# Critical Review of Content Analysis Studies on Corporate Social Responsibility

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| A R T I C L E I N F O | A B S T R A C T |
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| <br><br> | This critical review examines three selected papers that employed content analysis to investigate Corporate Social Responsibility (CSR) communication issues. The advantages of content analysis include non-reactivity, non-obtrusiveness, and the ability to conduct longitudinal studies using archive materials. However, it also suffers from time-consuming analysis, subjectivity in coding, and the disregard for context. The studies share a common focus on CSR communication issues and the utilization of content analysis. They highlight stakeholders' visibility, prominent CSR issues, and the tone of coverage in newspapers. Nonetheless, differences exist in the geographical scope and methodological transparency. In conclusion, content analysis offers valuable insights into CSR communication issues, but its limitations must be addressed. Future research should adopt systematic and transparent sampling and coding techniques, compare different newspapers and cultural contexts, and consider combining content analysis with other methods for a comprehensive understanding. Expanding research across various countries and considering cultural dimensions promises richer data and deeper insights into CSR framing by business newspapers. |

**INTRODUCTION**

In the dynamic and interconnected world, Corporate Social Responsibility (CSR) has emerged as a crucial vicinity of challenge for businesses aiming to make a tremendous impact on society and the surroundings. As businesses an increasing number of recognize their position in contributing to social and environmental issues, the communication of their CSR projects has turned out to be paramount. How an enterprise's CSR efforts are portrayed within the media can notably impact public notion, stakeholder engagement, and in the long run, their reputation. Content analysis has been demonstrated to be an essential study approach for investigating CSR communication exchange in various contexts. By studying and quantifying the content of media messages, content material analysis enables researchers to gain valuable insights into how CSR issues are represented, the visibility of stakeholders concerned, and the tone of media portrayal. This method gives distinct blessings, inclusive of its non-reactive and non-obtrusive nature, making it less likely to influence the subjects being studied. Additionally, the use of archive materials allows for the exploration of longitudinal traits, analyzing CSR communique across exceptional time durations. However, some challenges were identified. The procedure of analyzing significant amounts of data can be time-consuming and resource-intensive. Moreover, the subjectivity concerned in the coding and interpretation of content can introduce bias and influence the reliability of findings. One of the key obstacles of content analysis is its potential push aside for the broader context surrounding the content being analyzed, which may additionally lead to an incomplete understanding of CSR communication dynamics.

Against this backdrop, this review examines three selected papers that have applied content material evaluation to explore CSR communication issues. These papers have been selected for their relevance and contribution to the sector of CSR studies, each losing light on precise elements of CSR communique. By intently examining these studies, we intend to become aware of the commonalities and variations of their techniques and findings, as well as consider the advantages and limitations of content material analysis as a study's layout. In this overview, we will discover the shared attention of those researching CSR conversations and the usage of content analysis as the primary study technique. We will delve into the important thing insights those papers have furnished on stakeholder visibility, the prominence of CSR problems, and the tone of media coverage in newspapers. Additionally, we can cope with the variations in geographical scope and methodological transparency among the decided-on studies.

Through this completion, we hope to contribute to the growing body of know-how on CSR communique and its portrayal in the media. The findings intend to serve practical benefits to corporations concerned with CSR as they assist relevant parties in strategizing CSR practice and publication. On the other hand, academic contribution includes searching to boost the usage of content analysis in future research and urging researchers to undertake greater systematic and transparent sampling and coding techniques. By comparing

newspapers from distinctive cultural contexts and thinking about the wider societal implications of CSR communique, our goal is to find richer information and deeper insights into how commercial enterprise newspapers frame CSR problems internationally. Ultimately, this evaluation endeavors to boost our knowledge of CSR conversation dynamics and tell destiny research instructions in this vital region of examination.

