


# Corporate Social Responsibility: Business Responses to Coronavirus (COVID-19) Pandemic

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## Abstract

The global health, economic, and social impacts of the coronavirus (COVID-19) pandemic are growing day by day. Over the past few months, first China, and now the whole world has been grappling with the effects of the COVID-19 pandemic in businesses, employees, customers, communities, and each other. The people worldwide are strongly committed to working together and supporting each other in every way possible during this critical period filled with fear and uncertainty. Grounded on stakeholder theory and corporate social responsibility (CSR) literature, the study attempts to explore business responses to the COVID-19 pandemic to support its vital stakeholders such as employees, customers, communities, and society as a whole through CSR initiatives. The study based on the contemporary phenomenon considered multi-items as data sources such as press releases, newsletters, and letters to shareholders, which were retrieved from the top 25 (the sample) corporations of the 100 Best Corporate Citizens-2019 (the population) in the United States' respective websites on the internet. The outcomes of this research report that sampled companies show respect to their employees and focus on stewardship relations between corporations and customers and communities during the COVID-19 pandemic. It will have a significant theoretical application and practical implication on business duty to society and future research on CSR as a strong arm to deal with a critical disaster like the COVID-19 pandemic.

## Keywords

COVID-19 pandemic, corporate social responsibility, stakeholder theory, business, society

## Introduction

“This is not just a public health crisis; it is a crisis that will touch every sector. So, every sector and every individual must be involved in the fights,” quoted by Dr. Tedros Adhanom Ghebreyesus, Director-General of World Health Organization (WHO) (Ducharme, 2020).

The coronavirus diseases (COVID-19) pandemic is epitomized as a massive global health disaster and an embryonic economic and social crisis. As per WHO statistics (globally, as of 10:21 am CET, November 16, 2020), the virus had spread to 54,075,995 confirmed cases with 1,313,919 death tolls and hundreds of millions of suspected instances around the world (WHO, 2020). The people worldwide are now struggling and reacting to the global health disaster and financial crisis by the COVID-19 pandemic. The people are the company (Kucharska & Kowalczyk, 2019). Hence, companies' most recent public health awareness campaigns constitute a fundamental social engagement dimension that widens corporate social responsibility (CSR) during the COVID-19 pandemic period (Bapuji et al., 2020; Guerriero et al., 2020). It is an opportunity to re-examine companies' voluntary role

in society in a tough time with the experience of business responses to prior natural disasters, human failures, epidemics/pandemics, and other crises (Monachino & Moreira, 2014). In recent times, community health concerns and the emergence of public health safety agendas have led to additional CSR-based sponsorships in various events in society (Batty et al., 2016). Due to increasing pressure from civil society to act as a socially responsible organization, companies worldwide are reforming and expanding their CSR strategies to fit them with the dynamic world (Droppert & Bennett, 2015). Therefore, many companies are responding to various epidemiological and demographic shifts such as HIV/AIDS and the COVID-19 pandemics like they previously responded to the Middle East Respiratory Syndrome (MERS), Severe

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Acute Respiratory Syndrome (SARS), Ebola, and so other health disasters with an enthusiastic effort to endorse societal well-being (Droppert & Bennett, 2015).

During a critical period like the COVID-19 pandemic disaster filled with fear and uncertainty, the people worldwide are strongly committed to working together and supporting each other in every way possible; however, the business communities are not exceptional. They should endure various initiatives to help their employees, customers, and communities during this crisis period through the diversified CSR programs as they did before. For example, CSR contributions were remarkable and then helped vulnerable people to survive in society after various natural disasters and human failures ensued around the world such as the 2004 Asian Tsunami (Chong, 2009; Fernando, 2010), the 2005 Hurricane Katrina in the United States (Johnson et al., 2011; M. Zhao et al., 2015), the 2006 Central Java Earthquake in Indonesia (Hendarto, 2009), the 2008 Hurricane Ike in the United States (Wang, 2009), the Weather Damaged Crop in 2008 in the United States (Johnson et al., 2011), the 2008 Sichuan Earthquake in China (M. Zhao et al., 2015), the 2010 Haitian Earthquake (Madsen & Rodgers, 2014), the 2011 Great Eastern Japan Earthquake and Tsunami (Kouadio et al., 2012), and the 2013 Rana Plaza Collapse in Bangladesh (Begum & Solaiman, 2016; Hasan et al., 2017).

The people who were already vulnerable (physically or economically) face even more risks and uncertainties to their health, income, shelter, and other well-being. The first urgency is now the health and safety of human beings and to support the vulnerable people to be survived in society in every way possible. Thus, teams across the companies should inspire ways to help each other actively and their families, customers, and communities during this pandemic period. In this regard, CSR is treated as an excellent tool for accomplishing sustainable development by offering a win-win strategy (Mahmud et al., 2020). It also permits companies to enhance their financial performance and, at the same time, deliver abundant social benefits that can fuel the people to survive during the COVID-19 pandemic period and overcome the crises (Bapuji et al., 2020; Guan et al., 2020; Guerriero et al., 2020; Kucharska & Kowalczyk, 2019). However, to the best of our knowledge, there is still a lack of acceptable empirical evidence on how companies are now responding and how they should respond to the COVID-19 pandemic disaster. As the research is scant in this regard, applying stakeholder theory (Freeman, 1984) perspectives, this study attempts to investigate the U.S. CSR leaders' philanthropic initiatives to protect their employees, customers, and communities during the COVID-19 pandemic period. The specific research questions are as follows: (a) How can companies support society during a deadly crisis period like the COVID-19 pandemic disaster and (b) what actions should be taken to (a) protecting employees, (b) caring customers, and (c) assisting communities through corporate philanthropic initiatives in the COVID-19 pandemic period?

## Theory and Literature Review

### *Stakeholder Theory and CSR*

Stakeholder theory as a managerial mechanism indicates that a company should protect the interests of all stakeholders, who can affect or are affected through the activities of a company to achieve its mandatory organizational objectives and voluntary social welfare motives (Freeman, 1984). Freeman (2004) further sophisticatedly identified a stakeholder as an individual or a member of any group with influential power to affect survival and success. The stakeholder theory sheds light on the fundamental theme of the relationship between companies and their employees, customers, communities, and social welfare as a whole (Donaldson & Preston, 1995). It has also emerged and advanced as the leading paradigm in the literature to enlighten CSR (Francis et al., 2019).

With the guidance of stakeholder theory, as a strategic management tool, CSR is utilized as a mechanism of companies for managing a variety of stakeholders, who can significantly influence companies' licenses to operate their business operations in the society such as shareholders, business partners, employees, suppliers, customers, local communities, non-government organizations (NGOs), government officials (GOs), and the environment (Cuesta-Valiño et al., 2019). With the full range of stakeholders, the most important stakeholders for companies are employees (an internal stakeholder group) and consumers and communities (two distinct external stakeholder groups; Brulhart et al., 2019). These stakeholder groups confirm the central features of all CSR reports, as they are vital stakeholders for companies' business growth and firms' long-term survival in societies (Öberseder et al., 2014).

### *Definition and Classification of CSR*

CSR's growth as an emerging research field and more attention to the 21st century business stem acknowledged that the business and society are intertwined in ways that exceed critical relationships between companies' employee, customer, supplier, and community (McLennan & Banks, 2019). Generally, CSR is referred to as social responsibility more often than CSR (Carroll, 1999). Indeed, it is a voluntary commitment more than modest compliances with government rules and regulations (Batty et al., 2016). In this study, CSR is defined as "a discretionary allocation of corporate resources to improve social welfare that serves as a means of enhancing relationships with key stakeholders" (Barnett, 2007).

