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Article

Talking is Silver, Doing is Gold? – The Influence of Corporate Social Responsibility on Corporate Financial Performance

Junior Management Science (JUMS)

Provided in Cooperation with:

Junior Management Science e. V.

Suggested Citation: Roth, Victoria (2021) : Talking is Silver, Doing is Gold? – The Influence of Corporate Social Responsibility on Corporate Financial Performance, Junior Management Science (JUMS), ISSN 2942-1861, Junior Management Science e. V., Planegg, Vol. 6, Iss. 3, pp. 637-672, <https://doi.org/10.5282/jums/v6i3pp637-672>

This Version is available at:

<https://hdl.handle.net/10419/294966>

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Online-Appendix zu

„Talking is Silver, Doing is Gold? – The Influence of Corporate Social Responsibility on Corporate Financial Performance”

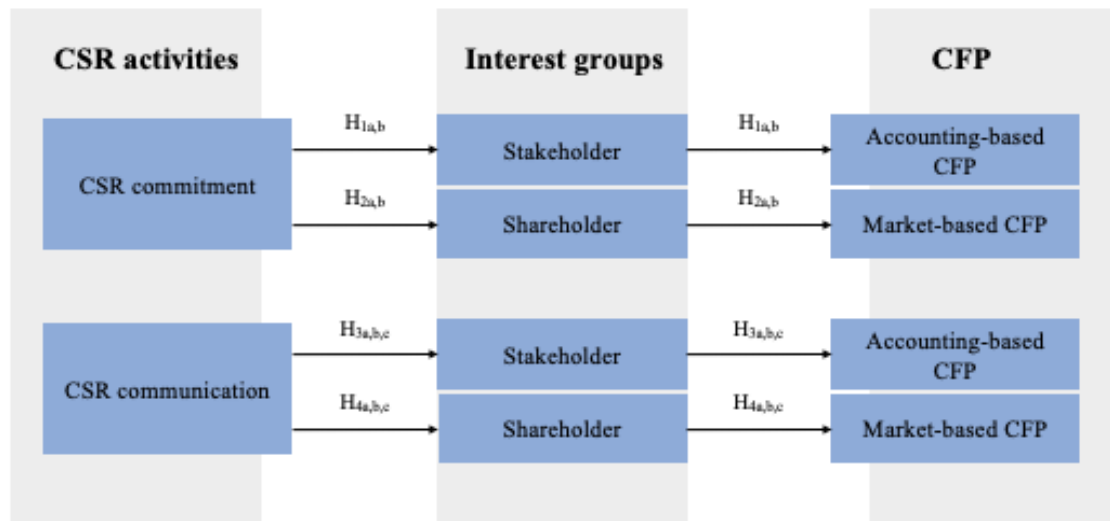
Victoria Roth

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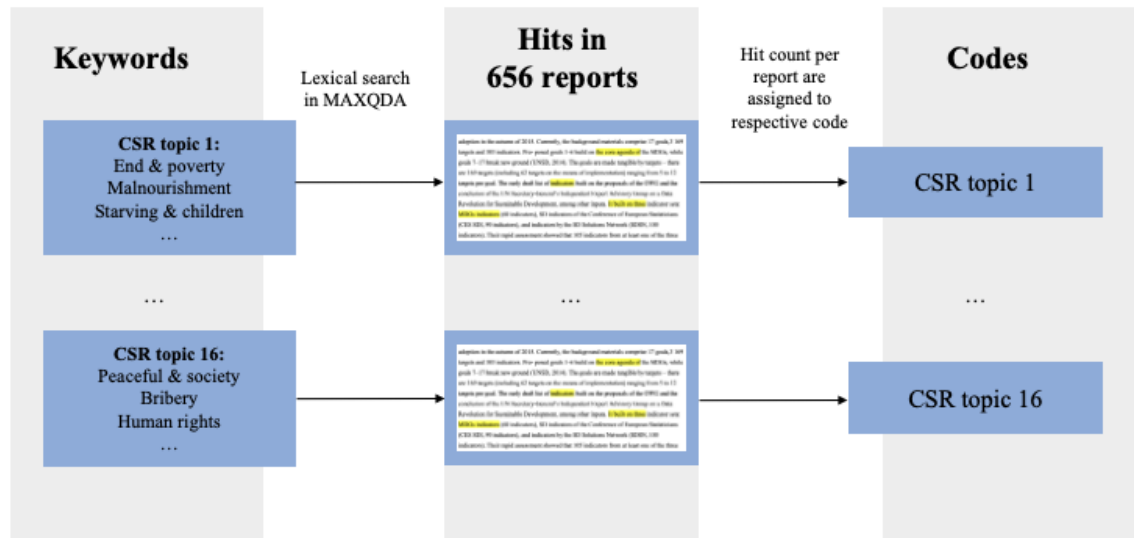
Junior Management Science 6(3) (2021) 637-672