## LITERATURE REVIEW
### Introduction to Content Analysis

Content analysis is a systematic study of understanding texts, images, audio, videos and other related form of content (Krippendorff, 2004; Riffe et al., 2006; Schreier, 2012). The definition works for any type of content analysis. However, it is observed in detail that content analysis can be categorized into quantitative and qualitative content analysis. The former explains communication symbols evaluation using an organized and replicable approach as numeric values are assigned based on the valid regulation of assessment (Riffe et al., 2006, p. 34). Furthermore, it exhibits the communication meaning, inferences, and context in its production and consumption. Qualitative content analysis is systematically describing and interpreting qualitative materials which is the coding frame as the core of methods (Schreier, 2012, p. 12). It means content analysis is included as a research design that applies rigorous evaluation of communication forms such as texts, images, videos, audio, or other related content forms in observing its meanings as it is used in numerous disciplines, such as media studies, psychology, sociology, and other related studies. In the early 20th century, Harold Lasswell initiated the study of political communication and propaganda as his study put the initial development of content analysis (Lasswell, 2006). It happened in around 1940 and his content analysis model became popular in analyzing advertising, news coverage and other related media content between 1960 to 1970. Furthermore, recently, the model and theory have expanded as current communication content is richer with social media posts and their components as well as AI-generated content. However, criticism against this theory emerged as it is claimed to simplify the communication process, leading to the advancement of theory development and more research exploration within similar areas. Regardless of the criticism, the framework and foundation of content analysis is still implemented until the current day as it allows researchers to identify and apprehend the patterns, themes, and meaning within communication content that other methods might not be able to cover. For example, content analysis is used to analyze the data of social media in a thorough way (Chen et al., 2018).

Understanding the content analysis design is to observe the correlation between conceptualization and data analysis (Riffe et al., 2006). Conceptualization addresses the research questions, such as whether the goal of the study is to describe the data, test the relationships, or expound causal relationships. Hence, the conceptualization and data analysis need to be clarified as they will be linked. There are three general focuses in implementing

content analysis according to Riffe et al. (2006), which are, first, it is used to study a variable or more within a specific period. For example, studying the pattern of newspaper framing during the Covid-19 pandemic in Malaysia. Second, to explore how external factors influence the contents, such as the impacts of the political landscape of publishers influences the news article about politics. Third, to study the effect of contents on specific audiences which can be incorporated with other methods or instruments such as experiments, surveys, or interviews. For example, the experiment study was conducted to measure the effect of violent scene exposure on violent attitudes.

Considering what is the proper content that needs to be examined in answering the research questions or to test the hypothesis will be at this level. The content might come from newspapers, television, and other related content as it could be images, video, text, and audio. Ensure the content that will be studied is available and accessible during the duration of data collection. Next, selecting what is the best way to analyze the content to answer research questions and test hypotheses will be implemented, such as observing the pattern, relationship, or themes. Sequentially, specific units of content should be categorized, such as types of framing, types of tones, or types of sources. Also, put the operational definition in each of them to make the coders understand the meaning of each unit of analysis as well as coding protocols. Furthermore, the type of sampling technique that will be implemented is important to ensure the data are gathered properly in answering research questions. Quantitative content analysis may be probability sampling while qualitative content analysis for non-probability sampling. Lastly, conducting a reliability test to ensure the intercoder agreement is crucial to make sure the instrument is reliable. One reliability test that can be conducted is using Holsti reliability test (Holsti, 1969). Once the reliability is significant which is usually around .8 or more, complete data collection and analysis can be applied.

**Types of Content Analysis: Advantages and Disadvantages**

Two main types of content analysis are discovered, consisting of quantitative content analysis with manifest meaning (Riffe et al., 2006, p. 34) and qualitative content analysis with latent meaning (Schreier, 2012, p. 26). This chapter will provide an understanding of quantitative content analysis and qualitative content analysis, including their approach, explanation, and examples as well as advantages and disadvantages in their use for research methodology.

**Quantitative Content Analysis**

Quantitative content analysis uses a manifest approach to understanding the communication content messages as it observes shared or denotative meanings of contents, instead of connotative or meaning between the lines (Riffe et al., 2006, p. 19). Conceptual analysis takes part in quantitative content analysis as it identifies and analyzes the content using statistical methods, such as descriptive and inferential. Hence, this method emphasizes the number or frequency and visible meaning to draw the conclusions. For example, content analysis applied to understand CSR framing in business online newspapers

involves the number of positive and negative tones toward CSR (T. H. Lee & Riffe, 2019). Some examples of research questions in quantitative content analysis about health messages in US Media (Manganello & Blake, 2010).

