Global Automobile Manufacturers Mission Statements and CSR Letters

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Abstract

This study takes the triple bottom-line perspective to compare the communications of corporate social responsibility (CSR) in some of world's top automakers' mission statements and the CEO's introductory letters to annual CSR reports before and during the COVID-19 pandemic. Content analysis based on Text Network Analysis (TNA) approach was deployed to examine the central messages and sub-themes of these documents based on CSR goals, time-orientation, and stakeholder groups, and then statistically compared within and among companies.

Results reveal that Automakers' mission statements collectively emphasized profit and customers, whereas CSR letters prioritized planet, people, and general society. As the pandemic progressed, the emphasis on people increased, indicating that organizations shifted their CSR focus towards supporting employees and local communities. However, the attention to profit and planet goals remained constant during the studied period.

1. Introduction

The COVID-19 pandemic has posed tremendous health, economic, social, and environmental threats to the entire human population. In the business world, the unprecedented shockwaves from the pandemic disrupted many established structures and processes that organizations rely on to reduce uncertainty and manage residual risks (Finn et al., 2020). The uncertainty stemming from drastic changes in people's needs and the irregularity of available production capacity due to the pandemic induced disruptions and social restrictions affected all aspects of business operations, including corporate social responsibility practices.

To demonstrate corporate social responsibility (CSR), organizations must first clearly understand the needs of their stakeholders, then develop corresponding CSR goals, strategies, policies, and actions to address those needs so that they can integrate CSR into various aspects of business operations (Mosca and Civera, 2017). In this process, communications from top management about how the organization's CSR practices are responding to stakeholder expectations is critical to engage different stakeholder groups and win their support. This is particularly true during

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uncertain times, when there is no playbook available to guide decision-making, and when organizations need the support and cooperation from stakeholders the most (Pereira, et al., 2021). Taking stakeholders' concerns seriously increases the probability of securing their support.

Preliminary findings in the literature have identified a noticeable and expeditious shift in how organizations practice and communicate CSR with their stakeholders since the pandemic started. For example, Rainero and Modarelli (2021) argued that CSR became an anti-crisis solution during the pandemic because "social antinomies and socio-economic imbalanced activated the triggering mechanism of cooperative and reciprocal behaviors" and "enhanced leadership networks that are no longer strictly hierarchical based on financial availability". Sanchez and Sanchez (2020) found that many large Spanish companies had changed their CSR objectives and actions during the toughest moments of the pandemic to focus on the alleviation of the consequences of COVID-19. Stoica (2020) also found that CSR and its communication in some European-based companies have appeared to place greater emphasis on employee health, well-being, and safety. Similarly, Mata et al. (2022) identified a trend of reorienting CSR communication during the pandemic toward: 1) Use of motivational content through brand communication; 2) Increased CSR communication because of more CSR actions; 3) Reporting changes in products or services offered by the company because of the pandemic. Moreover, their findings suggest that companies' CSR messaging contained more of a social focus rather than a marketing tone.

Despite the valuable insights existing studies have provided, they are either limited to European companies or based on conceptual discussions without empirical evidence. Among the limited number of studies that include some data analysis, the results have been primarily derived from simple descriptive statistics on snapshots of a single point in time (e.g., Pelikanova et. al., 2021). Furthermore, many important questions about the changes in CSR communication remain unanswered. For example:

1. What was the magnitude of these changes in CSR messaging compared to the companies' mission statements? Were the articulated CSR goals still synchronized with the overall company goals identified in the mission statement or had they changed because of the pandemic? Did companies feature the same key stakeholder groups in their CSR communications even though stakeholders' needs and priorities had shifted dramatically during different phases of the pandemic?
2. How did the shift in CSR communication occur? Did it take place at once during the onset of the pandemic or did it evolve more gradually as the pandemic progressed?
3. How widespread were the changes in CSR communication among companies? Were there any differences between different companies? And if so, what factors might contribute to companies taking different approaches for CSR communication during the pandemic?

To answer these questions, the current study empirically examines the CSR messaging of eleven major automobile manufacturers in the world by longitudinally comparing their mission statements to CEO's opening letters in their annual CSR reports before and during the pandemic (i.e., 2018 to 2020).

The reasons for examining CSR communication in the automobile industry are simple. First, the size and relationships with other sectors make automobile manufacturing one of the most influential industries in today's global economy. According to the International Organization of Motor Vehicle Manufacturers (IOICA), the automobile industry directly employs over 9 million workers, which is over 5% of the total global manufacturing sector (IOICA, 2022). Additionally, 50 million more workers are employed indirectly in vehicle production around the globe. Second, the complexity of automobile manufacturing makes it an excellent context to study CSR because automakers have a vast array of stakeholders contributing to a wide range of social responsibility concerns both globally and in the local communities where their facilities reside. As a result, the automobile manufacturing industry could develop and apply a full range of CSR initiatives (Jung and Pompper, 2014). Third, automobile manufacturers have had their share of ethical controversies, such as the Fiat-Chrysler (Spector and Shepardson, 2021), Tesla (Shepardson, 2021), Toyota (Whyte, 2016), and Volkswagen (VW) (Valentini and Kruckeberg, 2018) scandals, and the auto industry's reputation in general has at times been dubious (Kobrosly et al., 2009).