Appendix

A1 Illustration of hypotheses



A2 Coding process



A3 Keywords for the content analysis

Topic	Keywords for search	Additional commands
Topic 1	Poverty line extreme & poverty unemployment benefits disability pension social & protection & children maternity benefits resilience & poor impoverished purchasing power parity Poverty rate world's poorest reduc[e/ing] & poverty disaster risk reduction	
Topic 2	end/reduce/tackle & hunger food security sustainable/sustainability& agriculture undernourished stunted/stunting/wasted/wasting & children overweight & children malnutrition access to food non-communicable disease zero hunger	
Topic 3	healthy lives maternal mortality child mortality maternal & health/care child & health/death/care reproductive & health/care under-five & mortality died & childbirth vaccination tropical diseases HIV cardiovascular disease contraceptive premature death	Cannot be part of another word

	health & coverage/service	
Topic 4	inclusive/quality & education	
	trained teachers	
	school facilities	
	out of school	
	proficiency & reading	
	school & electricity/drinking water/sanitation	
	education & children	
	educational system	
Topic 5	gender & equality	
	empower & women/girls	
	violence/rights & girls/women	
	parliament/management & women	
	sexual/reproductive & health	
	rape	Not in combination with "seeds" or "oil"
Topic 6	availability/sustainable management & water	
	drinking water	
	sustainable water resource	
	water stress	
	water & scarcity	
	open defecation	
Topic 7	affordable/sustainable/modern/renewable & energy	
	energy efficiency	
	access & energy & rural	
	fuels & cooking	
Topic 8	sustained/inclusive & economic growth	
	full employment	
	productive employment	
	exploitation of resources	
	child labor/labour	
	access & financial services	
	Labour/labor productivity & growth	
Topic 9	build infrastructure	
	sustainable/inclusive& industrialization/industrialisation	
	reduce/reduction & carbon dioxide	
	investment & R&D/research	
	emissions intensity	

Topic 10	Inequality & country/countries safe & migration developing countries & products/export remittances cost & send & money
Topic 11	urban & growth/population inclusive/safe/sustainable & cities urbanization/urbanisation adequate & housing slums infrastructure/pollution & urban/city urban planning municipal waste urban waste
Topic 12	sustainable & production/consumption efficient & resource & use hazardous & chemicals/waste material footprint basel convention sustainable business practices
Topic 13	climate change paris agreement natural disaster & hazard greenhouse gas emission climate resilience
Topic 14	ocean & acidification/acidity/pollution overfishing marine pollution marine & biodiversity eutrophication
Topic 15	loss/sustainable & forest desertification land degradation loss & biodiversity coral reef poaching ivory
Topic 16	peaceful/inclusive & society/institution punishment & children human trafficking

bribery
corruption
human rights
sexual exploitation
freedom & information

A4 Link for Google drive

Containing the dataset, the Stata Do-File, all Stata outputs, the MAXQDA files and outputs, an overview of the calculation of the CommuBreadth variable, and the SDG progress reports.

Link: https://drive.google.com/open?id=1b_oI2M3HAsBo6cKUusSzMXZdaEUC5n6j

Abbreviations

<Example>

CSR	Corporate Social Responsibility
CFP	Corporate financial performance
UN	United Nations
SDGs	Sustainable Development Goals
MDGs	Millennium Development Goals
GRI	Global Reporting Initiative
ESG	Environmental, Social and, Governance
e.g.	Exempli gratia
et al.	Et alii
p.	Page
obs.	Observations
β	Estimator (regression analysis)
p	p-value
t	t-value
z	z-value
R^2	R squared: Goodness of fit measure

URL

1: <https://news.microsoft.com/climate/>

2: <https://www.blackrock.com/corporate/sustainability>

3: <https://www.mcdonalds.com/de/de-de/product/big-vegan-ts-2560.html>