



Societal Responsibility in Private Television: Integration into Strategy and Content

Katharina Waetzold

Dissertation written under the supervision of Professor
Nuno Moreira da Cruz

Dissertation submitted in partial fulfilment of
requirements for the MSc in Management, at the
Universidade Católica Portuguesa, 20 March 2026

Abstract

Private television companies face increasing pressure to act responsibly while operating under strong commercial and editorial constraints. While they are expected to contribute to societal goals, editorial independence and market-driven logics limit the extent to which responsibility can be centrally managed. This thesis examines how private television companies integrate corporate social responsibility (CSR) into corporate strategy, organizational structures, and editorial decision-making. The study adopts a qualitative approach, combining a literature review with seven semi-structured interviews conducted with CSR managers, editorial leaders, and legal or compliance professionals, and draws on stakeholder theory, CSR research, and media theory, particularly agenda-setting, framing, media ethics, and editorial independence. The findings show that CSR in private television companies is increasingly integrated into corporate governance and strategic decision-making, although the depth of integration varies across organizations. At the same time, CSR follows a dual responsibility structure, with responsibility embedded in both organizational processes and media content and advertising practices. It becomes evident through editorial choices, such as topic selection and the framing of societal issues, with media organizations primarily emphasizing high-quality journalism and professional standards, including accuracy, independence, and credibility. However, CSR implementation remains shaped by structural constraints. Editorial independence limits direct managerial control, while commercial pressures and audience dynamics influence how responsibility is reflected in content. Finally, the study identifies avenues for future research, particularly regarding sustainable production practices, the role of artificial intelligence in media regulation and journalism, and the influence of responsible leadership on CSR implementation.

Keywords: Corporate Social Responsibility, Sustainability, Media Ethics, Private Television

Title: The Role of Private Television Companies in Society: Integrating Societal Responsibility into Strategy and Content

Author: Katharina Waetzold

Resumo

As empresas de televisão privada enfrentam uma pressão crescente para agir de forma responsável, ao mesmo tempo em que operam sob restrições comerciais e editoriais. Embora se espere que contribuam para objetivos sociais, a independência editorial e as lógicas de mercado limitam a gestão centralizada da responsabilidade. Esta dissertação examina como as empresas de televisão privada integram a responsabilidade social corporativa (CSR) à estratégia, às estruturas organizacionais e aos processos de decisão editorial. O estudo adota uma abordagem qualitativa, combinando revisão da literatura com sete entrevistas semiestruturadas com gestores de CSR, líderes editoriais e profissionais das áreas jurídica e de compliance, com base na teoria dos stakeholders, na literatura de CSR e na teoria dos media. Os resultados mostram que a CSR está cada vez mais integrada à governança corporativa e à tomada de decisões estratégicas, embora a profundidade varie entre organizações. Ao mesmo tempo, a CSR adota uma estrutura de dupla responsabilidade, presente nos processos organizacionais e no conteúdo mediático e nas práticas publicitárias. A responsabilidade torna-se evidente por meio de decisões editoriais, como a seleção de temas e o enquadramento de questões sociais, com ênfase no jornalismo de qualidade e em padrões como precisão, independência e credibilidade. No entanto, a implementação da RSC continua a ser moldada por restrições estruturais. A independência editorial limita o controle da gestão, enquanto pressões comerciais e dinâmicas de audiência influenciam os conteúdos. Por fim, o estudo identifica caminhos para investigação futura, incluindo produção sustentável, inteligência artificial nos media e liderança responsável na implementação da CSR.

Palavras-chave: Responsabilidade Social Corporativa, Sustentabilidade, Ética dos Media, Televisão Privada

Título: Responsabilidade social na televisão privada: integração na estratégia e no conteúdo

Autora: Katharina Waetzold

Acknowledgements

This master's thesis marks the end of my studies at Católica Lisbon, and I would like to take this opportunity to thank all of the individuals who have helped me throughout this process.

To begin with, I wish to express my deepest appreciation to my advisor, Professor Nuno Moreira da Cruz, who has guided me since the beginning of my studies and provided me with support as I developed this thesis. He has had an instrumental role in helping me to research, as well as to overcome some obstacles that I faced during the research process, thereby developing an inspiring and thought-provoking thesis. I also wish to extend my gratitude to all of the expert interviewee participants who provided me with some insights and knowledge during this research process. Their perspectives and experiences from different fields have greatly enriched the quality of the findings of this research.

In addition, I want to thank my parents, Manuela and Günther, who provided the support and encouragement that I needed in order to attend this master's program abroad. The consistent love and support that I have received from them has been a constant source of motivation throughout my studies.

Last but certainly not least, I feel incredibly fortunate to have such wonderful friends, both from Germany and Portugal, who have continually encouraged me throughout this journey, even when I faced many unforeseen challenges.

Table of Contents

Abstract	II
Resumo	III
Acknowledgements	IV
Abbreviations	VII
List of Figures	VIII
List of Tables	VIII
1. Introduction.....	1
1.1 Relevance of the Topic	1
1.2. Problem Statement.....	2
1.3. Research Gap and Research Objectives	2
1.4. Thesis Outline.....	3
2. Literature Review.....	3
2.1. Theoretical Foundations of CSR	3
2.1.1. From Shareholder Primacy to Stakeholder Value	3
2.1.2. Emergence and Definition of CSR.....	4
2.1.3. Dimensions of CSR.....	6
2.1.4. Sustainability Reporting.....	7
2.1.5. Greenwashing Risks.....	8
2.2. The Television Industry Context	9
2.2.1. Characteristics of the Television Industry.....	9
2.2.2. The Societal Role of Television	10
2.2.3. Media Power, Agenda-Setting, and Framing	10
2.2.4. Media Ethics and Editorial Independence	11
2.3. Literature Synthesis	12
3. Methodology	14
3.1. Research Design	14
3.2. Data Collection	14
3.2.1. Literature Review Strategy	14
3.2.2. Individual Interviews	15
3.3. Data Analysis.....	17
4. Empirical Findings.....	18
4.1. Findings from Expert Interviews.....	18
4.1.1. CSR Understanding and Key Drivers	18
4.1.2. Organizational and Strategic Embedding of CSR.....	19

4.1.3.	CSR Representation in Media Content	20
4.1.4.	Editorial Responsibility and Media Ethics	22
4.1.5.	Tensions Between Commercial Logic and Responsibility	23
4.1.6.	Credibility and Greenwashing Risks	24
5.	Discussion	25
5.1.	Research Findings: Evaluation of the findings.....	25
5.2.	Managerial Implications	29
5.3.	Limitations.....	30
5.3.1.	Literature Review.....	30
5.3.2.	Expert Interviews	30
5.4.	Future Research Directions	31
6.	Conclusion	31
7.	References.....	IX
	Appendices	XIX
	Appendix A: Expert Interview Guide.....	XIX
	Appendix B: Expert Interview Summaries.....	XX
	Appendix B.1 Expert Interview Summary E01 (Content & Editorial Management)	XX
	Appendix B.2 Expert Interview Summary E02 (CSR Management).....	XXIII
	Appendix B.3 Expert Interview Summary E03 (Editorial & Content Management) ...	XXVI
	Appendix B.4 Expert Interview Summary E04 (CSR Management).....	XXIX
	Appendix B.5 Expert Interview Summary E05 (Legal & Compliance Leadership)....	XXXII
	Appendix B.6 Expert Interview Summary E06 (CSR Management).....	XXXIV
	Appendix B.7 Expert Interview Summary E07 (Legal & Compliance Leadership).XXXVII	
	Appendix C: Qualitative Coding Framework.....	XLI
	Appendix C.1: Expert Interview Category System – Part 1	XLI
	Appendix C.1: Expert Interview Category System – Part 2	XLII

Abbreviations

AI	Artificial Intelligence
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
DEI	Diversity, Equity and Inclusion
EC	European Commission
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
NGOs	Non-Governmental Organizations
PSM	Public Service Media
SASB	Sustainability Accounting Standards Board
SDGs	Sustainable Development Goals
UN	United Nations

List of Figures

Figure 1: Research Design	14
--	----

List of Tables

Table 1: CSR Dimensions adapted from Dahlsrud, A (2008)	6
Table 2: Overview of expert interview participants and roles (anonymized)	17
Table 3: Interview guide	XX

1. Introduction

1.1 Relevance of the Topic

In recent years, growing sustainability challenges have brought the societal role of organizations into sharper focus. Factors such as environmental decline, widening social inequalities, geopolitical conflicts, and international public health crises such as the COVID-19 pandemic have intensified expectations for responsible corporate behavior (Azmat et al., 2023). In particular, this has led to increased awareness and rising expectations among various stakeholders, including shareholders, clients, the workforce, governmental authorities, and non-governmental organizations (NGOs) (D'Adamo et al., 2022). Both internal and external stakeholders want companies to anticipate and manage the social and environmental impacts of their business activities (Stäbler & Fischer, 2020). In today's context, successful organizational leadership is no longer limited to legal compliance but increasingly depends on understanding diverse stakeholder perspectives and integrating these into decision-making processes (Christensen, 2024).

CSR has long been used to assess companies' economic, environmental, and social responsibilities (European Commission, 2011; Carroll, 2021), but only those that act responsibly and ethically will succeed. CSR reflects the expectation that organizations operate not only in an economically viable manner but also in a socially responsible and ethically accountable way. Companies that fail to meet these expectations risk reputational harm, which can ultimately lead to declining customer trust and financial performance (Wu et al., 2024). As a result, corporations need to demonstrate an ongoing commitment to their responsibility to succeed, thereby helping consumers trust them and remain loyal. Ultimately, stakeholders' willingness to engage positively with a company largely depends on how authentic they perceive its CSR initiatives to be (Alhouti et al., 2016).

While CSR is relevant across all industries, it is particularly important in sectors with a strong societal influence. Media organizations occupy a unique position in this regard, as they not only operate as commercial actors but also shape public discourse and public opinion (McQuail, 2010). More generally, media communication significantly shapes societal dynamics, corporate decisions, and people's everyday lives across television, digital media, newspapers, and magazines (Misra & Mishra, 2026). The media's role has also changed alongside societal dynamics, with the volume of public opinion and its impact on major societal events continuing to increase due to global connectedness and digitalization (Demyen et al., 2026).

1.2. Problem Statement

Within the media sector, private television companies operate as commercial enterprises in highly competitive markets and are largely guided by profit-oriented business models (Kääpä & Vaughan, 2022). At the same time, they serve a broader societal function, as television news programming remains a main channel of information and television organizations act as cultural institutions capable of influencing societal discussion through agenda-setting and framing processes (Safari et al., 2024). This dual role creates a structural tension between commercial objectives and societal responsibility.

Due to this societal impact, ethical responsibility in the media sector has become increasingly important. Technological transformation, market concentration, and commercial pressures have reshaped the media landscape, while declining public trust, blurred boundaries between news and advertising, and concerns about media independence have intensified debates about media ethics and accountability (Bertrand, 2017). At the same time, the media industry itself faces growing sustainability challenges, including its environmental footprint and its role in addressing social inequalities (Lopera-Marmól & Jiménez-Morales, 2021). As a result, private television companies face the challenge of balancing commercial pressures with their broader societal responsibilities.

1.3. Research Gap and Research Objectives

Although CSR has gained increasing importance in recent years, academic research has predominantly focused on traditional industries such as manufacturing, financial services, and consumer goods. In comparison, the role of CSR within the media sector has received considerably less scholarly attention, despite the media's significant influence on societal self-perception, public debate, and the framing of social and environmental issues. In particular, there remains a limited understanding of how CSR is integrated into the organizational structures, strategic decision-making, and journalistic practices of private television companies.

This master's thesis examines how private television companies integrate societal responsibility into both their corporate strategies and media content. The overarching objective is to analyze *how CSR is embedded within the organizational structures and strategic decision-making of private television companies and how it is reflected in their editorial practices.*

This overarching question is further divided into three sub-questions designed to address specific gaps identified in the current literature:

1. *How do television companies integrate corporate social responsibility into their corporate strategy and organizational structures?*
2. *How is corporate social responsibility reflected in television content and editorial decision-making?*
3. *Which organizational and industry-specific factors enable or constrain the effective implementation of corporate social responsibility in the industry?*

1.4. Thesis Outline

The thesis consists of five chapters and includes both an empirical qualitative investigation and a conceptual analysis. Chapter 1 establishes the research context by outlining why CSR is important to the media industry, defining the research problem, identifying the research gap, and outlining the guiding research questions and thesis objectives. Chapter 2 establishes the theoretical framework for the study by tracing the development of CSR from shareholder primacy toward a stakeholder-oriented perspective. Using this framework, television companies are conceptualized as societal actors based on their contributions to public discourse, agenda-setting, and framing. Chapter 3 outlines the qualitative research design, including the research methodology, data collection strategy, semi-structured interviews, and qualitative analysis methods. Chapter 4 presents the empirical findings from the expert interviews and highlights the key themes and patterns identified through the qualitative analysis. Finally, Chapter 5 discusses the findings in relation to the existing literature, outlines managerial implications, addresses the study's limitations, and identifies avenues for future research.

2. Literature Review

2.1. Theoretical Foundations of CSR

2.1.1. From Shareholder Primacy to Stakeholder Value

Historically, the development of business theory was strongly influenced by Milton Friedman, a prominent American economist who received a Nobel Prize for his work. In the 1970s, Friedman published an influential essay known as "*The Social Responsibility of Business Is to Increase Its Profits.*" In this essay, Friedman (1970) argues that "there is one and only one social responsibility of business—to use its resources and engage in activities designed to increase its profits." However, the traditional view that businesses have only the obligation to maximize returns for shareholders has increasingly been challenged by society. This dissent from Friedman's authoritative perspective has contributed to the emergence of stakeholder

theory, which argues that long-term organizational success depends not only on satisfying shareholders but also on addressing the interests and expectations of a broader set of societal actors (Freeman, 1984). According to Freeman (1984), a stakeholder is “any group or individual who can be affected by the achievement of the organization's objectives” (Freeman, 1984).

The stakeholder theory perspective holds that organizations’ decision-making processes should focus on how they engage with their stakeholders (Kujala, 2022). This requires assessing the nature of these interactions and managing them effectively to address competing stakeholder demands, generate mutual value, and identify potential opportunities and risks (Attanasio et al., 2021). Consequently, within the framework of stakeholder theory, corporations assume additional responsibilities beyond financial performance, such as managing their social legitimacy and securing reliable, sustainable relationships with their stakeholders (Awa et al., 2024).

The stakeholder concept has evolved further along two interconnected dimensions. The normative dimension emphasizes organizations’ moral duties toward their various stakeholder groups (Tapaninaho & Kujala, 2019), while the instrumental dimension focuses on how integrating stakeholder perspectives into managerial decision-making can improve an organization’s long-term financial performance (Mahajan et al., 2023). The increased awareness of the environmental consequences of human activity has led to a growing demand from all types of stakeholder groups, including customers, suppliers, investors, regulators, and NGOs, for companies to include environmental, social, and governance (ESG) issues in their strategic and operational processes and to disclose publicly how their activities affect the environment (Zioło et al., 2024). A shift towards creating stakeholder value is also supported by empirical research. A meta-analysis of studies on sustainability practices and economic performance shows that approximately 78% report a positive relationship between the two constructs, suggesting that considering a wider set of stakeholder interests can also improve financial value (Alshehhi et al., 2018).

2.1.2. Emergence and Definition of CSR

Although there are many definitions for CSR, most scholars agree on its underlying idea. Carroll (1979) states that the "CSR of business includes economic, legal, ethical, and discretionary responsibilities that society expects businesses to fulfill," while the European Commission (EC) (2011) defines CSR as "the responsibility of businesses to consider the effect their actions have on society." In addition, the European Commission (2011) emphasizes that

companies should establish structured mechanisms to address social, environmental, ethical, and human rights concerns in cooperation with stakeholders (European Commission, 2011).

