Artigo

CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION DURING THE COVID-19 PANDEMIC: COMPARISON BETWEEN BRAZILIAN AND BRITISH COMPANIES

COMUNICAÇÃO DE RESPONSABILIDADE SOCIAL CORPORATIVA DURANTE A PANDEMIA DA COVID-19: COMPARAÇÃO ENTRE EMPRESAS BRASILEIRAS E BRITÂNICAS

COMUNICACIÓN SOBRE RESPONSABILIDAD SOCIAL CORPORATIVA DURANTE LA PANDEMIA DE COVID-19: COMPARACIÓN ENTRE EMPRESAS BRASILEÑAS Y BRITÁNICAS

DOI: 10.56083/RCV4N5-047
Receipt of originals: 04/10/2024
Acceptance for publication: 04/30/2024

Franciane Reinert Cé
PhD in Business Administration
Institution: Universidade do Vale do Itajaí (UNIVALI)
Address: Itajaí, Santa Catarina, Brazil
E-mail: freinert@uwsp.edu

Bruna Geraldo da Silva
Bachelor Degree in Foreign Trade
Institution: Universidade do Vale do Itajaí (UNIVALI)
Address: Itajaí, Santa Catarina, Brazil
E-mail: brunaa.gsilva@hotmail.com

Renato Estefano Drabzynski de Britto
Master’s Degree in Business Management
Institution: Universidade do Vale do Itajaí (UNIVALI)
Address: Itajaí, Santa Catarina, Brazil
E-mail: renatoedb@gmail.com

Anderson Santos Fernandes
Master’s student in Business Administration
Institution: Universidade do Vale do Itajaí (UNIVALI)
Address: Itajaí, Santa Catarina, Brazil
E-mail: and.san@gmail.com
ABSTRACT: The beginning of the Coronavirus pandemic brought numerous changes to lifestyle, which led to the adoption of new consumption habits and new challenges to the market. Consumers have adapted their habits and especially consumption behavior, in this way organizations have also started to adapt their processes for their own survival and to support society to overcome this crisis. Thus, the purpose of this study is to analyze the communication of socially responsible companies about CSR initiatives in response to the Covid-19 pandemic, in addition to analyzing the reflection of cultural differences between Brazil and the United Kingdom in this communication. To achieve this objective, descriptive research was carried out by means of content analysis with secondary data from the websites of 62 Brazilian organizations indexed on the ISE B3 and British organizations indexed on the DJSI Europe. The companies' communications on their websites were analyzed using the OEEC Model, which is divided into 64 items in four categories: orientation, structure, ergonomics and content. The research concludes that the communication of CSR initiatives in response to Covid-19 are as effective as the communication of the organization’s other CSR initiatives in both countries. Brazilian companies and British companies demonstrated average values within satisfactory performance of their website’s communication toward Covid-19 initiatives. Among the theoretical contributions of the study, the expansion of the discussion on Hofstede’s cultural dimensions stands out. However, the present study also contributes to expanding the knowledge regarding to CSR practices in times of crisis.

KEYWORDS: corporate social responsibility, COVID-19, corporate communication, Brazil, United Kingdom.

