoting its competence	Re-communicating that it supported government policy	Annual report

Defensive: Denying and Disassociation Strategy

During the second period, denying and disassociation strategy (Ogden and Clarke, 2005) was used to distance the organisation from the government. BANKCOM insisted that this loan was only previous agricultural customers who provided detailed business plans and evidence of financial liquidity. Moreover, BANKCOM conveyed that it had developed its risk controls and there would be less incidence of Non-Performing Loans (NPL). The communications sought to respond to public pressure and media scrutiny. In the efforts to deny the existence of the organisation's provision of financing to support the rice pledging scheme, this communication strategy was used to retain confidence of the customers, investors and other stakeholders in the credibility of BANKCOM. In this context, the 'Government Commercial Bank' identity generated public interest in the role of political actors in the decision processes of the Board about the provision of the financing to support the rice pledging scheme. The organisation faced a pushback as it was seen be caught within the wider political conflict. BANKCOM confronted the conflicting demands across the political spectrum.

BANKCOM appeared to deal with the consequences of the stakeholder pressure and public scrutiny by using a defensive tone. The defensive communication adopted by BANKCOM informed stakeholders that its operations were not related to the rice pledging scheme. The government and political influences were distanced from the Bank during the crisis in order to protect itself against negative reactions from employees and customers. The aim was to demonstrate that the organisation acted in a way which satisfied the Protest Groups but did not satisfy

the Caretaker government. Top management denied that BANKCOM had provided the financing to support the rice pledging scheme. In fact, BANKCOM did provide loan to rice mills and farmer on normal competitive terms but did not directly provide the government with financing to support the rice pledging scheme. In responding to rumours, BANKCOM cared how others judged its actions. Discourse depicting the rumours as untrue was communicated across all channels as a denial and disassociation strategy. These defensive strategies sought to pacify public pressure (Elsbach and Sutton, 1992).

Communications from the CEO/President were used to restore the confidence of employees and depositors. At the same time, the fact that the criticism about the provision of the financing to support the Scheme was discussed in BANKCOM's social media account emphasised an awareness of the economic impact of the crisis. Audiences also expressed concern about how BANKCOM's exposure to the project could impact its performance.

In distancing the organisation from the rice pledging scheme, the CEO/President noted that

The executives and the Board will not allow us to be a political tool, definitely. Besides, the Bank will not get involved in any project related to the corruption from the rice pledging scheme. [Translated from Thai to English]

(BANKCOM press release, 13 February 2014)

The CEO seemed to use corruption as the cue to deploy denial and dissociation strategies. This announcement was in contrast to the earlier communications on the identity formation.

6.3.4 The Relationship Between CSR communications and actions:

Retention of Organised Hypocrisy

Overall, the CSR communication of BANKCOM focused on formation and re-communication about its ‘Government Commercial Bank’ identity. The ‘Government Commercial Bank’ identity was interpreted in terms of supporting government policy regardless of who was in power. government policy varies depending on which party had been appointed in government and could be changed and lack continuity. As a result, the relationship between CSR communications and actions in the BANKCOM case can be understood as organised hypocrisy.

While Behnam and MacLean (2011, p. 48) identify decoupling as “symbolic, enhancing legitimacy with outside stakeholders, but having no substantive impact on the activities of the organisation”, the decoupling deployed/organised hypocrisy by BANKCOM relied on government policy. For example, during the crisis, BANKCOM’s Facebook posts focused on underlining its disassociation from government policy while its actions continued to contribute to the government needs.

Appropriateness of the BANKCOM’s Context

Corporate communications representing BANKCOM as the ‘Government’s Commercial Bank’ could adapt to every government and its actions depended on government policy. As a result, the CSR-related actions were not consistent with its previous communication, especially during the change of government because BANKCOM was obliged to satisfy the government needs. Under this context, it is

difficult for the organisation to dissociate itself from the government as an independent organisation. Therefore, the relationship between CSR communication and CSR action can be described as organised hypocrisy. According to the evidence, the CSR communication of BANKCOM did not lead to action. The Bank did not set its identity formation as the 'Government Commercial Bank' with a fixed or particular meaning. As Taylor and Cooren (1997) interpreted that the appropriateness of the context means a communication process that is conveyed by certain person in certain circumstances, the case of BANKCOM was not in line with this condition. The way the Bank communicated during the crisis differed from other periods. The organisational actors denied that its actions were influenced by the government during the crisis whereas it strongly presented that its CSR-related activity depended on the government before and after the crisis. From the analysis, it can be understood that the interaction between the CSR communication and the Bank's resources was driven by ad-hoc issues rather than longer-term CSR-related aspirations.

Appropriateness of the Issue's Context

BANKCOM attempted to disassociate from the government during the crisis to retain its legitimacy. It presented itself as the victim of the crisis. As its responsibility level was perceived to be lower, it could distance itself from the crisis (Coombs, 2007). Although the organisation communicated significantly surrounding the rice pledging crisis, it instigated few changes in its actions. Due to its relationship with the government, the organisation needed to follow

government policy, particularly that of the Ministry of Finance. Although BANKCOM could strongly deny its direct involvement in providing financing to support the rice pledging policy, it retained its position as a facilitator of wider government policies after the crisis subsided. As a result, there was no relationship between communication and action.

Intentionality of Organisational Actors

Given its conflicted position with respect to the government, BANKCOM used a denial and dissociation communication strategy during the crisis. This meant that BANKCOM might not intend to implement activity that was consistent with its communication strategy. Despite utterances about its independence, it maintained its close relationship with the government who retained a major influence over its CSR-related activity. As a consequence, the organisational actors perceived there to be a decoupled relationship between the corporate communications during the crisis and apparent events. As internal interviewees explained, the government attempted to convince BANKCOM to support the financing of the rice pledging scheme, the corporate communication did not present this issue, and the CEO of BANKCOM tried to distance the organisation from the crisis.

Given the appropriateness of the BANKCOM' context, issue's context and the intentionality of participants, there seems to be little scope for BANKCOM's CSR communications to act performatively. The decoupled relationship between corporate communication and actions can be described as organised hypocrisy (Brunsson, 2002). As hypocrisy accepts loose structuring, CSR communication

may not always be followed by non-action. It offered the opportunity to change if the organisation had more independence in the future.

In general terms, national and political factors are integrated into the CSR communication. Commitment to Thai citizens and the government is reflected by the sensemaking of organisational actors, and by the vision, mission, and values of the case companies. Specifically, the result shows that OILCOM identifies itself as 'the National energy security organisation and sustainability champion', AIRCOM identifies as 'the Airline of the Nation', and BANKCOM identifies as 'the government Commercial Bank'. It should be noted that the formation of an organisational identity by OILCOM as representatives of the nation was stronger and more stable than AIRCOM and BANKCOM. AIRCOM and BANKCOM enacted identity formation in ways that meet government's requirements. When their identity came under threats, organisational actors were triggered to engage in acts to revise and reaffirm their organisational identities. Overall, the research suggests that in order to understand and describe identity formation of SOEs in the Thai context, national identity and political context are key factors that influence the formation of organisational identity.

The discussion investigating RQ2 undertook to explain how the listed SOEs use reporting mechanisms to respond to conflicting expectations. The explanations first analysed the tone and nature of the communication before, during, and after the crisis. In this sense, OILCOM used impression management tactics in communications surrounding the crisis, in the form of press releases and Facebook postings, to affect impressions of the organisation. Tactics included

downplaying the seriousness of the crisis, issuing apologies from the executive management, and engaging in disassociation strategies. In this section, research on the restoration of image (Benoit, 2015) and impression management (Cho et al., 2010; Merkl-Davies and Brennan, 2007) provides justification for this analysis.

In seeking to answer RQ3, the study examined the relationship between the organisation's CSR communications and its actions. It was determined that communications in the form of vision, mission, and values relating to CSR shaped CSR actions by OILCOM, but not so for AIRCOM and BANKCOM. For example, OILCOM undertook a number of specifically related CSR projects, such as 'Upcycling the OCEAN' to deal with the threats to its identity caused by the oil spill. Although OILCOM's CSR communications could be construed as performative, AIRCOM and BANKCOM seemed to have embraced hypocrisy, with inconsistencies in their communications and actions. As one example, BANKCOM expressed its commitment to adhere to and implement the governmental policy; however, the evidence gleaned from BANKCOM's Facebook posts included statements that underlined BANKCOM's disassociation from governmental policy during the crisis. BANKCOM referenced governmental policy to justify its actions, but later communications were not consistent with its initial CSR communications; moreover, its later actions did not comply with governmental policies, particularly after the government modified its policy and compliance requirements, despite its over-arching obligation to satisfy the government's expectations. Overall, the findings reveal that during the corporate crises in Thailand, the CSR communications of BANKCOM and AIRCOM

continuously embodied merely symbolic communications, whereas OILCOM's CSR communication shifted from symbolic communications to substantive action.

6.4 Conclusion

This chapter has presented the results of the case studies in line with their corporate communication and the relationships between communications and actions. By exploring how communications construct identities in three listed SOEs, the cases provide interpretations of the different relationships between communications and actions.

CHAPTER SEVEN: DISCUSSION

7.0 Introduction

This chapter discusses the key findings that emerge from the analysis of the three case studies presented in the preceding chapter. It aims to discuss the sensemaking underlying corporate communication by three Thai listed SOEs and organisational actors, in response to conflicting stakeholder demands. To attain this objective, this chapter explores how significant events affected these three SOEs (Oil spill in Rayong Province, Thailand; failure of safety standards in the Thai Aviation Sector; financial speculation related to the provision of financing to support the Thai government's Rice Pledging Scheme) and were conveyed publicly by the three Thai listed SOEs, across multiple communication channels.

In doing so, the chapter addresses the research questions of the study.

Each question is addressed by findings from the analysis of the three case studies in the preceding chapter. Therefore, this chapter discusses how the findings add to what is known already, what such contributions imply for future theorising and organisational practices.

This chapter is divided into five further sections. **Section 7.1** discusses the formation of corporate identity that the listed SOEs develop. **Section 7.2** discusses the use of impression management strategy as a mechanism to respond to the crises. **Section 7.3** discusses the relationship between CSR communication and action. **Section 7.4** discusses the key aspects that affect the

performativity of CSR communication; and the last Section concludes the chapter.

This research set out to understand how listed SOEs in Thailand and their organisational actors make sense of corporate communications in response to conflicting expectations surrounding significant corporate events, particularly communications responding to social and environmental crises. To achieve the research objectives stated for this study, three research questions were developed and addressed in Chapter Six. Chapter Seven discusses the key findings as follows:

The first research question is: How do organisational actors in listed Thai SOEs use corporate communication surrounding significant events?

7.1 Enactment of Organisational Identity

The first finding indicates that identity formation is a vital element in the sensemaking process of organisational actors in the listed SOEs. In this sense, national identity is embedded as a priority for the organisational actors. Based on the empirical evidence collected in this study, the two most important factors related to the formation of corporate identity of the Thai listed SOEs are national identity and political contexts. The evidence, indicating that the organisations sought to link their identities to a specific nationality, indicates initiatives to form their organisational identity. However, the three case companies demonstrated differences in their identity formation. Notably, the term 'national identity' was repeatedly communicated by all three case companies; more specifically, 'Thainess' was invoked by key organisational actors of the three companies.

However, given the industrial sector in which OILCOM company operates, the national identity of OILCOM warrants a louder voice than AIRCOM and BANKCOM. That is, given the heightened environmental sensitivity of this sector, OILCOM faces stronger stakeholders' expectation to be more environmental responsibility than the other organisations.

Indeed, the empirical evidence shows that OILCOM's CSR communications appear to emphasise both national and political contexts when responding to conflicting expectations. This is in line with a previous study by Dutton and Dukerich (1991) which argues that managers' expectations about how external stakeholders perceive their organisation is an important factor influencing identity formation. OILCOM undertook to form a strong identity by actively identifying itself as 'National Energy Security Organisation and Sustainability Champion'. Pointedly, this statement incorporates two different identities: on the one hand, OILCOM forms its identity as 'Sustainability Champion' (in response to environmentalists and regulators) and at the same time, the company forms its identity as 'National Energy Security Organisation' (in response to the government and national citizens). In this sense, OILCOM seems to present a commitment to both environmental sustainability as well as to the successful extraction of fossil fuels to meet the economics demands of government and Thai society, with no recognition that these identities might conflict.

In the case of AIRCOM, the word 'nation' was frequently used in the company's communications regarding its identity, such as its promotional identification as 'the pride of the nation' and 'the Airline of the nation'. Interestingly, this study

contrasts with an earlier study by Jack and Lorbiecki (2007), wherein British Airways (BA) seemingly distanced itself from its associations with British national identity. As one example, BA revamped its corporate image by repainting the tailfins on British Airways' aircraft to de-emphasise British logos and flag motifs. In this sense, national identity can be linked in contradictory ways (positive or negative) to the formation of organisational identity (Jack and Lorbiecki, 2007). Seemingly, the goals of identity formation in a Thai cultural context differs from a British cultural context.

In the case of BANKCOM, the phrase, 'the government commercial bank', is used as a reference to explain the bank's social responsibility, but this phrase can also be attributed to BANKCOM's identity formation. As further demonstration, the organisational logo of BANKCOM is the same as the logo used by the Thai Ministry of Finance (both depict the bird image, Vayupaksa).

When the researcher explored connections between political factors and identity formation in the Thai context, the data suggests that supporting government policy is closely linked to BANKCOM's CSR actions. Consistent with the studies by Sorour et al. (2021), political and cultural contexts are sometimes used as key factors to construct organisational identity relating to CSR. Sorour et al. (2021) explored CSR engagement and its effect on organisational identity orientation of rural banks in Ghana. This study suggests that cultural and political factors are central to communications intended to build organisational identity through CSR engagement. Consistent with the Ghana study, this study highlights Thai

governmental policies that contribute to the retention of BANKCOM's identity, particularly in relation to CSR communications.

However, while Sorour et al. (2021) found that political aspirations to improve the living conditions of the local or rural areas play a very important role in determining how to generate substantive CSR communication and actions, this study argues that BANKCOM engaged predominantly in symbolic CSR communications, rather than CSR communication with genuine substantive value. Also, the findings of this study evidence the motivations for linking CSR to organisational identity (Bravo et al., 2012). Bravo et al. (2012) studied the relationship between CSR and organisational identity of Spanish banks. Their study analysed CSR actions, as seen on the banks' websites. The findings revealed that most banks disclose CSR information in order to form their organisational identities and to legitimate their actions. In the case of BANKCOM, it appears there is a close connection between communications describing acts supporting central governmental policy and CSR actions. Interestingly, the tone of the communications tended to emphasise association with the government in normal situations to depict 'security' of the bank, but disassociation with the government during crises that related to governmental policy.

The study also revealed clear differences between OILCOM, BANKCOM, and AIRCOM in the way they communicate organisational identity. Regarding the formation of organisational identity, OILCOM builds its identity based on two different (potentially conflicting) concepts—as a national energy security organisation and as a sustainability champion. In its operational context, as a

dominant actor in Thailand's oil and gas sector, OILCOM is situated with the potential to have a huge environmental impact; therefore, simultaneously focusing on both sustainability and the successful extraction of fossil fuels (seemingly with no recognition that these two purposes might conflict), which gives rise to incongruous identities.

AIRCOM and BANKCOM present different identities than OILCOM, as they pay more attention to identities unrelated to their CSR. AIRCOM tends to build its identity base as the pride of Thai citizens by offering the best service and a positive representation of Thai culture. Similarly, BANKCOM refers to the government as the main determinant of organisational identity by presenting its identity as the core driver of a stable, growing national economy. However, BANKCOM tries to engage in CSR acts by promoting products and services, particularly products supporting government projects. The most note-worthy example was the governmental scheme to offer loans to the agriculture sector with low-interest rates. Similar to the study related to the bank sector in Ghana (Sorour et al., 2021), the organisational actors make sense of their organisational identity using cultural and political contexts to justify their identity formation.

To understand how organisational actors of listed SOEs use corporate communications surrounding significant events, the earlier literature review in Chapter Two frames the analysis of this study as a warrant for its relevance and contribution. Despite much scholarly endeavour in recent decades, the understanding of CSR communications by listed SOEs is still limited. What is less understood is how organisational actors of listed SOEs make sense of conflicting

expectations in using corporate communication through interpretation of their lived experience of significant crises and their participation in CSR communication. According to Weick, organisational actors experience three stages in making sense of their environments—enactment, selection, and retention (Weick, 1979, p. 317; Weick, 2001). Across each of these three stages, identity is used as a core element in sensemaking (Maitlis, 2005).

Prior research suggests that the sensemaking process rejects irrelevant identity claims, but enacts relevant identity claims within a negotiated process, and is the initial process of corporate identity formation (Gioia *et al.*, 2013). This asserts that organisations need to form a distinctive corporate identity (Gioia *et al.*, 2010). Drawing on the theoretical framework in Chapter Four, this study uses sensemaking theory as the core to understanding corporate communication that the organisational actors enact, and corporate identity is shaped consistent with the elemental reality: “how can I know who we are becoming until I see what they say and do with our actions” (Weick *et al.*, 2005, p. 416).

This study treated the understanding of corporate communication surrounding the three significant events as a set of subjects for studying the Thai listed SOE cases. Given the conflicting expectations made by multiple stakeholders of the listed SOEs, it is impossible to respond to all expectations. Thus, organisational actors adopt sensemaking to create plausible corporate communications. As a result, the study analyses the nature of corporate communication and how organisational actors seek to make sense of corporate communication when their stakeholders’ expectations are in conflict.

This study takes a step forward by showing how organisational actors make sense of corporate communication surrounding the three crisis issues. Across the three cases, this study indicates that the formation of corporate identity is a vital element in the sensemaking processes of organisational actors in the listed SOEs. In the analysis, the importance of the Nation is embodied in the priority of the sense of the organisational actors.

According to the empirical evidence, there are two important factors related to identity formation by the Thai listed SOEs. First, there is a strong consensus in the OILCOM, AIRCOM and BANKCOM cases that national identity is important to each organisation. However, the nature of the identity formed by each of the three cases differs. In this study, national identity refers to a sense of belonging to the Thai nation and a pride in accountability to national commitments. Second, each organisation's identity is aligned with national politics, which refers to a sense of being subject to the dynamic political changes in Thailand. When these long-established identities are interrupted by significant social and environmental issues, the organisational actors are likely to revise and reaffirm an organisational identity to reduce the impacts of disruptions since identity restoration influences their choice of actions (Dutton and Dukerich, 1991; Weick, 1995). The sensemaking of the organisational actors draws on cues from retrospective events in enacting CSR communications to retain a positive identity consistent with national identity or politics.

The identity formations in the cases are in accordance with sensemaking theory that *“sensemaking is triggered by a failure to confirm one's self”* (Weick, 1995, p.

23). This seems to suggest that when listed SOEs face identity disruptions from the specific issues that force them into the sensemaking processes, organisational actors revise and reaffirm their identity in different ways to express accountability to the country and Thai citizens. These revisions are discussed in Sections 7.1.1 and 7.1.2.

7.1.1 Identity Formation related to National Identity

The identity of OILCOM observed by its corporate communications, can be seen to be a core component in establishing its image, reputation, and prompting certain actions. This observation is consistent with concepts noted by Cornelissen (2017) and Weick (1995). Based on the data collected in this study, there seems to be somewhat different interpretations of what the term 'national energy security' means.

OILCOM was established at a crucial time following the Second World War. Indeed, OILCOM's existence and identity was initially formed to direct response to the energy needs of the Thai nation. 'National energy security' in this sense was understood by organisational actors as a national commitment to well-being of Thai citizens. However, organisational actors enact corporate communication by revising and reaffirming an organisational identity formation differently when they face a situation that requires sensemaking. Weick (1995, p. 61) commented that "a story holds disparate elements together long enough to energise and guide action, plausibly enough to allow people to make retrospective sense of whatever happens, and engagingly enough that others will contribute their own inputs in the interest of sensemaking."

This study shows that OILCOM incorporates national identity into its process of identity formation by adopting communications which align with the requirements of the nation and populace, and which is set beyond the dynamic political changes in Thailand. As a key aspect of forming its identity, OILCOM constructed its identity as the organisation of ‘national energy security’. Analysis of its communications indicates that providing energy to Thai citizens generates pride, as evidenced by the value presented in one of OILCOM’s self-descriptions, as the *“Pride and Treasure of Thailand”*.

Indeed, OILCOM attempted to form an identity more complex than merely as a strong and stable identity, providing ‘national energy security’, but also as a sustainability leader for the nation. It committed to sustainability goals by establishing a Sustainability Management Unit within its organisational structure. These two aspects of OILCOM’s identity prompted particularly high levels of stakeholder pressure and public scrutiny, urging OILCOM to conform to both dual-faceted ‘national energy security’ and ‘sustainability leader’ identity. In this sense, the identity formation is the *‘talk’*.