Moreover, the complexity of the automobile manufacturing process made the industry particularly vulnerable to the impact of the COVID-19 pandemic. Disruptions in the supply chain, decreased demand, and government-imposed lockdowns, forced automakers to re-evaluate their CSR initiatives so that they could continue to support their stakeholders in this rapidly changing environment. Many automakers, such as Ford, GM, Subaru, and FCA had proactively engaged in the efforts to fight against the pandemic by temporarily altering their manufacturing facilities to produce urgently needed medical equipment and supplies (Baldwin, 2020). In summary, the automobile manufacturing industry provides an excellent context for studying CSR and the impact of the COVID-19 pandemic. By examining automobile manufacturing companies' mission statements and CEO's opening letters in their annual CSR reports, we can observe how businesses communicate their CSR practices before and during the pandemic.

The rest of the paper is structured as follows: Section 2 reviews the literature about corporate mission statements, CSR, and CSR communication. Section 3 briefly explains the Text Network Analysis (TNA) approach that we used for data analysis in this study. In Sections 4 and 5, we present the results and discuss the implications of our findings. Section 6 summarizes the study and explains the limitations.

2. Literature Review

2.1 Mission Statements and CSR

A mission statement is a declaration of value propositions that organizations purport to create through differentiated products and services and their reason for being (Baral and Pokharel, 2017). Organizations are defined by their mission statements, more than by their name, location, or even articles of incorporation (Desmidt et al., 2011), because a mission statement not only explains the purpose of an organization and justifies its existence, but also communicates the organization's identity

to external stakeholders, motivates internal stakeholders, and informs resource allocation (Bower et al., 2005; David et al., 2014). Mission statements create a general map outlining an organization's goals, which are then further realized through strategies, operational plans, and tactics (Penco et al., 2019). In other words, a mission statement specifies what a business represents, its values and its important stakeholders, and provides guidance for the organization moving forward.

The missions of businesses have evolved greatly since the time of Friedman (1970) and now focus well beyond the creation of corporate profit. Customers demand quality, competitive pricing, and eco-friendly products. Employees are not only motivated by compensation, but also consider social impact. Communities expect those organizations in their locales to give back in meaningful ways (Porter and Kramer, 2006). As more and more organizations pursue social missions, which emphasize making meaningful and positive contributions to society and environment, CSR influences on goals and operations are impacting an increasingly large number of organizations. For example, Google was famous for its Don't be evil manifesto as early as 2000 (Buchheit, 2007). More recently, Ford articulated its company purpose as to help build a better world, where every person is free to move and pursue their dreams. Incorporating CSR with company mission lays a framework for organizations to create value for all stakeholders and thus ensures the successful continuity and long-term viability of the entity. A corporate culture of CSR begins with an organization's mission statement striking a balance between economics and sustainability (Galpin et al., 2015). With CSR conspicuously highlighted in the company mission, business objectives can be developed and implemented accordingly to ensure that the organization is conscious of the impact of its practices and is socially accountable to itself, its stakeholders, and the public.

Mission statements also plays an important role in communicating an organization's CSR with the external stakeholders. Fifka, Kühn, and Stiglbauer (2018) argue that mission statements not only inform but also are an essential element of effective CSR communication. Messaging that is consistent and repeated is pivotal to establish trust, credibility, and a concrete reputation among stakeholders (Kim and You, 2013). When CSR communication is aligned with the organization's mission statement, it can reinforce corporate image and present a coherent picture of how the enterprise generally and specifically addresses its various stakeholders while realizing its mission.

Annual CSR Reports and Executive's Introductory Letters

Companies use a variety of ways to disclose and communicate CSR information, such as annual reports, websites, separate CSR reports, press releases, advertisements, brochures etc. Among them, the standalone CSR reports – also called impact reports, or sustainability reports – have become one of the most important mediums for CSR communication (Fallan, 2013) because they are specifically dedicated to the disclosure of companies' CSR efforts and their impact on the environment and community. American companies started issuing CSR reports in the 1970s (Ibid). Over recent decades, CSR reports have become more comprehensive, and grown in volume and content (Beattie et al., 2008; Fallan and Fallan, 2009; Cote, 2021). Since early 1990s, an increasing frequency in issuance of CSR reports has started gaining popularity around the world. It is now quite common for large corporations such as the major auto manufacturers to issue CSR reports on an annual basis (Cote, 2021).

Currently, only some countries such as India, the UK, and Denmark requires some sorts of CSR reporting (Abiaka, 2021). There is no stand-alone mandatory CSR reporting in the U.S. The United States Securities and Exchange Commission (SEC) only requires companies to report on information that may be material to investors, which includes ESG-related risks. If organizations opt to disclose their CSR efforts voluntarily, the amount of information and type of presentation are arbitrary. The layout of the CSR report can range from a straightforward text document to a designed, visually stimulating digital presentation. In any case, CSR disclosure would typically begin with a letter from a corporate executive, such as the president, chief executive officer, or chief sustainability officer. These executive letters are important for several reasons. First, they address the most influential stakeholders as perceived by the leadership of the organization and prioritize issue presentation accordingly. Second, the letters are signed by the top leadership/CEOs which commit them to stated CSR goals. Third, the letters offer an executive summary of the major activities and issues discussed in the CSR report and can provide insights into leadership style, ideas, preoccupations, and future plans. Fourth, the letters are the most widely read part of the report, which suggest that they play an important role in investment decisions because they leave a strong impression on readers (Che et al., 2020). Fifth, in setting the tone, these letters reinforce the organizations' CSR efforts through the CEOs' public pronouncement of the company's commitment to being socially responsible (Amernic et al., 2010; Rameshwar et al., 2020). In short, the letters are an important annual ritual about the good deeds that the company conducts (Deal and Kennedy, 2000).