Over the past few decades, CSR has shifted from an exclusive focus on the social and environmental effects of businesses to a more general, stakeholder-oriented view of corporate responsibility. In its early conceptualizations, CSR was often understood as a set of voluntary ethical commitments largely separate from core business operations. However, the evolution of CSR has led to a much broader definition that includes an organization's responsibility to manage the economic, social, and environmental effects of its business in an integrated manner (Passas, 2024). Today's view of CSR is integral to a company's day-to-day operations, marking a shift from its earlier understanding as a voluntary initiative. As a result of increased regulatory oversight, stakeholder expectations, and heightened public scrutiny, CSR has shifted from a voluntary initiative to a quasi-mandatory aspect of responsible corporate behavior (Fatima & Elbanna, 2023). Consequently, companies are increasingly evaluated not only on their economic performance but also on their social and environmental impacts and broader contributions to society (Meseguer-Sánchez et al., 2021).

This shift is also noticeable at the leadership level. In 2018, BlackRock's Chairman, Larry Fink, encouraged corporate leaders to consider their broader social responsibility, not just the short-term financial return of their companies. A year later, 180 company leaders signed a commitment to redefine corporate purpose, emphasizing that companies should serve not only shareholders but also various stakeholders (Bardos et al., 2020). Organizations today recognize the importance of CSR and transparently communicate their CSR practices as a fundamental aspect of corporate strategy. CSR practices are increasingly viewed as enhancing competitiveness while contributing to long-term value creation, legitimacy, and continuous business success (Amorelli & Sanchez-García, 2020; Carrera, 2022).

Beyond strategic considerations, CSR also plays an important role from an employee perspective. Businesses with responsible practices offer attractive working environments and positively influence employees' self-perception and sense of mission in their work, ultimately creating motivation and commitment (Dadon et al., 2026). In addition to enhancing corporate reputation, participating firms may gain a stronger, more positive corporate image through CSR initiatives (Pérez, 2015). In conjunction with these changes, an increasing number of investors are now incorporating ESG factors into investment decisions, as companies that exhibit responsible behavior are generally better positioned to withstand future uncertainty (Agu et al.,

2024). There has been a large-scale institutional adoption of ESG considerations in corporate governance worldwide (Cerciello et al., 2022). At the global level, sustainability efforts have been further strengthened by the United Nations’ (UN) 2030 Agenda for Sustainable Development, which established the 17 Sustainable Development Goals (SDGs) as a global framework for sustainable development (Ali et al., 2023). The SDGs go beyond symbolic reference points by actively guiding investments and strategic decisions toward tackling major global challenges (Grainger-Brown & Malekpour, 2019).

2.1.3. Dimensions of CSR

An extensive literature review by Dahlsrud of 37 definitions of corporate social responsibility from the 1980s to 2003 indicated that five core dimensions are the most frequently cited in the CSR literature. The five dimensions include economy, environment, socio-economic, stakeholder focus, and voluntary dimensions. The five CSR dimensions presented in Dahlsrud (2008) are provided in Table 1.

Dimensions	Description	Example Phrases
Environmental	The natural environment	“cleaner environment” “environmental stewardship”
Social	Business–society relationship	“contribute to a better society”
Economic	Financial aspects	“preserve profitability”
Stakeholder	Stakeholder interactions	“interaction with stakeholders”
Voluntariness	Beyond legal obligations	“based on ethical values”

Table 1: CSR Dimensions adapted from Dahlsrud, A (2008)

The environmental dimension refers to the company's responsibility to care for the environment through initiatives aimed at its responsible management. The voluntary dimension encompasses actions beyond legal requirements, reflecting the company's proactive commitment to high ethical and social responsibility standards.

The stakeholder dimension emphasizes the involvement of all relevant stakeholder groups, i.e., employees, customers, suppliers, and the community, whose interests should be considered in all corporate decision-making. The social dimension represents a company's contribution to society's well-being through social initiatives, diversity, equity, and inclusion (DEI), and the integration of social issues into business operations. The economic dimension addresses financial performance and the impact of a firm's activities on building a long-term future for its business, communities, and the world as a whole. All of these dimensions interact with and support each other (Dahlsrud, 2008).

2.1.4. Sustainability Reporting

Sustainability reporting has its roots in traditional financial reporting practices, which have long been a key part of strategic communication. Over time, new reporting formats that include more than just financial data have emerged (Pleil et al., 2025), including social reports that focus on relationships with employees, communities, and business partners. Sustainability reporting is defined as the systematic assessment and disclosure of an organization's social, environmental, and economic performance to support long-term growth through environmentally and socially responsible methods (Rusu et al., 2024). Since the early 1990s, this type of reporting has evolved from a voluntary, niche activity into an accepted practice among most major companies worldwide (Abeysekera, 2022). The creation of ISO 26000 in 2010 has further formalized CSR reporting, thereby promoting the trend toward non-financial reporting methods (Pham & Tran, 2020). This trend reflects a growing recognition that traditional financial reports do not fully capture the broader impacts or risks relevant to an organization's various stakeholders (Bernardi & Stark, 2018).

Organizations engage in CSR reporting for interconnected reasons. The first two reasons will boost an organization's credibility. Meanwhile, the third reason holds that CSR disclosure addresses society's needs, demonstrating that the company meets its obligation under an implied social contract (Pham & Tran, 2020). The perceived legitimacy of CSR initiatives is strengthened when organizations provide transparent information about their CSR activities, clearly communicate the impact of these activities on society, and honestly discuss the associated challenges (Lee & Chung, 2025). As sustainability gained prominence as a multidimensional concept involving numerous stakeholders, additional frameworks emerged alongside the Global Reporting Initiative (GRI), which requires organizations to systematically and transparently identify, evaluate, and report on their significant economic, environmental, and social activities (GRI, 2022). Over time, the GRI has developed comprehensive reporting guidelines that are widely adopted in current sustainability reporting practices (García-Rivas et al., 2023).

As recognition of sustainability as a multifaceted concept involving numerous stakeholders and affected by their various interests grew, so did the number of guidelines and frameworks (Moodaley & Telukdarie, 2023). In the 2000s, growing attention to sustainability pushed organizations to develop additional frameworks beyond the GRI, such as ISO 26000, the UN SDGs, and the Sustainability Accounting Standards Board (SASB) (Glavic, 2026). In contrast

to financial reporting, sustainability reporting has traditionally been subject to less stringent regulatory oversight. As a result, organizations have had considerable discretion in choosing reporting standards and disclosure practices, leading to variations in reporting approaches and reduced comparability across sustainability reports (Krasodomska et al., 2025). Consequently, stakeholders may question the credibility of corporate sustainability communication and doubt whether it accurately reflects a company's actual sustainability practices (Christensen & Christensen, 2025).

In the EU, these developments led to the adoption of the Corporate Sustainability Reporting Directive (CSRD), introduced on January 5th, 2023, to enhance transparency and standardization in corporate sustainability reporting (Operato et al., 2025). Regulations aimed at improving corporate accountability and standardizing sustainability reporting have become more prevalent in response to these issues. The European Sustainability Reporting Standards (ESRS) create a comprehensive reporting framework that guides businesses to disclose sustainability-related data and impacts to operationalize these requirements (Leal Filho et al., 2025).

2.1.5. Greenwashing Risks

The literature offers a range of differing definitions of "greenwashing." According to Lyon and Maxwell (2011), "Greenwashing refers to the selective disclosure of positive information about a company's social and environmental performance, with no or limited disclosures about negative performance, in an attempt to create a more positive image of the company." Some researchers have further defined greenwashing as the use of sustainability claims that lack reliable evidence or independent external validation (Mu & Lee, 2023). As sustainable markets have developed and false or misleading environmental claims have proliferated, a significant credibility gap has emerged between customers seeking to determine whether their company really engages in environmentally responsible behavior and such claims (De Freitas Netto et al., 2020). The competitive nature of many businesses encourages some to misrepresent their environmental commitment to differentiate themselves from competitors, attract environmentally conscious customers, and capitalize on the ever-growing demand for sustainable goods and services (Oberoi et al., 2026).

There are several negative consequences associated with greenwashing. Overall, greenwashing can undermine stakeholders' perceptions of responsible companies and cast doubt on the trustworthiness of their environmental actions. (Testa et al., 2015). Furthermore, by penalizing

businesses that actually invest in enhancing the environmental performance of their operations and products, greenwashing deceives market participants and threatens fair competition. In addition, greenwashing can hinder the transition to a more sustainable economy (European Commission, 2022) and can lead to significant harm to a company's public image as well as substantial legal and financial consequences (Eckberg et al., 2026). Such damage to a firm's reputation is often difficult to reverse and may have lasting effects on stakeholder trust and perceptions of organizational legitimacy (Zervoudi et al., 2025).

2.2. The Television Industry Context

2.2.1. Characteristics of the Television Industry

Television can be understood as the delivery of audiovisual content to audiences across different locations, timeframes, and devices, including both traditional broadcast formats and digital on-demand services. This medium is characterized by several defining features. First, creative direction is typically shaped by writers. Second, television content is usually produced in a serialized format, requiring continuity in storytelling and production over extended periods. Third, the economic model of television is commonly based on multiple revenue streams, combining viewer payments, such as subscriptions or transactions, with additional sources, such as advertising (Basin, 2021).

Television is an established form of mass media with a small number of broadcasters serving a large, distributed audience. In this setting, audiences have comparatively little influence over what is shown, as programming decisions and distribution are largely controlled by media organizations (Glathe, 2010). Television, which is supported by public funds and operates under a Public Service Media (PSM) mandate, faces competition from private television networks. Over time, the context in which public service media operate has changed significantly, particularly due to the opening of television markets to competition and the growing presence of privately owned broadcasters, which has weakened their historically dominant position (Galetić & Dabić, 2021). This increased market liberalization has led to greater consolidation in the media industry, resulting in fewer but larger, more influential media companies. These bigger companies dominate the television sector, as they are cross-media conglomerates with multiple platforms (Papathanassopoulos et al., 2023). The private TV funding model relies on advertising, so these stations focus heavily on attracting large audiences and building strong brand recognition (Donders, 2016).

2.2.2. The Societal Role of Television

Television broadcasting now occupies a crucial role due to its widespread popularity, significant cultural influence, and ability to shape and define public discourse (Demyen et al., 2026). Television has consistently faced more restrictions and regulations from both the government and the public than most other industries, driven by concerns that media messages could influence people's attitudes, values, and actions (McQuail, 2010). In addition to providing entertainment, television also serves as a societal institution, establishing standards for appropriate behavior, emotions, and expectations. By doing so, it reinforces common societal norms and standards (Berger, 2012).

Furthermore, television frames discussions on many social issues, shaping society's understanding of these topics and encouraging public debate (Curran, 2010). Media coverage can also influence broader societal and economic trends. For instance, negative publicity about companies perceived as irresponsible can affect public attitudes and ultimately impact their financial performance (Misra & Mishra, 2026). At the same time, the media industry faces increasing sustainability challenges. The idea of media sustainability has become increasingly relevant, describing media companies' capacity to sustain their operations over time while upholding professional standards and continuously adapting to evolving external conditions (Stănescu, 2026).

2.2.3. Media Power, Agenda-Setting, and Framing

The media are not only a means of spreading information but also influential actors that shape how people perceive and understand society. Through their communication, they contribute to creating meaning, influence beliefs and behaviors, and provide frameworks that guide how individuals interpret and act within society (Demyen, 2026). Like other forms of power, media influence can operate in various ways and significantly affect how people perceive and interpret the world around them (Freedman, 2014). Research indicates that media coverage can greatly influence how individuals form opinions, develop beliefs, and understand social events in their daily lives.

This influence is often called symbolic power, which refers to the ability to direct the creation, transmission, and reception of symbols and modes of information and communication (Flew, 2018). One of the most prominent theoretical approaches explaining this influence is agenda-setting theory. According to this theory, the more the media emphasize an issue, the more important it becomes to the public. The theory states that the attention media outlets give to

certain issues affects how important these issues are perceived to be by the public (Scheufele & Tewksbury, 2007). While agenda-setting has garnered significant attention in political communication research, most scholars agree that the media have played a key role in shaping both public and political discourses (Gilardi, 2025).

Several factors explain how issues become prominent in the agenda-setting process. Zahariadis (2025) identifies four main elements. Power determines which actors can bring issues to the government's attention. Perception shapes the framework through which policymakers and the public view and interpret issues. The concept of potency captures the perceived importance of an issue based on the extent of its potential consequences, with more impactful issues generally gaining greater prominence. Proximity suggests that issues perceived as geographically or socially closer tend to receive higher priority.

While agenda-setting explains which issues receive public attention, framing focuses on how these issues are presented and interpreted. Framing is therefore a closely related but distinct concept in communication research and originates from Erving Goffman's theory of frame analysis (Goffman, 1974). In the media context, framing refers to the way in which particular aspects of an issue are highlighted while others are downplayed, thereby shaping how audiences understand and evaluate the issue (Ninan et al., 2022).

The concept of framing is present in two different dimensions, the macro level and the micro level, which are interrelated. The macro level focuses on how media organizations present information by grouping, emphasizing, and contextualizing specific elements of an issue. Therefore, if people are given information about a particular issue and it is presented in a way that resembles how they've seen it before, they may interpret that information differently depending on how it is emphasized. The micro level refers to the cognitive processes by which individuals use interpretative cues from the media to make sense of information. Based on these cues, individuals form attitudes and evaluations regarding the issue (Scheufele & Tewksbury, 2007).

2.2.4. Media Ethics and Editorial Independence

Media ethics is rooted in a normative framework that guides media organizations in fulfilling their societal roles and supporting the functioning of a democratic public sphere (Bertrand, 2017). Most journalism education worldwide incorporates ethical standards and relies on professional guidelines or codes of conduct, whether voluntary or mandated by regulation

(Couldry et al., 2013). Journalistic ethics and professionalism are closely connected to broader societal and media contexts, meaning that factors such as political influence, market pressures, and government intervention shape how ethical standards are applied in practice (Papathanassopoulos & Miconi, 2023). Ethical decision-making is also influenced by individual motivations, as journalists are guided by professional values such as integrity and fairness as well as personal standards (Foreman et al., 2022). Closely connected to media ethics is the principle of editorial independence, which protects journalistic decision-making from political and economic pressures and is essential for maintaining credibility and legitimacy (Karppinen & Moe, 2016).

Media ethics has become increasingly important due to declining public trust, repeated instances of unethical behavior, and the transformation of journalism through digital innovations. This has created an urgent need for a strong ethical framework in the media industry (Plaisance, 2017). The shift to digital communication introduces both new possibilities and significant challenges. In particular, artificial intelligence (AI) can enhance journalistic work by improving the speed and reach of information processing, but algorithmic selection and automated distribution may also reinforce inequalities and create unintended consequences, making careful oversight essential (Trattner et al., 2022).

The rising use of algorithm-based systems and digitally generated insights is transforming how editorial decisions are made and presents new challenges related to ethical standards, transparency, and the governance of journalistic processes (van Drunen & Fechner, 2023). Consequently, there is an increasing demand for media organizations to provide accurate, well-researched, and transparent reporting. At the same time, they are expected to deliver reliable information consistently and to facilitate public participation in the communication process (González Arencibia et al., 2023). These developments emphasize the growing importance of accountability mechanisms and internal governance structures to protect ethical journalistic practices in a rapidly changing media landscape. Additionally, the digital media environment has contributed to the fragmentation of journalistic ethics, as misinformation spreads swiftly across global networks, challenging traditional standards (Ward, 2019).

2.3. Literature Synthesis

The literature reviewed shows a clear shift from a shareholder-centered view of the firm toward a broader stakeholder-oriented understanding of corporate responsibility. While early business thinking framed profit maximization as the primary responsibility of companies (Friedman,

1970), later research emphasizes that long-term success depends on addressing the interests and expectations of multiple stakeholder groups (Freeman, 1984; Kujala et al., 2022). In this context, CSR has evolved from a largely voluntary and peripheral concept into a more strategic and institutionalized element of core business operations.