The diverse CSR definitions reflect different types of stakeholder groups, such as internal and external stakeholders and society on a large scale (Costa & Menichini, 2013). Deng et al. (2020) classify CSR as internal and external CSR. Internal CSR refers to "formal CSR initiatives within which employees can participate and reap developmental benefits which show employers' respect to their employees," and

external CSR refers to “the practices focused on stewardship toward the local community, the natural environment, and consumers” (Deng et al., 2020). Carroll (1979) argues that a company’s social responsibility covers the discretionary, ethical, legal, and economic expectations that humanity has of organizations at a particular point in time. Among the four expectations, the discretionary or philanthropic CSR is not only a first-order rejoinder but also a legitimacy apparatus that remarks a “compensation” or “pay off” to society by the commanding investors of a company for the privileges and guards offered to them by the nation/state (Ararat et al., 2018). It is also a kind of corporate social engagement that includes the allocation of money, in-kind, time, and goods to point to a social need at a critical period (Muller et al., 2014).

Stakeholder theory and corporate philanthropy literature emphasize the need to fit between stakeholders’ expectations and social welfare (Brulhart et al., 2019; Freeman, 1984). During any crisis moment, a company has responsibility and accountability to its stakeholders, such as employees, consumers, and communities (George, 1981). Thus, with the prescriptions of stakeholder theory and CSR theory, in this study, we propose that corporations should support society and its vital stakeholders such as employees, customers, and communities during the COVID-19 pandemic period.

### *CSR Responses to Prior Pandemics, Crises, and Disasters*

The pandemic is defined as an infectious disease outbreak that values further consideration for crisis management, similar to responses and decision making of other natural disasters or human failures such as tsunami, hurricane, earthquake, terrorism, collapse, and named more (Glantz, 2014). Many studies focus on pandemic disaster and social conflicts by arguing that diseases, injuries, fatalities, and other adverse mental and physical health effects have also belonged to natural disasters like tsunamis, earthquakes, hurricanes, and so on (Xu et al., 2016).

During the pandemic disaster and economic crisis, how organizations can deliver benefits to society through their philanthropic activities has increased attention from many researchers and managers (Gardberg et al., 2019). Gao (2011) reports that corporate philanthropic giving, common in the United States for more than 50 years, is the oldest form of organizational social performance, and companies consider it to express their social responsibility and consciousness. Muller et al. (2014) report that corporate charitable giving concentrates on a wide range of social issues, from donating medicines to fight HIV/AIDS and river sightlessness in Africa to distribute resources for disaster reliefs in the rouse of various disastrous events around the world.

Smith (2003) reveals that pharmaceutical companies worldwide are extensively acknowledged for their philanthropic activities. For example, in 1978, the WHO assessed that 340,000 people were blind worldwide due to various

diseases, an additional 1 million had some visual weakening, and around 18 million were disease-ridden. Merck discovered a drug and invested tens of millions of dollars in its production purpose. In 1987, Merck took the Mectizan Donation initiative to arrange the drug’s free distribution in collaboration with the WHO, the World Bank, and their other partners. As a result, around 20 million people within a year got treatment opportunities under the program and became free from the risk of earlier blindness (see also, Smith, 2003). Another pharmaceutical company, GlaxoSmithKline, donates vast quantities of medicines as part of its CSR program in conjunction with the WHO and other partners to eliminate Lymphatic Filariasis (“elephantiasis”). Novartis regularly donates medicines as a part of CSR programs to abolish leprosy (see also, Smith, 2003).

Corporate philanthropy is visible everywhere around the globe (Gao, 2011). The 1998 flood disaster, the 2003 SARS epidemic, the 2008 frost disaster, the 2008 Great Wenchuan Earthquake in China, and named more witness relief aid from the government, general people, and companies. Johnson et al. (2011) report that Ford Motor offered free vehicles to fire and rescue agencies during wildfires in California, while many pharmaceutical companies also donated drugs and medical supplies. UPS organized its delivery vans in relief and other response activities. At the same time, FedEx was involved in emergency service response giving its trucks to the Salvation Army mobile canteens and other disaster relief materials. Verizon also tuned communication service to emergency management teams during the Georgia forest fires in 2007 and communication tools to support flood victims in Oregon during the same year, while Hewlett Packard granted \$500,000 to the American Red Cross for people affected in the hurricane. General Electric Foundation donated more than \$2.1 million in an emergency fund to humanitarian efforts in the war-ravaged Darfur region of Sudan. It is also evident that in the days following the terrorist attacks of September 11, 2001, the Indian Ocean tsunami of 2004, and Hurricane Katrina in the United States in 2005, many companies donated time, advice, and resources to support the victims of those disasters (M. Zhao et al., 2015). It is the least but not last. There are thousands of examples regarding these types of CSR involvement of various international and local firms during various crises and disasters.

### *CSR and Employee*

The extant literature in the CSR-Human Resource Management (HRM) domain argues that employees working for companies involved in CSR initiatives experience several positive attitudes, including increased organizational pride, work commitment, job satisfaction, and organizational identification (see Rupp & Mallory, 2015, for a review). As a member of an organization, the employee is the most dominant stakeholder of a firm (Chaudhary & Akhouri, 2018;

Rupp & Mallory, 2015). Employees' positive roles in a company are essential for enhancing brand image, business growth, corporate reputation, company–stakeholder relationships, better community development, and social welfare to attain its economic, environmental, and social goals as a whole sustainably (see Aguinis & Glavas, 2012; Xiao et al., 2020, for reviews; X. Zhao et al., 2020, for meta-analyses).

However, employee engagement in CSR fetches numerous benefits for both employers and employees (Xiao et al., 2020). Employees' CSR perceptions replicate their views about not only the scope to which their firms engage in CSR but also the effect of their business operations on various stakeholders (X. Zhao et al., 2020). Their CSR perceptions can also foresee organizational citizenship behavior, in-role performance, improved employee relations, and work engagement (see Gond et al., 2017, for a review). They show further creativity in response to firms' CSR actions (Chaudhary & Akhouri, 2018). Job-relevant CSR activities that permit employees to experience and learn novel skills can also be active sources of professional development and forecast other positive outcomes for business growth and social welfare (Caligiuri et al., 2013). In recent times, it is perceived that employee engagement in corporate social initiatives is an opportunity for employees to be involved in the social projects with a clear goal to solve social crises, often in company with GOs and NGOs (Bode & Singh, 2018).

It is reported that hundreds of millions of part-time/full-time jobholders worldwide have already lost their jobs. The frontline employees, those who work in important sectors, such as pharmacies, grocery stores, transport, and so on, have higher chances of being exposed to the virus as they often work with minimal or no protection during the COVID-19 pandemic period. The effect of job loss and subsequent adversity is a foremost challenge, but employees can perhaps manage with the support of firms and coworkers' philanthropic efforts (Bapuji et al., 2020). Thus, in a critical period like the COVID-19 pandemic, employers and employees should build a stronger relationship than before. Firms should adopt employee-protecting policies to run business operations smoothly. In the same vein, employees should positively react to implementing firms' philanthropic policies to be the winner in the battle against the COVID-19.

### *CSR and Customers*

In the 21st century, customers pay a significant level of attention to social crises and require that companies do not run only following the logic of their business profit, but also to contribute to lessening the adverse effects of numerous crises arisen in numerous ways (such as natural disasters, financial crises, epidemics/pandemics, and human failures; Boccia & Sarnacchiaro, 2020). CSR scholars report several positive impacts of CSR initiatives for socially responsible firms, including increasing customer satisfaction, consumer loyalty, identification with the company, consumer trust, corporate

and brand reputation, brand preference, and purchase intentions (Randle et al., 2019). They prescribe that customers' reactions to firms' CSR policies hinge to a substantial degree in the scope to which firms' CSR initiatives expose its “values” or “soul,” letting consumers identify with these firms for self-enhancement and self-definition (Baskentli et al., 2019). Edinger-Schons et al. (2019) state that customers who feel a sturdy bond to a firm will feel virtuous about supporting the company and consumers/customers' identification with firms is a crucial driver of an arrangement of advocacy behaviors, that is, pro-company behaviors (e.g., positive word-of-mouth, bounciness to negative information about business operations, and brand loyalty).