2.2 CSR Goals

For CSR to flourish, organizations and their various stakeholders must develop some form of agreement on what constitutes social responsibility, and what short-term and long-term goals they would like to achieve. Organization's CSR goals can be conceptualized based on the three pillars of sustainability which are people, planet, and profit (Montiel & Delgado-Ceballos, 2014).

People goals involve adding value to individuals' lives and contributing to society in different ways. Overall, people goals encourage citizen engagement, social justice, equality across the board, diversity, inclusion, facilitate global enrichment, develop responsible corporate governance, contribute to internal infrastructure, giving, and add value to public infrastructure. Because of the vital role of employees in the complex process of vehicle manufacturing, people goals in the auto industry typically center around employee safety, compensation, benefits, opportunities for career growth, DEI, and giving back to the local communities where the companies operate.

Planet or environmental goals involve the maintenance of the natural environment (Goodland, 1995) addressing both conservation and pollution mitigation. These goals are about carrying out the organizational mission while sustaining the physical world. Ecologically related stakeholders - individuals, groups, and the environment itself – are concerned with preserving the physical environment. In the case of the automobile manufacturing industry, planet goals primarily focus on reducing pollution from vehicle production and the consumption of fossil fuel during the life cycle of the vehicles. Exploring alternative forms of mobility such as hybrid electric, all-electric,

and hydrogen-fuel-cell powered vehicles have thus become a common strategy of the industry to address the planet goals.

Profit goals focus on sustainable financial and economic viability, maintaining cash flow, paying taxes, providing cost-effective and competitively priced goods and services, supply chain integrity, and offering attractive owners' equity (ability to raise and maintain capital). Profit goals also include business development, creating value in the process chain, and facilitating innovation. In the automobile manufacturing industry, such goals involve satisfying customer requirements by creating high performing, but competitively priced and fuel-efficient vehicles. Through financially viable business decision-making and operations, automakers engage in research and development efforts to produce vehicles that can successfully meet marketplace demands and ultimately increase shareholders' equity.

Together these goals create value for all stakeholders in similar and different ways (Borgerson et al., 2009). The goals are typically inter-dependent, and solutions can be synergistic (Freeman et al., 2020). For example, financial performance and people goals support each other and contribute to community development in many ways. Tuition reimbursement contributes to employee educational, personal, and professional growth and benefits the corporation by providing more productive workers with needed expertise. Contributing to infrastructure helps the company achieve supply chain efficiencies and adds value to society and those who utilize the infrastructure. A recent communication from Volkswagen illustrates this point. The company's CEO, Herbert Diess, warned that 30,000 jobs could be lost if the company's transition to producing electric vehicles was delayed (Wissenbach, 2021). The consequences would be multifaceted, resulting in a setback for employees, economic disruptions to the communities where the company's vehicles are produced and its major suppliers are located, negative impact on the environment, and missed sales for Volkswagen.

2.3 Stakeholders

Stakeholders are individuals, groups, and/or organizations who are affected by the organization's operations and/or who can affect the organization's operations (Freeman, 1984; Yasir et al., 2020). Casalengno et al. (2020) even argued that "business is about creating and exchanging values for and among stakeholders". These stakeholders are drawn to specific companies for different reasons. Some stakeholders are focused on the alignment of a company's mission with their valued expectations, while others are focused on the goods and services provided by the company (Penco et al., 2019). Brondoni et al. (2019) proposed a multi-stakeholder management approach, because organizations simply cannot function without the support of all relevant stakeholders whether they are employees, investors, customers, or other parties.

Researchers define stakeholders from different perspectives. Some discuss stakeholders' needs and interests (Sweeney and Coughlan, 2008). Others consider the level of their impact on the organization. Metcalfe (1998) classified stakeholders as primary and secondary. Primary stakeholders are those parties without whose continued participation the organization could not survive. Secondary stakeholders are those parties whose interaction is not required for the

organization to survive, yet they can impact various aspects of organizational operations. Arvidsson (2010) considered stakeholders' necessity to an organization's existence according to an assessment of their power, legitimacy, and urgency. Power refers to the degree to which stakeholders can influence the organization's profitability or bring about an outcome. Legitimacy refers to stakeholders whose claims are deemed proper such as expecting transparency for example. Urgency is ascribed to a particular issue that is important to a stakeholder group and may also be time sensitive. Urgency is typically associated with a high engagement level that mobilizes support or opposition to an organizational issue. Parties may have multiple and different stakes in an organization, each involving different and dynamic levels of power, legitimacy, and urgency, so that their roles and the organization's response to them are contingent upon circumstances (Jung and Pompper, 2014).

Based on these criteria, Russo-Spena et al. (2018) identified stakeholders of automobile manufacturing companies as company employees, customers, dealerships, suppliers, companies, society, shareholders, local communities where the facilities operate, and people in general. Various studies in the literature reveal that these stakeholder groups have different concerns and priorities. For example, Brulhart et al. (2019) found that local communities cared primarily about jobs and the reduction of production-related emissions; while government regulators, customers, and investors were not only concerned about production emissions but vehicle usage emissions. Manufacturers focused mainly on workers' issues such as talent recruitment and retention (Goedeke and Fogliasso, 2020; Perez et al., 2018). For employees, the concerns were job-site safety, salaries, benefits, and opportunities for advancement (Kobrosky et al., 2009). Customers were concerned about eco-friendly automobiles, innovation, and price competitiveness (Loureiro et al. 2012; Valentini and Kruckeberg, 2018).