Across the literature, CSR is consistently portrayed as a multidimensional concept encompassing economic, environmental, social, ethical, and governance responsibilities (Carroll, 1979; European Commission, 2011; Passas, 2024). At the same time, CSR is not only associated with ethical obligations but also with legitimacy, reputation, employee engagement, and long-term competitiveness (Amorelli & Sanchez-García, 2020; Carrera, 2022; Agu et al., 2024). This development is reinforced by the growing integration of ESG considerations, the rise of sustainability reporting, and the expansion of reporting frameworks such as the GRI, CSRD, and ESRS, which have formalized corporate responsibility and made it more transparent. However, the literature also highlights that increased sustainability communication creates risks. Greenwashing is a major challenge because selective or misleading sustainability claims can undermine trust, weaken legitimacy, and undermine the credibility of corporate responsibility efforts (Lyon & Maxwell, 2011; Christensen & Christensen, 2025; Zervoudi et al., 2025). As a result, authenticity, consistency, transparency, and verifiable action emerge as central conditions for credible CSR.

Within the television industry, these issues become more complex. Television companies operate not only as commercial organizations but also as societal actors that influence public discourse through agenda-setting, framing, and editorial decisions (McQuail, 2010; Scheufele & Tewksbury, 2007; Freedman, 2014). CSR in this context, therefore, extends beyond internal governance and reporting practices to include the societal impact of media content itself. At the same time, private broadcasters must balance this public responsibility with commercial pressures, including audience ratings, advertising revenues, and increasing competition. The literature, therefore, suggests that CSR in television is shaped by a persistent tension among market logic, editorial responsibility, and societal expectations.

3. Methodology

3.1. Research Design

The study uses a qualitative methodology to investigate how media companies understand and apply CSR. There were two major sections to this study. In the first section, the theoretical literature was examined and the main theoretical ideas of CSR, media responsibility, and sustainability in television were identified. This provided the empirical study a conceptual foundation upon which to expand. The second part of the research involved semi-structured expert interviews with professionals from various media industry departments and fields. The various phases of the research process are depicted in Figure 1.

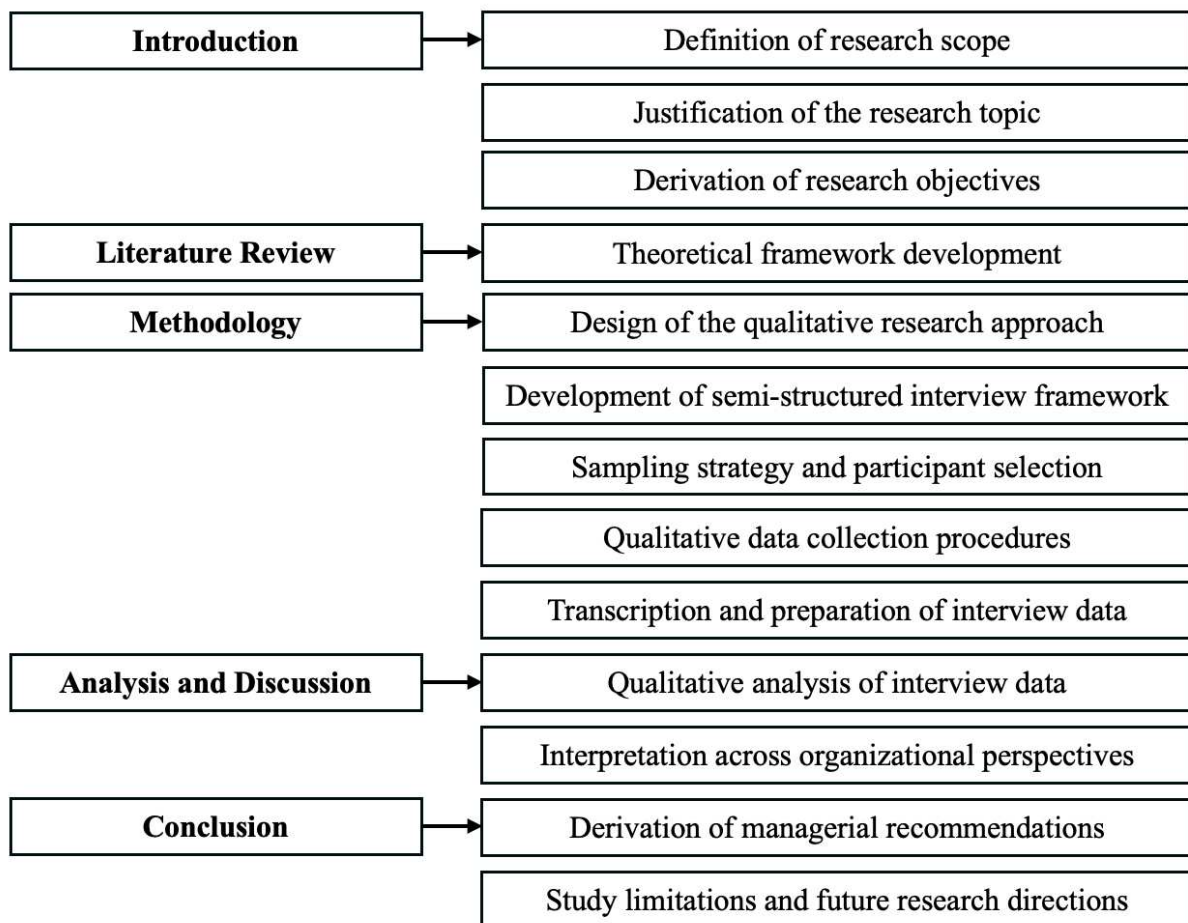


Figure 1: Research Design

3.2. Data Collection

3.2.1. Literature Review Strategy

The purpose of this literature review was to systematically collect and synthesize academic research on CSR and stakeholder-focused management and to assess the role of media

organizations in society. To gather the literature, a comprehensive search of major academic databases was carried out. The databases reviewed include ScienceDirect, Scopus, and Google Scholar to identify foundational theories and recent studies on CSR and media responsibility.

This literature review's objectives were to evaluate the function of media companies in society and to methodically gather and compile scholarly research on CSR and stakeholder-focused management. A thorough search of the main academic databases was conducted in order to compile the literature. ScienceDirect, Scopus, and Google Scholar are among the databases examined to find fundamental theories and current research on media responsibility and CSR. Keywords like "corporate social responsibility," "stakeholder theory," "sustainable reporting," "greenwashing," "media systems," and "private television" were part of the search strategy. The review was generally restricted to peer-reviewed English-language articles published between 2010 and 2026 that discussed the significance of journalism and public service media in democratic societies, as well as the organizational, regulatory, and structural development of media systems. The theoretical framework was established by incorporating foundational and seminal works as needed.

A structured qualitative screening approach suggested by Snyder (2019) was used in the literature review. Every article was thoroughly assessed for its conceptual importance, methodological soundness, and applicability to the research question. This method ensured that the selected literature provided a strong theoretical basis and insightful insights to support the development of the interview framework and the empirical analysis.

3.2.2. Individual Interviews

Seven semi-structured interviews with managers from key media organizations were conducted in order to better understand how CSR is viewed and applied in the private television industry. These interviews aimed to enrich the literature review by providing qualitative insights that documents alone cannot deliver. They specifically examined the motivations, strategies, and organizational procedures for integrating social responsibility and corporate strategy into media content.

Participants were selected to capture a range of professional perspectives across different organizational functions (Patton, 2015). Experts were drawn from three stakeholder groups: CSR and sustainability managers, content and editorial leaders, and legal and compliance officers. These positions reflect various organizational perspectives on the interpretation and

practical application of corporate social responsibility. Through targeted outreach on LinkedIn and pre-existing professional networks, participants were found and recruited. Full transcripts in both German and English are available on request. This diversity of perspectives helps to illuminate different facets of the phenomenon and provides a more nuanced understanding of CSR practices across organizational contexts (Noble & Heale, 2019). By comparing and contrasting these viewpoints, the study deepens and strengthens the robustness of the findings. All interviews were conducted either in German or English, either online via Microsoft Teams or in person. The interviews lasted between 30 and 60 minutes. With participants' consent, the interviews were recorded, transcribed, and translated into English for analysis. To protect confidentiality, the data were anonymized and not connected to any individual or organization.

Participants were chosen from across the television industry to capture a variety of professional viewpoints and reduce bias. Before the interviews, each participant received a briefing on the study's objectives, the interview procedure, and data confidentiality. Informed consent served as the basis for participation, demonstrating that participation was entirely voluntary. Participants gave an introduction and described their professional responsibilities within their respective companies at the start of the interview. Following the structured interview guide (see Appendix A), they were invited to respond to a series of open-ended questions designed to capture their individual experiences, perspectives, and interpretations of CSR and public value.

Expert interviews provide access to specialized knowledge that would otherwise be difficult to obtain through other research methods. Unlike surveys or standardized questionnaires, expert interviews are intended to gather detailed insights and context-specific information grounded in participants' professional experience and decision-making competence (Gläser & Laudel, 2010). As a result, experts are chosen more for their practical experience and specialized knowledge than for their personal beliefs (Scholl, 2018). Furthermore, belonging to a specific professional group or organizational context can itself constitute expertise, as it provides a unique perspective and contributes to domain-specific understanding (Gläser & Laudel, 2010).

For this reason, it is essential to include people who have a significant amount of experience and play a strategic role in their organizations, since their insights allow for a deeper understanding of current practices and possible improvements. The involvement of experienced experts guarantees that both recent advancements and practical challenges are sufficiently represented in the study, since corporate responsibility in the media industry is a dynamic and changing field (Kaiser, 2021).

Interviewees Overview List

Table 2 summarizes the expert interview sample (participants anonymized).

Code	Expert Group	Current position and expertise
E01	Content & Editorial Management	Vice President of Content Transformation at one of the leading private media groups in Germany, responsible for strategic content transformation, editorial innovation, and the incorporation of sustainability principles into programming
E02	CSR Management	Head of ESG at one of the leading private media groups in Germany, leading the sustainability function, including group-wide sustainability reporting and strategic initiatives, with a strong focus on DEI.
E03	Content & Editorial Management	Director Content Transformation at one of the leading private media groups in Germany, overseeing content transformation initiatives, advertising, and commercial strategy, with a focus on incorporating ESG factors into advertising formats and the broader media strategy.
E04	CSR Management	Senior Sustainability Manager at a private German production company, providing ESG expertise in film and television production, advising on sustainable production practices, environmental standards, and industry-wide sustainability initiatives.
E05	Legal & Compliance Leadership	Chief Legal Officer at a leading Portuguese media group, responsible for corporate governance, regulatory compliance, media law matters, and legal oversight of ESG-related policies and commitments.
E06	CSR & Sustainability Management	Senior Sustainability Manager at one of the leading private media groups in Germany, leading group-wide sustainability reporting, CSRD implementation, and public value and corporate citizenship strategy.
E07	Legal & Compliance Leadership	Senior Compliance Manager at one of the largest private television broadcasters in Germany, managing regulatory compliance, internal governance frameworks, and monitoring adherence to legal requirements and ESG-related standards.

Table 2: Overview of expert interview participants and roles (anonymized)

3.3. Data Analysis

The qualitative interview data were analyzed using a qualitative content analysis approach based on the methodology proposed by Mayring (2022). This method allows for the structured coding and interpretation of qualitative data and provides a rule-based, methodical process for analyzing textual content. The analysis used a hybrid deductive–inductive methodology and a category-based coding procedure. First, all interview transcripts were carefully reviewed to become familiar with the material and to identify initial recurring themes. An initial set of deductive categories was created based on the study's research questions and the theoretical framework created in the literature review.

Using a structured coding table, relevant text passages were methodically assigned to these predetermined categories throughout the coding process. At the same time, the transcripts were repeatedly examined to identify additional insider-derived coding directly from the empirical material. As a result, inductive subcategories were gradually developed to capture themes that were not initially anticipated in the theoretical framework. This iterative process allowed the category system to be continuously refined and adapted to the data. All transcripts were coded manually in order to preserve the contextual depth of the interview data.

4. Empirical Findings

4.1. Findings from Expert Interviews

The results of the expert interviews revealed that private television companies' CSR practices are complicated and constantly changing. According to the interviews, organizational, editorial, regulatory, individual, and strategic dynamics interacted to shape CSR.

In the following sections, these results are combined into a set of theoretically grounded analytical dimensions. They outline the overarching patterns and interconnected mechanisms that shaped the evolution of responsibility-related practices across stakeholder perspectives.

4.1.1. CSR Understanding and Key Drivers

A recurring theme in the interviews was organizational self-perception and CSR of CSR. Participants consistently described CSR as an essential component of media organizations' strategic positioning and societal role, rather than just a compliance requirement (A1). It was common to view responsibility as an all-encompassing concept encompassing social, economic, and environmental facets, reflected in both editorial practices and corporate structures.

According to several interviewees, CSR has become increasingly strategically significant in recent years. Although engagement with sustainability was once thought to be intrinsically motivated, specialized structures and reporting have made it more formalized. As one expert explained, it was *“always driven by intrinsic motivation but over time became more formalized through dedicated structures and reporting”* (E01). Expectations for responsible media organizations have been further reinforced by societal crises and regulatory developments, such as the CSRD and ESRS. At the same time, research and data on topics like accessibility, CO₂ emissions, and ESG performance are increasingly supporting sustainability initiatives.

The societal role of journalism and organizational responsibilities as an employer were the two main areas identified across the interviews. Accuracy, editorial independence, and pluralistic reporting are components of responsible journalism, a fundamental contribution of media organizations to society. As one interviewee highlighted, *"Media companies have a particular responsibility because they reach millions of people. That means we have to ensure that the information we provide is reliable and well researched"* (E03). Another respondent noted the scale of this responsibility, explaining that *"We reach more than 60 million people with our content every month, and that reach has to be used responsibly"* (E02).

CSR was therefore closely connected to journalism's democratic function. As one interviewee mentioned, *"Media are the fourth pillar of democracy... we have power over opinion and therefore also have to represent a diversity of views"* (E02). Investments in news production were consequently seen as strategic choices that extend beyond purely economic considerations, with one interviewee stating, *"Why invest in news if it is less profitable? Because it is part of our portfolio and our responsibility"* (E01).

Additionally, CSR was frequently associated with brand credibility and organizational legitimacy (A3). According to interviewees, investments in high-quality journalism and socially conscious programming increase audience trust and foster a brand-safe environment for advertisers. As one expert explained, *"It is important for our advertisers that we are perceived as a serious and brand-safe environment"* (E01).

Finally, leadership commitment was recognized as a key driver of CSR integration (A4). Investments in editorial resources, infrastructure, and responsibility-related initiatives often rely on strong support from senior management. As one interviewee noted, such developments were only possible because *"there was strong support within the company, including from the board and supervisory board"* (E06). Interviewees also mentioned internal training programs focused on equality, diversity, and responsible communication.

4.1.2. Organizational and Strategic Embedding of CSR

Instead of being restricted to a single sustainability team, organizational CSR is more integrated across departments. According to interviewees, editorial teams, sustainability experts, legal and compliance departments, and senior leadership are now involved in responsibility-related topics. Several experts noted that CSR has become more prominent within organizational structures over time. As one expert summarized, *"Responsibility within television companies*

has moved from a peripheral topic to a strategic concern” (E05). Formal structures and day-to-day cross-functional coordination both reflect this change.

A common method supporting this integration is the creation of dedicated sustainability units. Several interviewees talked about establishing central sustainability teams to manage strategy and initiatives across the organization. As one expert stated, *“Since 2020, we have had a dedicated corporate sustainability office that coordinates the sustainability strategy and related initiatives across the organization”* (E03).