7.1.2 Identity Formation related to Political Power

Enactment of their corporate identity was seen to be part of the evolutionary process for both AIRCOM and BANKCOM. The identities of these two listed SOEs were formed in line with the government requirements, which were influenced by the dynamic political changes in the Thai nation. Organisational actors in each of the SOEs engaged in sensemaking about who the organisation was and what it stood for, before revising its identity consistent with the

government's political goals and policy requirements, here interpreted as legitimacy. Legitimacy drives organisational actors to interpret their communication, forming an identity that affords them a unique position within the oil and gas sector, aligning with social and environmental concerns and stakeholder pressures.

In the case of both AIRCOM and BANKCOM, the organisations work to communicate their images as being supportive of governmental policy. In doing so, they present their support of the government as a wider corporate social responsibility. The linkage to the government means that politics influences their identity formation because communications are shaped by the dynamic political changes in Thailand. Hence, their communications with reference to vision, mission, and commitment changed to align with the government then in power. As a result, the identities of AIRCOM and BANKCOM as representatives of the country were less strong and less stable than OILCOM.

AIRCOM and BANKCOM enacted identity formation in ways that met the government's needs. When that identity came under disruption, organisational actors were triggered to engage in making sense of the corporate communications and to react by revising and reaffirming an organisational identity. Although AIRCOM adopted a close national identity as 'the national airline of Thailand' and described itself as the pride of Thailand, its CSR communications depended on power politics.

To form its national identity, BANKCOM used multiple communication channels to focus more on its vision, mission, and commitment in line with the prevalent

political situation. In reality, communications about wider corporate social responsibilities of the organisation had been linked to governmental policy in terms of driving the economy of the country. However, the identity changed over time to conform with the government's then-stated policy objectives.

This research is consistent with findings published by Morsing and Spence (2019) in the sense that when organisations face crisis situations, their identity can be disrupted and modified to match public perceptions. If an organisation projects a specific, strong identity which is then scrutinised in the face of a public crisis, the organisation faces even greater stakeholder pressure and deeper public scrutiny. Consequently, the greater pressure and scrutiny motivates the organisation to restore its identity, often by embracing a CSR communication. In the next section, the discussion considers the impression management strategies that were selected to retain a positive identity during periods of identity disruption.

The second research question is: How do the listed SOEs use reporting mechanisms in response to conflicting expectations?

7.2 Impression Management Strategy to Retain a Positive Identity

The second finding of this study focuses on reporting mechanisms in response to conflicting expectations that are intended to positively influence stakeholders' impressions rather than disclose accurate, balanced (both positive and negative) information. In these circumstances, impression management strategy dominates the communication reporting mechanisms, to legitimise corporate actions. In the case studies, the companies used a combination of defensive,

neutral and assertive tones of impression management to retain a positive identity. Elsbach (2003) noted that an assertive tone is used when the organisation seeks to prevent undesirable responses from stakeholders, whereas a defensive tone is used to shape the negative responses. This study noted five forms of defensive tones used during the crisis in communications intended to achieve impression management and retain a positive organisational identity: downplaying the seriousness of the crisis, issuing apologies from the executive management, making excuses, denying and engaging in a disassociation strategy. This reality is consistent with observations made by Boiral (2016), who noted that environmentally sensitive organisations used four main techniques of impression management in their sustainability reports: claim of a positive and neutral impact, denial of a significant impact, distancing the organisation from the impact of the crises, and down-playing the organisation's responsibilities. Likewise, in a later study conducted by Richter et al. (2020), all three of the case companies studied employed defensive communications when dealing with the crises situations. Notably, there also was a lack of following substantive action. Although Richter et al. (2020) was set in a different sectorial and geographic context, in that it involved private companies operating in European countries, the findings suggest that impression management is used in a similar way by listed SOEs.

The industrial sector in which the company operates allows for differentiation of the three cases, particularly regarding the role CSR reporting plays in various CSR dimensions. For instance, the industrial sector in which OILCOM operates necessarily involves environmental issues; consequently, OILCOM needs to

orient their CSR communication towards environmental dimensions. On the other hand, AIRCOM and BANKCOM have more social dimensions. BANKCOM's communications are more focused on the communities where the organisation operates, whereas AIRCOM is more focused on its employees and customers.

This is largely due to the nature of these different industrial sectors.

The CSR communications used by OILCOM are consistent with prior studies conducted in the oil and gas sector (Egbon and Mgbame, 2020). From the empirical data, OILCOM selected a defensive tone as a cue in response to the identity disruption caused by the oil spill. In this case, OILCOM downplayed the seriousness of the crisis and issued apologies from the executive management, as a means to pacify its stakeholders. These communications are consistent with studies published in impression management literature, which discerned that when an organisation faces a crisis, it often offers apologies to alter the perception of its stakeholders (Botes and Samkin, 2013). Also, this study is in line with Egbon and Mgbame (2020), who described the communications and actions of the big-five multinational companies (MNCs) operating in the Nigerian oil industry, which used corporate narratives to dissociate themselves from crises in order to alter stakeholder's perceptions. Blame avoidance narrative strategies (used to reframe the cause of oil spills) include scapegoating, misrepresenting information, and justifying actions, all aimed at giving a revised view to stakeholders and influencing stakeholders' perceptions.

In the crisis event involving AIRCOM, the company demonstrated a disassociation strategy of impression management in response to the 'Aviation

Safety Concerns' by distancing the organisation from the negative incidents, ostensibly to avoid a negative impact on the organisation's image. At the same time, it also appears to minimise the disruption caused by the 'Red Flag' crisis using promoting its own competence by conveying messages indicating that the company had a positive safety standard certification, notwithstanding the negative external influences. AIRCOM also used ad hoc communication channels rather than periodic communication channels. Based on the Table 6.3 and 6.4, the company communicated information related to 'Aviation Safety Concerns' through press releases and Facebook, rather than via annual reports or sustainability reports. The assertive tone of the communications tended to be disassociation strategy. Adopting this tactic for communications surrounding a crisis is consistent with findings in prior studies focusing on the airline industry (Romenti and Valentini, 2010).

Previous research on reporting mechanisms used by organisations in the banking sector in response to the conflicting expectations (e.g. Cho et al., 2010; Merkl-Davies and Brennan, 2007) indicate that it is commonplace for organisations involved to adopt impression management tactics that attempt to downplaying the seriousness of the crisis by concealing and obfuscating unfavourable information in corporate disclosures, and emphasising favourable performance reports. These different tactics found in CSR reporting are also reflected in corporate identity communications relating to the organisation's CSR commitment. In this sense, OILCOM focuses its CSR strategy on the environment, whereas AIRCOM and BANKCOM implement a more generic CSR communication oriented towards organised hypocrisy. That is, OILCOM has

progressively been working to integrate CSR concerns into its identity, while AIRCOM and BANKCOM integrate CSR with governmental policy objectives, likely due to their organisational structures. These match previous findings related to SOEs in the banking sectors in a developing country, where companies generally seem to be reluctant to provide more concrete, balanced information in their CSR reports (Sorour et al., 2020). Moreover, the study revealed that the key reason why BANKCOM's CSR communication are separated from substantial actions is a lack of stakeholder expectations. Pointedly, impression management strategies are used by some organisations to reduce stakeholders' criticism.

OILCOM initially adopted a defensive tone in its communications to mitigate stakeholders' criticism, downplaying the crisis's severity. However, as criticism intensified, OILCOM shifted its approach, with executive management issuing apologies. This aligns with impression management literature, which suggests that organisations facing controversial events recognise stakeholders' expectations and respond with apologies (Elsbach, 1994; Elsbach and Sutton, 1992).AIRCOM initially adopted a defensive tone in its communications to minimise the impact of the 'Aviation Safety Concerns' crisis, employing a disassociation strategy. However, AIRCOM later shifted to an assertive tone, acknowledging ongoing events and promoting its competence. Similarly, BANKCOM began with a defensive tone in its communications to mitigate stakeholders' criticism, using denial and disassociation strategies. However, BANKCOM later transitioned to an assertive tone, highlight its competence after the crisis.

The third research question: What is the relationship between corporate communication about CSR communications and actions?

7.3 The Relationship between CSR communication and CSR Action

This section discusses the findings focusing on the relationship between CSR communication and CSR action that took place during years 2011 to 2018 in the Thai SOE's, which were the subject of this study. Consistent with researcher's interpretive scheme, the study emphasises the use of organised hypocrisy, as explained by Brunsson (2007), as an aspect of the relationship between CSR communication and CSR action, and the CSR aspirations expressed in communications by organisations surrounding crisis events.

This study focuses on disclosures by different business sectors (specifically, oil and gas, banking, and transportation) in communications surrounding crisis events, which addresses gaps in prior studies focusing on communications by SOEs. Overall, these SOEs display different strategies to link CSR communications and CSR actions. The OILCOM case is a good example of the potential to stress performativity as a part of the CSR communication. It can be seen that the organisation's attempt to communicate social responsibility through statements made by OILCOM's CEO (a well-known leader) during the time period characterised by intense stakeholder participation. In this situation, conflicting expectations led to tensions and inconsistency between communications and actions. However, the OILCOM case provides additional insights beyond the inconsistent actions—the communications can be viewed as aspirational talk.

Conversely, analyses of the relationship between CSR communications and the actions of AIRCOM and BANKCOM evidence similar incongruity between communications and action, but the communications lack evidence of strategies to achieve aspirational talk. Also, BANKCOM and AIRCOM appear to have less evidence of performativity following the CSR communication, possibly due to the lower level of responsibility and visibility of the crises. Furthermore, given the level of intentionality of the organisations' actors, the commitments by OILCOM play an important role in establishing CSR actions. Performativity also appears therefore to be influenced by an organisations' context (CSR position in organisational structure, political independence, and strength of identity).

When considering disclosures in the context of listed SOEs, the findings suggest that government ownership and the company size has affected the sensemaking process surrounding CSR communication. This finding is linked to the relationship between CSR communications and actions. This aligns with previous research claiming that a company with a greater percentage of government ownership are under greater pressure to disclose more CSR information (Garde Sánchez et al., 2017). Because they are owned in part (sometimes more than a majority equity interest) by the government, SOEs have conflicting objectives which are not necessarily found in other fully public sector organisations (Argento et al., 2019). The empirical evidence derived from this study is in line with Argento et al. (2019), who discovered that large SOEs disclose more CSR information than small SOEs. This can be explained in part by the visibility of large SOEs; due to their visibility they face more pressure from multiple stakeholders. However, this study contrasts with Garde Sánchez et al. (2017) who noted that

in Sweden, state ownership negatively affects CSR reporting. Hence, in this context SOEs are expected to report more social responsibility in order to retain their reputation and image (Garde Sánchez et al., 2017).

When explaining the relationship between CSR communication and action of OILCOM, the conceptual tenet proposed by CCO (Christensen et al., 2013) and research on organisational sensemaking, the findings show that OILCOM invested heavily in communication; that is, invested more in the 'talk' part more than the 'actions' part. Thus, it was accused of insincerity by external stakeholders. In line with Halderen et al. (2016), BP suffered a backlash when its CSR communication was perceived as not being consistent with its actions. Similarly, Exxon engaged in talk rather than actions in the initial period. Later, however, when faced with intense stakeholder pressures, Exxon had to engage CSR actions as well as CSR communications. Likewise, OILCOM realised it could not employ only impression management strategies to repair the damage to its identity in the long term; consequently, the case company adopted CSR actions that were more environmental responsible, including engaging with local communities and achieving consensus that complied with government policy. Although a gap remained between OILCOM's communications and actions, the case company sought to improve its actions and to bring them into closer alignment with its communications.

AIRCOM and BANKCOM show loose relationships between CSR commitment and its CSR actions. This study concludes that the industrial sector, the context in which the company operates, is a significant factor influencing CSR

communications. As suggested by Garde Sánchez et al. (2017), SOEs operating in sectors that are particularly sensitive to social and environmental issues are more likely to disclose their CSR actions, often because this type of company is subject to greater regulations and monitoring. This result can be explained by considering approaches that indicate organisational hypocrisy (Brunsson, 2007).

7.4 The Factors Influencing the Performativity of CSR communications

Following the conceptualisation of corporate communication into transmission and transformation approaches (Brennan and Merkl-Davies, 2018; Carey, 2009) in Chapter Three, the thesis has investigated the two types of corporate communication used by the three listed SOEs. The transmission approach can be employed to consider how CSR communication is reflected in accurate actions whilst the transformation approach considers how CSR communication can be performative. Accounting literature has been predominantly based on the transmission approach, while in the CSR literature, the CSR context also considers how CSR-related disclosures can be a transformative tool. This means that CSR communication not only reflects actual actions, but also announces ideals and intentions.

The communication approaches evidenced with the three cases differ. The transmission approach more accurately describes AIRCOM and BANKCOM communications, whereas the transformation approach, which also prompts performativity of CSR communication, describes elements of the OILCOM case.

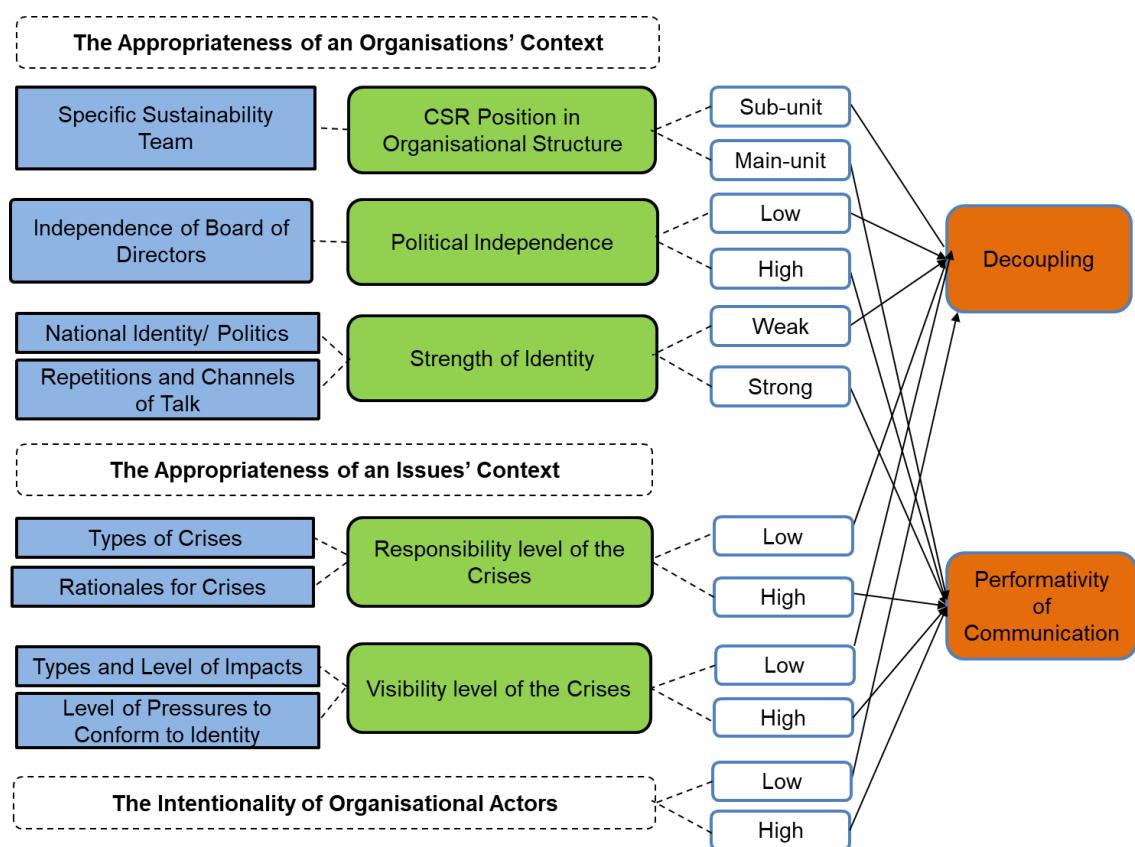
The analysis develops the work of Taylor and Cooren (1997); taking into account the institutional differences and distinctions between the case SOEs, there are

three broad factors influencing the performativity of CSR communication: appropriateness of an organisation's context, appropriateness of an issue's context, and intentionality of organisational actors. The appropriateness of an organisation's context in terms of CSR position in organisational structure, political independence, and strength of corporate identity offer plausible explanations as to why the CSR communication of AIRCOM and BANKCOM were largely decoupled from subsequent activity (non-performativity), whereas CSR communications of OILCOM can be viewed as 'aspirational talk'. In addition, the appropriateness of an issue's context, in terms of responsibility level of the crises and its visibility level, also affected the relationship between CSR communication and actions. That is why the issue relating to environmental destruction and the abrupt impacts of the OILCOM crisis could lead to aspirational talk.

Moreover, the level of intentionality of organisational actors influences the change from talk to action. This means that 'the louder you talk, the more visible the issue and your disclosures, the more likely to lead to action'. In this sense, a louder voice can be considered a viable performative approach of CSR communication. The intentionality of organisational actors is quintessentially linked to human emotions. The role of CSR communications stimulating emotional reactions is acknowledged throughout behavioural economics and finance (Taffler and Tuckett, 2010; Hertz, 2013). Engaging with the organisation's pledges (e.g. CSR slogans and commitments) imply that the level of intentionality is high. As a result, these pledges influence organisational actors to associate with future actions.

The factors are detailed below in Figure 7.1, which depicts the relation between 'talk' and action contributing to an understanding of the performativity of corporate communications. Empirically, the study shows these three factors in the relationship between CSR communication and action that have an influential effect on the performativity of CSR communication.

Figure 7.1: Factors Influencing the Performativity of CSR communications



7.4.1 Appropriateness of an Organisation's Context

The context of the organisation itself combined with level of political independence, strength of corporate identity, and the position of the CSR function

in organisational structure, arguably influenced the sensemaking processes of organisational actors in instigating CSR communications and actions. Previous research on CSR communication has taken the competitive nature of the business environment as the key factor to explain how organisations performatively transform their communication into actions (Koep, 2017a).

In the OILCOM case, the positioning of the CSR-related function in the organisational structure was established as a main unit. The unit's role of sustainability management and CSR communication was operated by a specific sustainability team. The role and responsibility of this team shaped the challenges that probed the consistency between communication and actions. Although initial CSR communications and actions might not be aligned, especially during the crisis, the retrospective learning process of past events was used to motivate more CSR-related activity.

This was different from the other two cases. In AIRCOM, the CSR communication function operated in a sub-unit of the Public Relations department. In BANKCOM, the CSR communication function worked within sub-units of a Corporate Communication Department. In the AIRCOM and BANKCOM cases, the performativity of CSR communication may be less evident because the role of CSR communication was not within operational teams which undertake CSR-related activity. Their organisational units focused solely on 'talk' rather than 'action'.

Political independence also affects certain aspects that contributed to an understanding of the performativity of CSR communication by Thai listed SOEs.

Levels of political independence provide pre-existing sensemaking that contribute to the plausibility of an interpretation or the possibility of a cue being extracted as meaningful. Thus, governing boards and executive management teams that were more insulated from political intervention had more freedom to instigate CSR-related activity that was consistent with prior aspirations.

Given the dominance of politics over Thai listed SOEs as perceived by Thai society, the empirical evidence from interviews shows that OILCOM was more politically insulated than AIRCOM and BANKCOM. The interview evidence indicating the sensemaking undertaken by individuals in OILCOM enables an understanding of how it differs from other cases. Although there was an attempt to intervene by the government, the redesigned organisational structure led to an increase in the independence of the organisation. It allowed the organisation to try and pursue their communicative aspirations to be a sustainability-focused energy company. As a consequence, it was used as a role model for other organisations to follow. For example, although OILCOM might needs to follow government “circular economy” agenda, the company has independently enacted related initiatives that were not prescribed directly by the government (e.g. the Upcycling the Ocean, Thailand Project). OILCOM had the freedom to enact CSR-related initiatives that restored its identity. Their relative political independence offered an opportunity to develop their actions and finally drive improvements in the environmental impacts of its activities. On the other hand, the AIRCOM case demonstrates a different result. Organisational members saw their organisation’s lack of the independence from political intervention. Some board members represented political appointments.

In the case of BANKCOM, CSR actions had been driven by government policy. Given its organisational structure and its historic role in facilitating specific government policies, its decisions and were often linked to the economic policy of the government such as in enabling digital banking. Thus, the CSR communication of BANKCOM was mainly used to support the prescribed government policies that are relevant to the banking industry.