Countries worldwide are applying different measures to sluggish the spread of the COVID-19, from national quarantines to school closures, as well as from compulsory geographic quarantines to voluntary recommendations to stay at home, closures of certain kinds of business operations, embargos on event arrangements, and bans public gatherings for an indefinite period. More than a third of the world's population is now under some form of restrictions, and most of them are following self-quarantine systems with the hashtag “Stay Home, Stay Safe” (Kaplan et al., 2020). Thus, corporate houses struggle to keep their global supply chains active to deliver essential items such as food, medical equipment, medicines, and other online services. Due to the severe shortages of critical products such as food, personal protective equipment (PPE), mask, protective goggles, and services such as ambulance services, safety-security-related services, and other emergency services, consumers are ugly victims of the COVID-19 pandemic. Customers are kings. However, the worsen hits of the COVID-19 make the challenges more difficult to respond to every order of customers and maintain the faithful relationship between a company and its customers/consumers. However, firms should reach to customers by the bouquet of a basket filled with customers' orders to address their daily needs and essential items in this health disaster period. Therefore, firms' response to customers is now the prominent CSR and an opportunity to get the authentic company–customers relationship sustainably.

### *CSR and Communities*

CSR is a strategic management tool that offers win-win prospects for the community and corporation (Boadi et al., 2019; Mahmud et al., 2020). An external stakeholder group of a firm “community” can be demarcated grounded on any amount of communal traits, such as history, religion, culture, geographic territory, and related beings to the firm's supply chains across the localities or the globe as a whole (Kapelus, 2002). Idemudia (2009) reveals that the community is the best neighbor of a company, and they (company and community) are interconnected. One can affect other decisions (Kochhar, 2014). Community pressure influences the firm's CSR policy and its implementation strategies (Skouloudis

et al., 2015). The community provides firms social licenses to operate their business operations in societies (Boadi et al., 2019) by assuming that firms deliver numerous benefits through their social initiatives to offset the adverse effects of their business operations in the community (Mahmud et al., 2020). Thus, companies adopt CSR policies to acknowledge the impacts of business operations they have on the environment, community, and the world more broadly (Randle et al., 2019). Firms' implementation strategies of CSR initiatives mostly aim to help explicit communities and societies as a whole (Randle et al., 2019).

The COVID-19 pandemic disaster has again cogently strapped societal inequalities into community perceptions (Bapuji et al., 2020). As most cities instigated the lockdowns, the disparity was perceptible in the millions of recently unemployed who amalgamated the long lines for communal security benefits in the developed world (Bapuji et al., 2020). Newly arisen several social crises worldwide have numerous impacts on future social stability, and economic growth can have a devastating effect on communal life, education, human development, and health more broadly (Bapuji et al., 2020). The COVID-19 outbreak struck the communal life ultimately, and communities worldwide are too vulnerable to lead their everyday lives due to its worsening hits. People's health, income, shelter, and other life goals are now challenged by many even more risks and uncertainties arisen from the COVID-19 attacks. Community trust is the crucial rope to tie the mutual interests of business and community, and empathy is an important cue for establishing trust (Boadi et al., 2019). Thus, in this critical period, companies' moral duty is to assist their best neighbors (communities) through their philanthropic actions (e.g., feeding the hungry, donating medical equipment, information sharing, cash donations, advice, all in-kind contributions, and other corporate giving).

### **Overall CSR and Society**

It is now apparent that the COVID-19 pandemic has trapped the world unplanned, both in terms of the capacity to provide proper treatment to the coronavirus affected people and the capacity of vast ribbons of inhabitants to survive, even for a specific period, many of them are in without wages (Bapuji et al., 2020). CSR supporters claim that there are plenty of private incentives for refining social welfare (Barnett, 2007). Del Mar Miras Rodríguez (2013) argues that the crisis could be apparent as a threat or an opportunity. Challenging times contain recession or other crises/disasters that have adverse effects on social stability and economic growth. In such a situation, some companies may withdraw from usual strategic CSR activities due to severe resource shortage and increasing uncertainty in the macroeconomic environment. Still, many businesses entail making voluntary donations to society, for example, by giving money, in-kind, and time to social activities (Del Mar Miras Rodríguez, 2013). Mugova et al. (2017)

argue that corporate givings not only create favorable stakeholders attitudes and better supportive behaviors (e.g., employment, purchasing, investment opportunities), but also, over the long run, strengthen stakeholders–company identifications, uphold a corporate image, and shape stakeholders' socially responsible and advocacy behaviors (Mugova et al., 2017).

C+ountless problems in societies can be settled by helping one another (Aknin & Whillans, 2020). In this regard, philanthropic CSR seems like one of the avenues to handle the critical situation and helps companies overwhelmed the adverse effects of the crisis as long-term positive benefits are frequently recognized. Thus, companies are anticipated to be reactive to societies' and stakeholders' needs and desires during the COVID-19 pandemic, heightening the positive effects, and lessening the negative impact of their arrangements on society. In this study we, therefore, attempt to explore whether the CSR leaders are taking steps to employee protection, customer caring, and community involvement across their global business value chains with most urgent actions such as creating awareness, providing medical aid, preventive kits, financial aid, and other in-kind supports as well as contributions of time and expertise as, their discretionary CSR actions during the deadly COVID-19 pandemic period.

## **Research Methodology**

### **Study Area Selection**

The present study is designated as a manual content analysis (Xiao et al., 2020) focused on the United States CSR leaders' immediate responses to the COVID-19 pandemic (from January 1, 2020, to April 30, 2020; in the United States, where the first lockdown was posed at the beginning of March 2020). Although it started to have appeared in the human body in Wuhan, the provincial capital of Hubei of the People's Republic of China, the number of the COVID-19 case was zero in the other parts of the world till the late December 2019, however, quickly spread to other countries worldwide started within a short time, after January 2020 (Guan et al., 2020; Zhou et al., 2020). Since its declaration on March 11, 2020, as a global pandemic, the United States has been positioned on the top of the worsen hit nations in terms of the number of affected people and the death toll of lives caused by the COVID-19 outbreak. As of 10:21 am CET, November 16, 2020, the Unites States is counted for 10,796,432 patients and 243,758 lives lost due to the COVID-19 (WHO, 2020). This pandemic has also generated the most unembellished global recession on record since the Great Depression (1929-1930). The United States employee firings might grasp almost 47 million, explaining a 32.1% unemployment rate in the second quarter of 2020 (Guerrero et al., 2020). According to the International Labor Organization (ILO), currently, over one billion workers globally are at

**Table 1.** The Top 25 of the 100 Best Corporate Citizens-2019.

Rank	Company	Total equity and revenue for the fiscal year 2019 (dollars in millions)
1	Owens Corning	4,671 and 160
2	Intel Corporation	77,504 and 71,965
3	General Mills	7,367.7 and 16,865.2
4	Campbell Soup	1,112 and 8,107
5	Hewlett Packard (HP) Inc.	(1,193) <sup>a</sup> and 58,756
6	Microsoft	102,330 and 125,843
7	Nielsen Holdings	2,388 and 6,498
8	Ecolab Inc.	8,725.8 and 14,906.3
9	Gap Inc.	3,316 and 16,383
10	Cisco Systems	33,571 and 51,904
11	Ford Motor	33,230 and 155,900
12	Citigroup	193,000 and 74,300
13	Hasbro Inc.	2,995.53 and 4,720.23
14	Altria Group	6,319 and 25,110
15	Cbre Group	6,232.69 and 23,894.10
16	Johnson & Johnson	59,471 and 82,059
17	AbbVie Inc.	(8,172) <sup>a</sup> and 33,266
18	Xylem Inc.	2,967 and 5,249
19	Hewlett Packard Enterprise	17,149 and 29,135
20	Newmont Mining	22,370 and 9,740
21	Xerox Corporation	5,874 and 9,066
22	3M	10,126 and 32,136
23	Accenture Plc	14,827.70 and 43,215.01
24	General Motors	45,957 and 137,237
25	Baxter International Inc.	7,912 and 11,362

Source. CR Magazine- the 100 Best Corporate Citizens-2019 and respective annual report-2019.

