



The exploration of corporate image sustainability: A Netnography study

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ARTICLE INFO	ABSTRACT
<p>Keywords: <i>Corporate image Sustainability; Netnography; Qualitative; Social media.</i></p> <p>How to cite: <i>Utama, A.A.G.S., Basuki. (2023). The Exploration of Corporate Image Sustainability: A Netnography Study. ETNOSIA: Jurnal Etnografi Indonesia, 8(1) 174 - 196.</i></p> <p>DOI: 10.31947/etnosia.v8i1.26440</p>	<p>This study aims to investigate the corporate image of six significant online organizational communities and their efforts to achieve sustainability. The research focuses on exploring the communication, interaction, and connection strategies employed by these companies on social media platforms to build their corporate image. The study adopts a Netnography approach, employing thematic content analysis, sentiment analysis, and social network analysis to analyze the collected data. The findings of the analysis reveal various patterns in companies' communication approaches on social media, emphasizing their commitment to sustainability. The study also highlights the importance of transparency and collaboration in building a positive corporate image and fostering stakeholder engagement. Overall, the research contributes to the growing body of knowledge on sustainability communication and social media's role in shaping corporate sustainability image.</p>

1. Introduction

Sustainability is an essential message-interactivity-communication organization (Kang & Park, 2018, 2018; Samniar, 2017; Song *et al.*, 2019). Sustainability features successful business and indicates the organization's commitment to accommodate current needs and future generations. Recent focus-shift from profit-only-orientation to growth, stakeholder, and image render many organizations incorporate a sustainability agenda in their business (Chung *et al.*, 2018; Mukhtaruddin *et al.*, 2019).

The issues and problems related to corporate image and sustainability arise due to the increasing influence of social media in shaping perceptions and attitudes. Social media platforms have become crucial in projecting a corporate brand's identity, image, and reputation, particularly in the context of the digital revolution. However, this reliance on social media for image-building poses several challenges.

As regards image and identity, social media is an element that cannot be omitted. It plays a significant role in projecting the corporate brand, including identity, image, and reputation, under the digital revolution's current pressures (SS Lee *et al.*, 2019; Oncioiu *et al.*, 2020; Tu *et al.*, 2020). Other new digital communication platforms that continue to appear in this interactive electronic environment underscore their participatory and collaborative social characteristics (Flores-Hernández *et al.*, 2020; Kang & Park, 2018; Tu *et al.*, 2020).

This research focuses on corporate image sustainability because the image of a company plays a crucial role in its success and reputation. One of the problems with corporate image sustainability is the potential for greenwashing. Another problem is the increasing scrutiny and demand for transparency from stakeholders.

However, despite the rapid growth of social media and the increasing interest in its challenges and opportunities for branding (Adel *et al.*, 2019; Corazza *et al.*, 2020; Kang & Park, 2018; Mukhtaruddin *et al.*, 2019; Yuan & Peluso, 2019), academic research on online corporate communication and the corporate image on sustainability lacks focus (Adel *et al.*, 2019; Corazza *et al.*, 2020; Kang & Park, 2018; Mukhtaruddin *et al.*, 2019; Yuan & Peluso, 2019). The perceived lack of focus in academic research on online corporate communication and the corporate image on sustainability can be attributed to the emerging nature of the field, its multidisciplinary requirements, the rapidly changing digital landscape, limited research funding, and potential publication biases. As a relatively new area of study, researchers are still exploring and understanding the implications of digital technologies and social media for corporate image and sustainability. Therefore, the study attempts to fill the gap by identifying and interpreting the corporates' main approaches in communicating their sustainability images through corporate sustainability activities on social media (SS Lee *et al.*, 2019, 2019; Mukhtaruddin *et al.*, 2019; Oncioiu *et al.*, 2020). Besides, the CEO activities and company business operations are considered to complement the analysis. A research gap exists regarding the integration of CEO activities and company business operations in the analysis of online corporate communication and sustainability. While the role of CEOs in shaping a company's sustainability image is crucial, there is limited research on how their activities, such as public statements, engagement on social media, and leadership styles, impact corporate sustainability and the communicated image.

Doing research online is paradoxical because it is both easy and challenging. The amount of information available that can be gathered is staggering, ranging from mediocre copy & paste and screenshot to more code literate use of freely accessible application program interfaces (APIs); not to mention the diversity of the social media sites, not limited to Facebook, LinkedIn, and Twitter (Adel *et al.*, 2019; Kang & Park, 2018). They help researchers avoid duplicating previous work, maintain consistency, and contribute to the advancement of knowledge in their respective fields.

Thus, the research aims to utilize virtual ethnography/netnography to explore the interplay between online corporate communication, sustainability efforts, and the formation of corporate image. By examining the natural online environments and interactions, the researchers seek to uncover insights into how corporate messages, stakeholder engagement, and online practices contribute to the perception and

sustainability image of companies. To achieve the research's aim, the researchers opted virtual ethnography or netnography (Casas-Romeo *et al.*, 2014; Suárez-Vergne, 2020). Epistemologically, Kozient distinguishes netnography from ethnography by placing this approach into the perspective of techno-cultural social interactions (Conti & Heldt Cassel, 2020). Kozinet put online methods to survive and be developed in various science areas. Netnography research is widely adopted in marketing and consumers research, especially in the tourism sector (Canavan, 2018; Fait, Monica, *et al.*, 2018; Kozinets, 2012; Urbanics & Roks, 2020). Netnography captures archives, social interactions, and individuals that appear online (Meek *et al.*, 2019; Taddeo, 2019). By addressing this problem, the study aims to contribute to the development of propositions and models, advance research methods, and identify patterns of corporate image delivery, thus filling important gaps in the current literature. Against that background, this study contributes to a) building a proposition with a model of corporate image sustainability; b) research methods applied in social media concerning company sustainability pattern, and c) identifying patterns of delivering corporate image through CSR programs and the semantic modeling process with a Model Analysis.