7.4.2 Appropriateness of an Issue's Context

The second key factor this study highlighted was the context surrounding a specific issue or crisis. This includes the visibility of a crisis and perceptions of responsibility. OILCOM faced a highly visible oil spill where environmental damage could be seen and experienced, and OILCOM was perceived to be directly responsible. In the AIRCOM case, the visibility of the incident can be argued to be lower in that the ICAO 'Aviation Safety Concerns' had no immediate impact; it did not immediately restrict the destinations to which citizens could fly on national airlines. As a national crisis, AIRCOM had no direct responsibility and its linkage to the crisis came primarily from its close links to the government. In the BANKCOM case, although the rice pledging scheme was a highly controversial policy in the midst of a significant political conflict that threatened to divide society, BANKCOM's immediate role was on the periphery.

The finding also suggests that OILCOM focused on making incremental changes which were performative and helped the organisations drive CSR communication into action, in response to the strong stakeholder pressure and media scrutiny. This suggests that its higher levels of responsibility for the crisis and the highly

visible environmental impact generated greater pressure and drove sensemaking to instigate actions that conformed with its identity.

7.4.3 Intentionality of Organisational Actors

To illustrate, OILCOM invested heavily in corporate communication to create a strong identity that emphasised its 'national energy security' and 'sustainability champion' and was highly visible. Thus, in line with the argument of Cooren *et al.* (2011), when organisations declare their intentions, those intentions imply public expectations. It calls for pressure from multiple stakeholders. In the OILCOM case, the organisation suffered an identity disruption when it conveyed CSR information during the crisis. Environmental movements challenged OILCOM's depiction of events (e.g. the 'Green World prize return group' and 'OILCOM oil spill Watch' group), and OILCOM's communications were generally perceived as being incongruent with its actions. To address the criticism, OILCOM used its operational Sustainability Management Division to instigate social and environmental activity consistent with its image and reputation. According to the oil spill situations, the restoration plan was set to retain the pride of the 'national energy security' identity and sustainability champion after it was disrupted during the oil spill. The CSR-related executive specifically drew on their prior communications and commitments made during the oil spill to set up the 'Upcycling the Ocean, Thailand Project' on Samed Island. The organisation attempted to integrate and collaborate its CSR actions with the communities that received an impact from the oil spill, in addition to governmental bodies and NGOs. It is important to note that the analysis does not condone the actions of

OILCOM in causing environmental damage, but observes that it had commenced activities after the spill (rather than just talking about it), and its general CSR-related activity was arguably higher after the spill.

On the other hand, the actions of AIRCOM and BANKCOM did not engage in new CSR-related activity. When faced with identity disruption from significant events (e.g. the 'Aviation Safety Concerns' and the provision of financing for the rice pledging scheme), they engaged in impression management strategies to dissociate themselves from the government during the crises. Although AIRCOM provided some assistance to the government in helping to address the national aviation concerns, AIRCOM did not instigate any new safety activity after the case. Furthermore, some stakeholders expressed concern about its approach to health and safety given cuts in the workforce driven by financial distress. In the BANKCOM case, there was no relationship between CSR communications and actions related to the issue. During the crisis, BANKCOM also used an impression management strategy and disassociation tactics to distance the organisation from the government. Therefore, the evidence from AIRCOM and BANKCOM cases does not indicate that corporate communication was performative. The relationship between CSR communication and action of these two organisations is classified as organised hypocrisy. The threats to identity led to more communication (i.e., talk) but little action in comparison to OILCOM.

The study finds that the organisations' context and the incidents' context (the level of responsibility and the visibility of the issue) are key aspects that influenced the performativity of CSR communications by Thai listed SOEs. By adopting

corporate communication mechanisms based on double interaction, the study found that the relationship between CSR communications and CSR actions was changed from decoupling to recoupling, in response to the reaction of the external environment.

7.5 Conclusion

The discussion provided in this chapter has suggested that listed SOEs use identity when making sense of its CSR communication, particularly in response to conflicting expectations. Across the three cases, an impression management strategy was used to retain a positive identity. The listed SOES mainly used a defensive tone in disassociating from significant negative issues. However, the relationship between corporate communication and actions identified across the three case studies are different in nature. Although the analysis presents the three periods of corporate communication as separate in Chapter 6, their boundaries are not considered to be clear-cut. Therefore, individual communications can be argued to be a part of transmission and transformation. More specifically, some corporate statements have common features. As a result, incompatibilities were found between communications and actions across the three cases that were caused by various factors. Performative CSR communication featured more commonly in the corporate communication made in the OILCOM case but was less evident in the AIRCOM and BANKCOM cases. The chapter presents key factors that are regarded as central in driving the performativity of communication.

CHAPTER EIGHT: CONTRIBUTIONS AND CONCLUSION

8.0 Introduction

In this final chapter, the summary and the contributions of this study are provided. It emphasises the link between the findings and the extant knowledge analysed throughout the earlier literature review in Chapter Two. This chapter also provides a conclusion to the study by outlining areas for future research, as well as provides the limitations of this study.

This research extends the body of knowledge in corporate communication about CSR-related disclosure and offers some suggestions to policy makers and organisations. This study examines the interactions between corporate communication, corporate identity, reporting mechanisms, and the nature of accountability through the listed SOE cases. It attempts to contribute to policy making and practices to successfully develop and implement corporate communication by listed SOEs. Moreover, the findings may offer some general guidelines to incentivise actors who participate in corporate communication by listed SOEs in order to develop CSR communications on a wider scale. To achieve the objectives of this study, the research sought to address the following three main research questions.

- 1. How do organisational actors in listed SOEs use corporate communication surrounding significant events?***
- 2. How do the listed SOEs select to use reporting mechanisms in response to the conflicting expectations?***

3. What is the relationship between corporate communication about CSR communications and actions?

From the research objectives and research questions, the theoretical framework, based on the synthesis of sensemaking theory and the CCO perspective, is used to guide the analysis. The theoretical framework highlights making sense of corporate communication surrounding the specific social or environmental crises. Multiple case study approach was used to answer the questions. The insights from the case studies of Thai list SOEs enhance our understanding on the relationship between corporate communications and actions surrounding significant corporate crises.

This chapter is divided into five further sections. **Section 8.1** summaries the research findings, **Section 8.2** discusses contributions and the implications of the study. **Section 8.3** notes the limitations of this study. **Section 8.4** provides suggestions for future research whilst **Section 8.5** concludes the chapter.

8.1 Summary of the Findings

This section seeks to summarise the results from the Chapter Six and provides additional discussion of the findings. The thesis has explored how listed SOEs make sense of corporate communication surrounding significant social and environmental crises.

The thesis reviews prior research on the investigation of corporate communications and CSR communication and employs a case study methodology to provide an account of the way in which corporate communication

is used. The three cases of Thai listed SOEs were examined. The study used documentary and semi-structured interviews as evidence to explain how corporate communication is used surrounding significant events, how reporting mechanisms are used to respond to conflicting expectations, and what is the relationship between CSR communications and actions.

The thesis also adds an original contribution in using sensemaking theory with the CCO perspective to explore the influences that make an impact on how CSR communication performs (i.e. leads to actions). The thesis offers originality by examining corporate communications of the three different listed SOEs with the different social and environmental issues through multiple communication channels. The synthesis of sensemaking theory and the CCO conception are used to build the theoretical framework, and interviews from organisational actors related to the case companies offered insight into organisational sensemaking. The remainder of this section outlines how this study has provided answers to each sub-research question listed above and how those answers contribute to the research on CSR communications. The three listed SOEs analysed making sense of corporate communication in different ways. Summary of the findings is presented as follow.

- 1. How do organisational actors in listed SOEs use corporate communication surrounding significant events?*

Under the high responsibility and visibility level of the oil spill, OILCOM case presented a strong identity as the 'National Energy Security Organisation and Sustainability Champion' surrounding the crisis. This provides a stronger

sensemaking cues to trigger the high level of organisational actors' intention to improve CSR actions (e.g. integrating CSR communication and operational activity in organisational structure under sustainability management group). In contrast, AIRCOM and BANKCOM had a weaker identity relating to CSR since their responsibility level and visibility level of the issues are lower than the OILCOM case. AIRCOM formed its identity as the 'Airline of the Nation' while BANGCOM presented its identity as the 'Government Commercial Bank'. The actions following these two identities has been driven by the politics rather than national commitment.

This study indicates that organisational actors in listed SOEs links the identity formation with corporate communication surrounding the crisis events. Identity formation is used as a cue to make sense of corporate communications (Weick, 1995). The identity formation is a vital element in the sensemaking processes of organisational actors in providing corporate communication. The formations of corporate identity are different in each case depending on the nature of the organisations. They are shaped by sensemaking organisational actors so that corporate communication can be linked with their identities.

Within the cases, OILCOM identity was heavily influenced by national identity whereas identities of AIRCOM and BANKCOM were influenced by the politics. National identity refers to a sense of belonging to the Thai nation and a pride in accountability to national commitments whereas politics refers to a sense of controlling through the dynamic political changes in Thailand. When long-established identities are interrupted by the significant social and environmental

crises, organisational actors are likely to revise those identities in order to reduce the impacts of disruptions.

2. How do the listed SOEs select to use reporting mechanisms in response to the conflicting expectations?

OILCOM adopted social media and the specific website as reporting mechanisms for directly reaching the government and NGOs' expectations. Facebook page and a subject-relevant oil spill website were created by OILCOM and provided further communication channels to convey information about the environmental disaster. These quick and complex communications generated misleading communication. However, after the crisis, the detailed text and visual information had been communicated via annual reports and sustainability reports so that they may improve organisation's creditability (Davison, 2015).

In the AIRCOM case, ad-hoc communication channels (press releases, Facebook and Twitter) were used as the main reporting mechanisms to shape and reshape stakeholders' perceptions of the crises. The thesis demonstrates that AIRCOM clearly has an emphasis on the ad-hoc reporting mechanisms to manage potential negative stakeholders' reactions from the 'significant safety concerns' crisis. The crisis triggers the use of social media platforms, such as Facebook and Twitter, to manage customers' perceptions and maintain its legitimacy (Suchman, 1995).

In addition, this study finds that impression management strategy is used as a reporting mechanism to maintain license to operate and legitimise corporate actions. Disassociation strategy was more often used in AIRCOM to distance the

negative impact from the ‘Aviation Safety Concerns’ in ad-hoc communication channel whereas sense of entitlement and association strategies were used to retain a positive identity as the ‘Airline of the Nation’. This conforms the use of impression management to influence stakeholder perception (Ogden and Clarke, 2005). Also, BANKCOM often used disassociation strategy during the identity interruption and association strategy when the ‘Aviation Safety Concerns’ had been solved. According to SCCT by Coombs (2012), responsibility levels of AIRCOM and BANKCOM are lower than OILCOM. Under different levels and crisis types, strategies were aimed to respond to different target audiences through different reporting mechanisms.

The case organisations used a combination of defensive and assertive tones of impression management to retain a positive identity. The findings show that these organisations used impression management in a defensive tone during the crisis to shape the level of negative response needed to retain a positive identity. In contrast, an assertive tone is used when the cases seek to prevent undesirable responses (Elsbach *et al.*, 1998). The findings from this study suggest that impression management of listed SOEs enables the modifications. The stronger the identity, the higher the motivation to select impression management as a tool to retain a positive identity. However, some of corporate communications are in line with the notion of Christensen *et al.* (2013) that they have opportunity to be aspirational talk.

3. What is the relationship between corporate communication about CSR-related disclosures and actions?

The finding explores the relationship between CSR communications and actions of the three cases. The empirical analysis has demonstrated the two main relations: organised hypocrisy and aspirational CSR communication. The thesis also demonstrated that performativity of CSR communications is more likely to happen by considering the appropriateness of organisations' context, the appropriateness of issues' context, and the intentionality of organisational actors. The possible combination between these elements enables organisations to understand the circumstances in which communication can link to action.

This thesis finds some performativity of CSR communication of OILCOM since its CSR communication and operational activity have been integrated in organisational structures and systems. Moreover, high responsibility and visibility level of the oil spill led to stronger sensemaking cues to influence organisational actions' intentions to drive ideal commitments to real actions (Christensen *et al.*, 2013).

The relationship between CSR communications and actions of AIRCOM is justified as organised hypocrisy since AIRCOM claimed that it achieved 'Safety beyond compliance' commitments. The finding argues that AIRCOM attempts to minimize differences between its commitment and reality by referring to its achievement about the standard safety certification and award (e.g. new Air Operator Certificate and Occupational Health and Safety Award). In this case, hypocrisy means to restore international aviation regulators and customers' confidence. Although AIRCOM made efforts to ensure it individually met other international safety standards (e.g. FAA and EASA), the organisation still concealed some unpleasant actions about occupation health and safety.

Similar to the AIRCOM case, BANKCOM remained its relationship between CSR communication and action as organised hypocrisy. BANKCOM attempts to distance its operation from the government during the rice pledging scheme crisis in order to enhance legitimacy from customers, investors and other stakeholders in the credibility of BANKCOM. These organisations deploy organised hypocrisy relied on government policy due to its actions continued to contribute to the government needs.

Having the CSR function as a main unit of the organisational structure, increasing political independence, and forming a strong identity can provide more performativity potential compared to organisations where there is no organisational unit coordinating CSR-related activity, where CSR communication is subsumed within Public Relations, where is less freedom from political interference and where the organisation has a weaker public identity. In addition, those crises that are more publicly visible and those where the organisation is perceived to be more responsible provide more opportunities for performative CSR communication. Also, the high level of intentionality of organisational actors are more likely to bring about behavioural consequences as performativity of communication. Given the importance of high level of intentionality of organisational actors where CSR plans and positions are communicated more publicly to multiples audiences, there is more scope for aspirational communication to unfold into action. As Taylor and Cooren (1997, p. 422) argue 'the whole purpose of having a public ceremony, with witness, is to guarantee that the expression of intention is authentic, and binding'.

For OILCOM case, its aspirational communications were put in the decision-making process. The empirical evidence indicates that OILCOM enacted CSR prior aspirational commitments relating to CSR-related activity in relation to its identity as an environmentally conscious energy company to ensure that this identity formation could be met. CSR communication was followed by CSR-related action after the crisis subsided. In line with Thyssen (2009), this 'aspirational CSR communication' was not followed by activity that consistently met its aspirations, but the aspirational gap provides an opportunity for improvement and ongoing efforts.

In the AIRCOM and BANKCOM cases, CSR-related activity was largely divorced from CSR communications. The empirical evidence indicates how the organisations used communications to respond to the crises and manage impressions, but how those commitments and announcements were decoupled from underlying CSR-related activity that was constrained by available resources and political power. Therefore, they did not deliberately intend to mislead and deceive.

8.2 Contributions and Implications of the Study

8.2.1 Theoretical Contributions

The study contributes to CSR-related corporate communications in organisations subject to conflicting stakeholder expectations. As this study focuses particularly on CSR communications of supply side (organisations) rather than demand side (audiences), sensemaking theory is adopted to understand how listed SOEs use corporate communication in response to the conflicting expectations. In this

research, the term ‘corporate communication’ was used to refer disclosures disseminated by organisations and constitutive approaches offer a new way of thinking about communication (Schoeneborn and Trittin, 2013). The synthesis of sensemaking theory and CCO allows the research to explore the relationship between CSR communications and actions. This theoretical framework enables to consider a positive perspective on the gap between CSR communications and actions in that it has potential to improve CSR practices as aspirational talk (Christensen *et al.*, 2013). Also, the analytical framework based on the synthesis of sensemaking theory and CCO approach contributes new elements that can influence the performativity of communications. The thesis identifies three broad factors influencing the performativity of CSR communication: the appropriateness of an organisation’s context; the appropriateness of an issue’s context; and the intentionality of organisational actors which contributes the work of Taylor and Cooren (1997). The appropriateness of an organisation’s context includes CSR position in organisational structure, political independence and strength of corporate identity as to why the CSR communication of AIRCOM and BANKCOM were largely decoupled from activity (non-performativity) while CSR communications of OILCOM can be viewed as ‘aspirational talk’. In addition, the appropriateness of an issue’s context (responsibility level of the crises and visibility level of the crises) also affected the relationship between CSR communication and actions. That is why the issue relating to environmental destruction and having abrupt impacts of OILCOM could potentially lead to aspirational talk. The level of intentionality of organisational actors influences the organisational actors to move CSR communications to actions in the future.

The study offers evidence to support the sensemaking framework of Karl Weick that identity is central to the notion of sensemaking (Weick, 1995). Hence, focusing more on that identity is essential to CSR communication. Sensemaking is an essential concept to understand how the organisations communicate surrounding the negative events that provide social and environmental impacts. It highlights differences in the corporate communication used to make sense in order to deal with threats to identity from social and environmental crises. By considering sensemaking and the CCO perspective, the findings not only add to the understanding of corporate communication provided by legitimacy theory (Suchman, 1995) and organised hypocrisy (e.g. Brunsson, 2002; Cho *et al.*, 2015), but also answers a call for additional chronological research examining communications over an extended period of time (e.g. Maroun, 2018). In addition, the research contributes to an understanding of how audiences interpret and react to communications thereby responding to calls to engage with audiences (Maroun, 2018), this research contributes to the understanding of how audiences interpret and react to communications.

According to the three case studies, the organisations and members are triggered to engage in sensemaking when their identities come under threat. The study confirms that sensemaking of organisations and members become increasingly committed to adjusting their communication to fit their identity. Supportive of sensemaking theory, the findings show that those issues that attract media attention were also those issues which were associated with the threat to identity. Thus, communication strategies are different depending on corporate identity. OILCOM, AIRCOM, and BANKCOM showed commitment to contribute to

achieving the country' expectations and their respective identities contributed to the construction of communication.

The analysis of sensemaking undertaken by organisational members over time has generated valuable empirical data on the concept of aspirational talk. The empirical data from the OILCOM case provides meaningful insight into the opportunities to drive talk to action after the threat to its identity. By interviewing organisational actors to share their perceptions and experience of CSR in action, it became clear that there was a learning process and concrete action followed its retrospective CSR communication. As Brunsson (2002, p. 204) states 'modern organisations are squeezed between ideology and practice'. This empirical research finds that stakeholder pressure particularly from social media audiences influences organisations and members to be squeezed between talk and action. As this study provides the evidence of CSR as aspirational talk in particular conditions, it stimulates an ongoing contest about the social and environmental role of listed SOEs in society. This contributes to the development of aspirational talk provided by Christensen *et al.* (2013). According to the particular issues from the cases, CSR communication stimulates interest in social and environmental accountability beyond the legitimacy concept.

In addition, this study provides a theoretical contribution to the literature on sensemaking by organisational actors in a CSR context by synthesizing a sensemaking approach and CCO concept. This approach has not been widely explored in the context of SOEs. According to Córdoba-Pachón *et al.* (2014), a large number of studies on the subject of CSR by SOEs focus on legitimacy

theory and stakeholder theory. This study provides a valuable understanding of the CSR communication-related sensemaking process of organisational actors in multiple ways. In particular, it offers the perception that CSR communication provides space for multiple stakeholders to potentially shape the organisations' actions. Previous literature acknowledges that stakeholders' responses put pressure on companies, often motivating the organisation to make incremental changes towards pursuing more CSR actions (e.g. Gray and Herremans, 2012). Employing this theoretical framework, organisational actors could enhance the transformative potential of CSR communication. This would be in line with the study by Apostol et al. (2021, p. 870), who suggests a sensemaking approach can be applied to explore "internal process associated with the decision to externally communicate sustainability". According to Apostol et al. (2021), CSR reporting can be a learning process and affect performativity of CSR actions. However, these authors focused on organisations which are subjected to low levels of public scrutiny and are expected to provide fewer benefits (Apostol et al., 2021). Apostol et al. (2021) shows that sensemaking by the managers who act as an internal champion and change agent are motivated to communicate CSR aims by multiple sources, including academic, regulatory, and business fields of authority.

This study claims that CSR communications are often present during the complicated sensemaking processes of organisational actors. Using a synthesis of sensemaking approach and CCO, the evidence shows that companies experienced significant events that motivated them to use CSR communications surrounding the crisis events. In so doing, this study responds to calls for diversity

in sustainability accounting theories (Unerman and Chapman, 2014), which prompted analyses of CSR communication from a sensemaking perspective (Nijhof and Jeurissen, 2006; Christensen et al., 2013). In line with Nijhof and Jeurissen (2006, p. 316), "Approaching CSR from a sensemaking perspective means focusing on the dynamic and social processes underlying the development of CSR in organisations". This study highlights the conflicting expectations among different stakeholders of listed SOEs. In particular, there is a national and political context involved in the sensemaking of the case companies. Therefore, in the case of OILCOM, AIRCOM and BANKCOM, this study argues that organisations make sense of CSR communication on the basis of national and political reasons in times of crisis events, seeking to retain their organisational identities when they face threats to their identities. Thus, the findings from this study contribute to the recent work of Sorour et al. (2020).

