For many companies, effectively managing and communicating their Corporate Social Responsibility (CSR)—actions and policies that take into account stakeholders’ expectations about its economic, social, and environmental performance (Aguinis, 2011)—have become operational imperatives. Despite a dramatic increase in CSR research in recent years, little is known about how and why companies invest in some CSR practices but not others, or how such choices are affected by the cultural, socioeconomic, and competitive contexts in which companies operate. Business operations affect the well-being of people and the environment around the globe, making it vital to understand between-country differences in how companies manage and communicate their CSR practices to stakeholders.

In this thesis, I analyzed CSR content and communication via the websites of French and U.S. companies, extending prior research through testing theoretically-grounded questions and hypotheses, and improving methodological rigor through the sampling strategy and depth of analyses. Using the Fortune Global 2000 and L’Expansion lists, I selected 52 French companies in various industries, including 26 mostly business-to-business (B2B) and 26 mostly business-to-consumer (B2C) firms. I then selected 52 comparable U.S. firms using the OneSource database to identify a U.S. firm matched to each French firm based on B2B-versus-B2C, industry code, annual revenue, and public-versus-private corporate structure. I captured the content and functionality of the 104 firms’ websites as they existed within a three-day period using Webcitation.org, a public permalink service, to mitigate confounding history and maturation effects that could affect firms’ CSR communication. Using a modified grounded theory approach, I coded CSR-content and communication-strategy variables, such as the types and characteristics of CSR practices and ease of accessing CSR information from the homepage. At the time of writing this abstract, the coding and analyses are in progress, and I will present preliminary findings and discuss implications for theory, research and practice.