2. Method

Netnography derives from the words ethnography and the internet. Ethnography is qualitative research aiming for collecting data in a cultural or sociological context and is typically considered a beacon of social research (Canavan, 2018; Svenson, 2018). Despite their differences towards the internet, ethnography and netnography share the same set of attributes. For example, both netnography and ethnography study human behavior and focus on description (not experimental) (Rianto, 2019). However, at some point, netnography is more advantageous than ethnographies due to its lower costs, less flashy, and naturalistic methods.

This study opted for netnography, which was proposed for the first time by Kozinets. The research process includes six important and mandatory stages, namely developing a research plan, defining key research questions, collecting and triangulating data, analyzing and interpreting data, ensuring ethical standards, and reporting research findings and related knowledge (Kozinets, 2019; Kozinets *et al.*, 2014). Netnography is also used to study the online socialization phenomenon resulting from online information exchange or traffic (Salzano *et al.*, 2017; Sumartono, 2018).

Social media traffic generally occurs without mediation. Thus, this free behavior that expresses real perceptions and honest opinions provides a data stream that can be followed in the long run. This trend enables researchers to track and measure change over time and use analytical tools and methods to generate knowledge (Cherif & Miled, 2013; Salzano *et al.*, 2017).

Social media networking communities offer participants many opportunities to influence and inform others about products, services, and brands. Brand equity is also strongly supported by consumer advocacy, a factor that is not missing in companies seeking brand enhancement (Zaglia, 2013). Netnography is uniquely positioned among

social media research methods to generate cultural insights from contextual rather than quantified data (Casas-Romeo *et al.*, 2014; Salzano *et al.*, 2017).

Netnography is considered a digital approach. This is because it does not only contain an analysis of social networks and element of visualization, such as the presence of social media research and videography but also involve big data of science data (Addeo *et al.*, 2019; Heinonen & Medberg, 2018; Thompson *et al.*, 2020; Whalen, 2018; Xun & Reynolds, 2010b). Throughout the participation process in netnography, researchers observed and participated like other online community members, including asking for official and formal registration first. The process of asking for permission is also carried out for the interview process. Ethical behavior related to interactions, the process of downloading data, and information was still implemented (Kawaf, 2019; Kozinets, 2019; O'Donohoe, 2010; Thompson *et al.*, 2020; Xun & Reynolds, 2010a, 2010b).

Netnography collects naturalistic data firsthand from communication with online communities. After data is collected, a momentary construction was attempted from the similarity of information (Heinonen & Medberg, 2018; Maynard *et al.*, 2017; Medberg & Heinonen, 2014; Thompson *et al.*, 2020). To support the analysis process, this study used NVivo R1 software. NVivo was chosen as the software of choice for this study due to its comprehensive features, usability, and suitability for qualitative data analysis. It provided the necessary tools to efficiently analyze the collected data, identify patterns and themes, and generate meaningful insights related to the research objectives. The following is the design of the method:

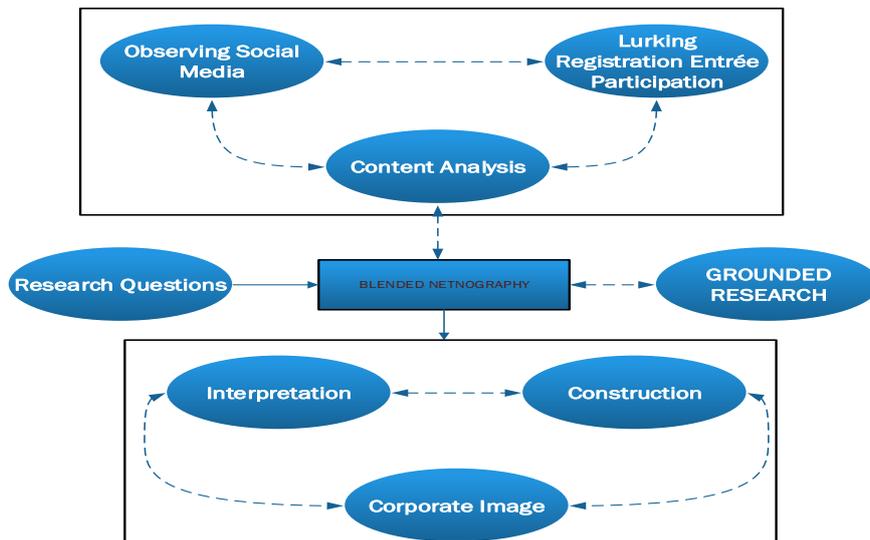


Figure 1. Research Method Design
Source: Processed Results, 2020

There are several steps to doing Netnography. The steps include:

Entrée organization

Entrée involves identifying the online communities most relevant to the researcher’s specific research interests and learning as much as possible about the communities identified (Sorensen *et al.*, 2017). Participant observation in this study was based on social media posts that contain detailed information about the company’s image and

sustainability accounting (Kulavuz-Onal, 2015; Morais *et al.*, 2020; Rageh *et al.*, 2013; Whalen, 2018; Xun & Reynolds, 2010a, 2010b). At the beginning of reviewing web sites, the researchers intensively searched for the topic of sustainability accounting on Google by inputting: “accounting”; “sustainability”; “international”; and “standard” as the keyword combinations. The relevance and focus of this research are on the “sustainability report” objectives and news.

The search obtained six sustainable international standard organizations, namely: (1) Global Reporting Initiative (GRI), (2) The International Integrated Reporting Council (IR)/IIRC, (3) The Corporate Reporting Dialogue, (4) Sustainability Accounting Standards Board (SASB), (5) The Climate Disclosure Standards Board (CDSB) and (6) Driving Sustainable Economies.