<sup>a</sup>Stockholders' deficit.

high risk of a pay cut or losing their job. The Gross domestic product (GDP) growth in 2020 is expected to decline by 6% globally, 10.8% in the United States (Guerriero et al., 2020). Based on these prospects, the study area, the USA, is specified and considered for further findings.

### Sample and Procedure

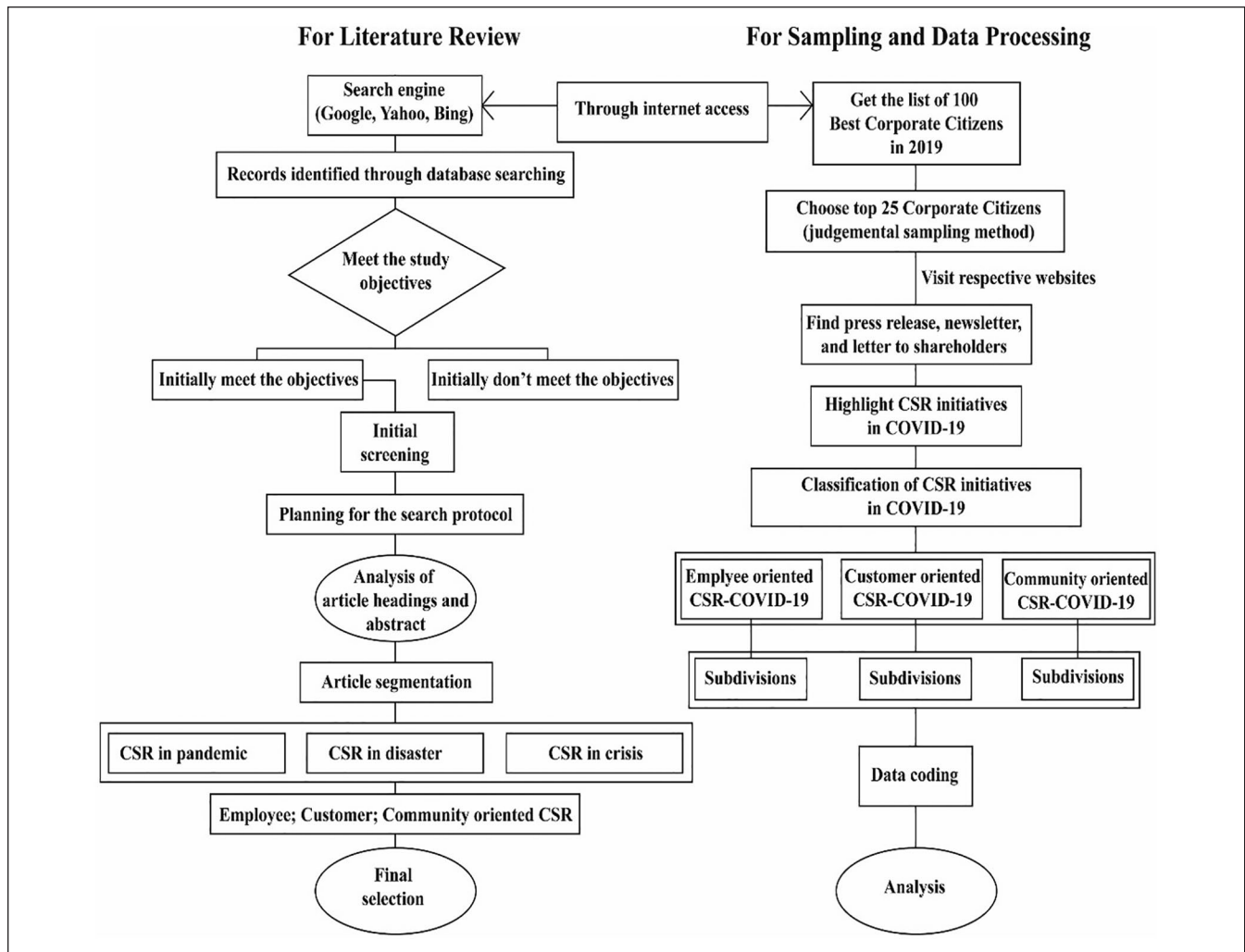
Through the internet access, this study has deliberately come to CR Magazine 3BL Media, LLC (CR Magazine), which is recognized as one of the leading voices of the United States' corporate responsibility profession, to find out the CSR leaders' list. Since 1999, based on publicly available information, the 100 Best Corporate Citizens have been ranked from the 1,000 largest US companies for outstanding environmental, social, and governance (ESG) performance and its disclosure annually. According to PR Week, as a publisher of the 100 Best Corporate Citizens List, CR Magazine has been ranked as one of America's three most-prestigious business rankings (CR Magazine, 2020). Whatever, the Summer 2019 edition of CR Magazine includes the 2019 (latest) 100 Best Corporate Citizens ranking list, which has been selected as the population of this study. In light of the judgemental sampling

procedure, the top 25 of the 100 Best Corporate Citizens-2019 are chosen as the representatives of CSR leaders and the sample of this study purposes (see Table 1).

### Analytical Strategy

The present research on the contemporary phenomenon considered multi-items as authentic data sources such as press releases, newsletters, and letters to shareholders, that retrieved from the company's respective website in the research line up of Fernando (2010). This research design has already been used to investigate CSR practices to HRM (Vuontisjärvi, 2006), child's response to natural disasters (Mercuri & Angelique, 2004), the market communication procedures of Fortune 100 companies (Perry & Bodkin, 2000), and how newspapers' information reshaped social policy and its implementation after Hurricane Katrina (Barnes et al., 2008). The present study selects each company's press releases, newsletters, and letters to shareholders as the unit of the investigation with the research lineup of Johnson et al. (2011).

In this study, the data coding procedure first, the authors read between the lines of each of the documents carefully to



**Figure 1.** Research framework (Source. Authors' illustration).

Note. CSR = corporate social responsibility; COVID-19 = coronavirus diseases 2019.