CSR exists to acknowledge the close links among a company's economic, social and environmental performances (Brondoni et al., 2019) and to reconcile the expectations of various stakeholders. It thus provides value to all relevant parties. In principle, the mission statement sets the tone and general direction of a company's CSR efforts, and the annual CSR report serves a communication mechanism to inform stakeholders of the organization's specific CSR goals, practices, and outcomes in a given year. The current study deploys a Text Network Analysis approach to evaluate the semantic structures of organizations' mission statements and the executive's introductory letters to their annual CSR reports from 2018 to 2020. By examining how the CSR goals and various stakeholder groups are addressed in these different documents, we were able to observe how CSR messaging was evolving before and during the COVID-19 pandemic. With this in mind, we put forth the following research questions:

1. Which CSR goals (people, planet, profit) were emphasized in the mission statement and in the CSR letters of the three years? Which were emphasized by particular automakers? What was consistent and what changed?

2. Which stakeholder groups were emphasized in the mission statements, in the CSR letters over three years, and by automaker over three years? What was consistent and what changed?

3. Did the mission statements and CSR letters focus on a short- or long- term time horizon over the three years? Were there any differences among automakers or within automaker by year? What was consistent and what changed?

3.   Methodology

To sufficiently represent the global auto markets, eleven large and influential automobile manufacturing companies were selected to be included in this study based on their sizes and overall recognition in the categories of luxury, affordable, all-electric, American icon, and emerging foreign brands. Each of them produced over 4.8 million vehicles on average in 2020. Collectively, they directly employed more than 2.5 million workers, produced nearly 53 million vehicles, and generated nearly $1.4 trillion in revenue in 2020. The detailed characteristics of these eleven companies are reported in Table 1.

Table 1. *Sample Characteristics*

Manufacturer	2020 Global Sales ($)	2020 Global Sales (Units)	Number of Employees	2021 Market Share in the U.S.	Brand Identity
Mercedes-Benz	$186.70b	2.16m	300,000	2.2%	Luxury & status
Fiat-Chrysler (FCA)	$104.84b	3.69m	192,000	11.8%	Iconic & large
Ford Motor Company	$127.14b	4.23m	190,000	12.6%	American icon & large
Geely Auto Holdings, Ltd.	$14.00b	1.32m	126,000	-	Fast growing emerging brand from China
General Motors (GM)	$122.84b	6.83m	164,000	14.7%	American icon & large
Honda Motor Company	$125.00b	4.79m	219,000	9.8%	Well established quality
Hyundai Motor Group (HMG)	$94.40b	6.35m	107,000	9.9%	Popular & affordable
Nissan Motor Company	$73.92b	4.02m	138,000	7.2%	Affordable & mid-priced
Tesla, Inc.	$31.50b	.509m	48,000	2.0%	Innovative electric vehicle
Toyota Motor Company	$256.00b	9.52m	361,907	15.5%	Well established quality
Volkswagen Group (VW)	$253.24b	9.30m	665,400	4.3%	Designed for the road with iconic brands
Total	**$1,389.58b**	**52.76m**	**2,511,307**		

Notes: b = billions of dollars, m = millions of vehicles both personal cars and commercial trucks.

Sources of data [1]

Through an extensive online search, we located and verified the mission statements of the eleven automobile manufacturing companies and the CEO's introductory letters in their annual CSR reports for the years of 2018, 2019 and 2020. TNA was then deployed to quantitatively analyze and compare these documents. TNA is a computation method based on network principles (Grantham and Vieira, *2018*; Vieira and Grantham, 2016, 2018). We deployed an unsupervised

approach. Network statistics were run. Influential words were generated automatically based on network principles. Clusters of highly connected words in communities were identified to form themes, based on the density of word connections, which was calculated as an additive tabulation of 1) the number of times two contiguous words exist and 2) the number of times the two words appear in five-word groupings throughout the text. Additionally, the connectedness of themes was computed based on words that link themes or subjects in the text based on geodesic distance. That is, relationships to word communities or themes are based on the strategic placement of certain words within the text.

The specific TNA steps in this study were as follows: First, the mission statements and CSR letters were scrubbed to remove extraneous words, such as articles and prepositions. Second, 2- and 5-word passes were conducted to identify the word connections. These links were combined to discover motifs in each document, which are essentially the key theme and sub-themes presented in the document. Third, a coding scheme was developed for the three CSR goals (i.e., people, planet, and profit), eight primary stakeholder groups (i.e., customers, employees, suppliers, investors, local communities, competitors, general society, and environment related) and two time-orientations (i.e., short and long term). Then, two field experts were invited to independently rate the themes of each motif based on the above-mentioned coding scheme. To verify the consistencies in rating, inter-rater reliability analysis was conducted on all key components of the mission statements, CSR letters, and time-orientation by year. Last, various comparative statistical tests were conducted to examine for similarities and differences between and among all mission statements on the one hand and all CSR letters on the other, between the two types of documents within companies, and between the company CSR letters by year. To accommodate the small sample size and the lack of evidence to support the assumption of normality in distribution, non-parametric tests were utilized (Sijtsma and Emons, 2011; Vieira, 2017). More specifically, we used the Spearman's rank correlation coefficient, the Mann Whitney U (or Wilcoxcon Rank Sum) Test, and the Kruskal Wallis H Test.