Table 1. Reason for Choosing Sustainable International Standard Organization

Sustainable International Standard Organization	Reasons for Choosing
Global Reporting Initiative (GRI)	Widely recognized framework for sustainability reporting with global reach.
The International Integrated Reporting Council (IR)/IIRC	Focuses on integrated reporting, providing insights into how organizations present a holistic view of value creation.
The Corporate Reporting Dialogue	Represents major standard-setting organizations, offering insights into emerging reporting trends and evolving practices.
Sustainability Accounting Standards Board (SASB)	Develops industry-specific sustainability accounting standards, providing insights into how organizations communicate material sustainability information.
The Climate Disclosure Standards Board (CDSB)	Focuses on integrating climate-related information into financial reporting, reflecting organizations' commitment to sustainability.
Driving Sustainable Economies	(Assumption: Focuses on promoting sustainable economic practices) Provides insights into how organizations position themselves as drivers of sustainable economic development.

Data Collection

The second step of the Kozinets framework involves collecting data. Kozinets states that two types of data are collected when doing netnography; The first is the written communication between participants in an online or downloaded setting (which, for analysis, was usually copied and pasted into a word processing document on the researcher’s computer). The second is the field notes written by the researchers. Field note contains descriptions, reflections, and analyses of the researchers during the observation process (Kozinets *et al.*, 2012, 2014; Kozinets, 2019). In addition to accessing the organization’s website and social media from March to December 2020, the researchers also took message posts LinkedIn, Facebook, and Twitter. The messages collected were posted in 2020, written in English, and global in scope.

However, in the context of online research, community members may be more likely to display significantly different identities from their ‘real’ identities, which may

undermine the data collected's trustworthiness (Kozinets *et al.*, 2012, 2014; Kozinets, 2019).

Research Ethics

As in any form of research, netnographers must address ethical issues (Ameri & Khoshsaligheh, 2020). Kozinets describes two major ethical issues surrounding online research, including ethnography, namely privacy and consent in cyberspace (Kozinets, 2019; O'Donohoe, 2010; Rageh *et al.*, 2013; Thompson *et al.*, 2020). However, other sources claim that ethical problems are still unresolved amongst qualitative researchers regarding research online (Agee, 2009; Kozinets, 2019; Kozinets *et al.*, 2014; Mehta *et al.*, 2020; Serafinelli, 2020).

Checking Members

Member checking in netnography research are potential benefits for deepening understanding, resolving ethical concerns, and fostering ongoing relationships with online communities. It acknowledges the complexities and differing perspectives surrounding member checking, particularly in cases of covert netnography. An essential aspect of conducting a qualitative study today is starting with a big theory to test the data. Coding in the early stages of data analysis is guided by previous themes identified based on the literature (Bowler, 2010; Ciolan & Manasia, 2017; O'Donohoe, 2010; Qualitative & Analysis, 2018; Rageh *et al.*, 2013). Miles and Huberman suggest that the initial list of codes can be found on "a conceptual framework, a list of research questions, hypotheses, problem areas, and key variables that the researcher brings to the research" (Bowler, 2010; McKenna *et al.*, 2017; Rageh *et al.*, 2013, 2013). Selective coding ultimately involves moving to a higher level of abstraction with paradigmatic constructs being developed, defining relationships, and describing core categories or constructs in which categories and other constructs revolve around and relating them to one another (Bowler, 2010; McKenna *et al.*, 2017; Rageh *et al.*, 2013, 2013).

Netnography Learning Process

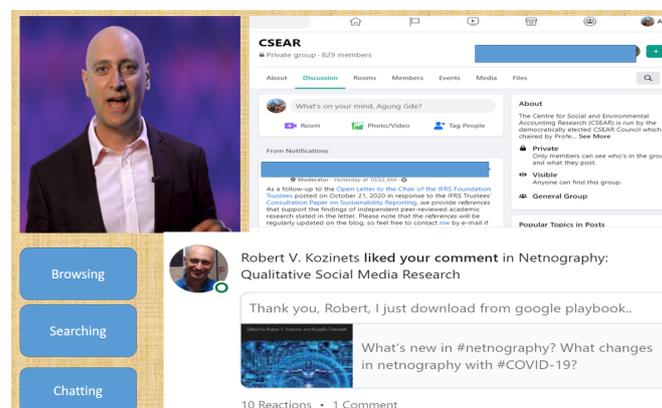


Figure 2. Netnography Learning Process
Source: Processed Results, 2020

The picture describes the learning process in netnography. Researchers also had contacts and online communication with Robert Kozinets. Robert Kozinets is widely recognized for his contributions to the development and application of netnography as a research

methodology. Having contacts and communication with Robert Kozinets can be valuable for the researchers as they delve into the netnography approach.

Analysis Model

This study applied five analysis models simultaneously. The first analysis model is content analysis. This model figures in determining certain words, themes, or concepts in some of the qualitative data provided (e.g., in the form of text) (Krippendorff & Weber, 1987; Neuendorf, 2002; Whalen, 2018). The next model is thematic analysis (reflexive), functioning as qualitative data analysis to answer broad or narrow research questions about experiences, including people's views, perceptions, and representations of certain phenomena (Krippendorff & Weber, 1987; Whalen, 2018).

The third model is the semantic analysis. The semantic analysis process results can be presented in many representations, including classification systems, semantic networks, decision rules, or predicate logic. Data semantics are understood as the meaning of these data sets (Kozinets *et al.*, 2014; Krippendorff & Weber, 1987; Liu *et al.*, 2017; Maynard *et al.*, 2017). The process of introducing the analyzed dataset becomes the basis for the next stage of analysis, namely cognitive analysis (Krippendorff & Weber, 1987; Xun & Reynolds, 2010b).

Another model used is social network analysis (SNA), also known as network science. Two main components are needed to create an SNA graph. The first one is the actors, and the second one is relationships (Camacho *et al.*, 2020; Carrington, 2011; Fu *et al.*, 2017; Hicks *et al.*, 2020; Punel & Ermagun, 2018; Whelan *et al.*, 2016).