RESUMO: O início da pandemia do coronavírus trouxe inúmeras mudanças no estilo de vida, o que levou à adoção de novos hábitos de consumo e novos desafios para o mercado. Os consumidores adaptaram os seus hábitos e, especialmente, o comportamento de consumo, desta forma as organizações também começaram a adaptar os seus processos para a sua própria sobrevivência e a apoiar a sociedade para superar esta crise. Assim, o objetivo deste estudo é analisar a comunicação de empresas socialmente responsáveis sobre iniciativas de RSE em resposta à pandemia da Covid-19, além de analisar a reflexão das diferenças culturais entre o Brasil e o Reino Unido nesta comunicação. Para atingir este objetivo, a pesquisa descritiva foi realizada por meio de análise de conteúdo com dados secundários dos sites de 62 organizações brasileiras indexadas no ISE B3 e organizações britânicas indexadas no DJSI Europa. A comunicação das empresas em seus sites foi analisada por meio do Modelo OEEC, dividido em 64 itens em quatro categorias: orientação, estrutura, ergonomia e conteúdo. A pesquisa conclui que a comunicação de iniciativas de RSE em resposta à Covid-19 é tão eficaz quanto a comunicação de outras iniciativas de RSE da organização em ambos
os países. Empresas brasileiras e britânicas demonstraram valores médios dentro do desempenho satisfatório da comunicação de seu site em relação às iniciativas para combater a Covid-19. Entre as contribuições teóricas do estudo, destaca-se a ampliação da discussão sobre as dimensões culturais de Hofstede. No entanto, o presente estudo também contribui para ampliar o conhecimento sobre as práticas de RSE em tempos de crise.

PALAVRAS-CHAVE: responsabilidade social corporativa, COVID-19, comunicação corporativa, Brasil, Reino Unido.

RESUMEN: El inicio de la pandemia del Coronavirus trajo consigo numerosos cambios en el estilo de vida, lo que llevó a la adopción de nuevos hábitos de consumo y nuevos retos al mercado. Los consumidores han adaptado sus hábitos y especialmente el comportamiento de consumo, de esta manera las organizaciones también han comenzado a adaptar sus procesos para su propia supervivencia y para apoyar a la sociedad a superar esta crisis. Así, el propósito de este estudio es analizar la comunicación de las empresas socialmente responsables sobre las iniciativas de RSE en respuesta a la pandemia de Covid-19, además de analizar la reflexión de las diferencias culturales entre Brasil y el Reino Unido en esta comunicación. Para lograr este objetivo, se realizó una investigación descriptiva mediante análisis de contenido con datos secundarios de los sitios web de 62 organizaciones brasileñas indexadas en el ISE B3 y organizaciones británicas indexadas en el DJSI Europa. Las comunicaciones de las empresas en sus sitios web se analizaron utilizando el Modelo OEEC, que se divide en 64 ítems en cuatro categorías: orientación, estructura, ergonomía y contenido. La investigación concluye que la comunicación de las iniciativas de RSE en respuesta a la Covid-19 son tan efectivas como la comunicación de otras iniciativas de RSE de la organización en ambos países. Las empresas brasileñas y británicas demostraron valores promedio dentro del desempeño satisfactorio de la comunicación de su sitio web hacia las iniciativas de Covid-19. Entre las contribuciones teóricas del estudio, destaca la expansión de la discussión sobre las dimensiones culturales de Hofstede. Sin embargo, el presente estudio también contribuye a ampliar el conocimiento sobre las prácticas de RSE en tiempos de crisis.

PALABRAS CLAVE: responsabilidad social corporativa, COVID-19, comunicación corporativa, Brasil, Reino Unido.
1. Introduction

The Covid-19 pandemic has brought about immense implications for the managerial realm, prompting society and organizations alike to adapt to a new lifestyle filled with restrictions (Seetharaman, 2020). Since December 2019, numerous sudden changes have occurred worldwide, affecting various aspects of daily life such as work, study, and entertainment (Sheth, 2020). Organizations have responded to the threat of Covid-19 by implementing safety measures for their stakeholders, raising awareness, and investing in vaccine development (Sharma et al., 2020). However, some organizations sought to profit from the situation, while others refrained from taking any action, focusing on survival (Wooliscroft, 2020). Consumer perception of organizations' engagement in Corporate Social Responsibility (CSR) initiatives during the pandemic has become a decisive factor in purchasing behavior (Edelman Trust Barometer, 2020), contributing to their prosperity (Carroll, 2021).