- What media types other than the Internet are studied in articles about health messages using quantitative content analysis methods?
- What topics are studied in articles about health messages using quantitative content analysis methods?

Advantages and disadvantages are discovered in this paper, referring to Riffe et al. (2006, p. 45-46). First, the advantages will be discussed, and the disadvantages will be followed. The advantage of using quantitative content analysis, first, it is a nonreactive and nonobtrusive method as the messages are separated and apart from communicators and receivers. The study focuses on the content, instead of people. It increases the researcher's opportunity to obtain the data as to a certain degree, they might not necessarily approach communicators who could be reluctant to give the information. For example, when the researcher would gather the data from newspapers, they could gain the news article directly from the website without communicating with the journalists or people that are interviewed within the news article. Second, the contents may live beyond the producers and consumers, hence longitudinal studies could be conducted with sufficient data provided the archive materials can be accessed. Therefore, the researcher will gain new insights into observing the produced and consumed contents in the past by studying it in the current situation. Third, coders' measurement which consists of a large number of data is allowed to be reduced with proper sampling technique to measure and gain data distinction. Lastly, quantitative content analysis is applicable to many fields, understanding the essentials of communication through any medium in human interaction.

On the other hand, some disadvantages of quantitative content analysis according to (Aacharya, 2022), are; first, time-consuming as it involves a huge amount of numbers and data diversity. Second, subjectivity may occur in understanding the measurement and coding assignment as well as biases in creating the coding scheme or parameter which might not be mutually exclusive and collectively exhaustive. Third, disregarding the context. Each content is counted as a number without considering the vagueness of the content, meaning every content considered has the same weight in giving information compared to other content. While, if understanding the context, some content may just be the extension of prior content or is not as important as others.

**Qualitative Content Analysis**

Qualitative content analysis scientifically describes the meaning of qualitative materials by its categorization as coding frame classification is part of it (Schreier, 2012). It emphasizes on latent meaning of communication as it applies relational analysis with a more nuanced understanding. The main differences between quantitative and qualitative content analysis are profound

interpretation and its association with the context, such as the new position, the publishers, the major news ideology, and others (Schreier, 2012). Instead of using a deductive approach, qualitative content analysis uses an inductive approach in examining topics as well as applying purposive sampling in selecting content to be investigated (Zhang & Wildemuth, 2009). An example of a research objective of qualitative content analysis in Bangladesh (Mowri & Bailey, 2022).

- To analyze the role of print media in framing incidences of sexual harassment in public transport, particularly in the context of Bangladesh.

The advantages and disadvantages of qualitative content analysis will be explored in this section. Some its advantages according to Schreier (2012) is qualitative content analysis provides a deeper understanding pertaining to the meanings, themes, and context that revolves around the contents. It is flexible and provides richness and complexity of content. While its disadvantages are more time-consuming as it needs a more interpretative approach. Its subjectivity also might influence the findings with biases of the researcher. Additionally, it is difficult to replicate due to its nature, which is exploration. Furthermore, although content analysis is considered a nonobtrusive method, several ethical concerns need to be understood in maintaining and promoting ethical research. First, when the content gathered is exclusive, private, or confidential, it is crucial to apprehend which part of the content that could be explored or published. Furthermore, some contents need approval to be accessed and published as a research paper in which permission or consent from the authority or content author is necessary. Second, avoiding misrepresentation or misconduct in using the data is important to ensure ethical research is implemented. Hence, in reporting the findings, accuracy, and transparency without distorting the primary information is essential. Third, it is understood that every research has its limitations which should be acknowledged as some assumptions and biases of researcher might influence the findings.

A brief explanation of quantitative content analysis and qualitative content analysis is described in terms of its definitions, nature, advantages, and disadvantages as well as the example of research questions and objectives. Also, the ethical concern related to content analysis was explained as well.