The last model is the social media analysis (SMA). This process goes beyond the regular monitoring or analysis of basic retweets or 'likes' to develop in-depth ideas about social consumers. This analysis is a reasonably accurate description, although it wants to clarify that "social media sites" include not only Facebook and Twitter but also forums, review sites, blogs, and news outlets (Birā *et al.*, 2020; Camacho *et al.*, 2020; Kozinets *et al.*, 2014; Riffe *et al.*, 2014, 2019; Salo, 2017).

As keywords lose meaning over time, many brands lose the value of social media analytics. The main reason for this is that social data comes with many distractions (Larsen, 2018; M. Rahman *et al.*, 2020; Samoggia *et al.*, 2020; Singh *et al.*, 2020). Additionally, brands often mistake running a social media analysis on a topic once without continuous analysis. They should understand that the online world is always changing, and thus maintaining an ongoing relationship with social media analytics data is vital to counting for inherent fluctuations in media (Larsen, 2018; Singh *et al.*, 2020).

The ability to cut online noise for actionable community members, competitive intelligence, and users, coupled with consistent monitoring to track fluctuations in conversation over time, are signs of practical social media analysis (Maynard *et al.*, 2017; Singh *et al.*, 2020). The following is a picture of the analysis model used in this study.

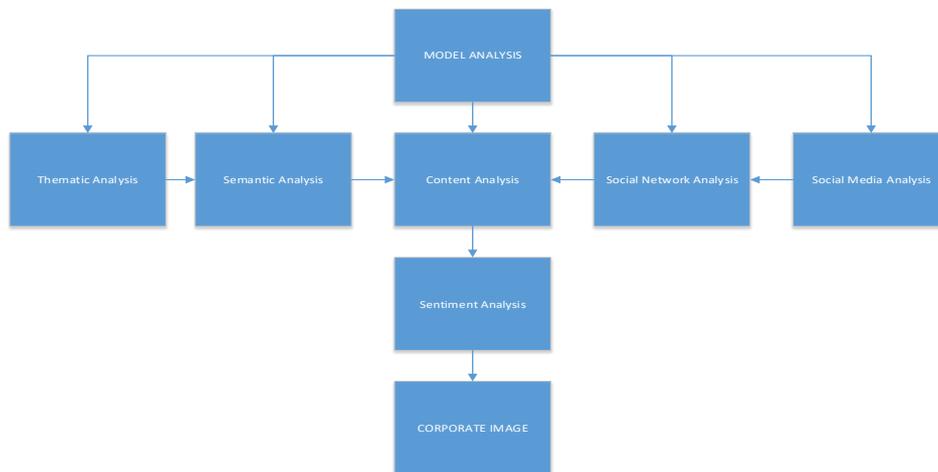


Figure 3. Model Analysis
Source: Processed Results, 2020

3. Result and discussion

This section discusses findings from a netnography study relating to the dimensions of corporate image. Five analyses were used to identify the dimensions of the corporate image for sustainability. The main results of this study are related to the research questions posed. The research questions can be seen in the following table:

Table 2. List of Research Questions Propose

ANALYSIS	RESEARCH QUESTIONS PROPOSE
DESCRIPTIVE	1. What themes are expressed in the online community on social media?
	2. What themes construct a corporate image?
	3. How to disclose the corporate image in the sustainability report?
EXPLORATORIES	4. How about semantic analysis of the corporate image of the company?
	5. How does the company run the corporate image model?

Source: Processed Results, 2020

Based on the research questions that have been determined, the results of this research are: (a) House of corporate image model using descriptive analysis in the form of content and thematic analysis; (b) The contribution of the communication model between researchers and data sources uses netnography. The analysis used is Semantics, Social Network Analysis, and Social Media Analysis and (c) Corporate image model for sustainability.

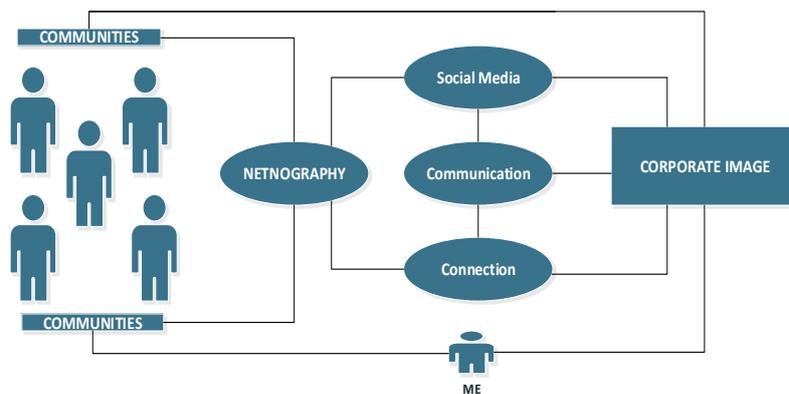


Figure 4. Formation of a Corporate Image
Source: Processed Results, 2020

Impression management refers to how people control the impressions of others (Hallier Willi *et al.*, 2014, 2019; Heding *et al.*, 2008; Singh *et al.*, 2020). The modern roots of the scientific study of impression management are often attributed to Erving Goffman, who viewed people as “actors” engaged in “performances” in various settings before the “audience.” Actors and audiences interact to develop a definition of a situation that guides their behavior. Self-presentation defines the individual’s place in the social environment (DuBrin, 2010; Hallier Willi *et al.*, 2014).