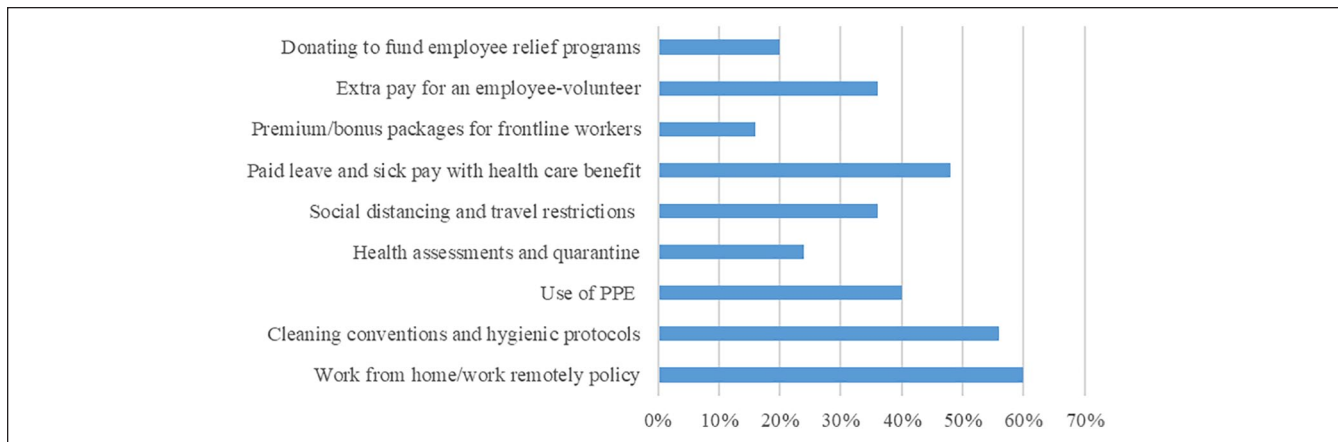
identify specific CSR actions taken to respond to the COVID-19 pandemic. Next, the data are categorized into broad categories based on its impact on society and the CSR initiatives to support vital stakeholders such as employees, customers, and communities during the COVID-19 pandemic period. To ensure data validity and reliability, several times, the first and third authors individually read the relevant documents and categorize them into three CSR subdivisions, such as employee CSR-the COVID-19, customer CSR-the COVID-19, and community CSR-the COVID-19. If any discrepancy between the authors arose, they were revised after further thoroughly reading and revisiting the categorization techniques. Applying the manual content analysis method and qualitative data coding technique, data analysis procedures were conducted through Microsoft office excel sheets in the research lineup of Voegtlin and Greenwood (2016) and Xiao et al. (2020). The present research outcomes are presented in the figures and tables with adequate descriptions.

## Research Framework

The literature and data of this content analysis approach are entirely collected from secondary sources in the research lineup of Johnson et al. (2011), Voegtlin and Greenwood (2016), and Xiao et al. (2020). Starting from defining the data searching platform to content selection and coding to data analysis for the study were followed a structured process. The overall structured methodological framework is mentioned in Figure 1. The concept of this framework has been taken from Hasan et al. (2019), Hasan et al. (2020), and Xiao et al. (2020).

## Findings

In this section, we present the actions companies have already taken to keep society safe during this public health emergency. The COVID-19 pandemic has people living in a go-ahead and penetrating time, although it adversely affects the



**Figure 2.** Mechanisms for employee protection/support during the COVID-19 pandemic (Source. Authors' compilation from companies' websites).

Note. COVID-19 = coronavirus diseases 2019; PPE = personal protective equipment.

earth and causes shocks for governments, businesses, communities, families, and individuals worldwide. Businesses are on-going to help all of their stakeholders circumnavigate difficulties as businesses always do. As communities also respond to the global public health crisis caused by the COVID-19, most of the companies' focus also remains on supporting their employees' health and income while caring for their customers and communities. In this regard, Owens Corning's Representative remarked as follows.

*"These are extraordinary times that remind us of the power of the human spirit and how much we can overcome when we come together. And together, we will get through this."*

### Employee CSR-the COVID-19

As the global comes together to combat the COVID-19 pandemic disaster, companies remain steadfast in their support of their partners, employees, customers, and communities in which they stay and work. Due to a clear commitment to safety, all companies have instructed their employees to follow health guidelines by professionals, and rules and regulations by respective governments. Different companies are adopting different mechanisms such as work from home policy, cleaning conventions and hygiene protocols, use of PPE, health assessments and quarantine, social distancing practices and travel restriction, as well as offering, paid leave and sick pay with health care benefits, premium/bonus, employee volunteerism engagement benefits, and employee relief programs. Figure 2 shows the mechanisms for employee protection/support adapted by various companies during this pandemic period as firms' employee CSR-the COVID-19 initiatives.

Many companies, nearly 60% of sampled firms, have instructed their employees to work from home/work remotely. Other companies that are maintaining the cleaning

conventions and hygienic protocols, providing PPE to employees who are involved in critical jobs, performing health assessments before entering office building or manufacturing plants, and mandating social distancing practices and travel restrictions are 56%, 40%, 24%, and 36% of sampled entities respectively. For example, with an unconditional obligation to safety, Owens Corning has instructed their employees to work from home, wherever possible. It has also employed healthy cleaning conventions, PPE, safe social distancing practices, and boosted infection control as per the guidelines of government officials and health specialists. Each day, Campbell Soup conducts health screenings of all employees entering its buildings, including temperature checks and following other protocols in place to address the health and safety, including heightened cleaning procedures, health assessments, and quarantines, of its employees against COVID-19.

A moderate number of companies, 48% of sampled companies, have offered paid leave and sick pay with health care benefits during this pandemic period. For example, General Mills employees will receive two weeks of paid leave under conditions including school closure for children, mandated or voluntary quarantine, medical risk, and found as a COVID-19 positive patient. Ecolab and Owens Corning have offered sick pay provisions and health care benefits, including coverage for COVID-19 tests for employees, and launched a pay protection program for its associates whose pay will be affected by the COVID-19 pandemic due to reducing customers' demand for products and services.

On the one hand, four companies (16% of sampled firms) are implementing premium/bonus packages for frontline workers involved in critically vital jobs in manufacturing plants and official supervisory services. For example, Campbell Soup declares new support for its employees doing mission-critical exertion in response to the COVID-19 pandemic, such as a \$2 per-hour premium payment for hourly

employees and a \$100 per-week premium payment for front-line supervisors. Also, General Mills has announced daily bonuses and other benefits for plant employees and officials' opportunities to volunteer to work at manufacturing plants during this pandemic.

On the other hand, nine companies (36% of sampled) have offered pay and benefits for employees, who will volunteer to distribute relief supplies, share coronavirus update, and communicate. For example, General Mills offered its employees to be a volunteer in "the company's charitable gift matching program" with an opportunity to earn a further \$500 in matching foundation funds. It also instructed employees to create an internal movement to stimulate the company's 35,000 employees worldwide to take safe actions to help others during the pandemic. To support employees, their families, or anyone looking for things to do at home during the COVID-19 pandemic, Ford Fund is accumulating COVID-19 related volunteer opportunities and providing a library of free online resources offered by many of its community groups.

Finally, five companies (20% of sampled firms) are donating to fund employee relief programs. For example, the Intel Foundation has offered a donation amounted to \$2 million for relief efforts for every regular full-time and part-time employee and the United States' retirees around major Intel sites, whereas, for employees obstructed by the COVID-19 pandemic, AbbVie is offering support through "the AbbVie Employee Assistance Fund's Employee Relief Program." Employees in need of aid can apply for this package, covering expenses such as child care, rent payments, food, utilities, and medical expenses.