This study also adds to the literature by highlighting the crucial role of CSR communication in organisational identity formation and maintenance. This study found that national identity and political factors influence the formation of organisational identity in the SOEs. Moreover, one of the case companies, OILCOM, provides evidence of dual organisational identities (National Energy Security Organisation and Sustainability Champion). OILCOM seems to promote both the successful extraction of fossil fuels and environmental sustainability, with no recognition that these purposes might conflict. According to Gioia et al. (2013), an organisation can embrace multiple organisational identities. However, these authors do not suggest that the multiple organisational identity can be incongruous, or in conflict.

This study adds to the literature by focusing on how CSR communication functions as a form of aspirational communication and has the potential to shape and motivate future actions (Cooren, 2004; Cooren, 2019; Cabantous, 2016). Garde Sánchez et al. (2017) note that the SOE's size, sector, and the managers' responsibilities are the most significant factors affecting CSR communication. Specifically, this study contributes to the literature by addressing CSR reporting by SOEs.

In particular, when the SOE is a partly owned by the government but also subject to private ownership the SOE faces even greater pressures regarding on its CSR communication and action. Commonly, it experiences conflicting stakeholder expectations and has a high visibility. A closer examination of the SOEs in Thai context enriches studies examining theoretical perspectives that address how companies make sense of their CSR communication when confronted by conflicting expectations. For the cases analysed here, the SOEs' level of visibility and the intensity of public scrutiny surrounding the crises made CSR communication more appealing. The level of government ownership factored in and triggered sensemaking by the organisational actors, causing the CSR communication to move into appropriate CSR actions. This study adds to the literature by focusing on the differential power of the government as another factor that influences the CSR communication by SOEs.

Second, this study contributes to the stream of existing work published on organisational identity in relation to CSR, particularly in the context of SOEs. It builds on related literature, focusing on SOEs' communications that preserve or

modify organisational identity in the context of threats to organisational identity (e.g., Dutton and Dukerich, 1991; Elsbach and Kramer, 1996) and sensemaking in the context of communicating CSR during organisational crisis (Brown and Jones, 2000; Weick, 2001). Identity is a core element to make sense and explain action (Weick, 1995; Gioia and Chittipeddi, 1991; Gioia et al., 2013). Also, this study contributes to a greater understanding of identity formation in relation to CSR, which has been increasingly discussed in identity literature (Cian and Cervai, 2014; Abrahamsson et al., 2011; Schultz and Maguire, 2013; Sorour et al., 2021). This study asserts that making sense of CSR communication needs to consider communications that advance different, potentially even conflicting organisational identities, within the same organisation.

By focusing on SOEs, this study contributes to a greater understanding of CSR communication in national companies (Jack and Lorbiecki, 2007; Sorour et al., 2021), where stakeholders' expectation can be conflicted, and the realities surrounding government ownership may significantly affect CSR communications by the SOEs (Garde Sánchez et al., 2017; Argento et al., 2019). Extending previous work (Sorour et al., 2021), this study highlights the national and political contexts that influenced the OILCOM case, where communications surrounding the crisis attempted to balance the multiple identities within the same company. This study builds on the work of Gioia et al. (2013) by noting the external factors that influence organisational identity formation, particularly when the organisation seeks to embrace multiple identities. These aspects contribute to previous studies, noting that SOEs can shape their reputation and image (Argento et al., 2019) through identity formation.

8.2.2 Empirical Contributions

First, this study contributes to the literature on CSR reporting by SOEs. Linking the organisational structure of Thai SOEs to its CSR reporting contributes to a practical understanding of SOEs' communications and CSR reporting. Here, the study concentrates on the SOEs in Thailand, which have specific characteristics and where communications surrounding crises may be different than that found in other contexts. For example, compared to European contexts, it seems that in Thailand there is a greater concern about political implications than in European countries. Thus, the focus on these specific case studies of SOEs in Thailand responds to calls for different contexts with different political relationships. For example, this study examined a Thai listed SOE bank where the political crisis involving the government-sanctioned rice pledging scheme seriously damaged the corporation's image. In context similar to the Thai SOE bank, companies understand that they have responsibilities toward multiple stakeholders' expectations that can affect their sensemaking. Notably, when addressing the different expectations, the government is of special interest to Thai listed SOEs, and CSR communications acknowledge the role of this specific stakeholder by seeking to support governmental policy.

Thus, this study provides a valuable contribution to a better understanding of the formation of the organisational identity of SOEs in developing countries.

This study responds to calls for greater understanding of CSR communication and actions within different business sectors and contexts. Specifically, the study contributes to prior studies on CSR reporting surrounding significant corporate

crises, (here in relation to oil spill, health and safety incident, and political issues) by extending communication channels beyond CSR reporting to multiple communication channels. The study contributes to studies on the use of multiple CSR communication channels during a crisis, particularly focusing on the formation or preservation of organisational identity. Empirical evidence shows that CSR communication is an effective tool to form national identity. Some organisational actors make sense by using CSR communications that embrace their national identity as a “commitment and alignment device” and to raise the organisation’s standard by encouraging good performance and a competitive differentiation, which is of a performative character (Koep, 2017b, p. 220).

8.2.3 Implications

Implications for Policy Making and Practices

Political independence offers aspects that contribute to the understanding of the Thai listed SOEs context in which sensemaking takes place. Political independence provides pre-existing sensemaking that contributes to the plausibility of an interpretation or the possibility of a cue to be extracted as meaningful. The incorporation of political independence into the sensemaking framework introduces the concept of performativity of communication. This study shows that political independence represents the key point of an interaction between identity formation and corporate communication. This will support the decision of the government to consider the policy to develop the independence of organisations. Thus, this study presents insight for policy makers and stock

exchange regulators to encourage independent listed SOE boards, which are resistant to political intervention.

Moreover, in terms of organisational structure in Thai listed SOEs, management may integrate CSR communication more closely with operational units undertaking CSR-related activity that can transform aspirations to effective actions. This may help in promoting CSR, social and environmental accountability, sustainable development and social and political cohesion in Thailand.

Implications for Organisations and Information Providers

In terms of organisational implications, this study incorporates the perceptions of stakeholders and offers communication strategies for effective social and environmental reporting by the Thai listed SOE context. Corporate communication and CSR managers can change their tone of communication in different time periods and situations. However, it is important for listed SOEs to keep their focus on identity restoration as a reference point in their communication strategy. The case studies provided offer evidence of the sensemaking processes involved in corporate communication surrounding the three particular negative events but offer insights in other organisational settings.

The study finds that crisis communication was emphasised in ad-hoc communication channels during the crisis. Disassociation tactics of impression management were used by Thai listed SOEs for managing image and reputation during the significant event. Thai listed SOEs tried to distance themselves from the government and the negative issues early on in the crisis and associate with

these issues again when the events received less attention from the public. Impression management was used in all three periods with a different tone, and tactics. Thus, the findings show the use of communication strategies are consistent with impression management and crisis communication concepts. However, in the case of Thai listed SOEs, the use of impression management strategies was similar to previous literature although disassociation tactics were used to distance the organisation from both the crisis and the government.

This study contributes to organisational implications by demonstrating how impression management can provide a useful tool for analysing corporate communication of Thai listed SOEs. The study has examined the tone and nature of communication across multiple communication channels both ad-hoc (press releases and social media official sites) and periodic (annual reports and sustainability reports) channels. Thus, this study advances existing knowledge about the influence of communication mechanisms in affecting the way CSR communications and actions is conducted and developed. OILCOM introduced such a specific website after the identity disruption from the Rayong oil spill crisis. This website was conveyed in order to inform external stakeholders about the progress of clean-up actions. Also, a Twitter account was initially established as another channel for communicating the updated situation on the oil spill and the details of day-to-day corrective actions. The OILCOM case points to ad-hoc communication mechanisms were employed after the crisis became visibility.

The findings from this study can help organisations analyse their retrospective events and identify specific corporate communication as a means to generate

aspirations. The key findings indicate that organisations need to communicate to stimulate improvement and change. Organisations can develop corporate communication strategies to encourage future actions to follow their aspirational communication. The selection of the appropriate communication process to use in significant corporate events can guide managers and information providers of listed SOEs to improve the sense of communication surrounding negative events. Listed SOEs can improve their CSR communications and actions by developing an understanding of the factors that trigger performative of 'talk'. An understanding of these factors can allow employees to become more engaged and willing to participate in CSR actions.

8.3 Limitations

The study is constrained by its timescale where CSR communications and actions are not observed after 31 December 2018 due to the limited timeframe of the research. As a result, the analysis may miss CSR-actions that adopted after this time that may relate to aspirational communications made during the period of analysis.

Although the interview data investigated the view of both organisational actors and external stakeholders, the research focuses on the supply of communication – what do organisations decide to communicate over what channels in response to what cues. Relatively less consideration is given to the demand side that reflects audience perspectives on communications and events. This is because of the breadth of audiences and the difficulties in gaining data from disparate but numerous groups. The dataset relies on proxies to provide perspectives on

audience reactions such as news media, news editors and NGO. These limitations are used to suggest further research below

8.4 Suggestions for Further research

As this study is based on case study research, future studies could provide further insights and more holistic information on CSR communications and actions by undertaking participatory observation on the decision-making process underpinning CSR practices. It would be particularly interesting to know how employees react to CSR communications and how they might be used to motivate future activity. Moreover, one of the findings reveals that different organisational contexts and issues can invoke different sensemaking on communications. Future research can further explore these differences in several other contexts. As the study is exploratory in Thai listed SOEs context, there is a need for future research to extend the discussion of findings outside this context.

Another avenue for future research would be to undertake a longer-term chronological analysis of CSR communications and actions. As noted in the limitations it is difficult to know what CSR activity may develop outside the timeframe of the study. Undertaking longer term longitudinal analyses could provide further insights into the changing relationship between CSR communications and actions.

Although the study investigates a wider range of communication channels than the majority of prior studies, it focuses more on one-way communication. In analysing the social media channels, it investigated the information that

organisations post, but it did not investigate the interactions of social media channels between organisations and audience comments. Moreover, CSR information is also likely to be communicated in other channels, such as annual meetings, and press conferences. Further research may consider corporate communication in two-way channels to understand the dialogic aspects of CSR communication.

Also, future research can examine organisational sensemaking surrounding CSR communications in other organisational forms subject to conflicting expectations such as Social Enterprises that must balance financial returns with specific social or environmental objectives. The findings may prove interesting.

The study shows distinct differences between OILCOM, AIRCOM, and BANKCOM in relation to their CSR communications and actions. Thus, future research would complement this study, particularly by analysing different aspects of stakeholders' expectations. Moreover, comparing and evaluating CSR communications in additional cross-cultural contexts would contribute to a better understanding of CSR communication by SOEs. This qualitative case study has been subject to some limitations: Although the interview process provided access to the organisational actors' perceptions, it did not include direct observations of the processes involved in the CSR actions; therefore, the empirical investigation is mainly based on the perceptions of organisational actors related to CSR communication. Therefore, it would be instructive if researchers had greater access and were able to observe the actions of case companies, perhaps using ethnographic methods that enable direct observation of CSR policymaking

(communication and action). Future research could investigate whether the findings of this study can be generalised as applicable to other SOEs. An examination of SOEs operating in other regions of the world would be interesting.

Also, future research could specifically explore the performativity of communications contributing to CSR communication in other contexts. Observing CSR actions by SOEs in other contexts facing similar crises would provide more complementary and insightful information on the performativity of CSR communication in Thai SOEs context. Moreover, when examining SOEs, the researcher suggests that SOEs facing similar crises might provide a fruitful avenue to examine the performative nature of communications by SOEs in different countries.

Since this study has only provided a Thai context, the findings of this study may not be generalised as representing SOEs in other countries, due to Thai specific institutional (cultural and political) contexts. That is, in this case study of the three Thai listed SOEs, it is possible that the Thai norm of respect for those in higher positions may have been a potent factor assisting the organisational actors to maintain their power. Thus, the influences fostered by cultural or political contexts are other factors for future research to investigate. Future research may provide value by exploring additional, distinctive contexts found in other developing countries.

8.5 Conclusion

This study highlights how listed SOEs make sense of corporate communications among conflicting expectations. It employed a case study methodology to provide an account of the way in which corporate communication is used. In this study, identity formation is used as a cue to make sense of corporate communications surrounding significant events. This study also found that impression management strategy is used to retain a positive identity, license to operate and legitimise corporate actions. The thesis also demonstrated that the relationship between CSR communications and actions depending on the appropriateness of organisations' context, the appropriateness of issues' context, and the intentionality of organisational actors.

LIST OF REFERENCES

Abrahamsson, G., Englund, H. and Gerdin, J. (2011) 'Organizational identity and management accounting change', *Accounting, Auditing & Accountability Journal*, 24(3), pp. 345-376.

Adams, C. A. (2004) 'The ethical, social and environmental reporting-performance portrayal gap', *Accounting, Auditing & Accountability Journal*, 17(5), pp. 731-757.

Agyemang, G., O'Dwyer, B., Unerman, J. and Awumbila, M. (2017) 'Seeking "conversations for accountability": Mediating the impact of non-governmental organization (NGO) upward accountability processes', *Accounting, Auditing & Accountability Journal*, 30(5), pp. 982-1007.

Ahrens, T. and Chapman, C. S. (2006) 'Doing qualitative field research in management accounting: Positioning data to contribute to theory', *Accounting, Organizations and Society*, 31(8), pp. 819-841.

Albert, S. and Whetten, D. A. (1985) 'Organizational identity', *Research in Organizational Behavior*, 7, pp. 263-295.

Ali, W., Frynas, J. G. and Mahmood, Z. (2017) 'Determinants of Corporate Social Responsibility (CSR) Disclosure in Developed and Developing Countries: A Literature Review', *Corporate Social Responsibility and Environmental Management*, 24(4), pp. 273-294.

Alvesson, M. and Kärreman, D. (2000) 'Taking the Linguistic Turn in Organizational Research: Challenges, Responses, Consequences', *The Journal of Applied Behavioral Science*, 36(2), pp. 136-158.

Andon, P. and Free, C. (2012) 'Auditing and crisis management: The 2010 Melbourne Storm salary cap scandal', *Accounting, Organizations and Society*, 37(3), pp. 131-154.

Andon, P. and Free, C. (2014) 'Media coverage of accounting: the NRL salary cap crisis', *Accounting, Auditing & Accountability Journal*, 27(1), pp. 15-47.

Apostol, O., Mäkelä, M., Heikkilä, K., Höyssä, M., Kalliomäki, H., Jokinen, L. and Saarni, J. (2021) 'Triggering sustainability communication in a B2B context: combining

action research and sensemaking', *Accounting, Auditing & Accountability Journal*, 34(4), pp. 849-876.

Argenti, P. A. (1996) 'Corporate Communication as a Discipline: Toward a Definition', *Management Communication Quarterly*, 10(1), pp. 73-97.

Argento, D., Grossi, G., Persson, K. and Vingren, T. (2019) 'Sustainability disclosures of hybrid organizations: Swedish state-owned enterprises', *Meditari Accountancy Research*, 27(4), pp. 505-533.

Arora, M. P. and Lodhia, S. (2017) 'The BP Gulf of Mexico oil spill: Exploring the link between social and environmental disclosures and reputation risk management', *Journal of Cleaner Production*, 140, pp. 1287-1297.

Ashcraft, K. L., Kuhn, T. R. and Cooren, F. (2009) '1 Constitutional Amendments: "Materializing" Organizational Communication', *Academy of Management Annals*, 3(1), pp. 1-64.

Austin, J. L. (1975) *How to do things with words. The William James lectures vol. 1955* 2nd ed. / edited by J.O. Urmson and Marina Sbisà. edn. Oxford: Clarendon.

Axley, S. (1984) 'Managerial and Organizational Communication in Terms of the Conduit Metaphor', *The Academy of Management Review*, 9(3), pp. 428.

Baker, C. and Phongpaichit, P. (2014) *A History of Thailand*. 3 edn. Cambridge: Cambridge University Press.

Banerjee, S. B. (2008) 'Corporate Social Responsibility: The Good, the Bad and the Ugly', *Critical Sociology*, 34(1), pp. 51-79.

Barton, L. (1993) 'Crisis in organizations: managing and communicating in the heat of chaos', *Cincinnati, Ohio: South-Western Publishing Co.*

Basu, K. and Palazzo, G. (2008) 'Corporate social responsibility: a process model of sensemaking', *Academy of Management review*, 33(1), pp. 122-136.

Beelitz, A. and Merkl-Davies, D. (2012) 'Using Discourse to Restore Organisational Legitimacy: 'CEO-speak' After an Incident in a German Nuclear Power Plant', *Journal of Business Ethics*, 108(1), pp. 101-120.

Behnam, M. and MacLean, T. L. (2011) 'Where is the Accountability in International Accountability Standards?: A Decoupling Perspective', *Business Ethics Quarterly*, 21(1), pp. 45-72.

Bellucci, M. and Manetti, G. (2017) 'Facebook as a tool for supporting dialogic accounting? Evidence from large philanthropic foundations in the United States', *Accounting, Auditing & Accountability Journal*, 30(4), pp. 874-905.

Benoit, W. L. (2015) *Accounts, excuses, and apologies : image repair theory and research*. Albany, New York : SUNY Press.

Blankespoor, E. (2018) 'Firm communication and investor response: A framework and discussion integrating social media', *Accounting, Organizations and Society*, 68-69, pp. 80-87.

BMI (2017) 'Thailand Country Risk Report', *Thailand Country Risk Report*, (1), pp. 3-49.

Bogner, A., Littig, B. and Menz, W. (2009) *Interviewing experts*. Basingstoke England, New York: Palgrave Macmillan.

Boin, A., Hart, P. and McConnell, A. (2009) 'Crisis exploitation: political and policy impacts of framing contests', *Journal of European Public Policy*, 16(1), pp. 81-106.

Boiral, O. (2013) 'Sustainability reports as simulacra? A counter-account of A and A+ GRI reports', *Accounting, Auditing & Accountability Journal*, 26(7), pp. 1036-1071.

Boiral, O. (2016) 'Accounting for the Unaccountable: Biodiversity Reporting and Impression Management', *Journal of Business Ethics*, 135(4), pp. 751-768.

Boje, D. M., Oswick, C. and Ford, J. D. (2004) 'Introduction to Special Topic Forum: Language and Organization: The Doing of Discourse', *The Academy of Management Review*, 29(4), pp. 571-577.

Boland, R. (1984) 'Sensemaking of accounting data as a technique of organisational diagnosis', *Management Science*, 30(7), pp. 868-882.

Boland, R. J. and Pondy, L. R. (1986) 'The micro dynamics of a budget-cutting process: Modes, models and structure', *Accounting, Organizations and Society*, 11(4), pp. 403-422.

Bolino, M. C., Kacmar, K. M., Turnley, W. H. and Gilstrap, J. B. (2008) 'A Multi-Level Review of Impression Management Motives and Behaviors', 34, pp. 1080-1109.

Botes, V. G. and Samkin, G. (2013) 'BP's use of posture to respond to the Deepwater Horizon crisis', *Journal of Economic and Financial Sciences*, 6(2), pp. 359-382.

Bravo, R., Matute, J. and Pina, J. M. (2012) 'Corporate Social Responsibility as a Vehicle to Reveal the Corporate Identity: A Study Focused on the Websites of Spanish Financial Entities', *Journal of Business Ethics*, 107(2), pp. 129-146.

Brennan, N., Guillamon-Saorin, E. and Pierce, A. (2009) 'Impression management: developing and illustrating a scheme of analysis for narrative disclosures - a methodological note', *Accounting, auditing and accountability journal*, 22(5), pp. 789-832.

Brennan, N. M. and Merkl-Davies, D. M. (2018) 'Do firms effectively communicate with financial stakeholders? A conceptual model of corporate communication in a capital market context', *Accounting and Business Research*, 48(5), pp. 553-577.

Bromley, P. and Powell, W. W. (2012) 'From smoke and mirrors to walking the talk: Decoupling in the contemporary world', *Academy of Management annals*, 6(1), pp. 483-530.

Broom, G. M., Lauzen, M. M. and Tucker, K. (1991) 'Public relations and marketing: Dividing the conceptual domain and operational turf', *Public Relations Review*, 17(3), pp. 219-225.

Brown, A. D., Colville, I. and Pye, A. (2015) 'Making Sense of Sensemaking in Organization Studies', *Organization Studies*, 36(2), pp. 265-277.

Brown, T. J., Dacin, P. A., Pratt, M. G. and Whetten, D. A. (2006) 'Identity, Intended Image, Construed Image, and Reputation: An Interdisciplinary Framework and Suggested Terminology', *Journal of the Academy of Marketing Science*, 34(2), pp. 99-106.

Brunsson, N. (1989) *The organization of hypocrisy : talk, decisions and actions in organizations*. Chichester: Wiley.

Brunsson, N. (2002) *The organization of hypocrisy: Talk, decisions and actions in organizations*. Chichester: John Wiley & Sons.