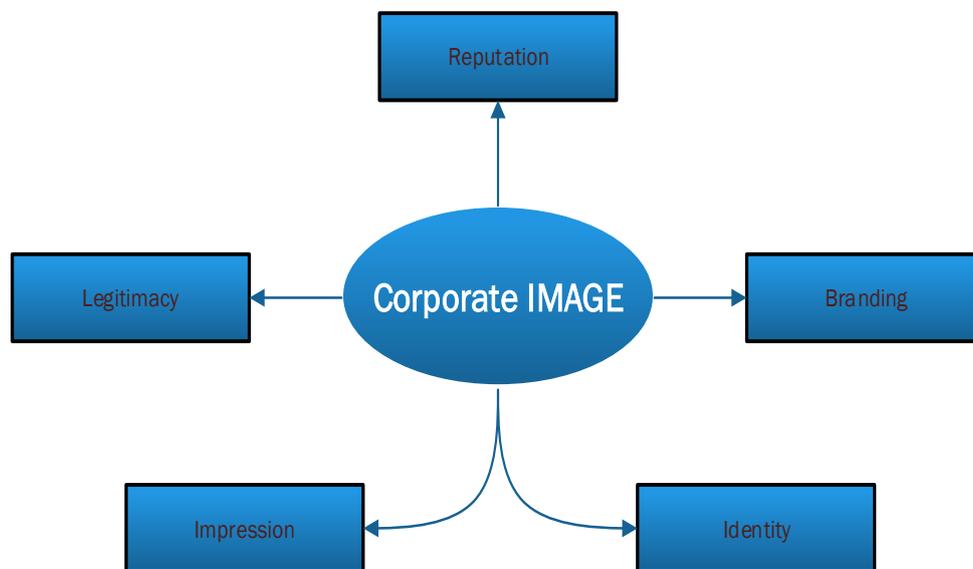


Figure 5. House of Corporate Image
Source: Processed Results, 2020

Company image, or reputation, describes the way a company, its activities, and its products or services are perceived and valued by outsiders (Alam & Noor, 2020; Gill *et al.*, 2008; Hallier Willi *et al.*, 2014; K. Lee *et al.*, 2020; Singh *et al.*, 2020). Some of the warning signs include high employee turnover, loss of significant customers, decreased share value, and poor relationships with vendors or government officials (Hallier Willi *et al.*, 2014; van Heerden, 1999). If the image problem is unresolved, a company may find that many of its business costs increase dramatically, including product development costs, sales support, employee salaries, and shareholder dividends (AW Rahman *et al.*, 2018; Singh *et al.*, 2020).

In any business, managers need to recognize the importance of creating and maintaining a strong image. It should be based on developing good corporate policies, not controlling the damage caused by lousy company policies (Alam & Noor, 2020; van Heerden, 1999; van Riel & Balmer, 1997). Past research has recommended that business owners and managers take the following steps to enhance their corporate image: focus on the company’s long-term reputation; necessary action on substantive policies; demands candor in all business dealings, and upholds stakeholders’ right to know. However, many suggest that an excellent corporate image takes years to build and only moments to break (Dowling, 2008; Gill *et al.*, 2008; Maden *et al.*, 2012; Riel & Fombrun, 2007; Singh *et al.*, 2020; Vecchio *et al.*, 2011).

Companies with good social responsibility policies get more and better media coverage, which is already one way to advertise their companies. Getting good press by doing a good job is considered by businesses to be one of the best ways to advertise a company (Mehta *et al.*, 2020; Singh *et al.*, 2020).

Through social responsibility (CSR), the company also indicated that it incorporates ethical practices in doing business, rendering customers increasingly aware of local, national, and global issues. It cannot be denied that these actions heavily influence the customers current purchasing decisions to buy more from companies; notably, if the issues resonate deeply with customers (Camilleri, 2017; Ihlen *et al.*, 2011; Örtenblad, 2016). Business organizations consider their right name and brand to be one of their most valuable assets. By showing that they take social responsibility seriously, they also encourage the public to take it seriously (Camilleri, 2017; DuBrin, 2010). Social responsibility contributes to community improvement and provides solutions to social problems in society. Potential investors also look at corporate social responsibility, using it as one of their criteria in deciding whether or not to put money into the company (Camilleri, 2017; Coombs & Holladay, 2011; Maden *et al.*, 2012; Örtenblad, 2016). Social marketing has become an essential part of most corporate marketing campaigns, and social media platforms have allowed businesses to have a wider reach. This is also an excellent opportunity to introduce their altruistic efforts (Addeo *et al.*, 2019; Kawaf, 2019).

Social media accounts are a great way to share a company's CSR story. That way, even if the media is unable to cover it, the companies can still actively raise awareness about corporate social responsibility activities and, at the same time, increase brand equity by using social media. The keyword here is "active." (Camilleri, 2017; Ihlen *et al.*, 2011; Muninger *et al.*, 2019; Örtenblad, 2016; Vo *et al.*, 2011; *et al.*, 2019). Social media is a buzzword these days, providing a way to interact with one another even while on the go. As a result, platforms like Facebook, Google+, Twitter has recently become a valuable business tool (Brem & Bilgram, 2015; McKenna *et al.*, 2017; Vecchio *et al.*, 2011). Many businesses take advantage of these social media platforms to market their products or services and create engagement with their brands. Organizations must be aware of the essentiality of corporate identity for the business. Social media has the power to influence corporate identity management (Alam & Noor, 2020; K. Lee *et al.*, 2020; Maden *et al.*, 2012; Stavros *et al.*, 2014).

Companies face difficulties in maintaining an image that reflects corporate responsibility and the more ways companies can communicate with the community (Addeo *et al.*, 2019; Alam & Noor, 2020; Maden *et al.*, 2012; Stavros *et al.*, 2014). Through content analysis, it can be seen that several themes are expressed from the Twitter data source with the keywords: "accounting" and "sustainability."