4. Results

Since none of the eleven companies was found to have revised its mission statement during the three years between 2018 and 2020, we used eleven mission statements. They ranged from 30 to 189 words in length before scrubbing, and from 17 to 84 words after scrubbing. Since, each automobile manufacturing company issued a different CSR report every year between 2018 and 2020, there were 33 different executive introductory letters in the CSR reports (i.e., one CSR letter for each company in each of the three years). The pre-scrubbed word counts were 198-1972 and the scrubbed word counts were 67-551. To make sure that the quality of documents was not altered by the scrubbing process, Pearson correlations were computed between the original and scrubbed word counts. The correlation was $r(11) = .985$, $p < .001$ for mission statements, and $r(33) = .952$, $p < .001$ for all CSR letters. By year, the statistics were $r(11) = .98$, $p < .001$; $r(11) = .98$, $p < .001$; and $r(11) = .94$, $p < .001$, respectively. These results indicated that no significant pre- and post-

scrubbed differences in the relative quantity of words. Thus, all subsequent analyses are based on the scrubbed data.

Based on the coding scheme we developed encompassing the 3 CSR Goals, 8 Stakeholder groups, and 2 Time orientations, two field experts were invited to code each of the TNA-generated motifs independently. Cohen's Kappa, a statistic of exact agreement that accounts for random concurrences, was deployed to determine inter-rater reliability of the ratings. For all documents combined, the kappa for all items was 0.901. They ranged from 0.634 to perfect agreement for goals, stakeholder, and time-orientation. Since a Cohen Kappa value greater than 0.40 would indicate a good to excellent agreement (Lombard et al., 2004), these inter-coder statistics demonstrated high reliability. Following procedures presented in Syed and Nelson (2015), coding differences were reconciled through reexamination and consultation involving the primary and secondary coders and the third researcher. In unreconciled cases, the primary coder's ratings were deployed.

Spearman's rank correlation tests were then conducted among all 13 variables included in the study (i.e., 3 CSR Goals, 8 Stakeholder groups and 2 Time orientations). The results are reported in Table 2. CommType is a variable describing the type of documents in question. Since the mission statements were coded as 1 and the CSR letters as 2, a higher Spearman's *rho* value with CommType indicates a greater presence of that variable in the CSR letters. For example, the value for General Society was 0.759 (the highest in the CommType column), meaning General Society was a stakeholder group emphasized significantly more in the CSR letters than in mission statements. Planet and People goals are other two variables that demonstrated significantly higher mentioning in the CSR letter. In contrast, a statistically significant but negative *rho* value in the CommType column indicates a variable that is more frequently mentioned in the mission statements than in CSR letters. Profit goal and Customers stakeholder group fall into this category.

Table 2. *Spearman's Correlations*

		CommType	Profit	Planet	People	Customers	Employees	Suppliers	Investors	Local Comm.	Gen. Society	Environ	Environ	Short-Tm
Profit++	Corr. Coeff.	-0.589**												
	Sig. (2-tailed)	.000												
Planet++	Corr. Coeff.	.344**	-.317**											
	Sig. (2-tailed)	.005	.009											
People++	Corr. Coeff.	.395**	-.209	.172										
	Sig. (2-tailed)	.001	.092	.168										
Customers++	Corr. Coeff.	-.683**	.342**	-.332**	-.139									
	Sig. (2-tailed)	.000	.005	.006	.265									
Employees++	Corr. Coeff.	.033	.008	-.124	.340**	.003								
	Sig. (2-tailed)	.790	.948	.320	.005	.979								
Suppliers++	Corr. Coeff.	.177	.104	.138	.011	-.259*	-.112							
	Sig. (2-tailed)	.156	.405	.269	.932	.036	.369							
Investors++	Corr. Coeff.	.129	.343**	.155	.107	-.138	.047	.063						
	Sig. (2-tailed)	.304	.005	.215	.391	.269	.706	.618						
Local Comm++	Corr. Coeff.	-.057	.038	-.367**	.304*	.073	.324**	-.051	-.081					
	Sig. (2-tailed)	.648	.764	.002	.013	.562	.008	.687	.518					
Gen Society++	Corr. Coeff.	.759**	-.626**	.485**	.453**	-.530**	.072	.188	-.150	-.155				
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.565	.131	.228	.215				
Competitors++	Corr. Coeff.	.124	-.211	.097	-.117	-.182	.195	-.022	-.088	-.036	.132			
	Sig. (2-tailed)	.321	.090	.439	.351	.145	.116	.861	.484	.777	.291			
Environment++	Corr. Coeff.	-.035	.030	.389**	-.068	-.044	.161	.300*	.318**	-.169	-.068	.211		
	Sig. (2-tailed)	.782	.811	.001	.585	.726	.196	.014	.009	.176	.585	.090		
Short-Term+	Corr. Coeff.	-	.162	.037	.219	-.035	.127	.205	.015	.205	.005	-.219	-.123	
	Sig. (2-tailed)	-	.369	.839	.220	.846	.482	.253	.932	.253	.977	.220	.496	
Long-Term+	Corr. Coeff.	-	.171	-.092	-.125	-.234	.117	.045	.143	.045	-.075	.031	.100	-.143
	Sig. (2-tailed)	-	.340	.612	.488	.190	.518	.804	.429	.804	.679	.863	.580	.429

Note:+ Sample size (N) = 33; ++ Sample size (N) = 66, * Correlation is significant at the 0.05 level (2-tailed); ** Correlation is significant at the 0.01 level (2-tailed)