**METHODOLOGY**
**Research Design**

Three papers will be evaluated in this study. Similarities, differences, and further evaluations will be employed. Selected journal articles are Corporate Social Responsibility in the Media: A Content Analysis of Business News in Spain Phenomena (CSR Communication) and its specification (Pérez et al., 2018) is assigned as Paper 1 (P1), Media Framing in Corporate Social Responsibility: A Korea–U.S. Comparative Study (Y.-J. Lee & Kim, 2010) is assigned as Paper 2 (P2) and Netizens' evaluations of corporate social responsibility: Content analysis of CSR news stories and online readers'

comments (Cho & Hong, 2009) is assigned as Paper 3 (P3). Overall, the selected papers analyzed similar phenomena in newspapers, which is the CSR communication issue. Content analysis is considered the most effective research design in exploring such phenomena as it focuses on communication content, such as newspapers and television. CSR communication issue brings a significant in selected papers, understanding the power of newspapers as the legitimate platform to deliver communication for the public.

**Data Collection Process**

All selected papers analyzed and evaluated communication contents, specifically newspapers. The three chosen papers share a common design: quantitative content analysis, known for its suitability in exploring phenomena in news articles, employs a deductive approach to understand how stories are constructed and emphasized. Data collection was conducted from the 1st of January 2015 to the 31st of December 2015. P2 emphasized the difference between Korean and US newspapers, using kinds.or.okr and Factiva databases respectively to gather various newspapers, 30 newspapers in the US (N=126) and 31 newspapers in Korea (N=137). Data gathered from 28th February 2005 to 28th February 2007. P3 employed stratified random sampling (N=239) with the news article about CSR that appeared on the Web sites of two Korean newspapers, Chosun Ilbo and Hankyoreh Shinmun, from 2003 to 2006. All 670 readers' comments attached to those stories were analyzed. It is identified that P3 has the longest data collection and P1 is the shortest one. It occurred as P3 employed stratified random sampling, while P2 and P1 did not disclose their sampling technique.

Although P3 also explored the readers' comments, it is still included as communication content. P3 has a subtle difference as it explored further between newspaper content and feedback from readers, combining the information construction and its response which brought a richer study. Next, all selected papers expounded newspapers as the main network with different focuses and samples. P1 focused on business online newspapers in Spain only, which is Expansion (N=256). However, all selected papers applied proper data analysis as they used descriptive statistics and Chi-Square in analyzing the data due to the types of data, which are categorical or nominal which was considered as the strong analysis due to its ability to explore the frequency, percentage, and statistical differences. Furthermore, the depth and variety of the findings were extended in the discussion part.

**RESULT AND DISCUSSION**
**CSR Framing in Spain Business Newspaper (P1)**

Pérez et al. (2018) conducted a content analysis of CSR communication in Spain's business newspapers, aiming to identify stakeholders, CSR issues, tone, and industry coverage differences. The study employed stakeholder theory and agenda-setting theory as its theoretical framework, which was appropriate for analyzing CSR communication and newspaper coverage. The study was on a narrow topic, constructed by prior research which revolves around CSR theory

within a corporation perspective (McWilliams & Siegel, 2001), the effect of priming and framing of CSR communication (Wang, 2007), and expanded the authors' prior research regarding the stakeholders and CSR reporting in the Spanish context (Pérez et al., 2015). In addition, the CSR communication aspect is a continuously developing topic that was highly influenced by the stakeholder's theory and social responsibility by Roberts (1992). Quantitative content analysis was used, focusing on one Spain business newspaper over a year, making the result cannot be generalized. Including more newspapers and extending the data collection period would have strengthened the study. While the examined variables were important, considering additional variables such as CSR duration and media framing techniques could have yielded more comprehensive findings. The study's findings emphasized the impact of the 2008 economic recession, highlighting the banks as the most popular industry and shareholder rights as significant CSR issues. However, some data lacked proper citation and the sampling technique was not addressed adequately, which affected the data integrity. It is stated in the discussion, that although the journalists intended to cover positive news, negative information was still reported. It is highlighted that the journalists were not likely to report on organizations following the laws and regulations. Based on this finding, the corporations can benefit from that even though the CSR activities were strategized to be published optimistically, they need to reevaluate and reexamine whether any possibilities of the CSR news could be published in association with the negative information. The study has practical and theoretical significance, but limitations should be acknowledged, including the need for a more holistic understanding of CSR activities' impact and the use of mixed methods approaches for richer insights.