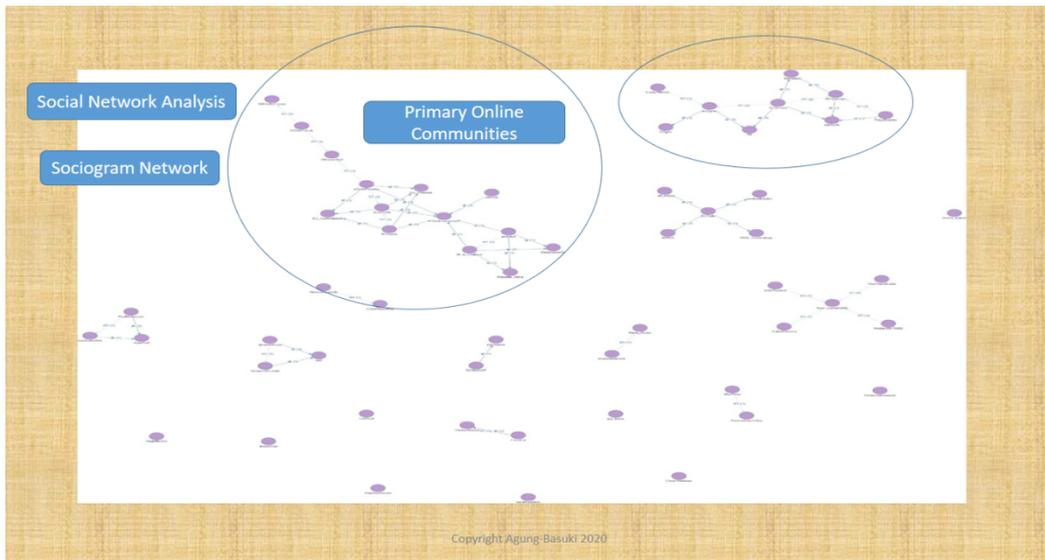
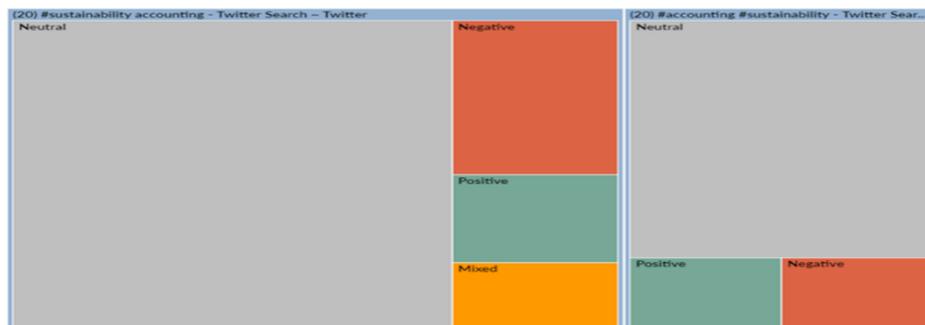


Figure 8. Sentiment Analysis
Source: Processed Results, 2020

Sentiment analysis, also known as opinion mining, is a computational technique used to analyze and extract subjective information from text data. It aims to determine the sentiment or emotional tone expressed in the text, whether it is positive, negative, or neutral.



Name	Files	References
Positive	2	10
Negative	2	13

Figure 9. Composition Sentiment Analysis Based Quantity and Cluster
Source: Processed Results, 2020

Composition-based sentiment analysis and quantity-based sentiment analysis are two approaches used in sentiment analysis to determine the sentiment expressed in text data. To further analyze and categorize sentiments, clustering techniques can be applied. Clustering helps in identifying patterns and similarities in sentiment data, grouping similar sentiments together into clusters.



Figure 10. Sources of Corporate Image from the Sustainability Report
Source: Processed Results, 2020

The disclosure of the resulting sustainability report shows a dilemma in the reporting system. Technological advances have a transformative impact on how information is produced, distributed, and consumed. Digital channels now offer companies an ever-increasing choice of how, what, and when companies communicate (Camilleri, 2017; Donkor *et al.*, 2018; du Plessis *et al.*, 2018; Gill *et al.*, 2008). Accountability was a crucial concept for enterprise reporting. However, that condition is changing rapidly. Until now, the company believes that international standards provide the optimal solution. Until then, existing frameworks could be used to meet stakeholder demands, such as climate reporting, and improve reporting quality and consistency (DuBrin, 2010; Stavros *et al.*, 2014; Xun & Reynolds, 2010b).

Today, annual reports are widely viewed as part of corporate reporting. It is also essential to recognize that annual reports are only one part of a series of corporate reports that companies produce, resulting in fragmented and sometimes incoherent content (Donkor *et al.*, 2018). The proposed set of problems is a network of related reports to separate existing reporting. All companies have goals, whether clearly articulated or not. However, some companies explicitly define their goals to express ambitions to make positive environmental and social impacts through their core business operations, in addition to generating profits (Donkor *et al.*, 2018; DuBrin, 2010; Lüdeke-Freund *et al.*, 2018; Omar *et al.*, 2020). Such expressions of purpose are often referred to as “social goals” or “sustainable goals.” This understanding goes beyond CSR or ethical business. The present study is related to a sustainable purpose other than the purpose of profit (Camilleri, 2017; du Plessis *et al.*, 2018; Ikram *et al.*, 2020; K. Lee *et al.*, 2020; Maden *et al.*, 2012; Moon, 2014; AW Rahman *et al.*, 2018).

The corporate image is an important asset because it provides a basis for stakeholders from several organizations to generate strategic advantages. More and more organizations are showing their corporate social responsibility (CSR) efforts, which enhance the corporate image; this, in turn, leads to positive public perceptions (K. Lee *et al.*, 2020; Maden *et al.*, 2012; Pang *et al.*, 2018; AW Rahman *et al.*, 2018).

Corporate social responsibility (CSR) is a broad global topic of interest in academia, business, and government (Moon, 2014; Örtenblad, 2016). CSR can be viewed as a business responsibility that goes beyond the economic aspect and refers to the type and scope of social obligations that companies must consider in carrying out their routine business practices” (Coombs & Holladay, 2011; du Plessis *et al.*, 2018; Ikram *et al.*, 2020; Maden *et al.*, 2012). In this vein, the internet is increasingly becoming one of the main tools for companies to disclose their CSR information. Unlike traditional media (newspapers, magazines, billboards, television, and radio), companies can publish detailed and current information (Hallier Willi *et al.*, 2019).