Other Spearman's rank correlations reported in Table 2 indicate which variables were frequently (positive correlation) or rarely (negative correlation) mentioned together. General Society was positively correlated with Planet and People ($r_s(66)$ = .485, $p < .01$; $r_s(66)$ = .453, $p < .01$), but negatively correlated with Profit and Customers ($r_s(66)$ = -.626 , $p < .01$; $r_s(66)$ = -.530, $p < .01$), meaning General Society was a stakeholder group that was co-mentioned in higher frequencies with automaker Planet and People goals, but was mentioned exclusively of the Profit goal and Customers stakeholder group in mission statements and CSR letters. Similar positive correlations were also observed between the following pairs: Profit and Investors ($r_s(66)$ = .343, $p < .01$); Profit and Customer ($r_s(66)$ = .342, $p < .01$); People and Employees ($r_s(66)$ = .340, $p < .01$); People and Local Communities ($r_s(66)$ = .304, $p < .05$); Local Communities and Employees ($r_s(66)$ = .324, $p < .01$); Planet and Environment ($r_s(66)$ = .389, $p < .01$); Environment and Suppliers ($r_s(66)$ = .300, $p < .05$); Environment and Investors ($r_s(66)$ = .318, $p < .01$). While many of these pairs were expected, e.g., emphasizing the profit goal while the focal stakeholders are the Investors, other correlations reveal some subtle associations. For example, the high co-mentioning of People-Employee and People-Local Communities might suggest that when automakers were talking about their People goals, they specifically referred to their employees and individuals in their local community, both highly relevant during the COVID-19 pandemic. Similarly, negative correlations were observed between Planet and Profit ($r_s(66)$ = -.317, $p < .01$); Planet and Customers ($r_s(66)$ = -.332, $p < .01$); Suppliers and Customers ($r_s(66)$ = -.259, $p < .05$); Planet and Local Communities ($r_s(66)$ = -.367, $p < .01$).

To evaluate how the variables were mentioned differently in the Mission Statements and in the CSR letters, we conducted a series of Mann-Whitney U tests. Profit goal was found to be present in all mission statements but in only 49% of the CSR introductory letters ($U = 264.00$, $p < 0.001$). Planet and People goals were more prevalent in the CSR letters: 79% and 67%, respectively, compared to 46% and 27% in mission statements ($U = 363.00$, $p = 0.006$; $U = 330.00$, $p = 0.001$). The predominant emphasis of Profit goal in the mission statements, and the greater focus on Planet and People goals in the CSR letters were consistent with our findings from the Spearman correlation tests reported above.

Additionally, six stakeholder groups (i.e., Customers, Employees, Investors, Local Communities, General Society, and Environment-related) were mentioned in at least one automaker's mission statement. The CSR letters mentioned two additional stakeholder groups: Suppliers and Competitors. Moreover, some stakeholder groups were presented statistically differently in Mission statements and in CSR letters: Customer was mentioned in the mission statement of every automaker, but only in 36% of CSR letters (Mann-Whitney $U = 198.000$, $p < .001$). Similarly, General Society was present in 9% of Mission Statements, but in 85% of CSR letters (Mann-Whitney $U = 132.000$, $p < .001$.). The proportions of documents mentioning other stakeholders can be found in Table 3. To further confirm that the stakeholder groups are truly featured in the documents, rather than just being mentioned randomly by chance, we conducted a series of chi-square tests by each stakeholder in the mission statements and in the CSR letters. As rendered in Table 3, the p-values for all stakeholders but two were significant at 0.05 level, confirming their status as being

featured. The *p*-values for Customers and Investors in CSR letters were shown as not significant, indicating their frequencies of being mentioned in the CSR letters are not statistically different. In other words, these groups were not considered as the key stakeholders in the CSR letters. Such results indicate that organizations use mission Statements and CSR letters to serve different communication purposes, as each type of documents emphasized different groups of stakeholders: For example, customers in mission statements, and general society in CSR letters.

Additional *Chi-square* tests were conducted to compare each stakeholder group by year. None of them were found to be statistically significant, meaning we did not find any stakeholder group being mentioned differently from year to year. This ran counter to our expectation that the pandemic would shape which stakeholder groups were featured in the CSR letters. One possible explanation might be the lag between CSR practices and communication in the company's annual CSR report. Future research covering years beyond 2020 might be needed to evaluate this potential relationship.

Table 3. *Chi-square Results for Stakeholder Groups Targeted in Mission Statements and CSR*

Stakeholder	Mission Statements		CSR Letters	
	Proportion of mentioning	Chi-square *p*-value	Proportion of mentioning	Chi-square *p*-value
Customers	1	-	0.36	$p = .117$
Employees	0.27	$p < .01$	0.30	$p = .024$
Investors	0.27	$p < .01$	0.39	$p = .223$
Local Communities	0.09	$p < .001$	0.06	$p < .001$
General Society	0.09	$p < .001$	0.85	$p < .001$
Environment-related	0.27	$p < .01$	0.24	$p = .003$
Competitors	-	-	0.03	$p < .001$
Suppliers	-	-	0.06	$p < .001$

To evaluate the differences across years for Goals, we conducted Kruskal-Wallis *H* tests. The analyses indicate that the People goal had been mentioned more and more frequently across the years ($X^2(2) = 7.405$, $p = .025$), with the proportion increasing from 36% in 2018, to 73% in 2019, and then to 91% in 2020. No difference was found for the Profit and Planet goals.

To examine the Time-Orientation in the CSR letters, we ran a Z-test for proportions. The results indicate that long-term goals (97%) were mentioned significantly more ($Z = -3.613$, $p = .003$) than short-term goals (61%). There were no significant differences in time-orientation by year. These results suggest that organizations still focus on long-term sustainability in their CSR communication, and

such focus had not been changed despite the tremendous disruptions introduced by the pandemic.