CSR implementation is supported by cross-departmental governance structures. Interviewees mentioned internal committees where senior representatives from various business areas regularly discuss responsibility-related topics and set strategic goals. As one expert stated, *“We have a sustainability committee where senior leaders from relevant departments meet regularly to discuss the strategy and the implementation of sustainability topics”* (E03). It was also highlighted that responsibility-related activities are not confined to a single unit, with the remark that *“Responsible communication cannot be seen as a task for one department. It involves the entire organization”* (E05).

Operational implementation was often described as decentralized, with sustainability representatives embedded in different business segments serving as champions for responsibility initiatives. As one interviewee explained, *“There are responsible persons within each segment who act as multipliers and coordinate sustainability topics within their respective areas”* (E04). Regulatory developments and reporting requirements were also cited as factors speeding up the formalization of CSR structures (B3). As one expert noted, initiatives that were previously informal have become more organized, *“also because of regulatory requirements such as sustainability reporting”* (E02). Meanwhile, participants pointed to internal organizational conditions that could influence implementation, including available resources and personnel changes (B4).

4.1.3. CSR Representation in Media Content

CSR in media content refers to how corporate responsibility is reflected in programming choices, storytelling, and production practices. The interviews revealed two main ways in which media organizations incorporate CSR into their core products, namely sustainability-related storytelling (C1) and socially focused programming (C2). Several experts emphasized that CSR in television companies primarily occurs through the selection and framing of societal issues

within journalistic and entertainment formats. Rather than being treated as a separate initiative, responsibility was described as being embedded directly in the media product. As one interviewee noted, *“CSR in a media company is not an extra. It is part of the product itself”* (E04).

In this context, editorial independence was frequently highlighted as a central component. Interviewees noticed a change that although management may recommend responsibility-related subjects, editorial departments ultimately make the final decision. They emphasized that, to stay relevant long-term, broadcasters must set themselves apart from competitors that prioritize entertainment by prioritizing reliable journalism and socially conscious programming.

At the same time, audience interests influence which societal topics attract attention. Interviewees noticed a change in focus from environmental concerns to social and political topics. As one specialist clarified, *“We have seen that audiences currently respond more strongly to social and political topics than to purely environmental themes”* (E01). Consequently, formats that addressed contemporary societal issues were mentioned more frequently, and it was determined that framing these issues was a crucial component of CSR implementation (C3).

CSR was also visible in the storytelling techniques and production procedures. Interviewees discussed initiatives such as reducing plastic waste on set or incorporating environmental themes through *“green storytelling,”* which subtly integrates sustainability concerns into narratives (C4). As one expert explained, *“The goal should always be that it happens more subconsciously than directly in the audience’s face”* (E04). Additionally, broadcasters sometimes support societal causes through special programming days, campaign weeks, or free or discounted airtime for nonprofit groups. According to one interviewee, a nonprofit organization saw a 30% increase in donations during a pro bono campaign, demonstrating the genuine impact these campaigns can have. Lastly, interviewees noted that, unlike many digital platforms, traditional broadcasters are subject to more stringent accountability requirements. Television is seen as a reliable, brand-safe medium because, unlike social media, broadcasters are required to ensure factual accuracy and correct misinformation when errors occur.

4.1.4. Editorial Responsibility and Media Ethics

Media ethics and editorial responsibility are frequently cited as important elements influencing how media companies view CSR. Broadcasters are viewed as having a special responsibility to deliver reliable, accurate information because they reach large audiences. As one interviewee stated, *“Media companies have a particular responsibility because they reach millions of people. That means we have to ensure that the information we provide is reliable and well researched”* (E03).

Experts frequently stressed professional standards such as independence, accuracy, and pluralism. *“We must address the commitment to ethical journalism, accuracy, independence, and pluralism”* (E05), as one respondent summed up. Throughout the interviews, editorial independence (D1) was emphasized as a key concept. Participants noted that editorial teams, which follow accepted professional standards, make journalistic decisions rather than corporate management.

To prevent misinformation, fact-checking and verification procedures were used to support responsible journalism, which was defined as a fundamental aspect of corporate responsibility (D2). As one specialist clarified, *“Fake news is something we pay very close attention to, with strict standards in place to ensure accuracy”* (E05).

The democratic role of media organizations was closely associated with editorial responsibility (C3). Broadcasters were described as contributing to public discussion by providing trustworthy information and presenting diverse viewpoints. The idea that served as an example of this role *“Media are the fourth pillar of democracy... we have power over opinion and therefore also have to represent a diversity of views”* (E02).

Finally, emerging technologies, especially artificial intelligence, were mentioned as an additional ethical challenge. Interviewees stressed that AI is mainly used as a supporting tool and must be applied transparently. For example, one expert explained that, *“We have very clear guidelines on how AI can be used in journalism, and we disclose it when we use it”* (E02). However, due to their growing impact on content visibility and distribution, AI-driven platforms and algorithmic systems are perceived as new challenges for traditional media (D4). Several interviewees also emphasized that adopting AI is no longer optional but inevitable. As one participant stated, *“It’s impossible not to adopt AI in all media processes... digital platforms set the rules, and that is a huge problem”* (E05).

4.1.5. Tensions Between Commercial Logic and Responsibility

The expert interviews frequently revealed conflicts between commercial logic and social responsibility. Participants described this tension as a daily challenge and one of the most difficult aspects of managing a private broadcaster. These tensions were found to be significantly influenced by audience reach (E1), monetization pressures (E1), and budget constraints (E2). As one interviewee pointed out, *“We are a private company and not a public service company, so we depend entirely on commercial revenue”* (E03). Broadcasters have strong incentives to prioritize formats that attract large audiences, as advertising revenue is directly correlated with ratings. Another professional commented, *“At the end of the day, these companies are still commercial organizations that have to generate revenue”* (E01).

Broadcasters were described as attempting to maintain a balanced content mix that blends socially relevant programming with commercially successful entertainment formats in response to these pressures (E1). However, differences between these formats were frequently mentioned. Because it appeals to a wider audience, entertainment content was said to be easier to schedule, while investigative or socially conscious formats were linked to higher expenses and less predictable audience response. One interviewee explained, *“Of course, entertainment formats are often easier to place because they reach larger audiences”* (E04). The financial risks are particularly visible in prime-time programming, where *“if people don’t watch it, you lose a valuable slot along with the advertising revenue that comes with it”* (E02).

Sustainability-related initiatives were also seen as being subject to economic considerations. Certain measures are relatively inexpensive to implement, but others require substantial financial outlays, especially when they entail additional resources or modifications to production processes. As one interviewee summarized, sustainability is important, but *“the stories still have to be told”* (E04).

At the same time, interviewees referred to situations in which societal responsibility takes precedence over commercial considerations (E3). For example, political formats such as election debates may be broadcast without advertising despite their high audience reach. At the same time, competition with public service broadcasters was described as further intensifying this tension (E4). As one interviewee explained, *“We compete with public broadcasters that have larger budgets and a long-standing reputation in news, which is something we are actively working to strengthen”* (E01).

4.1.6. Credibility and Greenwashing Risks

Credibility and greenwashing risks were frequently described as important factors influencing how television organizations communicate and implement CSR initiatives. Interviewees referred to reputational risk and trust management (F1) and transparency and disclosure practices (F3) as central aspects in this context. Maintaining public trust is essential for media organizations. As reflected in one statement, *“The trust in our information and in our program is the most important factor. If trust is in question, the commercial objectives will lose”* (E07). In this context, high journalistic standards and responsible communication practices were described as key safeguards for protecting organizational reputation (F1). In addition, participants noted that areas such as youth protection, content verification, and responsible communication are particularly sensitive due to the high level of public scrutiny.

Transparency and disclosure practices were also highlighted as central challenges (F2). While companies are expected to demonstrate their responsibility efforts and *“do good, but also talk about it”* (E04), communicating CSR can quickly expose organizations to criticism. To maintain credibility, CSR claims are therefore reviewed carefully before publication. As one interviewee noted, organizations *“check extremely carefully—maybe even too much”* (E02). Mechanisms such as sustainability reporting, external ratings, and certifications were mentioned as mechanisms that strengthen credibility through transparency and verification (F2). Additionally, interviewees emphasized the significance of internal accountability and corrective procedures (F3). Media companies were said to be subject to stringent quality and regulatory requirements, necessitating explicit protocols for matters such as youth protection, editorial accountability, and compliance with media regulations. Additionally, interviewees emphasized that broadcasters must *“ensure that any inaccuracies are corrected”* when mistakes occur (E03). Furthermore, broadcasters are responsible not only for their own communication but also for sustainability claims made in advertising, which must be verified before airing.

Finally, maintaining credibility is also increasingly difficult in a fragmented media environment, where audiences are increasingly turning to alternative digital platforms that often lack comparable editorial standards (F4). In this context, traditional broadcasters see transparency and high journalistic standards as essential responsibilities. Public criticism is therefore not necessarily viewed as negative but as part of accountability to society, as one interviewee explained: criticism is regarded as *“part of our accountability and responsibility towards society”* (E04).

5. Discussion

5.1. Research Findings: Evaluation of the findings

The results were analyzed from the various professional viewpoints represented in the interview sample, such as CSR management, editorial leadership, and legal or compliance specialists, in order to interpret the empirical results. Considering these perspectives allows the study to capture how CSR is understood and implemented across different organizational functions within private television companies. The results demonstrate that private television companies, as powerful media players, bear significant responsibility to a range of stakeholders, especially in shaping public opinion and addressing social issues.

In response to the first research question, the findings demonstrate that, rather than being viewed as a peripheral sustainability initiative, CSR in private television companies is becoming more integrated into corporate governance and strategy. However, this integration does not imply centralized control. Rather, CSR is the result of coordination between various departments and heavily relies on leadership support, suggesting that accountability is both organizationally negotiated and structurally embedded. This development is consistent with the evolution of CSR from a voluntary activity to a more integrated and strategic component of business operations (Fatima & Elbanna, 2023; Passas, 2024).

Meanwhile, the results underscore a structural complexity that traditional CSR literature does not fully capture. Responsibility in private television extends beyond internal governance to include the core product itself. This creates a dual responsibility framework in which CSR is enacted both within the organization and through content and advertising decisions that impact public discourse. This study conceptualizes it as a “dual responsibility structure,” in which responsibility is managed not only internally but also externally through media content. This extends traditional CSR perspectives by showing that responsibility in media organizations is inherently linked to the products they produce. At the same time, this duality introduces structural tensions, as responsibility is guided by corporate strategy while remaining subject to editorial autonomy and media logic, making CSR more complex and less controllable. Overall, CSR in media organizations operates both internally and externally, aligning with media theory on the role of content in shaping social reality (Berger, 2012; Curran, 2010).

Significantly, the results demonstrate that editorial teams' intrinsic motivation, rather than official strategic directives, frequently drives responsibility in content production. This suggests

that deeper CSR integration cannot be achieved solely through formalization. Rather, informal norms, professional values, and journalistic standards are important, which is consistent with studies on media ethics and the impact of professional norms on journalistic conduct (Couldry et al., 2013; Plaisance, 2017). This emphasizes a more nuanced relationship between formal governance and actual practice than what is commonly assumed in CSR literature.

In line with stakeholder theory, private television companies appear to increasingly recognize a broader set of stakeholders, including audiences and society at large (Freeman, 1984; Kujala et al., 2022). Simultaneously, the formalization of CSR structures has undoubtedly accelerated due to regulatory developments like the CSRD and ESRS. While this supports existing research on the institutionalization of CSR (Abeysekera, 2022; García-Rivas et al., 2023), the findings indicate that formal compliance does not automatically translate into substantive integration. Instead, there is still a gap between formal structures and everyday practices, suggesting that CSR may remain partially symbolic at times. This gap becomes particularly visible when comparing organizations. Some businesses still view CSR mainly as a reputational tool, but others have integrated responsibility into their organizational culture and strategic mindset. This divergence suggests that CSR integration remains uneven and may become more pronounced under economic pressure, which aligns with literature highlighting the tension between legitimacy-seeking behavior and genuine responsibility (Amorelli & Sanchez-García, 2020). While this may reflect audience preferences and the societal role of media, it also raises important questions about whether CSR priorities are driven by normative responsibility or by commercial logic and attention dynamics.

Lastly, the results show a shift in thematic priorities, with social and political issues receiving more attention than environmental sustainability, especially in content-related practices. While this may reflect audience preferences and the societal role of media, it also raises critical questions about whether CSR priorities are driven by normative responsibility or by commercial logic and attention dynamics.

Turning to the second research question, the findings show that CSR in private television companies is reflected not only in governance structures but also enacted through media content and editorial decisions. In contrast to many other industries, responsibility in media organizations is directly connected to the content they produce and distribute. Therefore, CSR is reflected in editorial decisions, including which topics are selected, how societal issues are framed, and how they are integrated into programming.

This finding is consistent with agenda-setting and framing theory, which contends that media outlets have an impact on how viewers prioritize and understand societal issues (Scheufele & Tewksbury, 2007; Freedman, 2014). However, the findings also extend this perspective by showing that this influence is not guided solely by considerations of normative responsibility. Instead, CSR in media content emerges through an interaction between societal demands and editorial judgment. As a result, responsibility is usually communicated within pre-existing formats rather than as a separate category, especially when relevant to current social and political discussions.

At the same time, editorial decision-making follows its own logic. Although management or sustainability teams may propose ideas related to responsibility, interviewees consistently stressed that editorial leadership ultimately makes the final decision. Since editorial independence both permits credible journalism and limits the direct translation of core objectives into media output, this suggests that CSR in content can be supported but not entirely controlled. This result aligns with studies on editorial independence and media ethics that show the importance of autonomy in preserving credibility and public confidence (Couldry et al., 2013; Karpinnen & Moe, 2016).

Furthermore, the analysis shows that content-related CSR is shaped by the interaction between audience dynamics and commercial considerations. Differences in audience engagement, as well as shifting societal priorities, are reflected in the growing emphasis on social and political issues over environmental topics. Because of this, broadcasters are increasingly integrating themes of responsibility into formats that address contemporary societal debates, such as political developments, social injustices, and economic difficulties. This suggests that rather than being created as a distinct programming category, responsibility is incorporated into formats that strike a balance between societal importance and audience appeal.

This balancing process is also reflected in how responsibility is communicated. Avoiding content that is overly moralizing or instructive shows that CSR is tailored to audience expectations, frequently using more nuanced storytelling techniques. Although this strategy can boost engagement, it also requires careful editorial judgment to maintain the significance of messages about responsibility without overwhelming viewers.

The findings clearly show a strong connection between responsible journalism and public trust. Respondents repeatedly emphasized that trustworthy information, factual accuracy, and

balanced reporting are crucial for upholding credibility in the media sector. This observation corresponds with previous research suggesting that responsible media practices contribute to organizational legitimacy and long-term stakeholder relationships (Pérez, 2015; Carrera, 2022). In the context of television broadcasting, however, this relationship appears particularly strong. Public trust is not only a reputational asset but also a fundamental prerequisite for the legitimacy and long-term relevance of media organizations.

In reference to the third research question, the results indicate that a combination of organizational structures, leadership support, and regulatory developments facilitates the implementation of CSR in private television companies. The integration of responsibility-related practices seems to be supported by the growing formalization of sustainability through specialized units, internal committees, and reporting frameworks. This is consistent with previous studies that underscore the importance of regulatory pressure and governance mechanisms in institutionalizing CSR (Abeysekera, 2022; García-Rivas et al., 2023). At the same time, the results suggest that managerial dedication is essential for directing resource allocation, setting business objectives, and assigning overall importance to CSR within the organization, consistent with research on responsible leadership and strategic CSR integration (Amorelli & Sanchez-García, 2020).