In addition, information remains permanently available on the web, allowing users to choose which subjects to access (Camilleri, 2017; Dowling, 2008; du Plessis *et al.*, 2018; Jackson, 2010). In addition to corporate websites, companies exhaust social networking platforms engage with stakeholders through interactive communication (Johansson & Andreasson, 2017; Liu *et al.*, 2017; Tavakoli & Wijesinghe, 2019; Vecchio *et al.*, 2011).

Other Findings - During the “Netno Analysis”

Several new findings could become opportunities for further research during the analysis process, namely online communities related to sustainability. The finding is when researchers review the data obtained from Twitter to see how impressions formed by companies or organizations in each of their posts on Twitter and social media globally are compared individually. The result looks like the following image.

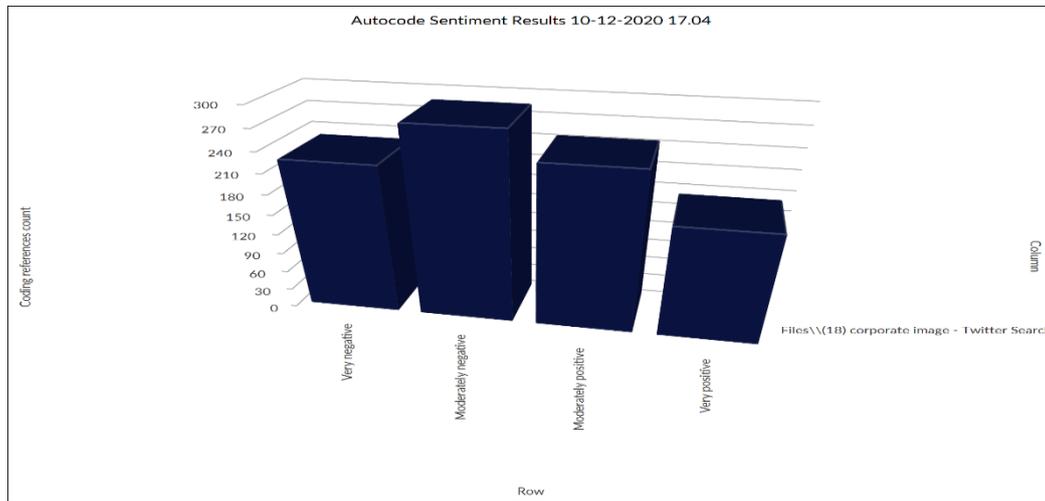


Figure 11. Company Image in Global Twitter

Source: Twitter data, 2020

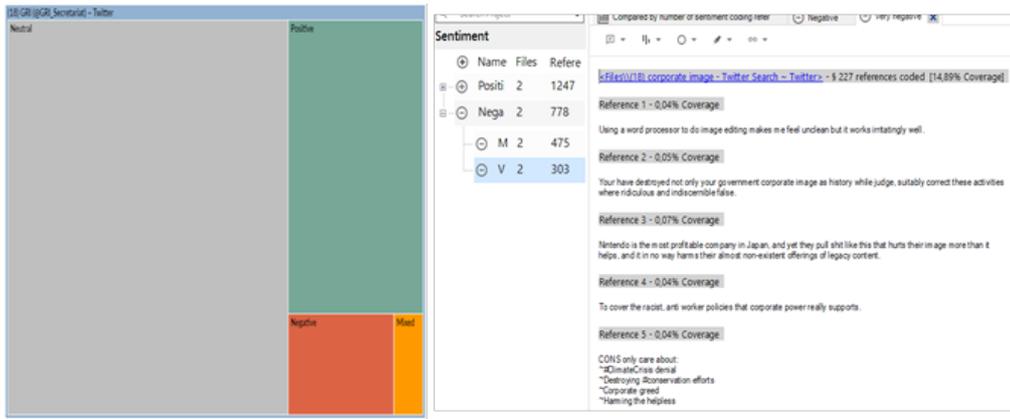


Figure 12. Analysis of Sentiments Twitter GRI (Positive > Negative)