### *Customer CSR-the COVID-19*

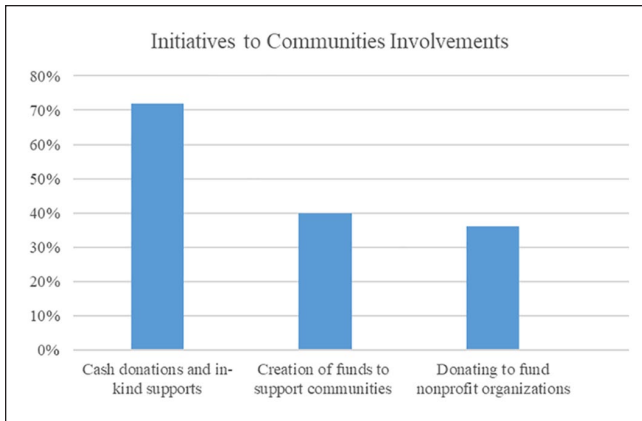
The COVID-19 pandemic situation continues to overgrow; in times like these, customers, including community retailers and consumers, depend on manufacturers and suppliers for something critically essential: the food, medicines, and other goods in their homes. Regardless of the public health crisis facing the global people, most companies have promised to continue the work even from homes or at one of its offices, labs, or customer sites to deliver products and services to customers as their requirements. In this perspective, the CEO of General Mills stated as follows *"Our company's purpose is to make food the world loves. But the unique circumstances of today call on General Mills to make food the world needs."*

The sampled companies have come from various sectors, including pharmaceutical, food and beverage, high-tech, mining, construction, transportation, entertainment, financial services, and so on variant activities. Some sampled companies like Newmont Mining and Altria Group have closed their routine operations as those are not supposed to be an essential activity under the decree of respective authority. This section briefly describes the vital actions that are being continued by around 92% of sampled companies, such as the

supply of food, medicine, protective supplies, information, and other services as firms' customer CSR-the COVID-19 initiatives. For example, General Mills had assured its customers of maintaining a steady and reliable food supply for people and pets as before it had performed. Although the COVID-19 is not considered a food safety concern, and consumers are at no risk of contracting the coronavirus from any food product, Campbell Soup is continuing to conform with all guidelines and requirements about sourcing, producing, and trade of finished goods set by the relevant authorities. For those who need a new truck or car to carry food, medicines, relief materials, and others for time-driven purposes, General Mills offers interest-free financing for an unprecedented 84 months for very well-qualified buyers.

As tens of millions of people globally regulated to staying home due to the COVID 19 pandemic, a global leader of the entertainment industry, Hasbro has announced the launch of "BringHomeTheFun," created for the company's purpose to keep the world a better place for children and their parents. Consumers are stimulated to join the discussion, connect with other families, and share tips for at-home activity using "BringHomeTheFun" on social media. Also, Citigroup is offering support to wedged customers in the United States through a wide range of measures, including hardship programs, fee waivers for its customers, and small business support, such as prolonged banker availability. Gap Inc. is continuing its delivery services to providing tens of millions of much needed medical supplies, including PPE, such as masks, protective gowns, and special goggles for the health professionals and the hospital staff during this pandemic period. Researchers, engineers, and suppliers of Ford design and produce ventilators, masks, respirators, and other essential medical equipment and supplies for public health care professionals, first responders, and patients fighting the COVID-19. Johnson & Johnson is mobilizing resources of its Janssen Pharmaceutical Companies in response to the outbreak to develop a possible preventive vaccine candidate against the COVID-19. In January, 3M boosted up to the maximum production of N95 respirators, doubling its global output to a rate of 100 million per month. It is also committed to fighting price extorting, fraud, and fraudulent activity connected with its products and the COVID-19 outbreak.

General Motor is working faithfully with "Ventec Life Systems" to scale up critically vital respiratory products rapidly. With a severe PPE shortage in the health care system, the global purchasing supply chain team began work to find excess PPE. To help health workers in essential services across the country, General Motor produces up to 50,000 level 1 face masks daily or 1.5 million a month. Baxter International is proactively maintaining its stock levels and inventory levels in warehouses and transportation options to act quickly as the situation changes. It expects increased demand for some products to continue and monitors customer ordering patterns to help ensure product availability for all of the customers. PPE, such as masks, gloves, and



**Figure 3.** Companies initiatives to community involvements during the COVID-19 pandemic (Source. Authors' compilation from companies' websites).

Note. COVID-19 = coronavirus diseases 2019.

gowns, is in high demand by health care professionals and companies like Baxter, as Bartex's infection control procedures require manufacturing employees to wear PPE while on the job. Thus, Bartex international has worked collaboratively with its global suppliers to ramp up the amount of PPE available for employees and patients.

Intel has also promised to keep the business running for its customers, and it will continue to share information to address immediate needs and find long-term durable solutions to pandemic threats. HP expands its virtual assignment options, including free access to cybersecurity management support and on-demand training. Finally, Microsoft's services and products can play a dynamic role in helping individuals and organizations during this disaster, especially for medical professionals working diligently to diminish the impact of the COVID-19 pandemic and universities and businesses affecting private class meetings.

### Community CSR-the COVID-19

As society focuses on public health needs during the COVID-19 pandemic period, people, government, business leaders, and nonprofit organizations are demonstrating to address the essential economic needs emerging around the communities. That is why regional, national, and international companies are collaborating today with the largest broad-based global and local foundations as well as nonprofit organizations to strengthen communities' health and safety network through this crisis as their community-oriented CSR-the COVID-19 initiatives.

Almost 80% of sampled companies reported their relief efforts pointed to their global community to steer the challenges related to the COVID-19 pandemic effectively. The supports included direct relief efforts through cash and in-kind aids and the creation of funds and donations to nonprofit organizations. Figure 3 shows the different community

CSR-the COVID-19 initiatives that are taken by various companies as community involvements during this pandemic period.

Around 68% of sampled companies have directly been involved in relief activities within cash donations (see Table 2) and 80% of firms with in-kind supports (see Table 3) for various purposes. For example, the Intel Foundation will donate \$4 million to support COVID-19 relief efforts in communities where Intel has significant business operations. This donation will be distributed to organizations, and community foundations focused on medical equipment, food security, shelter, and small and medium enterprise (SME) supports. Donation areas in the United States include Arizona, California, Massachusetts, New Mexico, Oregon, and Texas. Internationally, donation areas include Costa Rica, India, Ireland, Israel, Malaysia, Mexico, and Vietnam. General Mills Foundation has offered \$5 million in charitable gifts to confirm the vulnerable children globally have access to meals amid community and school program closures during the COVID-19 pandemic. Campbell Soup has donated over \$1 million in cash to provide food to community organizations in its hometowns. Cisco Systems is committed to \$225 million in cash and in-kind donations to support both the local and global response to the COVID-19 pandemic. Citi Foundation has donated \$15 million, and Altria has announced initially \$1 million in cash donation to support coronavirus relief efforts to support the COVID-19 pandemic affected people around the world.

Johnson & Johnson and the Johnson & Johnson Foundation have announced \$100 million in cash donations to support frontline health professionals battling during the COVID-19. The funds will be reserved for helping the doctors, nurses, and community health care personalities, who are working diligently to treat patients worldwide during the COVID-19 pandemic. AbbVie has donated \$35 million for COVID-19 relief to support patients, health care systems, and Communities. In the United States, AbbVie's grants support to enhance health care capacity for hospitals and protect vulnerable people by enabling access to food and essential supplies in America. The donation will provide essential equipment and supplies to frontline health care workers and patients in the hardest-hit countries in Europe. Hewlett Packard Enterprise has announced a donation of \$50 million in secure connectivity kits to testing sites, pop-up provision clinics, and temporary hospital facilities in the United States and Europe.