However, the results also suggest that formal structures alone do not ensure efficient implementation. Instead, CSR practices emerge through the interaction between formal governance and organizational culture. Responsibility in editorial contexts is often driven by professional values and intrinsic motivation rather than formal requirements. This indicates that soft factors, such as shared norms and individual commitment, play a central role alongside formal governance mechanisms.

However, several limitations prevent CSR from being fully integrated. Editorial independence is a major barrier to the direct application of accountability through corporate strategy, even though it is crucial to preserving credibility. As a result, governance and editorial processes become structurally interdependent, allowing CSR to be encouraged but not entirely controlled. As a result, accountability is still somewhat distributed and dependent on editorial judgment.

In addition, commercial pressures constitute a major structural constraint. As private broadcasters rely on advertising revenue and audience reach, responsibility-related initiatives must be aligned with economic considerations. This implies that CSR integration is constant,

despite market demands, which reflects a larger conflict between societal responsibility and economic performance noted in the CSR literature (Fatima & Elbanna, 2023).

Resource availability further influences implementation. The scope and continuity of CSR initiatives may be constrained by financial limitations, staffing shortages, and changing organizational priorities, especially during economic uncertainty.

Finally, the findings point out the increasing complexity of the media environment as an additional contextual factor. The conditions for responsible media practices are impacted by digital transformation, platform competition, and the increasing impact of algorithmic distribution systems, which change how content is created and consumed. These developments suggest that CSR implementation is not static but must continually adapt to a rapidly changing industry context.

5.2. Managerial Implications

This study offers practical guidance for managers in private broadcasting organizations who seek to incorporate societal responsibility more systematically into both corporate strategy and editorial activities.

First, rather than viewing CSR as a peripheral communication activity, managers should ensure it is integrated into formal governance structures. CSR can be institutionalized within organizational processes by creating cross-departmental coordination structures, clear reporting procedures, and specialized sustainability functions. Companies can go beyond symbolic commitments by incorporating responsibility-related goals into strategic planning and performance management systems, thereby ensuring that CSR initiatives are systematically implemented across business units.

Second, editorial practices and content-related choices are closely linked to media organizations' social responsibility. Television companies can actively promote incorporating socially relevant topics into their programming portfolios rather than approaching CSR solely from a corporate governance standpoint. Supporting documentaries, investigative journalism, and formats that address social, political, or environmental issues fall under this category. By giving editorial teams tools, training, and institutional support, it is possible to incorporate responsibility-related subjects into narratives without sacrificing editorial independence.

Third, a strategic balance between commercial imperatives and societal responsibility remains essential. Given the strong dependence of private broadcasters on advertising revenues and audience ratings, responsible programming is most effective when positioned as a complementary element within a diversified content portfolio rather than as a substitute for commercially successful formats. Combining entertainment with socially relevant programming helps maintain audience reach while strengthening credibility and public value.

Fourth, media organizations should strengthen internal awareness and capacity-building on CSR and ethical media practices. Training programs addressing sustainability, responsible journalism, and emerging issues such as artificial intelligence in media production can help employees better understand the societal impact of their work. By fostering a shared organizational understanding of responsibility, companies can encourage employees to actively contribute to responsible practices in both corporate and editorial contexts.

Finally, transparent communication and credibility management are essential for maintaining public trust. Managers should ensure that verifiable actions and clear disclosure practices support sustainability claims and responsibility initiatives. Implementing internal review mechanisms, responsible communication guidelines, and transparent reporting standards can help mitigate the risk of greenwashing and strengthen the organization's reputation as a responsible media actor.

5.3. Limitations

5.3.1. Literature Review

The literature review primarily draws on recent academic studies and selected professional sources. Therefore, some regional specifics or key insights from grey literature might not be included. The term "CSR" in the media industry is defined and used differently across the reviewed articles, making it difficult to accurately compare studies. Additionally, including researchers from other fields, such as CSR studies, media studies, and communication theory, increases the difficulty of comparison because there are many theoretical perspectives to consider. Combining these disciplines might also increase the risk of personal bias when synthesizing the literature.

5.3.2. Expert Interviews

Although the expert interviews provided insightful, in-depth insights into CSR practices in private television companies, it is important to acknowledge a few limitations. First, there are

comparatively few experts in particular media industry roles in the interview sample. The results might not accurately represent the range of opinions held by all media companies or other media industry sectors, even though the selected participants provided in-depth viewpoints from CSR management, editorial leadership, and legal and compliance departments.

Second, the perspectives and experiences of participants, as well as the researcher's interpretive role during data analysis, are inherently important in qualitative interview research. While techniques such as systematic coding can help to structure the analysis, subjective interpretation cannot be fully eliminated.

5.4. Future Research Directions

Building on the results of this study, future investigations could examine how private television companies manage the conflict between business goals and social obligations. First, future studies could examine ways to make television production more environmentally friendly. The environmental effects of production processes are still not well studied, despite the fact that CSR conversations in media companies frequently center on communication and content. Research could investigate the implementation of practices such as low-emission filming, energy-efficient studios, and green production standards, as well as the challenges broadcasters face when integrating sustainability into production workflows.

Second, longitudinal research is needed to analyze how CSR integration evolves within private television organizations over time. Future studies could also examine how the growing use of artificial intelligence is transforming the media environment, particularly with regard to regulatory frameworks, journalistic standards, and responsible media practices.

Third, future investigations could examine the role of responsible leadership in shaping CSR practices within media organizations. The findings suggest that responsibility-related decisions are often influenced by individual actors such as executives, editorial leaders, and compliance managers. Future studies could therefore investigate how leadership values, decision-making, and stakeholder orientation influence the implementation of CSR and responsible media practices.

6. Conclusion

This thesis explored how private television companies integrate CSR into their corporate strategies, organizational structures, and editorial decision-making processes. The research

combined a comprehensive literature review with semi-structured interviews conducted with experts from CSR management, editorial leadership, and legal and compliance functions within the media industry.

The findings provide a comprehensive understanding of how CSR is interpreted and implemented in private television, highlighting both shared patterns and structural complexities across different organizational perspectives. The results show that CSR in this sector extends beyond traditional corporate sustainability practices and is closely linked to media organizations' societal role. CSR in private television is increasingly institutionalized through sustainability reporting, regulatory frameworks, and formal governance mechanisms. At the same time, responsibility is not limited to internal processes but is also reflected in media content itself. Through agenda-setting, framing, and editorial decision-making, broadcasters actively shape societal discourse, making content a central dimension of CSR in the media context.

A key finding of this study is the existence of a dual responsibility structure. Responsibility is enacted both internally through corporate governance and externally through journalistic practices and content production. However, this duality also introduces structural challenges. Editorial independence limits direct managerial control, meaning that CSR cannot be fully implemented through traditional corporate structures alone but depends on professional norms and editorial judgment.

The findings further reveal a persistent tension between commercial media logic and societal responsibility. As private broadcasters rely on advertising revenues and audience reach, they must continuously balance economic performance with the production of socially relevant and responsible content. This tension is reinforced by competitive pressures and changing audience preferences. In this context, credibility and public trust emerge as critical factors, as responsible journalism and transparent communication are essential for maintaining legitimacy.

In addition, the results indicate a gap between formal CSR structures and their practical implementation. While some organizations have embedded responsibility deeply within their strategy and culture, others still approach CSR primarily as a reputational tool. This suggests that CSR integration remains uneven and is influenced by leadership commitment, organizational culture, and resource availability.

From a managerial perspective, the findings highlight the importance of embedding CSR within both governance structures and editorial processes. Managers should recognize that responsibility in media organizations cannot be treated solely as a compliance or reporting issue but must also be reflected in content and journalistic practices. A balanced approach that integrates strategic coordination with editorial autonomy is therefore essential.

This thesis contributes to existing research by extending CSR theory into the media context and emphasizing the importance of content-related responsibility. It demonstrates that CSR in private television differs from other industries, as it is inherently linked to the societal impact of media content and the democratic role of journalism. Future research should further investigate how CSR evolves in the media industry, particularly in light of digital transformation, the growing role of artificial intelligence, and increasing regulatory pressure. In addition, more research is needed on sustainable production practices and the role of leadership in shaping CSR implementation within media organizations.

While CSR in private television presents significant challenges, it also offers opportunities for broadcasters to strengthen their societal role, enhance credibility, and maintain long-term relevance. Organizations that successfully balance commercial objectives with societal responsibility are better positioned to build trust and contribute to a well-functioning public discourse in an increasingly complex media environment.

7. References

- Abeyssekera, I. (2022). *A framework for sustainability reporting*. Sustainability Accounting, Management and Policy Journal, 13(6), 1386–1409. <https://doi.org/10.1108/SAMPJ-08-2021-0316>
- Agu, E. E., Iyelolu, T. V., Idemudia, C., & Ijomah, T. I. (2024). Exploring the relationship between sustainable business practices and increased brand loyalty. *International Journal of Management & Entrepreneurship Research*, 6(8), 2463–2475. <https://doi.org/10.51594/ijmer.v6i8.1365>
- Alhouti, S., Johnson, C. M., & Holloway, B. B. (2016). *Corporate social responsibility authenticity: Investigating its antecedents and outcomes*. Journal of Business Research, 69(3), 1242–1249. <https://doi.org/10.1016/j.jbusres.2015.09.007>
- Ali, S. M., Appolloni, A., Cavallaro, F., D’Adamo, I., Di Vaio, A., Ferella, F., Gastaldi, M., Ikram, M., Kumar, N. M., Martin, M. A., *et al.* (2023). Development goals towards sustainability. *Sustainability*, 15(12), 9443. <https://doi.org/10.3390/su15129443>
- Alshehhi, A., Nobanee, H., & Khare, N. (2018). *The impact of sustainability practices on corporate financial performance: Literature trends and future research potential*. Sustainability, 10(2), 494. <https://doi.org/10.3390/su10020494>
- Amorelli, M.-F., & Sánchez-García, I.-M. (2020). Trends in the dynamic evolution of board gender diversity and corporate social responsibility. *Corporate Social Responsibility and Environmental Management*, 28(2), 537–554. <https://doi.org/10.1002/csr.2060>
- Attanasio, G., Preghenella, N., De Toni, A. F., & Battistella, C. (2021). *Stakeholder engagement in business models for sustainability: The stakeholder value flow model for sustainable development*. Business Strategy and the Environment, 31(2), 860–874. <https://doi.org/10.1002/bse.2922>
- Awa, H. O., Etim, W., & Ogbonda, E. (2024). *Stakeholders, stakeholder theory and corporate social responsibility (CSR)*. International Journal of Corporate Social Responsibility, 9(11). <https://doi.org/10.1186/s40991-024-00094-y>

- Azmat, M., Ghalayini, M., & Hadeed, R. (2025). Navigating mobility in crises: Public transport reliability and sustainable commuting transitions in Lebanon. *Sustainability*, 17, 5482. <https://doi.org/10.3390/su17075482>
- Bardos, K. S., Ertugrul, M., & Gao, L. S. (2020). *Corporate social responsibility, product market perception, and firm value*. *Journal of Corporate Finance*, 62, 101588. <https://doi.org/10.1016/j.jcorpfin.2020.101588>
- Basin, K. (2021). *The business of television*. New York, NY: Routledge.
- Berger, A. A. (2012). *Media and society: A critical perspective* (3rd ed.). Rowman & Littlefield Publishers.
- Bernardi, C., & Stark, A. W. (2018). *Environmental, social, and governance disclosure, integrated reporting, and the accuracy of analyst forecasts*. *The British Accounting Review*, 50(1), 16–31. <https://doi.org/10.1016/j.bar.2017.09.001>
- Bertrand, C.-J. (2017). *Media ethics and accountability systems*. London & New York: Routledge.
- Carrera, L. (2022). *Corporate social responsibility, territorial cohesion and corporate welfare*. *International Journal of Corporate Social Responsibility*, 7(7). <https://doi.org/10.1186/s40991-022-00074-0>
- Carroll, A. B. (1979). A three-dimensional conceptual model of corporate performance. *Academy of Management Review*, 4(4), 497–505.
- Carroll, A. B. (2021). *Corporate social responsibility: Perspectives on the CSR construct's development and future*. *Business & Society Review*, 126(1), 1–19. <https://doi.org/10.1111/basr.12221>
- Cerciello, M., Busato, F., & Taddeo, S. (2023). The effect of sustainable business practices on profitability: Accounting for strategic disclosure. *Corporate Social Responsibility and Environmental Management*, 30(2), 979–991. <https://doi.org/10.1002/csr.2389>
- Christensen, I. (2024). *3 ways leaders can activate responsible leadership in uncertain times*. World Economic Forum. <https://www.weforum.org/agenda/2024/04/3-ways-leaders-can-activate-responsible-leadership-in-uncertain-times/>

- Christensen, L. T., & Christensen, E. (2025). When talk is not cheap: The performative potentials of strategic sustainability communication. In F. Weder (Ed.), *Strategic Sustainability Communication: Principles, Perspectives, and Potential* (CSR, Sustainability, Ethics & Governance). Springer. https://doi.org/10.1007/978-3-031-89486-2_2
- Couldry, N., Madianou, M., & Pinchevski, A. (2013). Ethics of media: An introduction. In N. Couldry, M. Madianou, & A. Pinchevski (Eds.), *Ethics of media* (pp. 1–18). Palgrave Macmillan.
- Curran, J. (2010). The future of journalism. In N. Fenton (Ed.), *New media, old news: Journalism and democracy in the digital age* (pp. 19–34). Sage Publications.
- D’Adamo, I., Ioppolo, G., Shen, Y., & Rosen, M. A. (2022). *Sustainability survey: Promoting solutions to real-world problems*. *Sustainability*, 14(12), 12444. <https://doi.org/10.3390/su141912444>
- Dadon, E., Villeval, M. C., & Zultan, R. (2026). *Corporate social responsibility as a signal in the labor market*. *Journal of Economic Behavior & Organization*, 182, 259–276. <https://doi.org/10.1016/j.jebo.2020.12.002>
- Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social Responsibility and Environmental Management*, 15(1), 1–13. <https://doi.org/10.1002/csr.132>
- de Freitas Netto, S. V., Sobral, M. F. F., Ribeiro, A. R. B., & Soares, G. R. L. (2020). Concepts and forms of greenwashing: A systematic review. *Environmental Sciences Europe*, 32, 19. <https://doi.org/10.1186/s12302-020-0300-3>
- Demyen, S., Tănase, A.-C., & Tănase, F.-D. (2026). The media impact on the economic news consumer. In M. Todorovic et al. (Eds.), *Sustainability and Social Responsibility of the Media and in the Media* (CSR, Sustainability, Ethics & Governance). Springer. https://doi.org/10.1007/978-3-032-00086-6_9
- Donders, K., Pauwels, C., & Loisen, J. (Eds.). (2016). *Private television in Western Europe: Content, markets, policies*. Palgrave Macmillan.