Consumer awareness and communication regarding CSR practices are crucial (Du et al., 2010; Illia et al., 2015). Previous studies on online CSR communication have analyzed various digital channels and their effectiveness for different stakeholders (Ali et al., 2015; Cortado et al., 2016; Yang et al., 2018). Transparency, emphasized by Pontes and Dusek (2023), is vital for CSR initiatives, fostering trust and solidifying relationships with stakeholders.

He and Harris (2020) stress the importance of understanding companies that prioritize ethical behavior during resource scarcity and Taylor (2020) highlights the prevalence of CSR appeals in advertising during the pandemic.

This study aims to analyze CSR communication by socially responsible companies in response to the Covid-19 pandemic, considering cultural differences between Brazil and the UK. The research contributes to
understanding the pandemic's effects and cultural dimensions on CSR communication. It is structured with a literature review, method, results, discussion, and references.

2. CSR Communication

The definition of Corporate Social Responsibility (CSR) has evolved significantly since 1950 (Carroll, 1999). Initially, CSR activities were primarily focused on basic ethical considerations and legal compliance, with minimal responsibility beyond profit-making (Friedman, 1970). However, Carroll (1999) highlights a shift towards a broader understanding of CSR, emphasizing its role in promoting societal well-being. Schwartz and Carroll (2007) identify two major schools of thought on CSR, with one emphasizing profit maximization through legal compliance and the other recognizing broader societal obligations.

This study aligns with the latter view, as proposed by Carroll (1991) and Elkington (1999). Carroll (1991) outlines four dimensions of CSR: economic, legal, ethical, and philanthropic, emphasizing the importance of simultaneously addressing these categories to ensure profitability and societal benefit. Elkington (1997) introduces the concept of Triple Bottom Line (TBL), advocating for the consideration of social, environmental, and economic issues in decision-making.

The engagement of organizations in CSR activities is crucial for their survival, particularly in times of crisis (Berglind & Nakata, 2005). However, raising stakeholder awareness about CSR initiatives is essential to stimulate positive responses (Du et al., 2010). This awareness can be facilitated through various communication channels, including traditional media and digital platforms (Wanderley et al., 2008). Dialogue-based communication strategies are particularly effective in enhancing credibility and fostering positive stakeholder reactions (Illia et al., 2015; Morsing & Schultz, 2006).
Some studies have highlighted the importance of online CSR communication as a two-way interaction between organizations and stakeholders (Yang & Liu, 2018). Utility companies have been found to excel in sustainability communication on their websites (Siano, 2016). Differences in communication approaches have been observed between business-to-business (B2B) and business-to-business-to-consumer (B2B2C) companies, with B2B companies showing a higher likelihood of disclosing initiatives on their websites (Pallazzo et al., 2019). Cultural factors also influence CSR communication, as evidenced by variations in disclosure and detailing across Asian countries (Conte et al., 2020).

The Covid-19 pandemic has further underscored the importance of CSR communication, with an increase in its prevalence during this period (Taylor, 2020). The next section will explore the pandemic's impacts on CSR initiatives.

2.1 Covid-19 and CSR

The Covid-19 pandemic has introduced unprecedented challenges for both organizations and consumers, prompting a reevaluation of conventional practices and the adoption of innovative approaches to withstand the crisis (Sheth, 2020; Seetharaman, 2020). Pantano et al. (2020) assert that humanity has not faced such severe restrictions on freedoms since World War II, posing significant threats to various sectors, including marketing, communication, and CSR initiatives.

Research by the Edelman Trust Barometer (2020) reveals that consumers expect brands to demonstrate awareness of the pandemic's impact and to offer products that help individuals navigate this new reality. Consumers establish implicit contracts with their preferred brands based on the promises made by those brands (Kirk & Rifkin, 2020; Montgomery et al., 2017). Consequently, socially responsible brands are particularly susceptible...
to consumer backlash if they are perceived to be equivocating on their commitments during the pandemic (He & Harris, 2020; Kirk & Rifkin, 2020).