Approximately 40% of sampled companies have created various funds and collaborated with the broad-based international and regional foundations. For example, Microsoft has donated \$1 million to "Puget Sound's COVID-19 Response Fund." As the world copes with COVID-19, businesses and local officials in Puget Sound are adequate and necessary steps to prevent the spread of the coronavirus and protect ease anxiety and public health. Microsoft, in collaboration with Amazon, Starbucks, the Seattle Foundation, and United Way

**Table 2.** Cash Donation During the COVID-19 Pandemic Period.

Company	Amount	Company	Amount
Intel	\$60 million	Citigroup	\$65 million
General Mills	\$5 million	Altria Group	\$1 million
Campbell Soup	\$4.8 million	Johnson & Johnson	\$50 million
HP	\$1 million	AbbVie	\$35 million
Microsoft	\$1.1 million	Xylem	\$3 million
Ecolab	\$1.25 million	Hewlett Packard Enterprise	\$50 million
Gap	\$30 million	3M	\$20 million
Cisco Systems	\$225 million	General Motors	\$2.6 million
Ford Motor	\$1.5 million		

Source. Authors' compilation from respective websites of sampled companies. HP = Hewlett Packard.

of King County is initiating to launch a local "COVID-19 Response Fund (CRF)" to address the emerging community requirements during the COVID-19 pandemic, and it has initially granted \$1 million as an anchor donation to CRF. Cisco has allocated \$210 million in product and \$8 million in cash to the global COVID-19 response. A part of this will go to "the United Nations Foundation's COVID-19 Solidarity Response Fund," supporting "the World Health Organization's (WHO) worldwide efforts" to help prevent, detect, and manage the spread of COVID-19. Altria provided \$500,000 to "the Community Foundation of Greater Richmond's COVID-19 Response Fund," which supports organizations addressing the physical and emotional needs of the Central Virginia community's most vulnerable residents.

Nonprofit organizations struggle to serve their populations as the number of volunteers declines due to social distancing practices, and donation faces at-risk due to financial concerns. However, around 36% of sampled companies have donated to nonprofit organizations such as the International Red Cross, WHO, Save the Children, and No Kid Hungry Project to support the vulnerable people worldwide. For instance, in January 2020, Intel has initially announced in-kind donations, including one million PPE to health care workers and \$1 million in cash donations to International Red Cross. Gap Foundation has donated over \$1 million to many international, national, state, local, and nonprofit organizations. Cisco Systems is making \$5 million in cash contribution to nonprofits to help their communities worldwide. General Motors has donated \$2.6 million in grant funding to nonprofit organizations across the country, especially where it has employee presence, to address increasing essential needs, including food security, at-home education, housing assistance, elderly assistance, and small business support. Citigroup will directly match up to \$2 million donations from the general public to "the No Kid Hungry Project." Hasbro is also proud to support the "Save the Children" and "No Kid Hungry Project" in their determination to provide the most urgent needs of children, including providing nutritious meals and distributing books and learning resources to those children and families most in need. Johnson & Johnson

and BARDA together committed over \$1 billion to "the COVID-19 Vaccine Research and Development"; the company supposes to initiate phase 1, "Human Clinical Studies of Vaccine Candidate" latest by September 2020.

## Discussion

Health and economy are the worst-hit sectors by COVID-19, though this pandemic has crippled every aspect of our daily lives. Over the past few months, first China and now the whole world has been grappling with the effects of the COVID-19 pandemic in businesses, employees, customers, communities, and each other. For over a century, corporate philanthropy is visible everywhere around the globe (Gao, 2011). The nature of CSR obligations can differ from a voluntary manner to moral responsibility for a company (McLennan & Banks, 2019). Thus, in the present study, we explore how CSR leaders are responding to the COVID-19 pandemic to support their vital stakeholders, including internal (employees) as well as external (consumers and communities) stakeholders and society on a large scale. As the whole world responds to the outbreak of the COVID-19 pandemic disaster, we find that most of the companies' thoughts are now with the people affected and the medical professionals working around the clock to support those in need. Companies are also working to do their part by ensuring their employees' health safety and providing resources to their customers and striving to guard the communities' safety and welfare as their best effort while remote, whenever possible.

For employees' protection, our sampled companies have utilized nine board based mechanisms such as work from home/remote work policy (60%), cleaning conventions and hygiene protocols (56%), use of PPE (40%), health ascended quarantine (24%), and social distancing practices and travel restriction (36%), as well as offering, paid leave and sick pay with health care benefits (48%), premium/bonus (16%), employee volunteerism engagement benefits (36%), and employee relief programs (20%). These internal CSR initiatives demonstrate that employers show respect to their employees during this critical time (Deng et al., 2020).

**Table 3.** In-Kind Contribution During the COVID-19 Pandemic Period.

Company	In-kind item(s)
Owens Corning Intel	<ul style="list-style-type: none"> <li>• Donating the COVID-19 test kits, test tubes, and surgical masks to hospitals</li> <li>• Fast-tracking access to technology at the point of patient cares</li> <li>• Fastmoving scientific research</li> <li>• Accelerating access to online learning for students</li> </ul>
General Mills	<ul style="list-style-type: none"> <li>• Sanctioning grants to ensure the most vulnerable children have access to meals amid school and community program closures</li> </ul>
Campbell Soup	<ul style="list-style-type: none"> <li>• Product donations to American food banks</li> <li>• Emergency supportive grants to local nonprofits</li> <li>• Providing flexibility in using Community Impact grants to meet COVID-19 response needs.</li> </ul>
HP	<ul style="list-style-type: none"> <li>• Utilizing 3D printing to yield needed equipment</li> <li>• Contributions of Nitrile disposable gloves, 3D printed door openers, and 3D printed mask adjusters to Penang Science Cluster, as well as N95 face masks, 3ply surgical face masks, and hand sanitizers to others.</li> </ul>
Microsoft	<ul style="list-style-type: none"> <li>• Offering its Healthcare Bot service powered by Microsoft Azure to organizations on the frontlines of the COVID-19 response to help screen patients for potential infection and care</li> <li>• Offering a free six-month trial globally for a premium tier of Microsoft Teams</li> </ul>
Ecolab	<ul style="list-style-type: none"> <li>• Donating more than 205,000 pounds of sanitizing and cleaning products to World Emergency Relief</li> </ul>
Gap	<ul style="list-style-type: none"> <li>• Distributing goods to helpless families via nonprofit partners including Baby2Baby and Good360</li> </ul>
Cisco Systems	<ul style="list-style-type: none"> <li>• Allocating product to the global coronavirus response</li> <li>• Empowering those on the front lines with Access to Cisco's critical technologies with its free Webex and Security offers</li> </ul>
Ford Motor	<ul style="list-style-type: none"> <li>• Launching COVID-19 Donation Match &amp; "Read and Record" virtual volunteering project to give employees/other ways to help</li> </ul>
Citigroup	<ul style="list-style-type: none"> <li>• Launching a new employee donation movement called Double the Good</li> </ul>
Hasbro	<ul style="list-style-type: none"> <li>• Supporting No Kid Hungry and Save the Children in their effort to find the most imperative needs of children, including providing nutritious meals and learning resources to those children and families most in need</li> </ul>
Johnson & Johnson	<ul style="list-style-type: none"> <li>• A \$1 billion assurance to vaccine research and development between the Company and BARDA and plans for Johnson &amp; Johnson to supply one billion vaccines worldwide, on a not-for-profit basis, for emergency pandemic use</li> <li>• Donating face masks and shoe covers to Hospital Kuala Lumpur and surgical masks, thermometers, respirators, goggles, and protective suits to China.</li> </ul>
AbbVie	<ul style="list-style-type: none"> <li>• Supplying Aluvia/KALETRA as a trial option for the treatment of COVID-19 to several countries that have immediate patient needs due to the severe outbreak</li> </ul>
Xylem	<ul style="list-style-type: none"> <li>• Deploying wastewater pumps to support the urgent need of the Hospital in Wuhan for the COVID-19 patient</li> <li>• Bring sanitation, water, and hygiene education to the forefront in critical care facilities on the front lines of the pandemic.</li> </ul>
Hewlett Packard Enterprise	<ul style="list-style-type: none"> <li>• Donating safe connectivity kits for the instant provisioning of testing sites, temporary hospital facilities, and pop-up clinics in Canada, the US, and select countries in Asia-Pacific and Europe</li> </ul>
Xerox	<ul style="list-style-type: none"> <li>• Launching a new mobile app in select regions that allows customers to video chat and text with a digital support expert.</li> </ul>
3M	<ul style="list-style-type: none"> <li>• Product donations to exaggerated communities such as hand sanitizer and surgical masks</li> </ul>
General Motors	<ul style="list-style-type: none"> <li>• GM employees are bequeathing blood and amassing face masks in addition to contributing to United Way's 211 and DonorsChoose.</li> </ul>
Baxter International	<ul style="list-style-type: none"> <li>• Grants to IsraAID, Americares, Direct Relief, Partners in Health, Project Hope, and the United Nations Foundation/WHO COVID-19 Solidarity Response Fund</li> </ul>

Source. Authors' compilation from respective websites of sampled companies. COVID-19 = coronavirus diseases 2019; HP = Hewlett Packard; GM = General Motors; WHO = World Health Organization; BARDA = Biomedical Advanced Research and Development Authority.