**CSR Framing in South Korea and the United States (P2)**

Second, the paper titled Media Framing in Corporate Social Responsibility: A Korea–U.S. Comparative Study (Y.-J. Lee & Kim, 2010) will be investigated. The study aimed to investigate the differences in the usage of terms indicating the relationship between globalization and CSR between the two countries, with a focus on cultural perspectives. The researchers formulated three hypotheses related to collectivism and individualism, uncertainty avoidance, and short-term versus long-term orientations in CSR news coverage. The study analyzed newspaper articles from a database of 30 US newspapers and 31 Korean newspapers. The sample consisted of 126 articles from the US and 137 articles from Korea, collected between February 2005 and February 2007. The findings of the study revealed significant differences in CSR news coverage between South Korea and the US. In Korean CSR news coverage, the term CSR was understood from a collectivistic perspective, with a long-term orientation and a preference for strong uncertainty avoidance. In contrast, CSR news articles in the US reflected opposite values. It is important to note that this study solely examined how media frames CSR issues differently between the US and South Korea. Also, the sampling technique was not mentioned, which may affect data integrity. The researchers suggest that future studies should

explore how PR practitioners implement CSR activities differently across countries, which can be achieved through interviews or surveys with PR practitioners. In summary, the study by Lee and Kim provides insights into the cultural differences in media framing of CSR between South Korea and the United States. The findings indicate significant variations in the understanding and portrayal of CSR in the two countries' media coverage.

**CSR Stories and Online Readers' Comments (P3)**

Third, the article titled Netizens' Evaluations of Corporate Social Responsibility: Content Analysis of CSR News Stories and Online Readers' Comments (Cho & Hong, 2009) will be examined. The study conducted a content analysis of CSR news stories and online readers' comments in South Korea to evaluate corporate social responsibility (CSR). A total of 239 CSR stories from the websites of two Korean newspapers were selected using stratified random sampling, and 670 readers' comments attached to those stories were analyzed. Within the CSR stories, 414 CSR cases were identified. The analysis focused on CSR types, crisis-related CSR, the level of corporate fame, and whether a CSR case generated readers' comments. The findings indicated that readers were more negative toward CSR actions taken after a crisis. The study suggested that readers tended to be cynical about monetary donation-based CSR in crisis-related situations but showed a positive response in non-crisis-related contexts. Furthermore, the level of corporate fame influenced the proportion of cynical opponents compared to pure accepters. When analyzing readers' comments only for non-crisis-related cases, the proportion of cynical opponents decreased, but there were still slightly more cynical opponents than pure accepters when the stories involved globally well-known Korean companies. The results highlighted the need for careful planning of philanthropic donations as corrective actions after a crisis, as the public tends to be suspicious about the true intentions behind such CSR activities. One-shot, remedial philanthropic donations were found to be insufficient, and a long-term, follow-up CSR approach was recommended to restore the corporate reputation damaged by a crisis. It is important to note that the study focused solely on Korean newspapers.

**Theoretical Framework**

In terms of the framework used, all selected papers employ agenda-setting theory as the foundation of the study. It happened as each paper explored the contents in the selected newspapers as well as the readers' comments for P3. Selecting agenda-setting theory in analyzing CSR communication construction in the newspaper and the readers' comments is considered as a strong theory as it emphasizes the salience of the deliberated and disseminated information. Spreading information about CSR was systemized and structured to achieve positive responses from stakeholders, creating a public image. Nevertheless, each paper has its uniqueness related to the framework. P1 added stakeholders' theory in delving deeper and mapping the stakeholder's category as it emphasized the major stakeholder and CSR

issue as the variables. Meanwhile, P2 specified framing theory under public relations, focusing on the cultural spectrum by Hofstede (Hofstede & Bond, 1984), the well-known cultural dimension theory. Although P3 did not mention clearly the framework used, apprehending from its methodology and research questions, it can be identified that agenda-setting was applicable. It is suggested to mention the framework or theory of the study to help the readers understand the direction of the study.