At the onset of the pandemic, some organizations attempted to exploit the situation for profit, leading to instances of price inflation, such as masks being sold at exorbitant prices (Wooliscroft, 2020). However, many organizations resisted such unethical practices and actively engaged in CSR activities to support their stakeholders (He & Harris, 2020). The crisis has thus become a litmus test for companies' ethical conduct and commitment to corporate social responsibility.

The pandemic-induced economic crisis has prompted companies to reassess their priorities, with some diverting resources away from CSR initiatives to focus on core business survival (He & Harris, 2020). Nevertheless, historical precedents suggest that environmental forces can catalyze the development of CSR practices. From the consumer's perspective, expectations for socially responsible behavior have heightened during the pandemic, with such behavior seen as conferring a competitive advantage (Carroll, 2021).

In this context, the pandemic presented both challenges and opportunities for CSR. Kirk and Rifkin (2020) emphasized the importance of understanding the evolving consumer journey during crises. Initially, consumers react impulsively to perceived threats, leading to panic buying and supply shortages. However, as the situation stabilizes, consumers adapt and develop new behaviors, influencing their responses to brands (Kirk & Rifkin, 2020; Hamilton et al., 2018).

The Edelman Trust Barometer (2020) underscored the significance of how brands responded to the pandemic, with a majority of consumers indicating that their purchase decisions were strongly influenced by such responses. Therefore, effective communication of CSR initiatives related to Covid-19 was essential to ensure consumer awareness and engagement. With this purpose of analyzing the effectiveness of this communication in
socially responsible organizations the following research question was elaborated:

**RQ1:** Was the communication of CSR initiatives in response to Covid-19 as effective as the communication of the organization's other CSR initiatives?

2.2 Cultural differences in CSR communication

In recent years, numerous studies have examined the influence of cultural factors on engagement in CSR activities (Halkos & Skouloudis, 2017). Culture, shaped by a nation's history, climate, and infrastructure, dictates common habits, values, and norms, thereby influencing behaviors, consumption decisions, and business management styles. The Hofstede model emerged as a key tool for analyzing and comparing cultural differences between countries (Shi & Wang, 2011). This model encompasses six dimensions: power distance, individualism vs. collectivism, masculinity vs. femininity, uncertainty avoidance, long-term vs. short-term orientation, and indulgence vs. restraint (Hofstede, 2011).

Studies often utilize Hofstede's model to discern cultural factors. For instance, Woo et al. (2015) investigated the impact of CSR initiatives on the brand value of apparel companies in the United States and South Korea, finding no moderating effect of culture on CSR and brand value. Conversely, Kang, Lee, and Yoo (2016) explored the influence of culture on CSR practices in hospitality firms across 63 countries, identifying positive relationships with power distance and uncertainty avoidance, but negative relationships with individualism and masculinity. Halkos and Skouloudis (2017) found that long-term orientation and forbearance positively affect CSR indices, while uncertainty avoidance has a negative impact.

When examining online CSR communication, Vollero et al. (2019) discovered significant differences between Asian and non-Asian
organizations, although these differences did not align with Hofstede's cultural definitions. While Conte et al. (2020) further emphasized the influence of cultural factors on online CSR communication among Asian countries.

Brazil and the UK notably differ in power distance, individualism, and uncertainty avoidance. Brazil exhibits high scores in power distance, reflecting societal acceptance of hierarchy, and uncertainty avoidance, indicating a strong reliance on rules and laws. In contrast, the UK scores high in individualism, representing a more independent society where individuals prioritize personal goals (Hofstede Insights, 2020). Given those studies’ findings and the crisis scenario due to the Coronavirus pandemic, the second research question is:

RQ2: According to Hofstede's cultural dimensions, did communication regarding the response to Covid-19 differ on the corporate websites of Brazilian and British companies?