Brunsson, N. (2007) *Organized Hypocrisy*. Oxford University Press.

Bruton, G., Peng, M., Ahlstrom, D., Stan, C. and Xu, K. (2013) 'State-owned enterprises around the world as hybrid organisations', *The Academy of Management Perspectives*, 29(1), pp. 92.

Bryman, A. (2016) *Social research methods*. Fifth edn. Oxford: Oxford University Press.

Burchell, J. and Cook, J. (2013) 'CSR, Co-optation and Resistance: The Emergence of New Agonistic Relations Between Business and Civil Society', *Journal of Business Ethics*, 115(4), pp. 741-754.

Burrell, G. and Morgan, G. (1979) *Sociological paradigms and organisational analysis : elements of the sociology of corporate life*. London: London : Heinemann Educational.

Busco, C., Giovannoni, E., Granà, F. and Izzo Maria, F. (2018) 'Making sustainability meaningful: aspirations, discourses and reporting practices', *Accounting, Auditing & Accountability Journal*, 31(8), pp. 2218-2246.

Busco, C. and Quattrone, P. (2018) 'Performing business and social innovation through accounting inscriptions: An introduction', *Accounting, Organizations and Society*, 67, pp. 15-19.

Business Outlook Report (2019). Available at:
https://www.bot.or.th/Thai/MonetaryPolicy/EconomicConditions/BLP/BLP_TH_Q2_2019_4akj4a6n.pdf.

Cabantous, L. (2016) 'Critical Essay: Reconsidering critical performativity', *Human Relations*, 69(2), pp. 197-214.

Carey, J. W. (2009) *Communication as culture (Revised Edition): Essays on media and society*. New York: Routledge.

Carter, S. M. (2006) 'The Interaction of Top Management Group, Stakeholder, and Situational Factors on Certain Corporate Reputation Management Activities*', *Journal of Management Studies*, 43(5), pp. 1145-1176.

Cassirer, E. (1953) *Language and myth*. London: Constable.

Castor, T. R. (2005) 'Constructing Social Reality in Organizational Decision Making: Account Vocabularies in a Diversity Discussion', *Management Communication Quarterly*, 18(4), pp. 479-508.

Cheney, G. and Christensen, L. T. (2001) 'Public relations as contested terrain: A critical response', *Handbook of public relations*: Sage Publications, pp. 167-182.

Cheney, G., Christensen, L.T., Conrad, C. and Lair, D (2004) 'The SAGE Handbook of Organizational Discourse', [Online]. Version. Available at: http://sk.sagepub.com/reference/hdbk_orgdiscourse.

Cho, C., Laine, M., Roberts, R. and Rodrigue, M. (2015) 'Organized hypocrisy, organizational façades, and sustainability reporting', *Accounting, Organizations and Society*, 40, pp. 78.

Cho, C., Michelon, G. and Patten, D. (2012) 'Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs', *Accounting and the Public Interest*, 12, pp. 16-37.

Cho, C. H. (2009a) 'Legitimation strategies used in response to environmental disaster: A French case study of Total SA's Erika and AZF incidents', *European Accounting Review*, 18(1), pp. 33-62.

Cho, C. H. (2009b) 'Media richness, user trust, and perceptions of corporate social responsibility: An experimental investigation of visual web site disclosures', *Accounting, Auditing & Accountability Journal*, 22(6), pp. 933-953.

Cho, C. H., Roberts, R. W. and Patten, D. M. (2010) 'The language of US corporate environmental disclosure', *Accounting, Organizations and Society*, 35(4), pp. 431-443.

Christensen, L. T. and Cornelissen, J. (2013) 'Bridging corporate and organizational communication: Review, development and a look to the future', *Organisationskommunikation und Public Relations*: Springer, pp. 43-72.

Christensen, L. T., Firat, A. F. and Torp, S. (2008a) 'The organisation of integrated communications: toward flexible integration', *European Journal of Marketing*, 42(3/4), pp. 423-452.

Christensen, L. T., Morsing, M. and Cheney, G. (2008b) *Corporate communications: convention, complexity, and critique*. 1 edn. London: SAGE Publications Ltd.

Christensen, L. T., Morsing, M. and Thyssen, O. (2013) 'CSR as aspirational talk', *Organization*, 20(3), pp. 372-393.

Christensen, L. T., Morsing, M. and Thyssen, O. (2015) 'Discursive Closure and Discursive Openings in Sustainability', *Management Communication Quarterly*, 29(1), pp. 135-144.

Christensen, L. T., Morsing, M. and Thyssen, O. (2021) 'Talk–Action Dynamics: Modalities of aspirational talk', *Organization Studies*, 42(3), pp. 407-427.

Chua, W. F. (1986) 'Radical Developments in Accounting Thought', *The Accounting Review*, 61(4), pp. 601-632.

Cian, L. and Cervai, S. (2014) 'Under the reputation umbrella: An integrative and multidisciplinary review for corporate image, projected image, construed image, organizational identity, and organizational culture', *Corporate Communications: An International Journal*, 19(2), pp. 182-199.

Coombs, W. T. (2007) 'Protecting Organization Reputations During a Crisis: The Development and Application of Situational Crisis Communication Theory', *Corporate Reputation Review*, 10(3), pp. 163-176.

Coombs, W. T. (2012) *Ongoing crisis communication: planning, managing, and responding*. 3rd edn. London: SAGE.

Cooper, S. and Slack, R. (2015) 'Reporting practice, impression management and company performance: a longitudinal and comparative analysis of water leakage disclosure', *Accounting and Business Research*, 45(6-7), pp. 801-840.

Cooren, F. (2004) 'Textual Agency: How Texts Do Things in Organizational Settings', *Organization*, 11(3), pp. 373-393.

Cooren, F. (2012) 'Communication Theory at the Center: Ventriloquism and the Communicative Constitution of Reality', *Journal of Communication*, 62(1), pp. 1-20.

Cooren, F. (2019) 'A Communicative Constitutive Perspective on Corporate Social Responsibility: Ventriloquism, Undecidability, and Surprisability', *Business & Society*, 0(0), pp. 0007650318791780.

Cooren, F., Kuhn, T., Cornelissen, J. P. and Clark, T. (2011) 'Communication, Organizing and Organization: An Overview and Introduction to the Special Issue', *Organization Studies*, 32(9), pp. 1149-1170.

Córdoba-Pachón, J.-R., Garde-Sánchez, R. and Rodríguez-Bolívar, M.-P. (2014) 'A Systemic View of Corporate Social Responsibility (CSR) in State-Owned Enterprises (SOEs)', *Knowledge and Process Management*, 21(3), pp. 206-219.

Córdoba Pachón, J. R., Garde Sánchez, R. and Rodríguez Bolívar, M. P. (2014) 'A systemic view of corporate social responsibility (CSR) in state-owned enterprises (SOEs)', *Knowl Process Manag*, 21.

Corley, K. G. and Gioia, D. A. (2004) 'Identity Ambiguity and Change in the Wake of a Corporate Spin-off', *Administrative Science Quarterly*, 49(2), pp. 173-208.

Cornelissen, J. (2017) *Corporate communication: a guide to theory and practice*. 5th edn. Los Angeles: SAGE.

Cramer, J., van der Heijden, A. and Jonker, J. (2006) 'Corporate social responsibility: making sense through thinking and acting', *Business Ethics: A European Review*, 15(4), pp. 380-389.

Creswell, J. W. and Port, C. N. (2018) *Qualitative inquiry & research design : choosing among five approaches. Qualitative inquiry and research design* Fourth edition, international student edition. edn. Los Angeles: SAGE Publications.

Daft, R. L. and Weick, K. E. (1984) 'Toward a Model of Organizations as Interpretation Systems', *Academy of Management Review*, 9(2), pp. 284-295.

Dando, N. and Swift, T. (2003) 'Transparency and Assurance Minding the Credibility Gap', *Journal of Business Ethics*, 44(2), pp. 195-200.

Davison, J. (2015) 'Visualising accounting: an interdisciplinary review and synthesis', *Accounting and Business Research*, 45(2), pp. 121-165.

Dawkins, J. (2005) 'Corporate responsibility: The communication challenge', *Journal of Communication Management*, 9(2), pp. 108-119.

Deegan, C. (2002) 'The legitimising effect of social and environmental disclosures -- a theoretical foundation', *Accounting, Auditing & Accountability Journal*, 15(3), pp. 282-311.

Deetz, S. (2003) 'Reclaiming the Legacy of the Linguistic Turn', *Organization*, 10(3), pp. 421-429.

Denzin, N. K. and Lincoln, Y. S. (2018) *The SAGE handbook of qualitative research. Qualitative research* Fifth edition. edn.: Thousand Oaks, California : Sage, 2017.

Dimaggio, P. J. and Powell, W. W. (1983) 'The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields', *American Sociological Review*, 48(2), pp. 147-160.

Dorfman, L., Cheyne, A., Friedman, L. C., Wadud, A. and Gottlieb, M. (2012) 'Soda and tobacco industry corporate social responsibility campaigns: how do they compare?', *PLoS medicine*, 9(6), pp. e1001241.

Du, S., Bhattacharya, C. B. and Sen, S. (2010) 'Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication', *International Journal of Management Reviews*, 12(1), pp. 8-19.

Dutton, J. E. and Dukerich, J. M. (1991) 'Keeping an Eye on the Mirror: Image and Identity in Organizational Adaptation', *The Academy of Management Journal*, 34(3), pp. 517-554.

Eberle, D., Berens, G. and Li, T. (2013) 'The impact of interactive corporate social responsibility communication on corporate reputation', *Journal of business ethics*, 118(4), pp. 731-746.

Egan, M. (2019) 'Sense-Making Resource Efficiency Through "Sustainability" Reports', *Journal of Business Ethics*, 154(3), pp. 797-812.

Egbon, O. and Mgbame, C. O. (2020) 'Examining the accounts of oil spills crises in Nigeria through sensegiving and defensive behaviours', *Accounting, Auditing & Accountability Journal*, 33(8), pp. 2053-2076.

Ellerup Nielsen, A. and Thomsen, C. (2018) 'Reviewing corporate social responsibility communication: a legitimacy perspective', *Corporate Communications: An International Journal*, 23(4), pp. 492-511.

Elsbach, K. D. (1994) 'Managing Organizational Legitimacy in the California Cattle Industry: The Construction and Effectiveness of Verbal Accounts', *Administrative Science Quarterly*, 39(1), pp. 57-88.

Elsbach, K. D. (2003) 'Organisational Perception Management', *Research in Organizational Behavior*, 25, pp. 297-332.

Elsbach, K. D. and Kramer, R. M. (1996) 'Members' Responses to Organizational Identity Threats: Encountering and Countering the Business Week Rankings', *Administrative Science Quarterly*, 41(3), pp. 442-476.

Elsbach, K. D. and Sutton, R. I. (1992) 'Acquiring Organizational Legitimacy Through Illegitimate Actions: A Marriage of Institutional and Impression Management Theories', *Academy of Management Journal*, 35(4), pp. 699-738.

Elsbach, K. D., Sutton, R. I. and Principe, K. E. (1998) 'Averting Expected Challenges Through Anticipatory Impression Management: A Study of Hospital Billing', *Organization Science*, 9(1), pp. 68-86.

Englund, H., Gerdin, J. and Abrahamsson, G. (2013) 'Accounting ambiguity and structural change', *Accounting, Auditing & Accountability Journal*, 26(3), pp. 423-448.

Enlaw 2013. ผลของการณ์ภาคประชาชน กรณีท่อ漏油ส่งน้ำมันรั่วไปหลังสู่ทะเล (Thailand's Civil Society Statement: The oil spill and the leaked pipeline). ENLAWTHAI Foundation.

Fairhurst, G. T. and Putnam, L. (2004) 'Organizations as Discursive Constructions', *Communication Theory*, 14(1), pp. 5-26.

Fleming, P., Roberts, J. and Garsten, C. (2013) 'In search of corporate social responsibility: Introduction to special issue', *Organization*, 20(3), pp. 337-348.

Floreddu, P. B., Cabiddu, F. and Evaristo, R. (2014) 'Inside your social media ring: How to optimize online corporate reputation', *Business Horizons*, 57(6), pp. 737-745.

Fombrun, C. and Shanley, M. (1990) 'What's in a Name? Reputation Building and Corporate Strategy', *Academy of Management Journal*, 33(2), pp. 233-258.

Fooks, G., Gilmore, A., Collin, J., Holden, C. and Lee, K. (2013) 'The Limits of Corporate Social Responsibility: Techniques of Neutralization, Stakeholder Management and Political CSR', *Journal of Business Ethics*, 112(2), pp. 283-299.

Frink, D. and Ferris, G. (1998) 'Accountability, impression management, and goal setting in the performance evaluation process', *Human relations*, 51(10), pp. 1259-1284.

Gabriel, Y. (2000) *Storytelling in organizations : facts, fictions, and fantasies*. Oxford University Press.

Gandomi, A. and Haider, M. (2015) 'Beyond the hype: Big data concepts, methods, and analytics', *International Journal of Information Management*, 35(2), pp. 137-144.

Garde-Sánchez, R., López-Pérez, M. V. and López-Hernández, A. M. (2018) 'Current Trends in Research on Social Responsibility in State-Owned Enterprises: A Review of the Literature from 2000 to 2017', *Sustainability*, 10(7), pp. 2403.

Garde Sánchez, R., Rodríguez Bolívar, M. P. and López Hernández, A. M. (2017) 'Corporate and managerial characteristics as drivers of social responsibility disclosure by state-owned enterprises', *Review of Managerial Science*, 11, pp. 633-659.

Georgakopoulos, G. and Thomson, I. (2008) 'Social reporting, engagements, controversies and conflict in an arena context', *Accounting, Auditing & Accountability Journal*, 21(8), pp. 1116-1143.

Gerring, J. (2017) *Case study research : principles and practices*. Second edition. edn.: Cambridge, United Kingdom : Cambridge University Press, 2017.

Gilpin, D. (2010) 'Organizational image construction in a fragmented online media environment', *Journal of Public Relations Research*, 22(3), pp. 265-287.

Gioia, D. A. and Chittipeddi, K. (1991) 'Sensemaking and sensegiving in strategic change initiation', *Strategic Management Journal*, 12(6), pp. 433-448.

Gioia, D. A., Patvardhan, S. D., Hamilton, A. L. and Corley, K. G. (2013) 'Organizational Identity Formation and Change', *The Academy of Management Annals*, 7(1), pp. 123-193.

Gioia, D. A., Price, K. N., Hamilton, A. L. and Thomas, J. B. (2010) 'Forging an Identity: An Insider-outsider Study of Processes Involved in the Formation of Organizational Identity', *Administrative Science Quarterly*, 55(1), pp. 1-46.

Gioia, D. A., Schultz, M. and Corley, K. G. (2000) 'Organizational Identity, Image, and Adaptive Instability', *Academy of Management Review*, 25(1), pp. 63-81.

Golob, U. and Bartlett, J. L. (2007) 'Communicating about corporate social responsibility: A comparative study of CSR reporting in Australia and Slovenia', *Public Relations Review*, 33(1), pp. 1-9.

Golob, U., Podnar, K., Elving, W. J., Ellerup Nielsen, A., Thomsen, C. and Schultz, F. (2013) 'CSR communication: quo vadis?', *Corporate Communications: An International Journal*, 18(2), pp. 176-192.

Goretzki, L. and Messner, M. (2016) 'Coordination under uncertainty: A sensemaking perspective on cross-functional planning meetings', *Qualitative Research in Accounting & Management*, 13(1), pp. 92-126.

Granqvist, N., Grodal, S. and Woolley, J. (2013) 'Hedging Your Bets: Explaining Executives' Market Labeling Strategies in Nanotechnology', *Organization Science*, 24(2), pp. 395-413.

Gray, R. and Herremans, I. (2012) 'Sustainability and social responsibility reporting and the emergence of the external social audits: The struggle for accountability?', in Bansal, P. and Hoffman, A.J. (eds.) *The Oxford handbook of business and the environment*. Oxford: Oxford University Press, pp. 405-424.

Gray, R., Owen, D. and Dams, C. (1996) 'Accounting and Accountability: Changes and Challenges in Corporate Social and Environmental Reporting (Prentice Hall Europe, Hemel Hempstead)'.

Greenpeace 2013. Thailand's civil society statement on the oil spill and leaked pipeline. Greenpeace Southeast Asia.

Greiling, D., Traxler, A. A. and Stötzer, S. (2015) 'Sustainability reporting in the Austrian, German and Swiss public sector', *International Journal of Public Sector Management*, 28(4/5), pp. 404-428.

Guest, G., Bunce, A. and Johnson, L. (2006) 'How Many Interviews Are Enough?: An Experiment with Data Saturation and Variability', *Field Methods*, 18(1), pp. 59-82.

Guthrey, E. and Morsing, M. (2014) 'CSR and the Mediated Emergence of Strategic Ambiguity', *Journal of Business Ethics*, 120(4), pp. 555-569.

Guthrie, J. and Parker, L. D. (1989) 'Corporate Social Reporting: A Rebuttal of Legitimacy Theory', *Accounting and Business Research*, 19(76), pp. 343-352.

Haack, P., Schoeneborn, D. and Wickert, C. (2012) 'Talking the Talk, Moral Entrapment, Creeping Commitment? Exploring Narrative Dynamics in Corporate Responsibility Standardization', *Organization Studies*, 33(5-6), pp. 815-845.

Halderen, M., Bhatt, M., Berens, G., J. Brown, T. and Riel, C. (2016) 'Managing Impressions in the Face of Rising Stakeholder Pressures: Examining Oil Companies' Shifting Stances in the Climate Change Debate', *Journal of Business Ethics*, 133(3), pp. 567-582.

Hallett, T. (2010) 'The Myth Incarnate: Recoupling Processes, Turmoil, and Inhabited Institutions in an Urban Elementary School', *American Sociological Review*, 75(1), pp. 52-74.

Hassard, J. and Wolfram Cox, J. (2013) 'Can Sociological Paradigms Still Inform Organizational Analysis? A Paradigm Model for Post-Paradigm Times', *Organization Studies*, 34(11), pp. 1701-1728.

Hertz, N. (2013) *Eyes wide open: How to Make Smart Decisions in a Confusing World*. London: Collins.

Holland, J. (2010) 'Banks, knowledge and crisis: a case of knowledge and learning failure', *Journal of Financial Regulation and Compliance*, 18(2), pp. 87-105.

Hopper, T. and Powell, A. (1985) 'MAKING SENSE OF RESEARCH INTO THE ORGANIZATIONAL AND SOCIAL ASPECTS OF MANAGEMENT ACCOUNTING: A REVIEW OF ITS UNDERLYING ASSUMPTIONS [1]', *Journal of Management Studies*, 22(5), pp. 429-465.

Høvring, C. M., Andersen, S. E. and Nielsen, A. E. (2018) 'Discursive Tensions in CSR Multi-stakeholder Dialogue: A Foucauldian Perspective', *Journal of Business Ethics*, 152(3), pp. 627-645.

Hrasky, S. and Jones, M. (2016) 'Lake Pedder: Accounting, environmental decision-making, nature and impression management', *Accounting Forum*, 40(4), pp. 285-299.

Hsu, G. and Hannan, M. (2005) 'Identities, Genres, and Organizational Forms', *Organization Science*, 16(5), pp. 474-490.

Ihlen, Ø., Bartlett, J. L. and May, S. (2011) 'Corporate social responsibility and communication', *The handbook of communication and corporate social responsibility*, pp. 3-22.

Iivonen, K. and Moisander, J. (2015) 'Rhetorical construction of narcissistic CSR orientation', *Journal of Business Ethics*, 131(3), pp. 649-664.

Illia, L., Romenti, S., Rodríguez-Cánovas, B., Murtarelli, G. and Carroll, C. E. (2017) 'Exploring Corporations' Dialogue About CSR in the Digital Era', *Journal of Business Ethics*, 146(1), pp. 39-58.

Isarangkun, C. and Pootrakool, K. (2008) 'Sustainable economic development through the sufficiency economy philosophy', *Paper for Internal discussion, Crown Property Bureau and National Economic and Social Development Bureau*. (accessed June 23, 2009).

Islam, S. (2019) 'Business models and the managerial sensemaking process', *Accounting & Finance*, 59(3), pp. 1869-1890.

Issarawornrawanich, P. and Wuttichindanon, S. (2019) 'Corporate social responsibility practices and disclosures in Thailand', *Social Responsibility Journal*, 15(3), pp. 318-332.

Jack, G. and Lorbiecki, A. (2007) 'National Identity, Globalization and the Discursive Construction of Organizational Identity^{*}', *British Journal of Management*, 18(s1), pp. S79-S94.

Jamali, D. (2010) 'The CSR of MNC Subsidiaries in Developing Countries: Global, Local, Substantive or Diluted?', *Journal of Business Ethics*, 93(2), pp. 181-200.