- Eckberg, J., Dorfleitner, G., Kathan, M. C., & Utz, S. (2026). Determinants and forecasting of corporate greenwashing behavior. *Journal of Economic Behavior & Organization*, 241, 107354. <https://doi.org/10.1016/j.jebo.2025.107354>
- European Commission. (2011). *A renewed EU strategy 2011–14 for corporate social responsibility* (COM(2011) 681 final). <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52011DC0681>
- European Commission. (2022). *Initiative on substantiating green claims*. https://ec.europa.eu/environment/eussd/smgp/initiative_on_green_claims.htm
- Fatima, T., & Elbanna, S. (2023). *Corporate social responsibility and firm performance: A dynamic capabilities perspective*. *Journal of Business Research*, 156, 113475. <https://doi.org/10.1016/j.jbusres.2022.113475>
- Flew, T. (2018). *Understanding global media* (2nd ed.). Palgrave Macmillan.
- Freedman, D. (2014). *The contradictions of media power*. Bloomsbury Academic.
- Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman.
- Friedman, M. (1970, September 13). The social responsibility of business is to increase its profits. *The New York Times Magazine*, 32–33, 122–126.
- Foreman, G., Biddle, D. R., Lounsberry, E., & Jones, R. G. (2022). *The ethical journalist: Making responsible decisions in the digital age* (3rd ed.). Wiley.
- Galetić, F., & Dabić, M. (2021). *Quo vadis public television? Market position of selected Western European countries*. *Technology in Society*, 66, 101634. <https://doi.org/10.1016/j.techsoc.2021.101634>
- García-Rivas, M. I., Gálvez-Sánchez, F. J., Noguera-Vivo, J. M., & Meseguer-Sánchez, V. (2023). *Corporate social responsibility reports: A review of the evolution, approaches and prospects*. *Heliyon*, 9(5), e18348. <https://doi.org/10.1016/j.heliyon.2023.e18348>
- Gilardi, F., Gessler, T., Kubli, M., & Müller, S. (2022). *Social media and political agenda setting*. *Political Communication*, 39(1), 39–60. <https://doi.org/10.1080/10584609.2021.1910390>

- Glathe, C (2010). *Kommunikation von Nachhaltigkeit in Fernsehen und Web 2.0*. Wiesbaden: VS Research (Springer VS).
- Gläser, J., & Laudel, G. (2010). *Experteninterviews und qualitative Inhaltsanalyse: Als Instrumente rekonstruierender Untersuchungen* (4. Aufl.). VS Verlag für Sozialwissenschaften.
- Glavič, P. (2026). *Standards on corporate and public sustainability reporting*. *Standards*, 6(1), 8. <https://doi.org/10.3390/standards6010008>
- Global Reporting Initiative. A Short Introduction to the GRI Standards. Available online: <https://www.globalreporting.org/media/wtafl4tw/a-short-introduction-to-the-gri-standards.pdf> (accessed on 8 October 2022).
- Goffman, E. (1974). *Frame analysis: An essay on the organization of experience*. Cambridge, MA: Harvard University Press.
- González Arencibia, M., Valencia Corozo, E. H., & Martínez Cardero, D. (2023). Fake news: An analysis from political economy. *Economics*, 12(2), 72-82. <https://doi.org/10.11648/j.eco.20231202.15>
- Grainger-Brown, J., & Malekpour, S. (2019). *Implementing the Sustainable Development Goals: A review of strategic tools and frameworks available to organisations*. *Sustainability*, 11(5), 1381. <https://doi.org/10.3390/su11051381>
- Global Reporting Initiative. (2022). *GRI and the European Sustainability Reporting Standards (ESRS): Q&A*. <https://www.globalreporting.org/media/q10htdar/q-and-a-gri-and-the-esrs.pdf>
- Kaiser, R. (2021). *Qualitative Experteninterviews: Konzeptionelle Grundlagen und praktische Durchführung* (2nd ed.). Springer VS.
- Karppinen, K., & Moe, H. (2016). What we talk about when we talk about “media independence”. *Javnost – The Public*, 23(2), 105-119. <https://doi.org/10.1080/13183222.2016.1162986>
- Kääpä, P., & Vaughan, H. (Eds.). (2022). *Film and television production in the age of climate crisis: Towards a green screen future*. Palgrave Macmillan.

- Krasodomska, J., Zarzycka, E., Street, D. L., & Grabowski, W. (2025). The impact of companies' trust-building efforts on sustainability reporting assurance quality: insights from Europe. *Meditari Accountancy Research*, 33(7), 246–372. Emerald Publishing Limited.
- Kujala, J., Sachs, S., Leinonen, H., Heikkinen, A., & Laude, D. (2022). Stakeholder Engagement: Past, Present, and Future. *Business & Society*, 61(5), 1136–1196. <https://doi.org/10.1177/00076503211066595>
- Leal Filho, W., Wall, T., Williams, K., Dinis, M. A. P., Fernandez Martin, R. M., Mazhar, M., & Gatto, A. (2025). *European sustainability reporting standards: An assessment of requirements and preparedness of EU companies*. *Journal of Environmental Management*, 380, 125008. <https://doi.org/10.1016/j.jenvman.2025.125008>
- Lee, A., & Chung, T.-L. D. (2025). *With great power comes great responsibility: The antecedents and outcomes of social media influencers' perceived social responsibility authenticity*. *Journal of Business Research*, 192, 115300. <https://doi.org/10.1016/j.jbusres.2024.115300>
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry* (Nachdr.). Sage.
- Lopera-Mármol, M., & Jiménez-Morales, M. (2021). *Green Shooting: Media Sustainability, A New Trend*. *Sustainability*, 13(6), 3009. <https://doi.org/10.3390/su13063009>
- Lyon, T. P., & Maxwell, J. W. (2011). *Greenwash: Corporate environmental disclosure under threat of audit*. *Journal of Economics & Management Strategy*, 20(1), 3–41. <https://doi.org/10.1111/j.1530-9134.2010.00282.x>
- Mahajan, R., Lim, W. M., Sareen, M., Kumar, S., & Panwar, R. (2023). Stakeholder theory: A systematic literature review. *Journal of Business Research*, 166, 114104. <https://doi.org/10.1016/j.jbusres.2023.114104>
- Mayring, P., & Fenzl, T. (2022). Qualitative Inhaltsanalyse. In N. Baur & J. Blasius (Eds.), *Handbuch Methoden der empirischen Sozialforschung*. Springer Fachmedien Wiesbaden. https://doi.org/10.1007/978-3-658-37985-8_43

- McQuail, D. (2010). *McQuail's mass communication theory* (6th ed.). Sage Publications.
- Meseguer-Sánchez, V., Gálvez-Sánchez, F. J., López-Martínez, G., & Molina-Moreno, V. (2021). *Corporate social responsibility and sustainability: A bibliometric analysis of their interrelations*. *Sustainability*, 13(4), 1636. <https://doi.org/10.3390/su13041636>
- Misra, S., & Mishra, S. (2026). *Environmental, social, and governance performances, media sentiments, and shareholder wealth*. *Journal of Business Research*, 203, 115811. <https://doi.org/10.1016/j.jbusres.2025.115811>
- Moodaley, W., & Telukdarie, A. (2023). Greenwashing, Sustainability Reporting, and Artificial Intelligence: A Systematic Literature Review. *Sustainability*, 15(2), 1481. <https://doi.org/10.3390/su15021481>
- Mu, H., & Lee, Y. (2023). *Greenwashing in Corporate Social Responsibility: A Dual-Faceted Analysis of Its Impact on Employee Trust and Identification*. *Sustainability*, 15, 15693. <https://doi.org/10.3390/su152215693>
- Ninan, J., Mahalingam, A., & Clegg, S. (2022). Power in news media: Framing strategies and effects in infrastructure projects. *International Journal of Project Management*, 40(1), 28–39. <https://doi.org/10.1016/j.ijproman.2021.11.003>
- Noble, H., & Heale, R. (2019). *Triangulation in research, with examples*. *Evidence-Based Nursing*, 22(3), 67–68. <https://doi.org/10.1136/ebnurs-2019-103145>
- Oberoi, S. S., Chakraborty, D., Appolloni, A., & Choubey, V. (2026). Cognitive biases and greenwashing in corporate sustainability: Biased to deceive. *Journal of Environmental Management*, 401, 128877. Elsevier.
- Operato, L., Gallo, A., Marino, E. A. E., & Mattioli, D. (2025). *Navigating CSRD reporting: Turning compliance into sustainable development with science-based metrics*. *Environmental Development*, 54, 101138. <https://doi.org/10.1016/j.envdev.2025.101138>
- Papathanassopoulos, S., & Miconi, A. (2023). Introduction. In S. Papathanassopoulos & A. Miconi (Eds.), *The media systems in Europe: Continuities and discontinuities* (pp. 1–10). Springer.

- Papathanassopoulos, S., Giannouli, I., Archontaki, I., & Karadimitriou, A. (2023). The Media in Europe 1990–2020. In S. Papathanassopoulos & A. Miconi (Eds.), *The Media Systems in Europe: Continuities and Discontinuities*. Springer, Cham. Springer Studies in Media and Political Communication. https://doi.org/10.1007/978-3-031-32216-7_3
- Passas, A. (2024). *Corporate social responsibility and sustainable value creation: A stakeholder perspective*. *Business Ethics, the Environment & Responsibility*, 33(1), 45–59. <https://doi.org/10.1111/beer.12512>
- Patton, M. Q. (2015). Sampling, Qualitative (Purposeful). In G. Ritzer (Hrsg.), *The Blackwell Encyclopedia of Sociology* (1. Aufl.). Wiley. <https://doi.org/10.1002/9781405165518.wbeoss012.pub2>
- Pérez, A. (2015). *Corporate reputation and CSR reporting to stakeholders: Gaps in the literature and future lines of research*. *Corporate Communications: An International Journal*, 20(1), 11–29. <https://doi.org/10.1108/CCIJ-01-2014-0003>
- Pham, H. S. T., & Tran, H. T. (2020). *CSR disclosure and firm performance: The mediating role of corporate reputation and moderating role of CEO integrity*. *Journal of Business Research*, 120, 127–136. <https://doi.org/10.1016/j.jbusres.2020.08.002>
- Plaisance, P. L. (2017). *Media ethics: Key principles for responsible practice* (2nd ed.). SAGE Publications. <https://doi.org/10.4135/9781544308517>
- Pleil, T., Helferich, P. S., & Otsa, T. (2025). A typology of strategic sustainability communication: From reporting to transformation. In F. Weder (Ed.), *Strategic sustainability communication* (pp. 53–70). Springer. https://doi.org/10.1007/978-3-031-89486-2_4
- Rusu, T. M., Odagiu, A., Pop, H., & Paulette, L. (2024). Sustainability performance reporting. *Sustainability*, 16(19), 8538. <https://doi.org/10.3390/su16198538>
- Safari, A., Habes, M., Alzobi, A., & Ali, M. (2024). *An analysis of television news media and its impact on public life*. In A. M. A. Al-Sartawi & A. I. Hour (Eds.), *Artificial intelligence and economic sustainability in the era of industrial revolution 5.0* (pp. 1071–1082). Springer. https://doi.org/10.1007/978-3-031-XXXXX-X_XX

- Scheufele, D. A., & Tewksbury, D. (2007). Framing, agenda setting, and priming: The evolution of three media effects models. *Journal of Communication*, 57(1), 9–20. <https://doi.org/10.1111/j.1460-2466.2006.00326.x>
- Scholl, A. (2018). *Die Befragung* (4th ed.). UVK Verlag.
- Snyder, H. (2019). Literature review as a research methodology: An overview and guidelines. *Journal of Business Research*, 104, 333–339. <https://doi.org/10.1016/j.jbusres.2019.07.039>
- Stănescu, G. C. (2026). *Artificial intelligence as a catalyst for media sustainability in Romania*. In M. Todorovic, S. O. Idowu, & S. Puiu (Eds.), *Sustainability and Social Responsibility of the Media and in the Media (CSR, Sustainability, Ethics & Governance)*. Springer Nature. https://doi.org/10.1007/978-3-032-00086-6_5
- Stäbler, S., & Fischer, M. (2020). *When does corporate social irresponsibility become news? Evidence from more than 1,000 brand transgressions across five countries*. *Journal of Marketing*, 84(3), 46–67. <https://doi.org/10.1177/0022242920911907>
- Tapaninaho, R., & Kujala, J. (2019). Stakeholder value creation: Legitimizing business sustainability. In J. D. Rendtorff (Ed.), *Handbook of business legitimacy* (pp. 1–13). Springer. https://doi.org/10.1007/978-3-319-68845-9_31-1
- Testa, F., Boiral, O., & Iraldo, F. (2015). *Internalization of environmental practices and institutional complexity: Can stakeholders pressures encourage greenwashing?* *Journal of Business Ethics*, 147, 287–307. <https://doi.org/10.1007/s10551-015-2960-2>
- Trattner, C., Jannach, D., Motta, E., Costera Meijer, I., Diakopoulos, N., Elahi, M., Opdahl, A. L., Tessem, B., Borch, N., Fjeld, M., Øvrelid, L., De Smedt, K., & Moe, H. (2022). Responsible media technology and AI: Challenges and research directions. *AI and Ethics*, 2, 585–594. <https://doi.org/10.1007/s43681-021-00126-4>
- van Drunen, M. Z., & Fechner, D. (2023). Safeguarding editorial independence in an automated media system: The relationship between law and journalistic perspectives. *Digital Journalism*, 11(9), 1723–1750. <https://doi.org/10.1080/21670811.2022.2108868>

- Ward, S. J. A. (2019). *Disrupting journalism ethics: Radical change on the frontier of digital media*. Routledge.
- Wu, C., Xiong, X., Gao, Y., & Meng, J. G. (2024). *Corporate social responsibility dimensions and stock price crash risk: Evidence from the management's self-interest perspective*. *Pacific-Basin Finance Journal*, 83, 102235. <https://doi.org/10.1016/j.pacfin.2023.102235>
- Zahariadis, Nikolaos (2025). *Setting the agenda on agenda setting: definitions, concepts, and controversies*. In: Zahariadis, N. & Taylor, K. (eds.), *Handbook of Public Policy Agenda Setting*. Cheltenham: Edward Elgar Publishing, pp. 1–21. DOI: <https://doi.org/10.4337/9781035318513.00009>
- Zervoudi, E. K., Moschos, N., & Christopoulos, A. G. (2025). From the corporate social responsibility (CSR) and the environmental, social and governance (ESG) criteria to the greenwashing phenomenon: A comprehensive literature review about the causes, consequences and solutions of the phenomenon with specific case studies. *Sustainability*, 17, 2222. <https://doi.org/10.3390/su17052222>
- Zioło, M., Bąk, I., & Spoz, A. (2024). Literature review of greenwashing research: State of the art. *Corporate Social Responsibility and Environmental Management*, 31(6), 5109–6525. <https://doi.org/10.1002/csr.2842>

Appendices

Appendix A: Expert Interview Guide

Target Group: Experts working in television companies with responsibilities related to corporate social responsibility, sustainability, strategy, or content production.

Method: Qualitative expert interviews conducted face-to-face, online via MS Teams or Zoom, or in person.

The questionnaire will be sent to the interviewees beforehand

Structure: Part A: Briefing/General Questions (Qualitative Approach: Open Questions)

Part B: Guiding Questions (Qualitative Approach: Open Questions)

Interview Duration: 30-45 min

Information about the interview:

Societal Responsibility in Private Television: Integration into Strategy and Content	
Briefing Introduction and briefing	<ul style="list-style-type: none"> • Thank the participant for their time and willingness to take part in the interview. • Short self-introduction and brief outline of the research topic. • Explain the approximate structure and duration of the interview. • Mention the data protection and confidentiality policy. • Ask for verbal consent to record the conversation for academic purposes. • Clarify any questions from the interviewee before starting.
Beginning of the Interview <i>(Introductory Question)</i>	<p>After clarifying the formalities and giving a short overview of the topic, I would like to begin the interview.</p> <p>Introductory question: From your perspective, how have the role and responsibility of television companies changed in recent years?</p>
Guiding Questions	<p>Understanding of Corporate Social Responsibility</p> <p>Question 1: How does your organization understand corporate social responsibility in general?</p> <p>Question 2: Which areas of responsibility are currently most relevant for your company (e.g. social, environmental, governance, content-related responsibilities) and can you give concrete examples for each area you consider most important?</p> <p>Question 3: Have these CSR priorities changed over time? If so, what were the main drivers of this change? (e.g. societal debates, audience feedback, leadership changes)?</p>

	<p>CSR Integration into Strategy and Organization</p> <p>Question 4: How is CSR embedded in your organization’s strategic and organizational structures?</p> <p>Question 5: How are CSR considerations integrated into management or editorial decision-making processes?</p> <p>Question 6: Which internal and external stakeholders are most influential in shaping CSR-related decisions?</p> <p>Question 7: How does your organization assess or evaluate whether its CSR initiatives and responsible content practices are effective?</p> <p>Follow-Up: Are there formal KPIs, reports or evaluations, or is assessment mainly informal?</p> <p>Content and Societal Impact:</p> <p>Question 8: Do you believe television content shapes public opinion or societal values? How does your organization address this responsibility?</p> <p>Question 9: To what extent does CSR influence content strategy, programming, or editorial decisions in your organization?</p> <p>Challenges & Credibility</p> <p>Question 10: What are the main challenges or tensions your organization faces when balancing commercial objectives with societal responsibility or purpose?</p> <p>Follow-Up: Have there been situations where societal responsibility conflicted with commercial objectives? How was this resolved?</p> <p>Question 11: How does your organization address potential risks related to credibility and public perception?</p> <p>Follow-Up: Have there been cases of public criticism related to responsibility or content? How did the organization respond, and what lessons were learned?</p>
Closing	<p>Question 13: Is there anything else you would like to add that we haven’t discussed but you think is important for understanding digital responsibility in your organization or industry?</p> <p>Closing statement: Acknowledgment</p>

Table 3: Interview guide

Appendix B: Expert Interview Summaries

Appendix B.1 Expert Interview Summary E01 (Content & Editorial Management)

1. Role Perception & Societal Responsibility

The interviewee described private television companies as operating in a dual role: they are commercial players dependent on advertising revenue and audience reach, while simultaneously holding a public responsibility to provide reliable information and contribute to societal discourse. He emphasized that recent crises and geopolitical developments (e.g., COVID-19, the war in Ukraine, political polarization) have strengthened the perceived need

for independent, high-quality journalism, leading to renewed investment in news and credible, public-service-oriented content.