3. Methodology

To address the research question regarding how organizations communicate their initiatives related to the Covid-19 pandemic, a descriptive research method was employed, utilizing content analysis of secondary data from the websites of 62 Brazilian and British organizations. Content analysis is commonly used to examine CSR communications on websites due to its qualitative nature for data collection and quantitative potential for numerical analysis.

Websites serve as official representations of organizations' formal CSR commitments to society and are crucial for communicating CSR information to various stakeholders. Research shows that consumers prefer brands to use their websites for Covid-19 communication, surpassing social media platforms like Facebook and Twitter.
The analysis utilized the OEEC Model by Siano et al. (2016) to assess organizations' CSR communication on their websites. This model evaluates aspects such as sustainability orientation, website structure, ergonomics, and content transmission. It consists of 64 items categorized into orientation, structure, ergonomics, and content dimensions, with additional checks for greenwashing indicators.

Given the Covid-19 context, communications regarding corporate initiatives to combat the virus were analyzed separately from overall CSR communications. The sample included organizations listed on the B3 ISE and DJSI Europe indices, known for their high corporate sustainability performance, totaling 30 Brazilian and 33 British organizations.

4. Results and Discussions

In order to evaluate the main differences regarding online CSR communication in response to the Coronavirus on corporate websites of Brazilian and British companies, descriptive statistics tests, one-way ANOVA test and paired samples t-test were performed in IBM SPSS Statistics software. Table 1, below, presents the numbers of observations, means, standard deviations, minimum and maximum for CSR communication and for Covid-19 communication on corporate websites.

| Table 1: Descriptive Statistics for CSR Communication and Covid-19 Communication |
|-------------------------------------------------|----------|-----------------|----------|----------|---------|
| N      | Average | Standard Deviation | Minimum | Maximum |
| Covid Communication | 62      | 73,49            | 10,38   | 42,19    | 89,06   |
| CSR Communication   | 62      | 74,60            | 8,51    | 60,94    | 92,19   |

Source: survey data.
Table 2 presents these results regarding Covid-19 communication in Brazilian and British organizations.

Table 2: Descriptive Statistics for Covid-19 Communication in Brazilian and British Companies

<table>
<thead>
<tr>
<th>Country</th>
<th>N</th>
<th>Average</th>
<th>Dev. Standard</th>
<th>Minimum</th>
<th>Maximum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brazil</td>
<td>29</td>
<td>72.30</td>
<td>11.31</td>
<td>42.19</td>
<td>89.06</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>33</td>
<td>74.53</td>
<td>9.57</td>
<td>50.00</td>
<td>89.06</td>
</tr>
</tbody>
</table>

Source: survey data.

By analyzing Table 1, it is noted that online communication on corporate websites about CSR initiatives as a whole are more exposed and consolidated than the communication specifically for initiatives facing Covid-19 (74.60 vs. 73.49). With regard to the standard deviation, Covid-19 Communication presents higher values, indicating that values are not so close to the mean, thus leading to greater heterogeneity among the results of the organizations observed. Already in Table 2, it is verified that the British companies obtained better results given the high average in relation to the Brazilian companies (74.53 vs. 72.30). According to Siano (2016), the averages verified in Table 1 and Table 2 indicate that these organizations meet the communication requirements in a satisfactory manner (70 < total < 79).

Next, the paired samples t-test was performed to analyze the means of CSR Communication and Covid-19 Communication and determine if there is a statistically significant difference between these means. This test is appropriate for this data since the collection occurred more than once with the same organization. The tests showed that there is no significant difference (t(61) = 1.129, \( p = 0.264 \)). That is, regarding the investigation of QP1, the so-called socially responsible organizations are exposing their responses to combat the coronavirus as effectively as they communicate their CSR activities for other causes, thus showing that they keep their
promises and maintain their social positions even in times of scarce resources and unstable situation.