Jambeck, J. R., Geyer, R., Wilcox, C., Siegler, T. R. and Perryman, M. (2015) *Plastic waste inputs from land into the ocean*. Available at: <https://science.sciencemag.org/content/347/6223/768/tab-pdf> (Accessed: 18 Mar 2018).

Kaplan, A. M. and Haenlein, M. (2010) 'Users of the world, unite! The challenges and opportunities of Social Media', *Business horizons*, 53(1), pp. 59-68.

Khan, F. R., Munir, K. A. and Willmott, H. (2007) 'A Dark Side of Institutional Entrepreneurship: Soccer Balls, Child Labour and Postcolonial Impoverishment', *Organization Studies*, 28(7), pp. 1055-1077.

Koep, L. (2017a) 'Investigating industry expert discourses on aspirational CSR communication', *Corporate Communications: An International Journal*, 22(2), pp. 220-238.

Koep, L. (2017b) 'Tensions in Aspirational CSR Communication—A Longitudinal Investigation of CSR Reporting', *Sustainability*, 9(12), pp. 2202.

Koschmann, M., Kuhn, T. and Pfarrer, M. (2012) 'A COMMUNICATIVE FRAMEWORK OF VALUE IN CROSS-SECTOR PARTNERSHIPS', *Academy of Management. The Academy of Management Review*, 37(3), pp. 332-354.

Kraus, K. and Strömsten, T. (2012) 'Going public: The role of accounting and shareholder value in making sense of an IPO', *Management Accounting Research*, 23(3), pp. 186-201.

Kuasirikun, N. and Sherer, M. (2004) 'Corporate social accounting disclosure in Thailand', *Accounting, Auditing & Accountability Journal*, 17(4), pp. 629-660.

Kuhn, T. (2012) 'Negotiating the Micro-Macro Divide: Thought Leadership From Organizational Communication for Theorizing Organization', *Management Communication Quarterly*, 26(4), pp. 543-584.

Landrum, N. E. and Ohsowski, B. (2018) 'Identifying Worldviews on Corporate Sustainability: A Content Analysis of Corporate Sustainability Reports', *Business Strategy and the Environment*, 27(1), pp. 128-151.

Lee, S. Y. (2016) 'How can companies succeed in forming CSR reputation?', *Corporate Communications: An International Journal*, 21(4), pp. 435-449.

Lehman, G. (2010) 'Perspectives on accounting, commonalities & the public sphere', *Critical Perspectives on Accounting*, 21(8), pp. 724-738.

Li, D., Lin, A. and Zhang, L. (2019) 'Relationship between Chief Executive Officer characteristics and corporate environmental information disclosure in Thailand', *Frontiers of Engineering Management*, 6(4), pp. 564-574.

Li, T. and Belal, A. (2018) 'Authoritarian state, global expansion and corporate social responsibility reporting: The narrative of a Chinese state-owned enterprise', *Accounting Forum*, 42(2), pp. 199-217.

Li, T., Berens, G. and de Maertelaere, M. (2013) 'Corporate Twitter channels: The impact of engagement and informedness on corporate reputation', *International Journal of Electronic Commerce*, 18(2), pp. 97-126.

Livesey, S. M. and Graham, J. (2007) "Greening of corporations?: Eco-talk and the Emerging Social Imaginary of Sustainable Development' in The debate over corporate social responsibility', in May, S., Cheney, G. and Roper, J. (eds.) *The debate over corporate social responsibility*. Oxford: Oxford University Press, pp. 336-350.

Livesey, S. M. and Kearins, K. (2002) 'Transparent and Caring Corporations?:A Study of Sustainability Reports by the Body Shop and Royal Dutch/Shell', *Organization & Environment*, 15(3), pp. 233-258.

Lodhia, S. and Stone, G. (2017) 'Integrated Reporting in an Internet and Social Media Communication Environment: Conceptual Insights', *Australian Accounting Review*, 27(1), pp. 17-33.

Luhmann, N. (1992) 'What is Communication?', *Communication Theory*, 2(3), pp. 251-259.

Maat, H. P. (2007) 'How promotional language in press releases is dealt with by journalists: genre mixing or genre conflict?', *The Journal of Business Communication* (1973), 44(1), pp. 59-95.

Mahitthirook, A. (2015) 'ICAO red-flags Thailand's aviation safety standard', *Bangkok Post*, 18 June 2015. Available at:
<https://www.bangkokpost.com/thailand/general/596708/icao-red-flags-thailand-aviation-safety-standard>.

Maitlis, S. (2005) 'The Social Processes of Organizational Sensemaking', *Academy of Management Journal*, 48(1), pp. 21-49.

Maitlis, S. and Christianson, M. (2014) 'Sensemaking in Organizations: Taking Stock and Moving Forward', *The Academy of Management Annals*, 8(1), pp. 57-125.

Maitlis, S. and Sonenshein, S. (2010) 'Sensemaking in Crisis and Change: Inspiration and Insights From Weick (1988)', *Journal of Management Studies*, 47(3), pp. 551-580.

Maps of World (2020). Available at: <https://www.mapsofworld.com/thailand/>.

Marcus, A. and Goodman, R. (1991) 'Victims and Shareholders: The Dilemmas of Presenting Corporate Policy During a Crisis', *Academy of Management Journal*, 34(2), pp. 281.

Mariconda, S., Zamparini, A. and Lurati, F. (2019) 'Identity matters', *Corporate Communications: An International Journal*, 24(1), pp. 115-127.

Maroun, W. (2018) 'Evaluating the temporal dimension of legitimisation strategies: Evidence from non-financial reporting in response to a social crisis', *Qualitative Research in Accounting & Management*, 15(3), pp. 282-312.

Massey, J. E. (2001) 'Managing Organizational Legitimacy: Communication Strategies for Organizations in Crisis', *The Journal of Business Communication* (1973), 38(2), pp. 153-182.

Matten, D. and Moon, J. (2008) "Implicit" and "Explicit" CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility', *Academy of Management Review*, 33(2), pp. 404-424.

Merkl-Davies, D. M. and Brennan, N. M. (2007) 'Discretionary disclosure strategies in corporate narratives: incremental information or impression management?'.

Merkl-Davies, D. M. and Brennan, N. M. (2017) 'A theoretical framework of external accounting communication', *Accounting, Auditing & Accountability Journal*, 30(2), pp. 433-469.

Merkl-Davies, D. M., Brennan, N. M. and McLeay, S. J. (2011) 'Impression management and retrospective sense-making in corporate narratives: A social psychology perspective', *Accounting, Auditing & Accountability Journal*, 24(3), pp. 315-344.

Messner, M. (2009) 'The limits of accountability', *Accounting, Organizations and Society*, 34(8), pp. 918.

Meyer, J. W. and Rowan, B. (1977) 'Institutionalized Organizations: Formal Structure as Myth and Ceremony', *American Journal of Sociology*, 83(2), pp. 340-363.

Michelon, G., Pilonato, S. and Ricceri, F. (2015) 'CSR reporting practices and the quality of disclosure: An empirical analysis', *Critical Perspectives on Accounting*, 33, pp. 59-78.

Milne, M. J. and Gray, R. (2013) 'W(h)ither Ecology? The Triple Bottom Line, the Global Reporting Initiative, and Corporate Sustainability Reporting', *Journal of Business Ethics*, 118(1), pp. 13-29.

Milne, M. J., Tregidga, H. and Walton, S. (2009) 'Words not actions! The ideological role of sustainable development reporting', *Accounting, Auditing & Accountability Journal*, 22(8), pp. 1211-1257.

Mitchell, R. K., Agle, B. R. and Wood, D. J. (1997) 'Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of who and What Really Counts', *Academy of Management Review*, 22(4), pp. 853-886.

MOE (2015a) *Energy Consumption by Sector in Thailand*: Department of Alternative Energy Development and Efficiency, Ministry of Energy. Available at: <https://energy.go.th/2015/>.

MOE (2015b) *Energy situation*: Ministry of Energy. Available at: <https://energy.go.th/2015/>.

Morgan, G. and Smircich, L. (1980) 'The Case for Qualitative Research', *The Academy of Management Review*, 5(4), pp. 491.

Morsing, M. and Schultz, M. (2006) 'Corporate social responsibility communication: stakeholder information, response and involvement strategies', *Business Ethics: A European Review*, 15(4), pp. 323-338.

Morsing, M. and Spence, L. J. (2019) 'Corporate social responsibility (CSR) communication and small and medium sized enterprises: The governmentality dilemma of explicit and implicit CSR communication', *Human Relations*, 0(0), pp. 0018726718804306.

Neu, D., Warsame, H. and Pedwell, K. (1998) 'Managing Public Impressions: Environmental Disclosures in Annual Reports', *Accounting, Organizations and Society*, 23(3), pp. 265-282.

Nielsen, A. E. and Thomsen, C. (2009) 'Investigating CSR communication in SMEs: a case study among Danish middle managers', *Business Ethics: A European Review*, 18(1), pp. 83-93.

Nijhof, A. and Jeurissen, R. (2006) 'Editorial: A sensemaking perspective on corporate social responsibility: introduction to the special issue', *Business Ethics: A European Review*, 15(4), pp. 316-322.

Nitikasetsoontorn, S. (2019) 'Governance mechanism of state enterprises in Thailand: the roles of the board of directors and the firm's performance', *Journal of Asian Public Policy*, 12(2), pp. 186-205.

Noronha, C., Lei, O. I. and Leung, T. C. H. (2015) 'Corporate social responsibility disclosure in Chinese railway companies', *Sustainability Accounting, Management and Policy Journal*, 6(4), pp. 446-474.

NSC (2019) *National Strategy*: Office of the National Economic and Social Development Council.

O'Donovan, G. (2002) 'Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory', *Accounting, Auditing & Accountability Journal*, 15(3), pp. 344-371.

O'Dwyer, B. (2003) 'Conceptions of corporate social responsibility: the nature of managerial capture', *Accounting, Auditing & Accountability Journal*, 16(4), pp. 523-557.

O'Higgins, E. R. E. (2010) 'Corporations, Civil Society, and Stakeholders: An Organizational Conceptualization', *Journal of Business Ethics*, 94(2), pp. 157-176.

Ocasio, W. (1997) 'Towards an attention-based view of the firm', *Strategic management journal*, 18(S1), pp. 187-206.

OECD (2005) *Guidelines on corporate governance of state-owned enterprises*. Paris: OECD.

Ogden, S. and Clarke, J. (2005) 'Customer disclosures, impression management and the construction of legitimacy', *Accounting, Auditing & Accountability Journal*, 18(3), pp. 313-345.

Oliver, C. (1991) 'Strategic responses to institutional processes', *Academy of management review*, 16(1), pp. 145-179.

Orton, J. D. (2000) 'Enactment, Sensemaking and Decision Making: Redesign Processes in the 1976 Reorganization of US Intelligence', *Journal of Management Studies*, 37(2), pp. 213-234.

Palazzo, G. and Richter, U. (2005) 'CSR business as usual? The case of the tobacco industry', *Journal of Business Ethics*, 61(4), pp. 387-401.

Parker, L. D. and Northcott, D. (2016) 'Qualitative generalising in accounting research: concepts and strategies', *Accounting, Auditing & Accountability Journal*, 29(6), pp. 1100-1131.

Pater, A. and Van Lierop, K. (2006) 'Sense and sensitivity: the roles of organisation and stakeholders in managing corporate social responsibility', *Business Ethics: A European Review*, 15(4), pp. 339-351.

Peloza, J., Loock, M., Cerruti, J. and Muyot, M. (2012) 'Sustainability: How Stakeholder Perceptions Differ from Corporate Reality', *California Management Review*, 55(1), pp. 74-97.

Pérez, A. and Rodríguez del Bosque, I. (2012) 'The Role of CSR in the Corporate Identity of Banking Service Providers', *Journal of Business Ethics*, 108(2), pp. 145-166.

Pettit, G. (1990) 'Creating an annual report that's on the money', *Across the Board*, 27(62), pp. 3.

Pfeffer, J. and Salancik, G. R. (2003) *The external control of organizations: A resource dependence perspective*. Stanford, California: Stanford University Press.

Phillips, N., Lawrence, T. B. and Hardy, C. (2004) 'Discourse and Institutions', *Academy of Management Review*, 29(4), pp. 635-652.

Pizzi, S., Moggi, S., Caputo, F. and Rosato, P. (2020) 'Social media as stakeholder engagement tool: CSR communication failure in the oil and gas sector', *Corporate Social Responsibility and Environmental Management*, n/a(n/a).

Pongpanich, B. 2019. Leaw Lung Lea Na Thailand. Warwick University.

Power, M. (2004) 'The risk management of everything', *The Journal of Risk Finance*, 5(3), pp. 58-65.

Putnam, L. and Pacanowsky, M. E. (1983) *Communication and Organizations: An Interpretive Approach*. SAGE Publications.

Pye, O. and Schaffar, W. (2008) 'The 2006 anti-Thaksin movement in Thailand: An analysis', *Journal of Contemporary Asia*, 38(1), pp. 38-61.

Qian, W., Tilt, C. and Belal, A. (2021) 'Social and environmental accounting in developing countries: contextual challenges and insights', *Accounting, Auditing & Accountability Journal*, 34(5), pp. 1021-1050.

Rahaman, A. S., Lawrence, S. and Roper, J. (2004) 'Social and environmental reporting at the VRA: institutionalised legitimacy or legitimisation crisis?', *Critical Perspectives on Accounting*, 15(1), pp. 35-56.

Ratanajongkol, S., Davey, H. and Low, M. (2006) 'Corporate social reporting in Thailand', *Qualitative Research in Accounting & Management*, 3(1), pp. 67-83.

Ravasi, D. and Schultz, M. (2006) 'Responding to Organizational Identity Threats: Exploring the Role of Organizational Culture', *Academy of Management Journal*, 49(3), pp. 433-458.

Richter, U. H., Shirodkar, V. and Shete, N. (2020) 'Firm-level indicators of instrumental and political CSR processes – A multiple case study', *European Management Journal*, in press.

Robson, C. (2002) *Real world research: a resource for social scientists and practitioner-researchers*. 2nd edn. Oxford: Blackwell.

Romenti, S., Murtarelli, G. and Valentini, C. (2014) 'Organisations' conversations in social media: applying dialogue strategies in times of crises', *Corporate Communications: An International Journal*, 19(1), pp. 10-33.

Romenti, S. and Valentini, C. (2010) 'Alitalia's crisis in the media – a situational analysis', *Corporate Communications: An International Journal*, 15(4), pp. 380-396.

Rouleau, L. (2005) 'Micro-Practices of Strategic Sensemaking and Sensegiving: How Middle Managers Interpret and Sell Change Every Day*', *Journal of Management Studies*, 42(7), pp. 1413-1441.

Rowbottom, N. and Lymer, A. (2009) 'Exploring the use of online corporate sustainability information', *Accounting Forum*, 33(2), pp. 176-186.

Ruffing, L. (2010) 'Silent vs. shadow reports: What can we learn from BP's sustainability report versus the financial times?', *Social and Environmental Accountability Journal*, 27(1), pp. 9-16.

Saldaña, J. (2016) *The coding manual for qualitative researchers*. 3rd edn. Los Angeles, London: Sage.

Santos, F. and Eisenhardt, K. (2009) 'Constructing markets and shaping boundaries: entrepreneurial power in nascent fields', *Academy of Management journal*, 52(4), pp. 643-671.

Sathirathai, S. and Piboolsravut, P. 'Sufficiency economy and a healthy community'. *3rd IUCN World Conservation Congress, Bangkok, Thailand*, 17-25.

Saunders, M. N. K., Lewis, P. and Thornhill, A. (2019) *Research methods for business students*. Eighth edition. edn.: Harlow, England : Pearson, 2019.

Schaffar, W. (2018) 'Alternative Development Concepts and Their Political Embedding: The Case of Sufficiency Economy in Thailand', *Forum for Development Studies*, 45(3), pp. 387-413.

Scherer, A. and Palazzo, G. (2011) 'The New Political Role of Business in a Globalized World: A Review of a New Perspective on CSR and its Implications for the Firm, Governance, and Democracy', *The Journal of Management Studies*, 48(4), pp. 899.

Scherer, A. G., Palazzo, G. and Seidl, D. (2013) 'Managing Legitimacy in Complex and Heterogeneous Environments: Sustainable Development in a Globalized World', *Journal of Management Studies*, 50(2), pp. 259-284.

Schillemans, T. (2015) 'Managing Public Accountability: How Public Managers Manage Public Accountability', *International Journal of Public Administration*, 38(6), pp. 433-441.

Schlenker, B. R., Britt, T. W., Pennington, J., Murphy, R. and Doherty, K. (1994) 'The Triangle Model of Responsibility', *Psychological Review*, 101(4), pp. 632-652.

Schoeneborn, D., Kuhn, T. R. and Kärreman, D. (2018) 'The Communicative Constitution of Organization, Organizing, and Organizationality', *Organization Studies*, 40(4), pp. 475-496.

Schoeneborn, D. and Trittin, H. (2013) 'Transcending transmission', *Corporate Communications: An International Journal*, 18(2), pp. 193-211.

Schouten, E. M. J. and Remm  , J. (2006) 'Making sense of corporate social responsibility in international business: experiences from Shell', *Business Ethics: A European Review*, 15(4), pp. 365-379.

Schultz, F. and Wehmeier, S. (2010) 'Institutionalization of corporate social responsibility within corporate communications: Combining institutional, sensemaking and communication perspectives', *Corporate Communications: An International Journal*, 15(1), pp. 9-29.

Schultz, M. and Maguire, S. (2013) 'Identity in and around Organisations', *The European Business Review*, pp. 8-13.

Scott, W. R. (2008) 'Approaching adulthood: the maturing of institutional theory', *Theory and Society*, 37(5), pp. 427.

Searle, J. R. (1969) *Speech Acts : An essay in The philosophy of Language*. Cambridge: Cambridge : Cambridge University Press.

Seele, P. and Lock, I. (2015) 'Instrumental and/or Deliberative? A Typology of CSR Communication Tools', *Journal of Business Ethics*, 131(2), pp. 401-414.

Sellnow, T. L. and Seeger, M. W. (2013) *Theorizing crisis communication [electronic resource]*. Chichester, West Sussex: Wiley-Blackwell.

SEPO (2021) *National Economic and Social Development Council Act B.E. 2561 (2018)*: State Enterprise Policy Office. Available at: <http://www.sepo.go.th/content/12>.

Sharma, B. (2013) *Contextualising CSR in Asia: Corporate Social Responsibility in Asian economies*. Singapore: Lean Centre for Social Innovation.

She, C. and Michelon, G. (2018) 'Managing stakeholder perceptions: Organized hypocrisy in CSR disclosures on Facebook', *Critical Perspectives on Accounting*, 61, pp. 54-76.

Sillince, J., Jarzabkowski, P. and Shaw, D. (2012) 'Shaping Strategic Action Through the Rhetorical Construction and Exploitation of Ambiguity', *Organization Science*, 23(3), pp. 630-650.

Sorour, M. K., Boadu, M. and Soobaroyen, T. (2021) 'The role of Corporate Social Responsibility in Organisational Identity Communication, Co-Creation and Orientation', *Journal of Business Ethics*, 173(1), pp. 89-108.

Sorour, M. K., Shrives, P. J., El-Sakhawy, A. A. and Soobaroyen, T. (2020) 'Exploring the evolving motives underlying corporate social responsibility (CSR) disclosures in developing countries: the case of "political CSR" reporting', *Accounting, Auditing & Accountability Journal*, 34(5), pp. 1051-1079.

Spear, S. (2017) 'Impression Management Activity in Vision, Mission, and Values Statements: A Comparison of Commercial and Charitable Organizations', *International Studies of Management & Organization*, 47(2), pp. 159-175.

Stake, R. E. (1995) *The art of case study research*. Thousand Oaks, Calif. London: Sage.

Starbuck, W. H. and Milliken, F. J. (1988) 'Executives' Perceptual Filters: What They Notice and How They Make Sense', pp. 35-65.

Staw, B. M., McKechnie, P. I. and Puffer, S. M. (1983) 'The justification of organizational performance', *Administrative science quarterly*, pp. 582-600.

Stephens, K. K., Malone, P. C. and Bailey, C. M. (2005) 'Communicating with stakeholders During a Crisis:Evaluating Message Strategies', *The Journal of Business Communication* (1973), 42(4), pp. 390-419.

Stiglani, I. and Elsbach, K. D. (2018) 'Identity Co-Formation in an Emerging Industry: Forging Organizational Distinctiveness and Industry Coherence Through Sensemaking and Sensegiving', *Journal of Management Studies*, 55(8), pp. 1323-1355.