Moreover, we inspected whether the Goals and Stakeholders were presented differently in the mission statement and the CSR letters of each individual company using the Kruskal-Wallis H tests. No statistical significance was found in any of them, indicating a high level of consistency for all eleven automakers in communicating their CSR goals and featured stakeholder groups. To compare across companies, we combined each company's mission statements and CSR letter and then ran additional Kruskal-Wallis H tests. The results were statistically significant regarding the Planet goal ($X^2(10) = 23.844$, $p = .008$), People goal ($X^2(10) = 27.438$, $p = .002$), and stakeholder groups of Employees ($X^2(10) = 27.368$, $p = .002$), Investors ($X^2(10) = 25.114$, $p = .005$), Local Communities ($X^2(10) = 20.459$, $p = .025$) as well as Short-term time orientation ($X^2(10) = 21.169$, $p = .020$). This suggests the companies differed in how they presented these variables in their communications. Table 4 reports the results from the Kruskal-Wallis post hoc tests, and further illustrates the paired comparison for the variables with significant between-company differences. Geely, the only Chinese company included in this study, provided an intriguing finding. Geely mentioned Planet goal, People goal, Employee stakeholder, and Local community significantly less than other companies, and presented a short-term orientation significantly more in their CSR letters than most of the other automakers, demonstrating a focused attention on economic sustainability during our studying period between 2018 and 2020. The emphasis on Profit is not unusual when a company is experiencing high economic growth, choosing profit as its most important short-term goal. In fact, Geely identified itself as the fast-growing Chinese automotive brand in its 2019 CSR letter, and had launched a brand-new business model in the European market, which broke many new records for Chinese high-end brands, according to its 2020 CSR letter.

Table 4. *The Kruskal-Wallis Post Hoc Test for Paired Comparison*

Variable	Company	Groups	Std. Statistic	Test	Standard Error
Planet Goal	Mercedes-Benz (1.00)	Geely (.17)**	2.953		9.313
		Honda (.17)**	2.953		9.313
	Geely (.17)	Tesla (1.00)**	-2.953		9.313
		VW (1.00)**	-2.953		9.313
	Honda (.17)	Tesla (1.00)**	-2.953		9.313
		VW (1.00)**	-2.963		9.313
		HMG (.83)**	2.362		9.313
People Goal	Mercedes-Benz (.17)	FCA (1.00)**	-2.870		9.582
		HMG (1.00)**	-2.870		9.582
		GM (.83)*	-2.296		9.582
	GM (.83)	Tesla (.00)**	2.870		9.582
	Toyota (.17)	FCA (1.00)**	2.870		9.582
		HMG (1.00)**	2.870		9.582
		GM (.83)*	2.296		9.582
	FCA (1.00)	Geely (.33)*	2.296		9.582
		Honda(.33)*	2.296		9.582
		Nissan (.33)*	2.296		9.582
	Tesla (.00)	HMG (1.00)**	3.444		9.582

		FCA (1.00)**	3.444	9.582
	HMG (1.00)	Honda (.33)*	2.296	9.582
		Nissan (.33)*	2.296	9.582
		Geely (.33)*	-2.296	9.582
Employees	FCA (.83)	Geely (.00)**	3.164	8.693
		Tesla (.00)**	3.164	8.693
		Toyota (.00)**	3.164	8.693
		Ford (.17)*	2.531	8.693
		HMG (.17)*	2.531	8.693
		Honda (.17)*	2.531	8.693
		VW (.17)*	2.531	8.693
	Geely (.00)	Nissan (.83)**	-3.164	8.693
	Nissan (.83)	Tesla (.00)**	3.164	8.693
		Toyota (.00)**	3.164	8.693
		Ford (.17)*	-2.531	8.693
		Honda (.17)*	-2.531	8.693
		VW (.17)*	-2.531	8.693
		HMG (.17)*	-2.531	8.693
Investors	FCA (.83)	Ford (.00)**	3.039	9.050
		GM (.00)**	3.039	9.050
		HMG (.00)**	3.039	9.050
		Toyota (.00)**	3.039	9.050
		Tesla (.17)*	2.431	9.050
	Mercedes-Benz (.67)	HMG (.00)*	2.431	9.050
		Ford (.00)*	2.431	9.050
		GM (.00)*	2.431	9.050
		Toyota (.00)*	2.431	9.050
Local Communities	GM (.50)	Mercedes-Benz (.00)**	-3.248	5.080
		FCA (.00)**	-3.248	5.080
		HMG (.17)*	2.165	5.080
		Ford (.00)**	-3.248	5.080
		Honda (.00)**	3.248	5.080
		Nissan (.00)**	3.248	5.080
		Tesla (.00)**	3.248	5.080
		Toyota (.00)**	3.248	5.080
		VW (.00)**	3.248	5.080
		Geely (.00)*	-2.165	5.080
Short-term Orient.[1]	Ford (1.00)	GM (.00)*	2.468	6.685
		Honda (.00)*	2.468	6.685
	Geely (1.00)	GM (.00)*	2.468	6.685
		Honda (.00)*	2.468	6.685
	GM (.00)	HMG (1.00)*	2.468	6.685
		Nissan (1.00)*	2.468	6.685
		Toyota (1.00)*	2.468	6.685
	Honda (.00)	HMG (1.00)*	2.468	6.685
		Nissan (1.00)*	2.468	6.685
		Toyota (1.00)*	2.468	6.685

Note. Proportions are in parentheses. *p < .05, **p < .01. [1]Only applies to introductory letters.