Subsequently, this study aims to find out whether Brazilian companies and British companies presented significant differences between their communication on responses to Covid-19. In this sense, a one-way ANOVA was performed to verify the differences between each dimension of the OEEC Model and the total obtained, as shown in Table 3 below.

Table 3: One-way ANOVA results for Covid-19 Communication between British and Brazilian companies.

<table>
<thead>
<tr>
<th></th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>Z</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guidance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>25,21</td>
<td>1,00</td>
<td>25,21</td>
<td>3,39</td>
<td>0,07</td>
</tr>
<tr>
<td>In the groups</td>
<td>446,71</td>
<td>60,00</td>
<td>7,45</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>471,92</td>
<td>61,00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Structure</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>9,39</td>
<td>1,00</td>
<td>9,39</td>
<td>1,59</td>
<td>0,21</td>
</tr>
<tr>
<td>In the groups</td>
<td>354,48</td>
<td>60,00</td>
<td>5,91</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>363,86</td>
<td>61,00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ergonomics</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>4,55</td>
<td>1,00</td>
<td>4,55</td>
<td>0,67</td>
<td>0,42</td>
</tr>
<tr>
<td>In the groups</td>
<td>408,79</td>
<td>60,00</td>
<td>6,81</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>413,34</td>
<td>61,00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Content</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>7,72</td>
<td>1,00</td>
<td>7,72</td>
<td>0,14</td>
<td>0,71</td>
</tr>
<tr>
<td>In the groups</td>
<td>3243,00</td>
<td>60,00</td>
<td>54,05</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>3250,73</td>
<td>61,00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Covid Communication</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Between Groups</td>
<td>76,01</td>
<td>1,00</td>
<td>76,01</td>
<td>0,70</td>
<td>0,41</td>
</tr>
<tr>
<td>In the groups</td>
<td>6501,04</td>
<td>60,00</td>
<td>108,35</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>6577,05</td>
<td>61,00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Results obtained.
The results in Table 3 point out that there is no significant difference between the communication of responses for coping with coronavirus of Brazilian companies and British companies with respect to the identified dimensions and the final result of the OEEC Model. However, the dimension that comes closest for significance is the Guidance exposed on corporate websites. In this sense, regarding the investigation of QP2 it can be stated that even with the cultural differences between Brazil and the UK, the analyzed organizations from both countries communicate online their responses to Covid-19 in the same way.

From the data collected it is possible to discuss the theoretical and marketing implications of CSR communication initiatives in the current pandemic scenario originated by the new Coronavirus. Next, the research questions and their respective resolutions will be addressed.

Corporate Social Responsibility has proven to be a determining factor over the years for companies in various sectors, it is constantly evolving, it is more than just being responsible and fulfilling legal obligations, it is necessary to collaborate with society by doing good and being proactive for that (Carroll, 1999).

The first research question addresses whether the communication of CSR initiatives in response to Covid-19 are as effective as the communication of the organization's other CSR initiatives. According to the results, the analyzed population's commitment to both themes is visible, both Brazilian and British companies demonstrated averages within satisfactory values of their websites' performance, with low standard deviation.

According to He and Harris (2020) the situation generated by the pandemic may initially discourage companies from having CSR initiatives, given the diverse needs that companies have and given that the economic crisis is directly affecting many of them. Woolicrft (2020) also states that there are even opportunistic and abusive situations on the part of
organizations that take advantage of the widespread demand to raise prices in an unreasonable manner.

What was noticed on the websites, however, were positive behaviors. Companies have shown commitment to the environment, society and ethics, with changes in their internal processes to conform to world standards and with actions outside their line of business to help the most urgent demands, and have shown no resistance to do the same during the new Coronavirus pandemic.

Several companies have not only adjusted their processes to prevent the spread of the virus but have also provided guidance to stakeholders on best practices and produced items for donation to hospitals, contributing to the fight against Covid-19. Even if it's not directly within their typical scope, companies have made donations, negotiated debt extensions with customers, and offered assistance to stakeholders and local communities.