The Stock Exchange of Thailand (2014). Thai airways international public company limited annual report 2557. Bangkok, Thailand: The Stock Exchange of Thailand.

Suchman, M. (1995) 'Managing legitimacy: Strategic and institutional approaches', *Academy of Management. The Academy of Management Review*, 20(3), pp. 571.

Taffler, R. J. and Tuckett, D. A. (2010) 'Emotional finance: The role of the unconscious in financial decisions', *Behavioral finance: Investors, corporations, and markets*, pp. 95-112.

Tata, J. and Prasad, S. (2015) 'CSR Communication: An Impression Management Perspective', *Journal of Business Ethics*, 132(4), pp. 765-778.

Taylor, J. R. (1993) *Rethinking the theory of organizational communication : how to read an organization*. Norwood, N.J.: Ablex Pub. Corp.

Taylor, J. R. and Cooren, F. (1997) 'What makes communication 'organizational'? How the many voices of a collectivity become the one voice of an organization', *Journal of Pragmatics*, 27(4), pp. 409-438.

Taylor, J. R. and Robichaud, D. (2004) 'Finding the Organization in the Communication: Discourse as Action and Sensemaking', *Organization*, 11(3), pp. 395-413.

Taylor, J. R. and Van Every, E. J. (1999) *The emergent organization: Communication as its site and surface*. Routledge.

Taylor, J. R. and Van Every, E. J. (2000) 'The emergent organization : communication as its site and surface'.

Taylor, M. and Perry, D. C. (2005) 'Diffusion of traditional and new media tactics in crisis communication', *Public Relations Review*, 31(2), pp. 209-217.

Techawongtham, W. (2013) 'Oil spill panel fails to win over public trust', *Bangkok Post*, 30 August 2013. Available at: <https://www.bangkokpost.com/opinion/opinion/367086/oil-spill-panel-fails-to-win-over-public-trust> (Accessed: 2 July 2018).

Tedeschi, J. T. and Melburg, V. (1984) 'Impression management and influence in the organization', *Research in the sociology of organizations*, 3(31-58).

ThaiPublica (2013) 'กลุ่มติดตามน้ำมันรั่วฯ ให้ จีตั้งกรรมการอิสระสอบน้ำมันรั่ว ชี้ชุดเดิมผลประโยชน์ทับซ้อน ('Oil Spill Watch' group calls for an independent committee because previous committee involved a conflict of interest)', *THAIPUBLICA*, 28 August 2013. Available at: <https://thaipublica.org/2013/08/oil-spill-4/> (Accessed: 1 March 2018).

THAIRATH (2014) 'พนักงาน [ชื่อบริษัท] สืบค้านปล่อยภัยจำนำข้าว ([company name]' employees against loan for rice-pledging scheme)', *Thairath*, 4 February 2014. Available at: <https://www.thairath.co.th/content/401208> (Accessed: 21 March 2018).

Thassanaphak, K. and Panyangnoi, V. (2015) บันทึกข้อมูล ข้อถกเถียง: กรณีนำมันดิบรั่วไหลสู่อ่าวไทย พ.ศ. 2556 (*Information and Discussion: Oil Spill Case in 2013*): Ecological Alert and Recovery-Thailand (EARTH). Available at: <http://www.earththailand.org/th/new/document/106> (Accessed: 1 March 2018).

Thurlow, A. and Helms Mills, J. (2009) 'Change, talk and sensemaking', *Journal of Organizational Change Management*, 22(5), pp. 459-479.

Thyssen, O. (2009) *Business Ethics and Organizational Values: A Systems-Theoretical Analysis*. Palgrave-Macmillan.

Tillmann, K. and Goddard, A. (2008) 'Strategic management accounting and sense-making in a multinational company', *Management Accounting Research*, 19(1), pp. 80-102.

Tregidga, H., Milne, M. and Kearins, K. (2014) '(Re)presenting 'sustainable organizations', *Accounting, Organizations and Society*, 39(6), pp. 477-494.

Tripsas, M. (2009) 'Technology, identity, and inertia through the lens of "The Digital Photography Company"', *Organization science*, 20(2), pp. 441-460.

UNDP (2018) *Human Development Reports*: United Nations Development Programme (UNDP). Available at: <http://hdr.undp.org/en/countries/profiles/THA> (Accessed: 5 August 2019).

Unerman, J. and Chapman, C. (2014) 'Academic contributions to enhancing accounting for sustainable development', *Accounting, Organizations and Society*, 39(6), pp. 385-394.

Van Riel, C. B. and Fombrun, C. J. (2007) *Essentials of corporate communication: Implementing practices for effective reputation management*. Routledge.

Warner, M. (2014) *Culture and management in Asia*. Routledge.

Wehmeier, S. and Schultz, F. (2011) 'Communication and Corporate Social Responsibility', in Ihlen, O., Bartlett, J.L. and May, S. (eds.) *The Handbook of Communication and Corporate Social Responsibility*. Boston, MA.: Wiley-Blackwell.

Weick, K., Sutcliffe, K. and Obstfeld, D. (2005) 'Organizing and the Process of Sensemaking', *Organization Science*, 16(4), pp. 409-421.

Weick, K. E. (1979) *The social psychology of organizing*. 2 edn. New York: Random House.

Weick, K. E. (1993) 'The Collapse of Sensemaking in Organizations: The Mann Gulch Disaster', *Administrative Science Quarterly*, 38(4), pp. 628-653.

Weick, K. E. (1995) *Sensemaking in organizations*. Thousand Oaks: Sage Publications.

Weick, K. E. (2001) *Making sense of the organization*. Oxford: Blackwell Publishers.

Weick, K. E. (2015) *Managing the unexpected : sustained performance in a complex world*. Third edn. Hoboken, N.J.: John Wiley & Sons.

Whelan, G., Moon, J. and Grant, B. (2013) 'Corporations and Citizenship Arenas in the Age of Social Media', *Journal of Business Ethics*, 118(4), pp. 777-790.

Whetten, D. A. (2006) 'Albert and Whetten Revisited: Strengthening the Concept of Organizational Identity', *Journal of Management Inquiry*, 15(3), pp. 219-234.

Wongruang, P. and Sukpanich, T. (2013) 'No slick explanation for huge [Organisational's name] oil spill', *Bangkok Post*, 4 August 2013. Available at: <https://www.bangkokpost.com/thailand/special-reports/362925/no-slick-explanation-for-huge-ptt-oil-spill> (Accessed: 18 August 2019).

Worldbank (2019) *The World Bank in Thailand*: The World Bank. Available at: <https://www.worldbank.org/en/country/thailand/overview>.

Wright, A. (2016) 'Organizational routines as embodied performatives: A communication as constitutive of organization perspective', *Organization*, 23(2), pp. 147-163.

Yin, R. K. (2009) *Case study research : design and methods*. 4th ed. edn. Los Angeles, Calif. London: Sage.

Zeghal, D. and Ahmed, S. A. (1990) 'Comparison of Social Responsibility Information Disclosure Media Used by Canadian Firms', *Accounting, Auditing & Accountability Journal*, 3(1), pp. 38-53.

APPENDICES

APPENDIX A:

CONSENT FORM

APPENDIX B:

PARTICIPANT INFORMATION SHEET

APPENDIX C:

SEMI-STRUCTURE INTERVIEW TOPIC GUIDE

APPENDIX D:

CODED DATA EXCERPT

APPENDIX A: CONSENT FORM



UNIVERSITY OF
BIRMINGHAM

CONSENT FORM

Topic: Making sense of corporate communication about social and environmental impacts by listed state-owned enterprises (SOEs)

What I am asking you to do

- Provide basic information about yourself.
- Allow me to interview you and to tape-record the interview.
- Allow me to keep this information on an electronic file and analyse it for research purposes.
- Allow me to anonymously quote from your interview in reports on my study.
- Allow me to ask questions about accounting for social and environmental impacts by Thai listed SOEs.

Name of Researcher:

Wanisara Suwanmongkhon

I confirm that I have read and understand the information sheet dated _____ for the above study. I have had the opportunity to consider the information, ask questions and have had these answered satisfactorily.

Name of Participant

Date

Signature

E-mail:

Telephone:

Name of Researcher

Date

Signature

APPENDIX B: PARTICIPANT INFORMATION SHEET

Participant Information Sheet

Semi-structure Interview

Making sense of corporate communication about social and environmental impacts by listed state-owned enterprises (SOEs)

Accountability for social and environmental impacts has become a key issue in large organisations. However, accountability is an ambiguous concept due to the existence of multiple stakeholders with different expectations with respect to social and environmental issues. The study aims to analyse how accountability for social and environmental issues is enacted in practice, how organisations decide what issues to report on, who to report to, and in what form(s). The study focuses on Thai listed SOEs, whose activities are of vital importance to the Thai economy, society, and whose accountability extends broadly across the public and private realm. The views of interviewees are sought to understand the challenge of how to account for positive and negative social and environmental impacts, and to develop future policy on social and environmental accounting in Thailand and elsewhere.

What is the purpose of this study?

to understand how listed SOEs and their organisational actors make sense of disclosure and disseminating information on the subject of social and environmental issues in response to conflicting expectations around significant corporate events

Do I have to take part?

Your participation is voluntary. In this research, we would like to draw on your expertise and experience in order to analyse the challenges involved in accounting effectively for social and environmental impacts. We believe that you

are able to make an important contribution to this research. You do not have to respond to our request if you do not want to participate. We are asking you to take part in this research because of your experience and expertise in either formulating, preparing, using, and interpreting different ways of accounting for social and environmental impacts in the Thai context.

What will I do if I take part?

We would like you to read this information sheet, sign the consent form and return it to the researcher. If you have any questions when you read through the consent form, please ask. The interview is expected to last between 30-60 minutes.

What are the participation risks?

Your opinions and any conservation in this interview will be anonymised. Your identity, role and organisation will be disguised (e.g. interview A) and any specific information that you might provide that could be used to identify you would be altered to protect your identity.

What are the possible benefits of taking part?

Your expertise, experiences and opinions are valuable in analyzing the challenges of accounting for social and environmental impacts in Thailand. By contributing to the study, we hope to use your views in published research that aims to contribute to the future development of policy in this area.

Will my taking part in the study be kept confidential?

Your personal information will be stored safely to maintain privacy. All collected hard copy documents will be stored in a secure filing cabinet at the University of Birmingham. The electronic information will be confidentially stored in a password-protected computer during the study. After completion of the interview, all information will be confidentially kept for 10 years at the Department of Accounting, Birmingham Business School, University of Birmingham before being securely destroyed. Data can only be accessed by the primary researcher and her supervisors. In order to ensure that no participant can be identified,

information emanating from the interview will only be published in a completely un-attributable format or at an aggregate level.

Can I withdraw from the study after it has started?

Your participation is voluntary and that you are free to withdraw at any time before or during the interview.

What will happen to the results of the research study?

The findings from this study will be presented at conferences and international seminars and published in a doctorate thesis in the UK and peer-reviewed academic and professional journals.

Who is organising the research?

This project is being undertaken as part of a PhD in the Department of Accounting, Birmingham Business School, University of Birmingham, United Kingdom.

Please do not hesitate to contact us if further information is required.

Wanisara Suwanmongkhon

Doctoral Researcher
Department of Accounting
Birmingham Business School
University of Birmingham
Edgbaston
Birmingham
B15 2TT
UK
Mobile: [REDACTED]
E-mail: [REDACTED]

Dr Nick Rowbottom

Lead Supervisor
Department of Accounting
Birmingham Business School
University of Birmingham
Edgbaston
Birmingham
B15 2TT
UK
Tel: [REDACTED]
Email: [REDACTED]

APPENDIX C: SEMI-STRUCTURE INTERVIEW TOPIC GUIDE

Topic: Making sense of corporate communication about social and environmental impacts by listed State-owned enterprises (SOEs)

Semi-structure Interview

Participant recruitment

All participants will be invited to take part in the semi-structured interview via e-mail. The participant information sheet and consent form will be sent to participants by e-mail. Participants who confirm to participate in the interview will be asked to give the consent form to the primary researcher before interviewing via e-mail or post. The interviewee and interviewer will arrange the time, date, and location.

The interview

Introduction and purpose (5 minutes)

Objective:

To explore corporate communication about social and environmental impacts by listed SOEs

Interview (35 minutes)

1. Aim: To explore the opinions of the participants regarding the organisational roles for social and environmental impacts.

- What are your expectations of how organisations should be accountable for their social and environmental impacts?
- Are different (go through) forms of communication used by organisations to discharge their accountability comprehensible and/or understandable?
- How accessible are different (go through) social and environmental accounting mechanisms?

2. Aim: To explore the opinions of the participants regarding the retrospective events about social and environmental responsibility.

- In your experiences, what significant social and environmental events are the organisation aware of?
- How does the organisation discharge its accountability?

- What social and environmental accounting mechanisms do you read or use?
- What are your expectations toward who are the firms accountable to, what are they accountable for?
- How is communication undertaken? i.e. in what forms? What media are they aware of? Do they read it?
- How have you seen any changes from the events?

3. Aim: To explore the opinions of the participants regarding the environment/context of corporate communications about social and environmental impacts.

- What are your expectations toward the social and environmental responsibility in Thai listed SOEs?
- How do you perceive about the social and environmental responsibility of Thai listed SOEs?

4. Aim: To explore the opinions of the participants regarding the retaining of corporate communications and actions for social and environmental impacts.

- How do you understand about the CSR actions of Thai listed SOEs relating to the particular social and environmental issues? (~~issues will be identified extracts from each firm and show one to each interviewee document analysis~~)
- ~~How does the organisation involve in development process of CSR actions?~~

Close conversation (5 minutes)

- How do you think other limits and challenges of corporate communications for social and environmental impacts of Thai listed SOEs?
- Do you have any further comments?

Thank you very much for your time

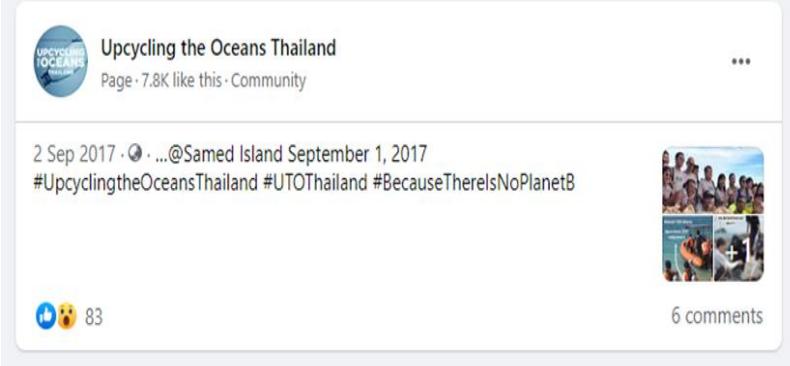
APPENDIX D: CODED DATA EXCERPT

OILCOM			
codes	Excerpts from original sources (Referred in Chapter 5)	Web address	Type of data and dates of releases
National energy company	To conduct integrated energy and petrochemical business as the nation's energy company whose mission to equally respond to all stakeholders	https://www.pttgcgroup.com/th/document/viewer/40767/annual-report-2012	2012 Annual Report, p.8, published on 19 March 2013
Sustainability Champion		https://sustainability.pttgcgroup.com/storage/document/integrated-sustainability-reports/2012/PTTGC-CSR2012.pdf	OILCOM's 2012 Sustainability Report, p. 1, published on 19 March 2013
Sustainability Champion	BUILDING GLOBAL LEADERSHIP POSITION, SHAPING THE <u>SOCIAL</u> SUSTAINABILITY	https://www.pttgcgroup.com/th/document/viewer/40767/annual-report-2012	OILCOM's 2012 Annual Report, p. 1, published on 19 March 2013

Sustainability Champion	<p>The diagram illustrates OILCOM's sustainability journey from 2009 to 2013. It starts with 'NHANCE' in 2009, followed by 'REVIEW' in 2010, 'BETTER OUTCOMES' in 2011, and 'CERTIFIED' in 2013. The timeline includes milestones such as CSR Process Manual for Corporate, Gas & Oil BUs, Corporate Guidelines, Third Party Assurance of CSR Framework, First DJSI Application, and Leverage well established work processes for better outcomes. The final outcome is Certified for conducting a sustainable business in the international arena, as per the DJSI Sustainability Index. The diagram also shows a Venn diagram with overlapping circles for Economy, Social, and Ecology.</p>	<p>https://www.ptplc.com/en/Media/Publications/Report/Annualreport.aspx</p>	OILCOM's 2012 Annual Report, p. 32, published on 19 March 2013
Sustainability Champion	<p>TAGNOC</p> <p>Technologically Advanced and Green National Oil Company</p> <p>TA: Technologically Advanced Leading-edge technology to maximize value of the business</p> <p>G: Green roadmap Growth and profits are achieved in a sustainable manner</p> <p>NOC: National Oil Company</p> <ul style="list-style-type: none"> - Energy security - National wealth - Support Thailand into a knowledge based economy 	<p>https://www.ptplc.com/en/Media/Publications/Report/Annualreport.aspx</p>	OILCOM's 2012 Annual Report, p.9, published on 19 March 2013
Impression management tactic	<p><i>The organisation expects that the oil slick will be removed by the end of today.</i> [Translated from Thai to English]</p>	<p>http://www.ptggroup.com/th/uploads/press-release</p>	Sub-OILCOM press release (first), 27 July 2013

Impression management tactic	<i>The spraying of the oil spill dispersant to remove the total slick will be completed today.</i> [Translated from Thai to English]	http://www.pttgcgroup.com/th/uploads/press-release	Sub-OILCOM press release, 28 July 2013
Impression management tactic	<i>Regarding the oil spill at Pao Bay, OILCOM has taken full responsibility in cleaning up the spill both in the sea and on the beach of Pao Bay. The quality of seawater at Pao Bay was monitored on an ongoing basis. In addition, oil slicks were collected, the contaminated beach was thoroughly cleaned. It was found that the slick had visibly decreased in size while the crude oil was effectively dissolved. The remaining amount was a thin film.</i> [Translated from Thai to English]	http://www.pttgcgroup.com/th/uploads/press-release	Sub-OILCOM press release, 28 July 2013
Impression management tactic	<i>Today, Rayong Governor [Rayong Governor's name] and Natural Resources and Environment Minister [Minister's name] visit the site. Moreover, the Ministry of Energy suggested the organisation to take responsibility for the environmental impact and to restore the environment as soon as possible.</i> [Translated from Thai to English]	http://www.pttgcgroup.com/th/uploads/press-release	Sub-OILCOM press release (first), 30 July 2013
Impression management tactic	<i>The Chairman thanks for the cooperation to solve the problems caused by the unexpected incident, the organisation will take full responsibility. He feels sorry for the issue. He insisted that the organisation will restore the issue and prevent any further problems... The CEO feels sorry for the issue and insisted that the organisation is ready to restore the environment of Pao Bay as soon as possible.</i> [Translated from Thai to English]	http://www.pttgcgroup.com/th/uploads/press-release	Sub-OILCOM press release (second), 30 July 2013
Impression management tactic	<i>The Chairman thanks all participating parties for their help in solving this unanticipated problem. Since the incident began, the organisation has stated it would take full responsibility. He apologises for such an incident occurring. The organisation makes sure that the environment will get back to normal and the organisation will do everything to prevent it from happening again... The company will compensate for the damage and will restore Pao Bay's environment impact as soon as possible.</i> [Translated from Thai to English]	http://www.pttgcgroup.com/th/uploads/press-release	Sub-OILCOM press release (third), 30 July 2013
Impression management tactic	<i>The organisation's staffs collaborate with the Royal Thai Navy, they performed a slick removing operation in the south of Pao Bay overnight. The consequence of the operation shows that the slick oil is almost completely removed. This morning, the sea and Pao Bay starts to return to normal.</i> [Translated from Thai to English]	http://www.pttgcgroup.com/th/uploads/press-release/627/the-progress-of-oil-spill-in-rayong	(Sub-OILCOM press release, 1 August 2013)

Impression management tactic	<i>Today, the oil spill's impact at Pao Bay has been solved and the emergency situation has been terminated. The next phase is the restoration of the environment which a plan is being prepared. [Translated from Thai to English]</i>	http://www.pttgcgroup.com/th/updates/press-release/627/the-progress-of-oil-spill-in-rayong	Sub-OILCOM press release, 6 August 2013
<i>Identity Disruption: Stakeholder's criticisms</i>	<p>ik_kirei @ik_kirei · 27 ส.ค. 2013 ช่วยกันสนับสนุน การตั้งกรรมการตรวจสอบความจริง เกี่ยวกับน้ำมันรั่วในดาวสมุทร โดยใช้แท็กนี้ ---- > #oilspillTH</p> <p>Change.org Thailand @ChangeThailand · 27 ส.ค. 2013 พร้อมกันรายชื่อฟ้องร้องน้ำมันจากเรือของมาดามบอเพื่อให้ นายกตรวจสอบด้วยครับ #oilspillTH</p> 	https://twitter.com/search?q=oilspillTH&src=recent_search_click&f=live	Tweets Relating to the oil spill Movement