Source: Processed Results, 2020

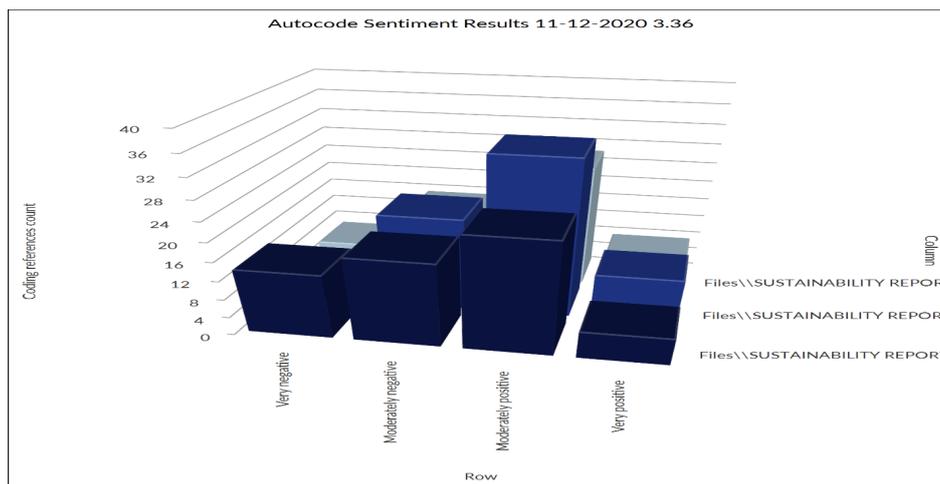


Figure 13. Sentiment Analysis on Sustainability Report

Source: Processed Results, 2020

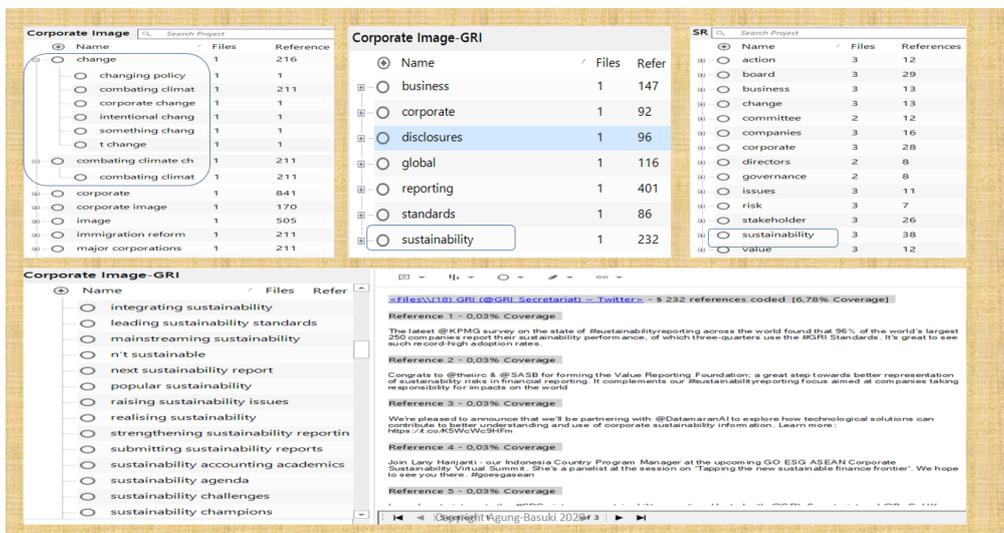


Figure 14. Corporate Image in the Sustainability Report

Source: Processed Results, 2020

By exploring the role of interactive technology, namely social media, for communication of social responsibility and corporate environment, this research's contribution is in the form of propositions. The proposition model that is built looks like the picture below:

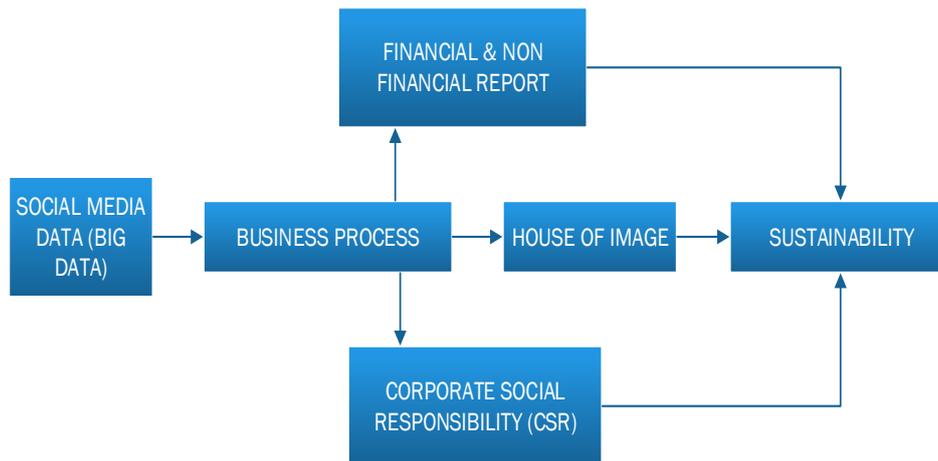


Figure 15. Proposition Model

Source: Processed Results, 2020

It is worth mentioning that faster computational strength and enhanced connectivity have made data gathering and analysis more advanced. In particular, the CEO's message summarizes this information, which is represented in the manager's beliefs and intentions. The proposition models presented how CSR builds a corporate image positive of the business processes of the company. CSR's central concept expresses "what the organization does" for sustainability, and its impact admittedly will last over a long period. It is associated with incorporating adequate resources in CSR activities related to stakeholders, the surrounding community, and the environment.

4. Conclusion

Sustainability is still a growing topic for research in accounting—sustainability or survival as a goal that must be achieved for either an individual or an organization. However, exploring an organization's corporate image's sustainability remains to be done, starting from obtaining data and information based on social media or big data. The information generated by social media is very dynamic. It must focus on the objectives of the research being carried out. The essence of this research is to show how the process of forming a corporate image model through a netnographic study.

A big step is needed for a better representation of sustainability risks in financial reporting. This complements our #sustainabilityreporting focus on companies that are responsible for their impact on the world. It also explores how technology solutions can contribute to better understanding and use of company sustainability information. A complete and accurate content index is essential to ensure easy navigation of company sustainability reports. The new #GRITaxStandard aims to enhance its #taxreporting and #transparency and contribute to more sustainable investment policies and decisions.

This research implies that companies should improve their corporate image and increase waste disclosure from their business processes. The company has a strong basis for sustainable decision-making. This research limitation is the space for researchers to move into online communities that are very dynamic and require more in-depth exploration and time to “stay” longer. Research opportunities that arise are that with the availability of large data sources, researchers can dig deeper, for example, aspects of the supply chain, interact and communicate with targeted online communities for longer, and use different and more up-to-date analyzes.

The availability and accessibility of data from social media platforms may pose limitations. The sample of companies analyzed in the research may not represent the entire corporate landscape accurately. Analyzing corporate change and diversity through social media inherently involves subjective interpretation and contextual understanding. Different stakeholders may perceive and interpret messages differently, making it crucial to consider multiple perspectives and contextual factors in the analysis.

As mentioned, there is a need to develop more sophisticated and modern analytical techniques to uncover deeper insights into corporate change and diversity on social media. Conducting comparative analyses across industries, geographical regions, or company sizes can provide a broader understanding of how corporate change and diversity are communicated and perceived through social media. Conducting longitudinal studies over an extended period can capture the evolution of corporate change and diversity initiatives on social media platforms. Supplementing quantitative analysis with qualitative approaches, such as interviews or focus groups, can provide in-depth insights into stakeholders' perceptions and experiences regarding corporate change and diversity.

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