**Variables**

Understanding the similarities, vast differences are explored as well, especially in the respective Research Questions (RQ) of P1, P2, and P3. P1 focused on the major differences in Spain newspaper reports, in terms of major stakeholders, CSR issues, and tone which are considered as variables. The researcher suggested adding variables, such as CSR duration or framing to extend the study. P2 emphasized exploring cultural differences reports between the US and Korean newspapers with globalization, collectivism, individualism, and uncertainty avoidance as well as short-term, and long-term as the operational variables. The researcher suggested that combining the methods with the interviews of the journalists will bring a broader perspective on the cultural construction in each newspaper. While P3 analyzed CSR activities in South Korea and how people interpret those activities, looking at types of CSR, different situations, and different levels of corporate fame as the variables. However, the example of comments was not included in P3, making the findings less contextualized. Putting the comments example will make it more contextualized and easily to be understood.

In addition, the difference in variables used in each paper exhibits the various focuses and scopes of research for each within a similar design, and content analysis. Various papers that used quantitative content analysis as the primary method and addressed the issue in newspaper stories, regularly attached tone as one of the variables (Boukes et al., 2020; T. H. Lee & Riffe, 2019; Lunenberg et al., 2016; Mohamed et al., 2020) as the implementation of P1. However, P2 is quite unique in addressing cultural differences between Western and Eastern countries using content analysis to delve deeper into its newspaper contents. P3 attempted to obtain more comprehensive results by exploring the contents and comments in specific newspapers, maintaining the usage of content analysis as the primary method as the comments gathered on the official website of the newspapers. However, P3 did not disclose its operational variable definition to understand its measurement, while P1 implemented it in partial ways, and P2's operational variable definition is clearer than others. Overall, each paper offers valuable insights into the reporting and interpretation of CSR using content analysis as a design and addressed newspapers, but they differ in their context, scope, and variables used. P1 focuses on differences in a single country, P2 compares cross-cultural differences, and P3 examines interpretations of CSR activities in a single country. By considering these similarities and differences, we can gain a more

nuanced understanding of the complexities of CSR reporting and interpretation in different cultural contexts.

**Methodology and Analysis**

As P1 and P2 had similarities in analyzing CSR framing in various aspects, the researcher also recognized that various studies related to CSR framing and communication were referring to Freeman (1984). It means that the emerging idea in relation to CSR communication was initiated by Freeman's book. Furthermore, all selected papers refer to similar papers in understanding the CSR dimension and classification (A. B. Carroll, 1991). Carroll (1991) established the pyramid of CSR to understand its anatomy and system better. Another primary reference was found to be connected with the selected papers as it specifically addressed the impact of CSR and explained that CSR practice in certain conditions may reduce the buying intention (Sen & Bhattacharya, 2001). As all selected papers revolve around CSR communication and the media, the paper connection relates to the early paper that conducted research about CSR webpage as most of them addressed the issue of community, environment and education (Esrock & Leichty, 1998). After the websites, the study about CSR communication and the media reached a new platform which was newspapers, especially business newspapers (C. E. Carroll & McCombs, 2003).

On the other hand, the literature in relation to CSR communication was extended by all selected papers as those discovered the construction of CSR framing in business newspapers in Spain, the US, and South Korea within various emphasis areas of coverage. It helps academics to explore more related phenomena as well as refer to those studies in building knowledge. However, it can be challenging as a coding sheet or variable measurement was lacking in some papers. Furthermore, all selected papers' findings brought practical benefits to the corporation of those concerned with CSR as it helped them to strategize CSR practice and publication, especially in newspapers. P1 found the primary CSR stakeholders and its issue in Spain, P2 elaborated on the cultural dimension within CSR coverage in the US and South Korea, and P3 explained the CSR framing related to the crisis as well as the response from its audiences. Hence, international organizations can benefit from those papers in strategizing specific CSR activities and their publication to the studied countries through that research.