According to the Edelman Trust Barometer (2020), there is an expectation for the market to be aware of the pandemic's impacts. Positive initiatives linked to ethics and sustainability, as noted by Morsing and Schultz (2006), are appreciated by stakeholders, influencing consumers' purchasing decisions during the pandemic (Rodgers, 2020).

Looking towards post-coronavirus changes, some websites foresee a future that is more sustainability-oriented and socially conscious, reflecting shifts in environmental forces that can stimulate CSR strategies (He & Harris, 2020).

Regarding the communication of CSR initiatives in response to Covid-19, companies have demonstrated consistency with their overall CSR approaches. While differences exist between cultures in terms of power distance, individualism, and uncertainty avoidance, Brazilian and British companies surveyed did not show significant differences in their communication responses to Covid-19, aligning with the idea of a global internet culture (Vollero et al., 2019).
Although Hofstede's cultural dimensions are reflected in society and behavior, they may not consistently apply to CSR online communication practices, as evidenced by the results of the Brazilian and British companies surveyed, which did not appear to be significantly influenced by culture in their CSR communication strategies. This aligns with Vollero et al.'s (2019) findings and the notion of a standardized approach to online communication, irrespective of cultural background.

5. Conclusion

The Covid-19 pandemic has indeed sparked widespread changes across society, yet Corporate Social Responsibility (CSR) practices have remained a constant, evident in the companies analyzed both in Brazil and Great Britain.

In achieving the research objective, it was discovered that there is no significant difference between traditional CSR initiatives and those related to Covid-19. Companies have shown similar dedication to both types, driven by stakeholder importance and consumer expectations (Morsing & Schultz, 2006; Edelman Trust Barometer, 2020).

Interestingly, cultural dimensions, as defined by Hofstede, did not directly impact the research results. This aligns with the idea of a global internet culture, where CSR communication tends to be standardized despite differences in national cultures, as suggested by Vollero et al. (2019).

The study contributes to the expansion of the discussion on Hofstede's cultural dimensions and sheds light on CSR practices during crises. It suggests that environmental forces can stimulate CSR strategies, with companies envisioning a greener, more sustainable post-coronavirus future.

For companies, the study indicates a CSR trend among those surveyed in Brazil and Great Britain, potentially signaling the value stakeholders and consumers place on these practices. This may influence managers from various companies to adopt similar approaches.
Despite these insights, the study also has limitations. Future research could explore countries with differing pandemic strategies to generate new comparison scenarios and consider additional communication channels beyond company websites. Furthermore, including companies of various sizes and from a broader range of countries could provide further depth to the understanding of CSR communication in times of crisis.
References

ALI, Imran; JIMÉNEZ-ZARCO, Ana Isabel; BICHO, Marta. Using Social Media for CSR Communication and Engaging Stakeholders. Developments In Corporate Governance And Responsibility, [S.L.], p. 165-185, 28 mar. 2015.


CONTE, Francesca et al. Corporate social responsibility penetration, explicitness, and symbolic communication practices in Asia: a national business system exploration of leading firms in sustainability. Corporate Social Responsibility And Environmental Management, [s.l. ], v. 27, n. 3, p. 1425-1435, 6 jan. 2020.


EDELMAN TRUST BAROMETER. Brand Trust and the Coronavirus Pandemic. 2020. Disponível em: https://www.edelman.com/sites/g/files/aatuss191/files/2020-


HALKOS, George; SKOULOUDIS, Antonis. Revisiting the relationship between corporate social responsibility and national culture. Management Decision, [s.l. ], v. 55, n. 3, p. 595-613, Apr 18, 2017.


VOLLERO, Agostino et al. Hoftsede’s cultural dimensions and corporate social responsibility in online communication: are they independent constructs?. *Corporate Social Responsibility And Environmental Management*, [s.l.], v. 27, n. 1, p. 53-64, 17 maio 2019.