2. CSR Understanding & Key Areas in Practice

CSR within the organization is institutionally anchored through a central Sustainability Office, combined with segment-level “multipliers” that support information flow and coordination. Gutensohn explained that sustainability engagement has existed for many years in content initiatives (e.g., “Green Weeks”), but has become increasingly formalized due to regulatory requirements, investor expectations, and reporting obligations. He highlighted that CSR in the content context has gradually shifted from a primarily environmental focus toward broader social responsibility, public value formats, and political education.

3. Integration into Strategy, Structures & Decision-Making

CSR integration follows a structure in which sustainability goals are defined at the group/segment level and then carried forward by responsible individuals across departments. However, the expert stressed that CSR is not managed through strict top-down implementation in the entertainment/content area. Editorial independence is maintained, and many initiatives emerge through intrinsic motivation within departments (e.g., editorial teams, production management). CSR and public value are understood as part of maintaining a balanced content portfolio rather than a constant topic in top management meetings.

4. Implementation Examples: Green Production & Public Value Content

A key operational example is the organization’s “green production” standard (industry-developed in collaboration with other media companies), which applies to productions above a defined budget threshold. These productions must meet criteria across areas such as energy, catering, and travel, which are translated into a scoring system and CO₂ savings estimates. On the content side, the interviewee highlighted the rise of “attitude” or public value formats (e.g., political and social formats, investigative reporting, crisis coverage) and collaborations such as Special Olympics coverage—initiatives that may not maximize ratings but are pursued to reflect responsibility and strengthen credibility.

5. Evaluation, KPIs & Commercial Trade-Offs

The effectiveness of responsible content and CSR initiatives is primarily assessed through standard performance metrics, such as ratings (market share) and digital reach/watch time on platforms such as YouTube. The interviewee noted that investing in public value formats in prime time involves commercial risk, yet it is seen as strategically important for brand safety, credibility, and differentiation. He argued that responsibility does not necessarily conflict with business logic: public value and news contribute to the company's broader market positioning and reduce substitutability compared to pure entertainment providers or streamers.

6. Credibility, Risk Management & Public Criticism

The interviewee described the organization as highly risk-aware and internally controlled, at times even “too cautious,” with strong quality assurance processes and few major public scandals. He emphasized high standards for youth protection, fact-based journalism, and transparency in AI use. While smaller incidents may occur, he did not raise any major recent controversies, and he suggested the company is generally perceived as “brand-safe” and careful to avoid reputational damage.

7. Outlook & Additional Points

Looking ahead, the interviewee highlighted several emerging topics shaping responsible media practices, including combating misinformation, ensuring the responsible use of artificial intelligence, improving accessibility through subtitles and barrier-free content, and strengthening media organizations' role as societal role models. Responsibility was described as a fundamental expectation for large media organizations with extensive audience reach. Consequently, news coverage and public value programming are expected to remain stable components of the content portfolio.

Important Quotes (translated/paraphrased)

- “We have invested more in news again, because audiences demand independent, high-quality journalism.”
- “CSR in content has shifted from mainly environmental topics toward more social responsibility and public value formats.”
- “Green production was not a top-down instruction; it was developed from within and then embedded as a standard.”

- “We evaluate responsible content through the same KPIs—ratings and digital watchtime, but public value in prime time is also a strategic investment.”
- “We are highly cautious about credibility and reputational risks—sometimes even too cautious.”

Appendix B.2 Expert Interview Summary E02 (CSR Management)

1. Role Perception & Societal Responsibility

Expert E02 described private television companies as operating under a distinct democratic mandate, given their regulatory framework and societal reach. In her view, media organizations are bound by journalistic codes of conduct, neutrality obligations, and editorial independence, which differentiate them from other information providers. She emphasized that the rise of misinformation, fake news, and digital information overload has reinforced the responsibility of traditional media to provide reliable, fact-based, and balanced reporting. As part of the “fourth pillar of democracy,” broadcasters must ensure pluralism of opinions while maintaining neutrality and professional diligence. According to E02, television companies’ responsibilities have intensified in recent years, particularly in safeguarding public trust and contributing constructively to democratic discourse.

2. CSR Understanding & Key Areas in Practice

CSR in the organization is a holistic, integrated approach that encompasses ecological, social, and economic dimensions. E02 explained that sustainability is embedded in a structured corporate strategy that considers both the company’s role as a media organization and as an employer. She highlighted that the sustainability strategy is structured around public value and corporate citizenship on the one hand, and Diversity, Equity & Inclusion on the other. While environmental sustainability remains relevant, the strategic focus has expanded beyond purely environmental topics toward broader corporate citizenship initiatives and inclusion efforts.

In particular, CSR is understood not only as content responsibility but also as organizational responsibility, including equality, fair working conditions, and collaboration with institutional partners.

3. Integration into Strategy, Structures & Decision-Making

CSR integration follows a formal governance structure. A dedicated Sustainability Office was established in 2020 and is supported by a Sustainability Committee composed of senior leaders from relevant business units. This committee meets regularly to review strategic progress, discuss initiatives, and ensure cross-functional implementation. Sustainability objectives are presented to and approved by the Executive and Supervisory Boards, reflecting a strong institutional anchoring at top-management level.

However, E02 stressed that in the editorial domain, CSR is not implemented through direct top-down steering. Editorial independence remains fundamental. CSR-related considerations are integrated indirectly through governance structures and designated sustainability representatives in relevant departments, while journalistic standards and neutrality obligations guide content decisions.

4. Implementation Examples: Inclusion & Public Value Content

A key operational example concerns the company's inclusion strategy. The organization adopted a formal inclusion agreement in cooperation with employee representatives to support employees with disabilities and ensure equal participation and accessibility. Beyond diversity representation, emphasis is placed on an inclusive workplace culture, supported by employee surveys that measure perceived respect and tolerance within the organization. On the content side, E02 highlighted responsible election coverage, balanced political reporting, and adherence to neutrality requirements as central elements of public value. Unlike print media, private broadcasters are legally bound to neutrality and must present a balanced spectrum of viewpoints. Responsibility is therefore structurally embedded within regulatory requirements and journalistic standards.

5. Evaluation, KPIs & Commercial Trade-Offs

The effectiveness of CSR initiatives is primarily assessed through formal sustainability reporting in line with CSRD requirements, governance review mechanisms, and measurable HR indicators, such as gender pay gaps, female leadership ratios, disability representation, and employee inclusion scores. While commercial performance in the content domain is evaluated through market analyses and audience metrics, CSR-related monitoring focuses strongly on governance, compliance, and workplace indicators. E02 noted that audience interests have shifted in recent years. Environmental sustainability topics have become less central, while

geopolitical instability, economic insecurity, and safety concerns have gained prominence. This shift requires continuous adjustment of strategic focus while maintaining long-term responsibility commitments.

6. Credibility, Risk Management & Public Criticism

E02 described the organization as highly attentive to reputational and regulatory risks. Particular emphasis is placed on transparency in editorial processes, careful wording of sustainability claims, and strict compliance with regulatory obligations. She did not recall major greenwashing allegations, but emphasized that upcoming regulatory frameworks on environmental claims will require even greater scrutiny and verification of public communications. Maintaining credibility increasingly depends on transparency about how journalistic processes work and how content is produced. In light of declining trust in media more broadly, proactive communication about standards and internal safeguards is seen as an essential element of risk management.

7. Outlook & Additional Points

In closing, E02 described the current situation as a turning point. Sustainability and DEI are no longer perceived as dominant trend topics as they were several years ago. Some companies have reduced visible initiatives, while others continue their efforts more discreetly.

She emphasized that long-term structural commitment is crucial and should not depend on short-term public attention cycles. Responsibility must remain embedded in governance structures and corporate identity rather than being treated as a temporary trend. Maintaining this commitment despite shifting societal priorities represents the central challenge for the coming years.

Important Quotes (translated/paraphrased)

- Media companies are part of the fourth pillar of democracy.”
- “CSR is a holistic and integrated approach across ecological, social, and economic dimensions.”
- “Inclusion is the next step beyond diversity.”
- “We are currently at a turning point between trend and structural commitment.”
- “Responsibility must remain, even if public interest shifts.”

Appendix B.3 Expert Interview Summary E03 (Editorial & Content Management)

1. Role Perception & Societal Responsibility

Expert E03 described the societal responsibility of television companies as fundamentally stable, even as the media environment has become more fragmented due to the growing relevance of streaming platforms and online information sources. In his view, the regulatory framework and broadcasters' societal accountability have not weakened accordingly. Instead, television companies remain responsible mass media actors operating in a regulated environment, and this regulatory status is increasingly valuable compared to less controlled digital spaces. He framed television as an “accountable media space” that continues to play a relevant role in society by ensuring integrity, transparency, and responsibility in both content and advertising.

2. CSR Understanding & Key Areas in Practice

CSR was described as closely linked to broader sustainability and ESG considerations, particularly environmental, social, and societal impacts, as well as accessibility-related topics. Expert E03 emphasized that CSR initiatives that may have appeared fragmented in earlier years have become more consolidated and aligned with strategic sustainability priorities. From his monetization-focused perspective, CSR is particularly visible through initiatives that translate responsibility into concrete societal support via advertising inventory. He highlighted pro bono advertising space and strongly discounted “social spots” as core mechanisms for the company's support of non-profit organizations and societal causes. In addition, he noted employee-focused initiatives, such as volunteer activities and social engagement formats, supported through structured programs and informal manager-approved participation in civil society organizations.

3. Integration into Strategy, Structures & Decision-Making

CSR integration was described as increasingly structured, with strong anchoring in the Group Sustainability Office and its governance mechanisms. Expert E03 emphasized that CSR and sustainability have become more strategically embedded through formal organizational structures that connect corporate-level steering with operational-level implementation. He referred to a multi-layer system in which sustainability governance is coordinated through a central sustainability committee, cascaded into pillar-level communities, and further operationalized through function-specific circles. In his view, this creates broad organizational

penetration across the value chain, including production, editorial functions, monetization, youth protection, and compliance-related topics. While he noted that editorial decision-making remains structurally independent, he described the overall governance framework as enabling CSR to be carried into relevant areas through structured internal coordination.

4. Implementation Examples: Pro Bono Advertising & Responsible Media Space

A key operational example highlighted by Expert E03 was the use of pro bono and discounted advertising space to support non-profit organizations aligned with strategic sustainability priorities. He described concrete outcome indicators provided by partner organizations, including measurable donation uplifts during campaign periods and broader awareness gains reflected in increased media visibility and press coverage. He also referenced long-term support for initiatives addressing societal challenges, such as discrimination and antisemitism, noting that advertising reach contributed to public visibility and organizational effectiveness. Beyond these initiatives, he emphasized that responsibility is embedded in the broader media framework itself, including the separation of editorial and commercial functions, the accountability of content providers, and the regulated, auditable nature of advertising delivery.

5. Evaluation, KPIs & Commercial Trade-Offs

Expert E03 noted that effectiveness measurement depends strongly on the domain. For content-related effects, he referred to performance indicators such as ratings and monetization-related metrics, while emphasizing that he is not positioned to evaluate editorial outcomes in detail. Within his area of responsibility, the effectiveness of CSR-related initiatives is assessed primarily through feedback and outcome indicators reported by supported organizations, such as donation uplifts, awareness indicators, and visibility effects. He emphasized that responsibility and commercial objectives do not necessarily conflict, arguing that responsible, regulated media environments create economic value by offering brand-safe, transparent, and accountable advertising ecosystems. In this sense, social responsibility is not framed as an “add-on,” but as part of the value proposition that differentiates regulated broadcasters from less accountable digital platforms.

6. Credibility, Risk Management & Public Criticism

Expert E03 described credibility and risk management as core features of regulated media operations. He emphasized that broadcasters are subject to legal liability and accountability

structures, which also apply to advertising claims and content accuracy. In the context of greenwashing and environmental claims, he highlighted that broadcasters can be held responsible for enabling misleading advertising and therefore must apply careful scrutiny. He framed the correction of inaccurate information as structurally anchored through journalistic due diligence and defined correction mechanisms. While acknowledging that errors can occur, he stressed that the organization does not “aim for” risk-taking in this area and is characterized by strong governance, compliance procedures, and accountability responsibilities. He contrasted this with less-regulated digital spaces, where these safeguards are weaker or absent.

7. Outlook & Additional Points

In closing, Expert E03 emphasized that in media companies, CSR should not be reduced to symbolic activities, but needs to be understood as part of structural integrity and responsible media infrastructure. He suggested that responsibility is embedded in institutional separation mechanisms, clear accountability processes, youth protection systems, transparent documentation, and auditability. He also highlighted that demand for sustainability and responsibility considerations is currently shifting from purely regulatory drivers toward stronger economic and strategic rationales. While sustainability-related labor markets have recently been challenging, he indicated signs of renewed momentum and increasing demand, particularly when responsibility is linked to economic value creation rather than symbolic gestures.

Important Quotes (translated/paraphrased):

- “The fragmentation of the media landscape has changed our role, but it hasn’t changed our responsibility as a regulated mass medium.”
- “CSR is not an add-on in a media company, it is built into the integrity of the system: governance, compliance, and accountability.”
- “Pro bono and social spot advertising is one of the most concrete ways we can create social impact as a broadcaster.”
- “Through pro bono campaigns, we have seen measurable effects, such as donation uplifts reported by non-profit partners.”
- “A responsible, auditable media environment is the opposite of many social media spaces, and that difference is increasingly valuable for brands.”
- “If claims are obviously misleading, we cannot just air them; broadcasters are close to liability and must protect credibility.”

Appendix B.4 Expert Interview Summary E04 (CSR Management)

1. Role Perception & Societal Responsibility

Expert E04 described responsibility in the film and television production context as long-standing, given the industry's influence on public discourse through storytelling and the topics it brings into mainstream attention. From his perspective, ecological and social sustainability have become increasingly visible responsibilities in recent years, particularly since around 2019. He linked this acceleration to broader societal momentum around climate activism and public debates, noting that sustainability has since become more established in production routines. Compared to earlier years, he emphasized that sustainable practices are now more “standard” in everyday workflows, and sustainability-related considerations increasingly appear not only behind the camera but also within the narratives and content that are produced.