5. Discussions

In this research, we used a vanguard TNA methodology to explore the content of automakers' mission statements, which outline the purpose of each company's existence, and CSR letters, which provide readers with a preview of the company's annual CSR report, offering an overview of the organization's current approach to

social responsibility. To examine whether companies' approaches changed during the global pandemic, we analyzed the CSR letters from years 2018, 2019, and 2020.

Our results suggest that, overall, automakers' mission statements focused significantly more on profit and customers - as expected for for-profit companies- while their CSR letters, not surprisingly, focused more on planet, people, and general society. Concentrating on customers is, of course, necessary in order to be profitable in any competitive industry. While companies must pursue profit, the CSR report as a whole and the CEO letter within the report are meant to focus on the company's social responsibility. Even though, overall, sustainable businesses pay attention to the triple bottom line, including people, planet, and *profit*, the latter is the focus of the corporate annual report, and, thus, unsurprisingly in the background of the CSR report. These differences aside, several stakeholders, including customers, employees, investors, local communities, and general society, were featured in both types of documents. Competitors and suppliers were not mentioned in any of the mission statements, and customers and investors were only mentioned by chance in CSR letters.

Further, our results also show which topics tend to be discussed together and which ones tend to be discussed exclusively of each other. As expected, we find that profit, customers, and investors frequently occurred together, as did planet and general society as a group, but the two groups were unlikely to appear together. In other words, the more a document was discussing profit, customers, and investors, the less it was discussing planet and general society. The general CSR concern for people co-occurred with the discussion of employees, local communities, and general society as stakeholders. The environment as a stakeholder was, as expected, frequently discussed together with the concerns about the planet as well as, interestingly, together with suppliers and investors as stakeholders. This may reflect that automakers associate environmental concerns with their supply chains and that they believe investors care about the effective and coordinated management of these areas.

Our finding that the focus on *people* goal increased over the years analyzed corroborated what had been typically observed across the industry and documented in many other studies (e.g., He and Harris, 2020; Meirun et al., 2022). That is, when the pandemic hit, organizations tended to shift their CSR attention toward helping their employees and those in the local communities (i.e., people) to overcome the immediate health crises. This increased focus on people was reflected in corporate communication. This strategy helps secure human capital resources. The focus on Profit and Planet goals remained steady during this period.

We found certain commonalities and contrasts between the different automakers' approaches to CSR. Specifically, Tesla, VW, and Mercedes-Benz consistently mentioned planet issues in all of their documents, reflecting a real focus on this area of CSR, while Geely and Honda mentioned it significantly less and in only 17% of their documents, suggesting that concern for the planet is rarely their focus. This may reflect the specific situation of each of these manufacturers: Tesla's mission centers around protecting the planet by accelerating the advent of sustainable transportation (Tesla, 2022); VW had to respond persuasively to the 2015 scandal (Makortoff, 2015) involving their breach of environmental regulations; and Mercedes-Benz had to show commitment to environmental sustainability after ranking worst in CO_2

emissions among European automakers in 2008 (European Federation for Transport and Environment, 2009). Fiat-Chrysler (FCA) and Hyundai (HMG) consistently mentioned people goals, while Tesla never did. This accurately reflects the different approaches these companies take toward people. Hyundai and Fiat-Chrysler focus on people—from their internal teams to customers and humanity as a whole (Hyundai) or using a human-centered lens (Fiat-Chrysler). Tesla is known for the many challenges it faces with employee relations, including frequent OSHA violations (Stumpf, 2019), accusations of sexual harassment (Wiessner, 2022), and several successful lawsuits employees brought against the company for racial discrimination (Hernandez, 2021) and worker safety during the COVID pandemic (Siddiqui, 2020). Finally, the introductory letters of Ford, Geely, HMG, Nissan, and Toyota consistently showed short-term orientation, unlike GM and Honda. The influences of an unprecedented pandemic notwithstanding, these two companies fell behind in developing non-fossil fuel vehicles (Lambert, 2022). Compared with other companies that have been shifting their strategies toward sustainable next generation vehicles for a long time, GM and Honda, as late-comers, do not appear to have demonstrated the same level of urgency or short-term focus in communicating their initiatives on this front to the stakeholders.

6. Conclusions

The original objective of this study is to examine the possible changes in organizations' CSR messaging as the COVID-19 pandemic progressed in relation to organizational mission. Despite consistent emphasis on specific stakeholders from year to year in the CSR letters, we observed significant growth in the prominence of people-related content from year to year. Since the people goal was frequently co-mentioned with Employees, Local Communities, and General Society, we believe the automakers chose to focus on these stakeholders when practicing people-related CSR. Considering the immediate impact of the pandemic, it seems natural for organizations to place short-term emphasis on these stakeholders rather than on other groups such as those concerned for the environment.

This study has also found significant differences in a communication focus between mission statements and CSR letters. They are indeed very different types of documents featuring different groups of stakeholders. Besides the general trends demonstrated by all organizations, the results from our company-to-company comparison highlighted the individuality in CSR messaging. It is obvious that organizations must customize their CSR communication based on specific organizational needs and context.

The current study is limited to data from a single industry concentrating on only a three-year time period. The small sample size of 44 documents included in the study also limited the statistical power of many of the tests used, allowing for the possibility of Type II error. Future studies examining longer durations and more companies from other industries may help uncover additional insights regarding the impact of the COVID-19 pandemic on CSR communication now and in the future.

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