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Understanding CSR Communication Contexts Based on the Stakeholders' Theory

Abstract: This theoretical paper gives a way to understand, through the stakeholders' theory, the CSR Communication in different contexts or circumstances. It attempts to explain the company's tendency and motivations that push it to communicate its Corporate Social Responsibility (CSR), which might be a response to its stakeholders' expectations. Moreover, CSR communication could originate from managers (Internal stakeholders) awareness about the benefits that can be gained from this communication, regarding sales promotion, corporation's image and reputation etc. Furthermore, CSC may represent a response to some external stakeholders' demands or even pressures. Within this context, a model of Social Disclosure levels is suggested to highlight the CSC that is generated from stakeholders' influence (Internal/external stakeholders) on how much and how a company communicates its CSR actions. This model categorizes CSC into three levels: The Full Disclosure Level, the Selective Disclosure Level and the Symbolic Disclosure Level.

Keywords: corporate social responsibility communication, CSR, stakeholders, stakeholders' theory, social disclosure levels