Looking at three selected papers' research design which is quantitative content analysis, those brought some advantages and disadvantages based on its design. In brief, quantitative content analysis has several advantages, including non-reactivity, non-obtrusiveness, and a focus on content rather than people. Hence, reluctance, rejection, and personal obtrusion can be minimized using these methods. Longitudinal studies can be conducted using archive materials, meaning that the old data such as news articles published a long years ago, can still be examined as it is still stored in the global database. This method is also applicable to many fields, understanding that communication contents encompass almost all disciplines. However, there are also

disadvantages, such as time-consuming analysis, subjectivity in measurement and coding, and the disregard for context. This is due to its focus on the surface of information and emphasis on the number of communication contents. The role of coders also takes part in analyzing the information which might lead to the bias of analysis.

P1 found that the most visible stakeholder was the community, the most visible CSR issue was shareholder rights, and the tone of the coverage was positive. Significant differences existed in the coverage of CSR among each of the five industries explored in the article. However, as the newspaper selected is only one business online newspaper in Spain and the data collection was only for a year, implementing the generalization might need further research due to the limited sample size and constrained duration of data gathering. Also, the sampling technique was not disclosed, which was suggested to be added. Including mainstream newspapers as well as comparing several business online newspapers in Spain are encouraged, including contrasting with other countries. It helps to enrich the study. P2 highlights the difference between the US and Korean cultural differences portrayed by respective newspapers. However, the sampling technique was not disclosed and the ways to gather data were not observed, in specific. Furthermore, expanding the research, comparing other countries such as Africa or Arab countries as well as using another cultural framework might be employed. P3 found that the public tends to be suspicious about the true intention behind corporate social responsibility (CSR) activities made after a crisis. It is suggested that philanthropic donation as a form of corrective action after a crisis should be carefully planned because a one-shot, remedial type of philanthropic donation would not be enough to restore the corporate reputation damaged by a crisis. Instead, a long-term, follow-up CSR is required. The author also found that readers tend to be cynical about monetary donations as a form of CSR for crisis-related cases. However, readers tend to be positive about non-crisis-related cases. P3 explained the comprehensive findings due to its approach, however, it is limited only to Korean-specific newspapers. Expanding the research to other types of newspapers in Korea or comparing it to other countries will enrich the discipline and scope of the research.

Although P3 analyzes the framing construction and its response, the methodology explanation and the discussion were less explained. P3 only mentioned the variables without clear definitions and meaning so the reader cannot understand profoundly for each variable. Moreover, P3 also did not position the findings among the prior related findings, thus it was suggested that the discussion part needs to be extended and enriched by positioning the findings among the prior related research. Furthermore, P1 and P2 have a quite comprehensive methodology and findings although they were specific on particular newspapers and countries as P1 focuses only on Spain and one business newspaper, while P2 emphasizes only the cultural dimension.

**CONCLUSIONS AND RECOMMENDATIONS**

In conclusion, the critical review highlights the design, advantages, and disadvantages of using content analysis in research. The three selected papers analyzed in this review demonstrate the potential of content analysis to provide valuable insights into CSR communication issues. However, there are some limitations in terms of sample size, sampling technique, operational variable definition, and discussions. The key findings of this critical review suggest that there are differences in the coverage of CSR issues in different approaches and contexts. However, some papers are found to be less transparent in disclosing several parts of the methodology. To improve the use of content analysis in future research, it is recommended that researchers use a more systematic and transparent approach to sampling and coding. Comparing and contrasting different types of newspapers in different cultural contexts can provide a broader perspective on the issues studied. Additionally, researchers should consider combining content analysis with other research methods to provide a more comprehensive understanding of the issues studied. In conclusion, while content analysis has some limitations, it remains a valuable research method that can provide important insights into a wide range of topics. By addressing the limitations and implementing the recommendations provided in this review, researchers can enhance the validity and reliability of their findings and contribute to the advancement of knowledge in their respective fields.

**FURTHER STUDY**

Analyzing the three different journal articles, further research can be conducted in analyzing Spain, the US, or South Korea, in terms of its business newspaper's framing related to CSR coverage by including the cultural dimension and reader's comments, gaining richer data and observation.

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