Around 92% of sampled companies perform their business operations to provide the customers' needs in this critical situation, such as the supply of food, medicine, protective supplies, medical equipment, information, and other services.

Some sampled companies have launched various programs to keep the world a better place for children, their parents, and communities, such as "BringHometheFun." Responding to the respective authorities' decree, some sampled companies

have closed their regular business operations as those are considered non-essential in this critical period. These external CSR practices focus on stewardship relations between businesses and customers, and communities during a deadly crisis like the COVID-19 pandemic disaster (Deng et al., 2020).

This study reveals that people, government, business leaders, and nonprofit organizations have already come together to support the globally vulnerable people with the critically essential world needs during this pandemic period. Almost 80% of sampled companies declared their relief efforts and donation policies with the collaboration with nonprofit organizations and their respective foundations as their other responses to the COVID-19 pandemic. Around 68% of sampled companies have directly been involved in relief activities with cash donations and 80% of firms with in-kind supports. Almost 40% of sampled companies have utilized their foundations' funds to support the society during this pandemic. Around 36% of sampled companies have contributed to international, national, and regional nonprofit organizations such as the International Red Cross, WHO, Save the Children, and No Kid Hungry Project to support the vulnerable people worldwide and national communities.

Companies' these direct relief efforts and indirect involvement through donations to foundations or nonprofit organizations will be reserved for assisting the doctors, nurses, health workers, and midwives who are working tirelessly to treat patients around the world by securing connectivity kits to testing sites, PPE, and other medical equipment to hospitals and temporary pop up clinics, as well as providing the most urgent communities' needs such as nutritious meals for children, at-home education, elderly assistance, food security, housing assistance, and SME supports during the COVID-19 pandemic. These philanthropic CSR actions have further confirmed that the business and society are intertwined (McLennan & Banks, 2019), as well as it is the best neighbor of the community and vice versa (Idemudia & Ite, 2006).

The overall finding reveals that most companies have immediately responded with handsome budgets and extended great efforts in every aspect of needs during the COVID-19 pandemic. It widely matches with the findings of earlier studies that investigated companies' performance during previous epidemics, pandemics, tsunamis, earthquakes, terrorisms, and failures (Chong, 2009; Droppert & Bennett, 2015; Fernando, 2010; Glantz, 2014; Hendarto, 2009; Johnson et al., 2011; Madsen & Rodgers, 2014; Muller et al., 2014; Wang, 2009; M. Zhao et al., 2015).

## Implications

### *Theoretical Implication*

The Stakeholder theory suggests that as a social organization, a company should consider the effect of its every action and its CSR involvement must benefit the people, community,

and society on a large scale (Costa & Menichini, 2013). The present study fully reflects the stakeholder theory by depicting the knotted relationship between business and society. It sheds light on firms' three critical internal and external stakeholders, such as employees, customers, and communities (Brulhart et al., 2019; McLennan & Banks, 2019). It reveals that the sampled companies are showing respect to their employees. Firms' respect for respective employees can enhance employees' citizenship behavior such as organizational commitment, identity, trust, and job satisfaction and performance (Chong, 2009).

Customer-oriented CSR and other caring initiatives are firms' opportunities to generate multiple business returns such as customer-company identification, customer loyalty, business reputation, and brand image enhancement (Costa & Menichini, 2013). These help firms to boost their respective market share by maintaining their business and social commitments to customers during the critical period like the COVID-19 pandemic. Establishing cooperative and cordial relationships with a variety of stakeholders across global business value chains is a decent way of building a positive perception of firms' social and economic performances (Brulhart et al., 2019). The present study extends the contemporary literature by revealing that a company is the best neighbor of a community and vice versa (Idemudia & Ite, 2006). Also, one can support another with an arms-length dedication in a critical time (Kochhar, 2014).

### *Practical Implication*

The present research's outcomes can help stakeholders to re-examine the role of business toward social welfare in different times, particularly in a crisis time that may be a social crisis, economic crisis, moral crisis, and so on. Whatever, standing beside employees, consumers, and communities during an acute crisis, a company can enhance its business reputation and mutual relationship with employees, customers, and communities. By justifying as socially responsible entities, companies can claim that they are the best neighbors of society. Academics, business leaders, and government policymakers can evaluate current corporate CSR policies' effectiveness in responding to a deadly disaster like the COVID-19 pandemic.

This pandemic is still increasing and spreading outbreaks in new areas. It will impact the people, community, economy, and business activities for months, if not longer. During this critical period, employees' health safety and well-being, the supply of essential needs to customers, and community involvement must be continued. There is a severe shortage of medical equipment such as PPE, including protective gowns and goggles, and specifically masks. These are in high demand products at this critical moment. Thus, CSR leaders should concentrate more on pleasing immediate needs at the regional, local, and international levels and actions to design and manufacture much needed protective gowns, goggles,

unique masks, ventilators, respirators, and other critical supplies and medical equipment for health care workers, first responders, and patients fighting the COVID-19.

## Limitations and Future Research Directions

Despite significant implications, this study also has several limitations. For example, first, a small number of CSR leaders' immediate responses are investigated here to the COVID-19 pandemic. Then, it focuses on only three stakeholder groups, such as employees, customers, and communities. Also, the present research only utilizes the manual content analysis method by following the qualitative data coding technique. The scope of this study is only the United States, a developed nation, thereby, cross country research is highly appreciated, and it will be emphasized in future research. Also, potential researchers can study the whole perspective on CSR-the COVID-19 and develop a new research framework to assess the impact of the COVID-19 pandemic in the global economy. A comparative study between developed and developing countries may be conducted. The geography of CSR actions may be investigated with the severity and consequences of the COVID-19 outbreak. A longitudinal study may be conducted with the inclusion of CSR actions of giant multinational corporations and regional and SME firms. Further research projects can explore the perceptions of CSR beneficiaries and affected persons during the COVID-19 pandemic. The quantitative approach may be utilized to get empirical findings of the COVID-19 pandemic and post-pandemic CSR policies of international, national, and local companies. Hence, there is an ample number of opportunities to research firms' responses to the COVID-19 pandemic and CSR as a strong arm to deal with a critical disaster like the COVID-19 pandemic.

## Conclusion

The people worldwide live through an unexpected time with the fast spread of the COVID-19 pandemic that is full of fear and uncertainties. At this time, the number one priority is always the safety of people's lives with good health. The present study reports that the United States CSR leaders adopt various mechanisms for protecting their employees, continuing customer services, and caring communities through diversified CSR-the COVID-19 initiatives. While the global impact of the COVID-19 pandemic is evolving every day, it is the best time to become together (maintaining social distance practices and health professionals' guidelines) to save the people and make the earth more beautiful than ever it was. At this time, firms should look not only for financial performance but also for society's benefit and the welfare of their stakeholders, such as partners, families, employees, customers, and communities.

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