CSR actions		https://sustainability.pttgcgroup.com/storage/document/integrated-sustainability-reports/2014/20150310-pttgc-sd-2014-02.pdf	Sub-OILCOM Sustainability Report, p. 53, published on 16 March 2015
CSR actions	<p><i>Sub-OILCOM always operates based on good governance with the processes according to international practices. Moreover, Sub-OILCOM has also developed additional preventive and corrective measures to deal with future events in order to support the effective norms of the country. [corporate communication in English]</i></p> <p>(2016 Sub-OILCOM Integrated Report, p.137, published on 9 March 2017)</p>	https://sustainability.pttgcgroup.com/storage/document/integrated-sustainability-reports/2016/pttgc-isr2016-en.pdf	2016 Sub-OILCOM Integrated Report, p.137, published on 9 March 2017
CSR actions		https://www.facebook.com/Upcyclingtheoceansthai/?locale=th_TH	Facebook Site Relating to the Post-spill Actions

<i>Post Spill CSR-Related Actions</i>	<p><i>OILCOM initiated OILCOM's Fish Aggregating Device Project to create aquatic animal habitats and revive the marine ecosystem along the Rayong coastal area covering a distance of 120 km. Another marine conservation project has been initiated, called Upcycling the Oceans, Thailand Project. The project's goal is to transform the Polyethylene Terephthalate (PET) plastic bottles found along coastal areas and in the sea at the eastern and southern ends of Thailand into threads to produce fabric. [The corporate communication in English]</i></p>	<p>https://sustainability.pttgcgroup.com/storage/document/integrated-sustainability-reports/2016/pttgc-isr2016-en.pdf</p>	<p>2016 Sub-OILCOM Integrated Report, p.87, published on 9 March 2017</p>
<i>Post Spill CSR-Related Actions</i>	<p><i>Sub-OILCOM has prepared remedial measures in the forms of financial and non-financial compensations to alleviate the suffering of those affected by human rights impacts caused by business operations. The level of impact is considered on a case by case basis, for example the oil spill remedies in 2013. [The corporate communication in English]</i></p>	<p>https://sustainability.pttgcgroup.com/storage/document/integrated-sustainability-reports/2017/pttgc-isr2017-04.pdf</p>	<p>2017 Sub-OILCOM Integrated Report, p.105, published on 9 March 2018</p>
<i>Identity Disruption: Stakeholder's criticisms</i> <i>Environmentalists' Actions</i>		<p>https://www.facebook.com/gwfthailand/</p>	<p>Source: 'Green World Prize Return' group, Facebook group, 2 August 2013</p>

<p><i>Identity Disruption: Stakeholder's criticisms</i></p>		<p>https://www.facebook.com/gwfthailand/</p>	<p>Source: 'Green World Prize Return' group, Facebook group, 2 August 2013</p>
<p><i>Identity Disruption: Stakeholder's criticisms</i></p>	<p><i>Since the incident has occurred, Sub-OILCOM has insisted that the situation is not worrying and is containable. Little information has been disclosed about impacts of environment, natural resources, ecology and people's health, and the chemicals used to dissolve it. [Translated from Thai to English]</i></p>	<p>https://www.greenpeace.org/south-eastasia/press/1097/thailands-civil-society-statement-the-oil-spill-and-the-leaked-pipeline/</p>	<p>Greenpeace, 2013</p>
<p><i>Aspirational talk</i></p>	<p><i>I ensure that sustainability management will strengthen the organisation in the long run. The organisation proud of being listed in DJSI as a national energy organisation with sustainable growth in the international level [Translated from Thai to English]</i></p>	<p>https://www.facebook.com/search/top/?q=pttGC&locale=th_TH</p>	<p>OILCOM Facebook, 9 September 2016</p>
<p><i>Reaffirming its Identity as a 'National Energy Security' and Sustainability Champion</i></p>	<p>“ผมเชื่อมั่นว่า การบริหารจัดการอย่างยั่งยืนจะเป็น ภูมิคุ้มกันที่เสริมสร้างความแข็งแกร่งให้กับองค์กรใน ระยะยาว การได้รับการจัดอันดับ DJSI ในครั้งนี้ ถือเป็น ความภาคภูมิใจในฐานะบริษัทพลังงานแห่งชาติ ที่ สามารถเดินทางได้อย่างยั่งยืนในระดับโลก” นายเทว นทร์ กล่าว</p>	<p>https://www.facebook.com/GC.CorporateOfficial/</p>	<p>OILCOM Facebook, 9 September 2016</p>

The Appropriateness of the Issue's Context	<p><i>This project will help to reduce plastic waste in the ocean of Thailand and reduce the harm to marine organisms from ingesting plastic. Both, Sub-OILCOM's Fish Aggregating Device and Upcycling the Oceans, Thailand projects are intended to contribute to the sustainable environmental conservation, tourism development and income generation to the local communities. [the corporate communication in English]</i></p>	<p>https://sustainability.pttgcgroup.com/storage/document/integrated-sustainability-reports/2016/pttgc-isr2016-en.pdf</p>	<p>2016 Sub-OILCOM Integrated Report, p.87, published on 9 March 2017</p>
AIRCOM			
Identity formation	<p>Message from the Chairman</p>  <p>The Company will continue to make changes in its operations with the objective of enhancing overall value of the Company while providing an appropriate return for its stakeholders while ensuring healthy, steady and sustainable growth as the Country's national flag carrier.</p>	<p>https://ir.thaiairways.com/wp-content/uploads/2023/11/20140410-THAI-AR2013-EN.pdf</p>	<p>AIRCOM's 2013 Annual Report p.2, published on 11 April 2014</p>

Identity formation	<p>The Company's vision is to be the First Choices Carrier with Touches of Thai by providing services beyond expectation, ensuring smooth as silk travel experience emphasizing Thai touch service excellence and consistency at all customer touch point to maximize overall customer satisfaction.</p>	<p>https://ir.thaiairways.com/wp-content/uploads/2023/11/20140410-THAI-AR2013-EN.pdf</p>	<p>AIRCOM's 2013 Annual Report, p.9, published on 11 April 2014</p>
Impression management tactic	<p><i>The Company's main mission, which is to assist, promote and display social and environmental responsibility as the National Flag Carrier. [The corporate communication in English]</i></p>	<p>https://ir.thaiairways.com/wp-content/uploads/2023/08/20160404-thai-sdreport2015-en.pdf</p>	<p>2015 Sustainability Report, P. 4, published on 25 March 2016</p>
Impression management tactic	<p><i>The AIRCOM Strategy and Transformation Committee was established comprising Board members and external specialists who are highly experienced in the transformation of large Organisations. The Committee and AIRCOM Management joined together to create AIRCOM's Transformation Plan to accommodate the business structure and necessary changes as a result of the crisis. All of these changes are to ensure that AIRCOM, the National Flag Carrier, will soon reposition itself as the pride of the nation. [The corporate communication in English]</i></p>	<p>https://ir.thaiairways.com/wp-content/uploads/2023/08/20160404-thai-sdreport2015-en.pdf</p>	<p>2015 Sustainability Report, P. 4, published on 25 March 2016</p>
Impression management tactic	<p><i>Although the 'Aviation Safety Concerns' indicated that the Department of Civil Aviation's supervision on aviation safety had not met the ICAO's standards, it did not mean that AIRCOM was substandard. [Translated from Thai to English]</i></p>	<p>https://www.thaiairways.com/th_TH/news/news_announcement/index.page?</p>	<p>AIRCOM press release, published on 18 June 2015</p>

Impression management tactic	<p><i>For AIRCOM, the 'Aviation Safety Concerns' has no impact on customers due to AIRCOM had already stopped flying to Los Angeles, US destination as of 25 October 2015. Although AIRCOM is no longer operating its aircraft to the US, AIRCOM has continued to serve customers through codeshare and partners to the US destination... AIRCOM confirms its commitment to aviation safety standards and ensures that AIRCOM operates with the highest international aviation safety standards. [Translated from Thai to English]</i></p>	<p>https://www.facebook.com/ThaiAirways.TH/?brand_redir=30417795292</p>	<p>AIRCOM Facebook, published on 1 December 2015</p>
Impression management tactic	<p><i>AIRCOM is preparing to support and cooperate with the CAAT in the recertification of air carriers and supporting other Thai carriers to raise safety standards in making Thailand's Aviation Industry robust. [Translated from Thai to English]</i></p>	<p>https://www.facebook.com/ThaiAirways.TH/?brand_redir=30417795292</p>	<p>AIRCOM Facebook, published on 1 December 2015</p>
Impression management tactic	<p><i>AIRCOM demonstrated its social responsibility in its CSR-in process in line with the Transformation Plan such as Route Optimisation Project to reduce cost per flight by adjusting aircraft type and phasing out aging aircraft. Other projects included Effective Fuel Management and Safety Beyond Compliance by adopting guidelines established by EASA; MERS virus prevention measures and expression of intent to operate a child-friendly business according to the Children's Rights and Business Principles of the UNICEF. [The corporate communication in English]</i></p>	<p>https://ir.thaiairways.com/wp-content/uploads/2023/08/20160404-thai-sdreport2015-en.pdf</p>	<p>2015 AIRCOM Sustainability Report, p.5, published on 25 March 2016</p>
Impression management tactic	<p><i>AIRCOM is committed to working to improve and maintain its flight safety standard from Compliance Level to Good Compliance, Great Compliance and finally Beyond Compliance. AIRCOM has target achievement of its Beyond Compliance level by mid-2016 and to fully create a safety culture throughout the organisation by the end of 2016. [The corporate communication in English]</i></p>	<p>https://ir.thaiairways.com/wp-content/uploads/2023/08/20160404-thai-sdreport2015-en.pdf</p>	<p>2015 AIRCOM Sustainability Report, P. 55, published on 25 March 2016</p>

Impression management tactic	Even though ICAO has downgraded the credit rating of a security in the issuance of permits to fly, it is expected that this will impact small, chartered and newly operated airlines. Due to the Company implementing international safety standards the Company could continue to operate. However, there	https://ir.thaiairways.com/wp-content/uploads/2023/08/20160325-thai-ar2015-en.pdf	2015 AIRCOM's Annual Report, p.31, published 25 March 2016
Impression management tactic	<i>AIRCOM is proud to be contributor in solving any issues raised by the audit of Thai Civil Aviation units, according to the USOAP. This followed the ICAO 'Aviation Safety Concerns' on Thailand, whereby AIRCOM agreed to receive a new Air Operator Certificate in accordance with ICAO standards. AIRCOM is the first and only airline in Thailand that receives both a new Air Operator Certificate and Dangerous Goods Certificate, which proves that AIRCOM has the potential to carry passengers, agricultural products, fresh food, and other safety-controlled items. These certificates help support Thailand's strategy to be the aviation and logistics hub for the region.</i> [Translated from Thai to English]	https://www.facebook.com/ThaiAirways.TH/?brand_redir=304177952292	AIRCOM Facebook, published on 10 May 2017
Impression management tactic	<i>For 57 years, AIRCOM, as the national carrier of Thailand has remained committed to safe air travel in accordance with international aviation standards. In 2017, AIRCOM began its Safety Beyond Compliance Programme in order to elevate its safety standards.</i> [Translated from Thai to English]	https://www.facebook.com/ThaiAirways.TH/?brand_redir=304177952292	(AIRCOM Facebook, published on 10 May 2017)
Impression management tactic	<i>AIRCOM would like to congratulate the CAAT on the occasion of ICAO lifting the 'Aviation Safety Concerns' on Thailand, renouncing its status of a country with significant safety concerns. We also would like to express gratitude to the Royal Thai Government, the Minister of Transport, the CAAT, and all the Aviation-related public sectors, whose full commitment and collaboration brought about the success in resolving the 'Aviation Safety Concerns' issue. As Thailand's National Carrier, we promise to always maintain our safety standards on an international level, as well as to keep improving in every respect.</i> [Translated from Thai to English]	https://www.facebook.com/ThaiAirways.TH/?brand_redir=304177952292	AIRCOM Facebook, published on 9 October 2017

Impression management tactic	<p>Moreover, the ICAO removed a red flag against Thailand over the SSC in October 2017 after its audit conducted in last September. The removal of the red flag would allow Thai-registered airlines to launch new routes, increase flight frequencies, change aircraft types and provide chartered flight services in the countries that once placed flight restrictions. Thailand</p>	<p>https://ir.thaiairways.com/wp-content/uploads/2023/08/20190807-thai-561-2017-th.pdf</p>	<p>AIRCOM's 2017 Annual Report, P. 46, published on 4 April 2018</p>
Impression management tactic	<p>On October 6, 2017, the ICAO Headquarters in Montreal, Canada, convened a meeting of the ICAO SSC Committee to consider and approve that Thailand should be removed from a list of countries demonstrating significant safety concerns. By virtue of such resolution, the ICAO removed Thailand's red-flag status as shown in Safety Audit Results on its website. The lifting of the red-flag status has then enabled Thailand to win back the confidence of the civil aviation safety agencies in different countries on Thai aviation safety standards.</p>	<p>https://ir.thaiairways.com/wp-content/uploads/2023/08/20190807-thai-561-2017-th.pdf</p>	<p>AIRCOM's 2017 Annual Report, P. 57, published on 4 April 2018</p>

Impression management tactic	The Company has demonstrated its commitment towards improving the safety standards to create confidence amongst customers and various safety standard organizations by engaging in the Safety Beyond Compliance Programme, introducing the standards set by the European Aviation Safety Agency (EASA) as the safety model, with the ultimate objective of being an airline that can proudly enter the airspace over any country. The Company received a Third Country Operators (TCO) certificate from EASA on December 15, 2015	https://ir.thaiairways.com/wp-content/uploads/2023/08/20190807-thai-561-2017-th.pdf	AIRCOM's 2017 Annual Report, P. 57, published on 4 April 2018
Impression management tactic	The Company prepared the Re Air Operator Certificate Requirements (Re-AOCR) by The Civil Aviation Authority of Thailand (CAAT) and received the new AOC on May 8, 2017. The Re-AOCR was part of the lifting of CAAT's red-flag status.	https://ir.thaiairways.com/wp-content/uploads/2023/08/20190807-thai-561-2017-th.pdf	AIRCOM's 2017 Annual Report, P. 50, published on 4 April 2018
Impression management tactic	<i>AIRCOM has always been prepared for organisational development in parallel to providing support to the Civil Aviation Authority of Thailand to help Thailand eliminate any Significant Safety Concern, as part of the Universal Safety Oversight Audit Programme (USOAP) of the ICAO. [The corporate communication in English]</i>	https://ir.thaiairways.com/wp-content/uploads/2023/06/20180403-thai-sdreport2017-en-compressed.pdf	2017 Sustainability Report, P. 49, published on 4 April 2018

Impression management tactic	<p><i>The president conveyed problems and impacts after the ICAO labelled the 'Aviation Safety Concerns' on its website. As a result, other international safety standards from many countries contacted the organisation to re-audit the safety standards of AIRCOM. [Translated from Thai to English]</i></p>	https://thaipublica.org/2015/06/ico-1/	THAIPUBLICA, published on 12 August 2015
<i>Identity Restoration: Reaffirming the National Airline'</i>	<p style="text-align: center;">Vision</p> <p style="text-align: center;">“To become the first choice carrier with touches of Thai”</p>	https://ir.thaiairways.com/wp-content/uploads/2023/08/20170411-thai-sdreport2016-en.pdf	AIRCOM's 2016 Sustainability Report, P. 10, published on 4 April 2017
<i>Identity Restoration: Reaffirming the National Airline'</i>	<ul style="list-style-type: none"> • To assist in the promotion of social and environmental aspects while demonstrating responsibility as the national carrier 	https://ir.thaiairways.com/wp-content/uploads/2023/08/20170411-thai-sdreport2016-en.pdf	AIRCOM's 2016 Sustainability Report, P. 10, published on 4 April 2017
<i>Promoting its Competence</i>	<p><i>AIRCOM has always been prepared for organisational development in parallel to providing support to the Civil Aviation Authority of Thailand to help Thailand eliminate any Significant Safety Concerns. [The corporate communication in English]</i></p>	https://ir.thaiairways.com/wp-content/uploads/2023/06/20180403-thai-sdreport2017-en-compressed.pdf	2017 Sustainability Report, P. 49, published on 4 April 2018
BANKCOM			
<i>Identity formation</i>	<p>Strengthen financial stability and provide shareholders with appropriate returns through top-ranking product and service management while supporting public affairs.</p>	https://krungthai.com/Download/investorrelations/InvestorRelationsDownload_33Final_2012_ENG_small_Mar16.pdf	BANKCOM's 2012 Annual Report 2012, p. 15, published on 20 March 2013

Impression management tactic	<i>The president insists that the Bank did not provide financing to support for the rice pledging scheme. [Translated from Thai to English]</i>	https://krungthai.com/th/krungthai-update/news?p=53	BANKCOM press release, 20 January 2014
Impression management tactic	<i>BANKCOM is a listed organisation. More than 45% of Institutional and Public investors are shareholders. Thus, the Bank will not be a political mechanism. In considering the loan, it can be ensured that there is the due diligence. However, if the government issues a bond to raise the money for the rice pledging scheme, whether BANKCOM participates in the bond auction or not, financial liquidity will be the main factor of decision making. [Translated from Thai to English]</i>	https://krungthai.com/th/krungthai-update/news?p=53	BANKCOM press release, 4 February 2014
Impression management tactic	<i>The government has not intervened in the operation of the Bank due to BANKCOM is a listed organisation. It has been regulated by the Stock Exchange of Thailand (SET). Moreover, the bank has a policy to decrease the ratio of a loan for the government as up to 10% of the total loan. [Translated from Thai to English]</i>	https://krungthai.com/th/krungthai-update/news?p=53	BANKCOM press release, 13 February 2014
CSR action	<ul style="list-style-type: none"> - Loan for rice trading operator/entrepreneur project: The Bank collaborating with Department of Internal Trade provides loan with a special interest rate as compensation for farmers who have rice paddy produced in 2014/2015. This project is also provided for rice mills which are the Bank customers to increase their liquidity in building their own rice stocks according to the government policy. 	https://krungthai.com/Download/investorrelations/InvestorRelationsDownload_44KTB_Annual_Report_2557_EN.pdf	BANKCOM's 2014 Sustainability Report, p.53, published on 1 April 2015

<p>Identity formation</p>	<p>Message from the Chairman and the President</p> <p>The Bank continues promoting sustainable business growth, supporting the government policies, and becoming “Your Trusted Banking Partner” by standing side-by-side with our customers, society and economy.</p>	<p>https://krungthai.com/Download/investorrelations/InvestorRelationsDownload_48newKTBAnnualReport2015.pdf</p>	<p>BANKCOM's 2015 Annual Report, p. 5, published on 7 April 2016</p>
<p>Identity formation</p>	<p>encouraging over 23,000 employees to buy rice for family consumption.</p> <p>The Bank also bought a total of 235 tons rice to give to its customers as corporate gifts and donate the rice to charity organizations.</p>	<p>https://krungthai.com/Download/CSR/CSRDownload_59SD_Report_2559_Eng_small.pdf</p>	<p>BANKCOM's 2016 Sustainability Report, p. 33, published on 4 April 2017</p>
<p>Identity formation</p>	<p>3) Taking Part in Driving the National Strategy and Provide Quality Services to the Society</p>	<p>https://krungthai.com/Download/investorrelations/InvestorRelationsDownload_55NEW-KTB_Annual_Report_2017_th.pdf</p>	<p>BANKCOM's 2017 Annual Report, p. 45, published on 2 April 2018</p>

<i>Identity formation</i>	<p style="text-align: center;">“</p> <p style="text-align: center;">The Bank becomes the leading commercial bank as well as the core driving of national economy.</p> <p style="text-align: center;">”</p>	https://krungthai.com/Download/investorrelations/InvestorRelationsDownload_55NEW-KTB_Annual_Report_2017_th.pdf	BANKCOM's 2017 Annual Report, p. 45, published on 2 April 2018
<i>Selecting of reporting mechanisms</i>	<i>'loan for agriculture which is a further credit for the existing customers'</i>	https://krungthai.com/Download/investorrelations/InvestorRelationsDownload_38KTB_Annual_Report_TH_2556.pdf	2013 BANKCOM Annual Report, 2013, P.66, published on 1 April 2014.
<i>Selecting of reporting mechanisms</i>	<i>The executives and the Board will not allow us to be a political tool, definitely. Besides, the Bank will not get involved in any project related to the corruption from the rice pledging scheme. [Translated from Thai to English]</i>	https://krungthai.com/th/krungthai-update/news?p=53	BANKCOM press release, 13 February 2014