2. CSR Understanding & Key Areas in Practice

CSR was described as the effort to embed sustainability and social responsibility both behind and in front of the camera. Expert E04 explained that this includes corporate responsibility as an organization as well as responsibility reflected in production practices and the way stories are told. He highlighted that key responsibility areas span working conditions and processes on set, the broader production ecosystem including producers and writers, and operational topics such as building and studio management. In particular, he emphasized that ecological responsibility in production is closely linked to infrastructure-related topics, including energy consumption, electricity, water use, and site-level resource management. He also noted that social responsibility topics such as diversity and inclusion are increasingly formalized through dedicated roles within the organization.

3. Integration into Strategy, Structures & Decision-Making

CSR integration was described as institutionally anchored through dedicated sustainability roles across production units and a formalized management approach. Expert E04 emphasized that ecological sustainability became more strongly embedded through structured systems such as EMAS and ISO 14001, which require clear targets, monitoring, and internal responsibilities. He described sustainability as directly linked to senior management through close reporting lines and reinforced by cross-departmental structures, such as an “environment team” comprising representatives from multiple corporate functions. In his view, this enables strategic sustainability goals to be discussed and implemented beyond single projects and ensures that

sustainability is organizationally embedded rather than handled on a production-by-production basis.

4. Implementation Examples: Green Production, Reporting & “Green Storytelling”

A central operational example was the systematic measurement and documentation of environmental performance. Expert E04 noted that ecological performance is tracked through public environmental reporting and production-level CO₂ calculations, alongside structured documentation of which sustainability criteria are met per production. He emphasized that external auditing and certification strengthen credibility and accountability. On the content side, he described “green storytelling” as an approach to integrating sustainability signals into narratives without appearing didactic. He referenced subtle production choices, such as replacing disposable materials with reusable or recycled alternatives on screen, and broader script-related decisions that can reduce environmental impact, such as relocating scenes to reduce mobility-intensive shooting. He stressed that many sustainability-related decisions increasingly emerge from internalized routines within production teams rather than explicit instruction, indicating growing cultural integration of sustainability practices.

5. Evaluation, KPIs & Commercial Trade-Offs

Effectiveness was described as primarily assessed through transparent reporting and measurable indicators. Expert E04 highlighted environmental reporting under EMAS, publicly available environmental declarations, and the use of quantified production-level CO₂ footprints as central evaluation tools. At the same time, he noted that sustainability efforts can be constrained by economic realities. Some environmentally preferred solutions, such as cleaner energy alternatives or grid connections, may require higher upfront costs than diesel generators. He emphasized that production remains the core objective—stories still need to be told—and sustainability goals must often be balanced against creative requirements and budget constraints. He gave examples of story contexts (e.g., racing narratives) that inherently entail higher emissions, making the challenge one of minimizing impact rather than eliminating it.

6. Credibility, Risk Management & Public Criticism

Expert E04 emphasized that communicating sustainability efforts can be a double-edged sword. While he personally supports the idea of “doing good and talking about it,” he also described how public communication about sustainability initiatives can trigger backlash and politicized

criticism, especially in environments where public service media and sustainability topics are contested. He cited examples in which sustainability-related production changes led to negative audience comments that framed the organization as moralizing. To strengthen credibility, he stressed the importance of documentation, standardized frameworks, and external verification. He highlighted that certification and auditing processes provide a concrete mechanism for legitimacy, making sustainability claims more robust against accusations of hypocrisy or symbolic communication. He also described public criticism surrounding socially sensitive content, noting that productions addressing inclusion-related themes can attract criticism from multiple sides simultaneously, including disputes about casting decisions and representation.

7. Outlook & Additional Points

In closing, Expert E04 highlighted ongoing uncertainty driven by financial pressure in the industry. He noted that budget constraints—particularly in publicly funded production environments—can reduce the visibility and resourcing of sustainability, diversity, and inclusion initiatives, even if these priorities remain formally recognized. He stressed the importance of maintaining the progress achieved in recent years and avoiding regression under economic pressure. He framed the coming years as a crucial phase in which sustainability and inclusion will likely remain contested and potentially polarizing topics, yet also areas where meaningful progress can be achieved with comparatively modest effort if commitment remains stable. He also suggested that additional perspectives from producers or editorial decision-makers could further enrich the research.

Important Quotes (translated/paraphrased)

- “Sustainable production used to require constant persuasion—today it has become much more standard in everyday workflows.”
- “For us, responsibility means embedding sustainability and social action both behind and in front of the camera.”
- “Green storytelling works best when it feels normal and subtle, not preachy.”
- “External certification and audits help us prove credibility, not just claim it.”
- “Some sustainability measures save money, but others require investment—nothing is completely free.”

Appendix B.5 Expert Interview Summary E05 (Legal & Compliance Leadership)

1. Role Perception & Societal Responsibility

The interviewee described television companies as increasingly influential societal institutions whose responsibilities extend far beyond content production. Due to their agenda-setting power and broad reach, media organizations are accountable for shaping public discourse, social norms, and democratic processes. In his view, responsibility can no longer be confined to journalism, legal, or compliance departments but must be understood as an organization-wide commitment involving management, strategy, and governance structures. He emphasized that media responsibility has shifted from a peripheral reputational concern to a core strategic priority.

2. CSR Understanding & Key Areas in Practice

CSR within the organization is primarily understood through the lens of ethical journalism, political independence, pluralism, fact-checking, diversity, and social cohesion. Key responsibility areas include avoiding misinformation, ensuring balanced reporting, promoting inclusion, handling sensitive topics carefully (e.g., suicide or domestic violence), preventing sensationalism, and maintaining transparent correction mechanisms when errors occur. CSR is framed less as a separate sustainability function and more as a deeply embedded editorial and governance principle forming part of the company's foundational values.

3. Evolution & Main Drivers

While CSR principles have been embedded in the company's identity since its foundation, their prominence and formalization have increased over time. The digital transformation and the rise of citizens as active media participants have intensified accountability pressures. Reporting obligations, sustainability frameworks, ESG language, and governance mechanisms have made responsibility more explicit and institutionalized. A major driver of this development is the need for stronger fact-checking and editorial safeguards in an accelerated digital news environment, where speed and accuracy are in constant tension.

4. Integration into Strategy, Structures & Decision-Making

CSR is embedded in both editorial vision and governance structures. In the information sector, responsibility is ensured through self-regulation mechanisms developed and monitored

exclusively by journalists, without interference from the board or legal departments. Editorial independence is treated as fundamental. In contrast, entertainment programming is subject to broader corporate oversight due to legal obligations regarding content regulation. This creates a dual system: journalistic self-regulation for news and formal compliance oversight for entertainment.

5. Evaluation, Reporting & Accountability

The organization relies heavily on self-regulatory mechanisms, internal codes of conduct, and editorial oversight bodies. Journalists use internal review processes to ensure accuracy and accountability. Additionally, the company is subject to formal sustainability reporting obligations due to its financial market activities. It submits regular sustainability reports to the market and annual reports on media pluralism, diversity, and political balance to the national media regulator. Self-regulation is described as the core mechanism for safeguarding CSR principles, complemented by formal regulatory compliance.

6. Commercial Tensions & Risk Assessment

As a private company fully dependent on commercial revenue, balancing economic objectives and societal responsibility represents a central challenge. Advertising, sponsorship, and product placement create potential conflicts between commercial interests and journalistic or legal standards. The organization addresses these tensions through a risk-based approach, weighing financial necessity against regulatory, reputational, and societal risks. Trust is identified as the decisive factor: if public trust is endangered, commercial objectives become secondary.

7. Credibility, Public Criticism & Risk Management

Public criticism is considered an inherent part of media accountability. The organization views criticism as an opportunity for learning and continuous improvement. Most concerns trigger internal review processes and potential adjustments to internal procedures. When issues escalate to formal regulatory proceedings, the company responds through structured internal coordination involving journalists, legal teams, compliance, and management. Responsibility is described as an ongoing, adaptive process rather than a fixed system.

8. Digital Platforms, AI & Structural Challenges

The interviewee highlighted the growing power imbalance between traditional media organizations and digital platforms such as Google. These platforms control visibility, distribution, and monetization through opaque algorithms, creating structural disadvantages for regulated media companies. Engagement-driven logics imposed by platforms may conflict with responsible journalism standards. Furthermore, regulatory asymmetries between traditional media and digital platforms create competitive distortions. Artificial intelligence is seen as an unavoidable transformative force in the media system, further intensifying these structural challenges.

Important Quotes (translated/paraphrased)

- “Media responsibility must be addressed as an ecosystem approach, not as a compliance issue of one department.”
- “Responsibility has moved from a reputational topic to a strategic concern.”
- “Trust is the most important factor—if trust is at risk, commercial objectives lose.”
- “Journalistic self-regulation is central to safeguarding responsibility.”
- “Digital platforms create a power imbalance that challenges responsible journalism.”

Appendix B.6 Expert Interview Summary E06 (CSR Management)

1. Changing Context for CSR and Sustainability

The interviewee described CSR and sustainability as increasingly important but also more difficult to position in the current environment. While the topic has become more visible across industries, political and economic conditions were described as less supportive than in previous years. In particular, shrinking advertising budgets, economic pressure, and a more critical political climate were seen as creating “headwind” for sustainability-related initiatives. As a result, sustainability can no longer be advanced through regulation alone but must increasingly be linked to business relevance, internal stakeholder support, and strategic argumentation.

2. CSR Understanding and Core Responsibility Areas

CSR was described under the broader umbrella of sustainability and linked to several strategic pillars, including public value, corporate citizenship, environmental responsibility, governance and compliance, and DEI. According to the interviewee, the most relevant areas for social responsibility in a media company are public value and corporate citizenship. In addition, the

interviewee emphasized the specific responsibility of media companies as publishers: unlike social media platforms, media organizations are responsible for reviewing, verifying, and curating their content before it is distributed. Responsible handling of information, content, and data was therefore framed as a core part of CSR in the media sector.

3. Development of CSR Priorities and Main Drivers

The interviewee noted that the basic strategic pillars of CSR have remained relatively stable over time, but priorities have become more focused and selective. Earlier approaches were described as broader and less targeted, whereas current practice requires sharper prioritization due to reduced resources and a smaller team structure. Key drivers of CSR were identified as regulatory developments, societal expectations, market pressure, and internal employee demand. The interviewee also emphasized that public scrutiny has increased: companies can no longer simply position themselves as “green” without being critically assessed. In this sense, regulation and public expectations were described as mutually reinforcing drivers of CSR formalization.

4. Strategic and Organizational Embedding

Organizationally, CSR was described as having undergone recent structural change. What had previously been a separate team with direct visibility at board level is now embedded within the communications function. While this reduces the symbolic prominence of sustainability at the top-management level, the interviewee stressed that the topic remains deeply integrated through strong internal networks and recurring exchanges with different segments and departments. CSR was therefore described as less visible as a standalone structure but still well connected throughout the organization.

5. Evaluation of CSR Activities and Impact Measurement

The interviewee distinguished between quantitative and qualitative forms of impact assessment. Quantitatively, the organization tracks indicators such as donation volumes, the amount of pro bono or heavily discounted media volume allocated to NGOs, and participation in citizenship-related initiatives. Qualitatively, feedback from partner organizations is used to assess whether campaigns or media support created meaningful impact. However, the interviewee also stressed that measuring social impact remains difficult, particularly in the area of corporate citizenship, where effects are often indirect and hard to quantify.

6. Content Strategy, Audience Logic, and Responsibility

Regarding content, the interviewee explained that societal responsibility influences programming, but always in interaction with audience logic and current events. Broadcasters pay close attention to what is both socially relevant and attractive to audiences. Some socially relevant formats are still produced even if they do not generate the highest ratings, but low performance can ultimately affect whether such initiatives are continued. The interviewee cited the discontinuation of a sustainability-themed campaign week as an example of how audience response shapes the continuation of content formats. At the same time, current events such as wars, crises, or environmental disasters were described as important anchors for content decisions, underscoring the close link between media responsibility and topical relevance.

7. Risk Management, Greenwashing, and Public Criticism

The interviewee emphasized that the organization is highly committed to avoiding reputational risk from greenwashing. A central mechanism in this regard is the use of regulatory frameworks, especially CSRD-related structures, as a basis for communication and reporting. Particular attention is paid to wording: overly broad or potentially misleading claims, such as “climate neutral,” are avoided unless they can be clearly substantiated. The interviewee also stressed the importance of internal sensitization, noting that not every problematic claim can be prevented entirely, but the organization actively seeks to minimize greenwashing, pinkwashing, and social washing. Public criticism was described as manageable so far, but the interviewee acknowledged that external perceptions can still diverge from internal sustainability efforts, especially when audiences only see visible content products and not the sustainability measures behind them.

8. Governance of External Content and Media-Law Review

An additional point raised in the interview concerned the legal and ethical review of external spots and NGO campaigns. Even when content is not produced by the broadcaster itself, it is still reviewed under media law before being aired. The interviewee gave the example of an NGO spot that had to be revised because a scene was considered potentially problematic from a regulatory and reputational perspective. This was presented as evidence that responsibility also extends to content distributed on behalf of external partners.

Important Quotes (translated/paraphrased)

- “Sustainability has become more visible and important, but at the same time, there is currently more headwind than support from political and economic developments.”
- “You can no longer place sustainability topics only through regulatory pressure; you need the right stakeholders and convincing arguments within the organization.”
- “As a media company, we are not like platforms such as Facebook – we are responsible for reviewing, verifying, and curating the content we publish.”
- “The strategic pillars of sustainability have remained relatively stable, but we have had to sharpen our focus due to limited resources and changing organizational structures.

Appendix B.7 Expert Interview Summary E07 (Legal & Compliance Leadership)

1. Role of Legal and Compliance in CSR Governance

The interviewee described the legal and compliance function as a central governance mechanism ensuring that corporate responsibility initiatives are aligned with regulatory requirements, internal policies, and legal standards. In the media industry, CSR-related topics are closely intertwined with regulatory frameworks, media law, and corporate governance structures. Legal and compliance departments therefore act as both a control and advisory function, ensuring that sustainability initiatives, corporate communication, partnerships, and external campaigns comply with applicable regulations and internal governance guidelines.

Beyond monitoring compliance, legal teams also play an interpretative role by translating complex regulatory requirements into operational processes and internal policies. This includes supporting other departments, such as sustainability, communication, and marketing teams, in assessing legal risks associated with CSR initiatives and ensuring that responsible practices are embedded within the organization’s governance framework.

2. Regulatory Drivers of CSR Integration

From a legal perspective, the interviewee identified regulatory developments as a major driver for the increasing institutionalization of CSR within organizations. European regulatory frameworks such as the CSRD and the ESRS require companies to establish structured sustainability governance mechanisms, standardized reporting processes, and reliable internal control systems. According to the interviewee, these frameworks significantly increase

transparency and accountability expectations toward companies. At the same time, they create additional compliance requirements, requiring organizations to develop internal procedures for collecting, verifying, and documenting sustainability-related data. Legal and compliance teams, therefore, support sustainability departments in interpreting regulatory requirements and translating them into internal policies, governance structures, and reporting processes.

3. Responsibility for Content and Media Law Compliance

In the media sector, legal responsibility extends beyond internal corporate governance to the content that is broadcast to the public. The interviewee emphasized that television companies must ensure that both editorial content and advertising material comply with media law, broadcasting regulations, and advertising standards. Particular attention is given to environmental or sustainability-related claims made within advertising content. If misleading or unsubstantiated claims appear in advertising spots broadcast by the channel, broadcasters may face reputational damage or regulatory scrutiny. Compliance teams, therefore, review advertising campaigns, partnerships, and sponsored content before they are broadcast to ensure that claims are legally permissible and supported by sufficient evidence. This review process is particularly important in the case of NGO campaigns, socially oriented partnerships, and pro bono advertising initiatives, where reputational sensitivity is high and audiences may perceive such campaigns as part of the broadcaster's broader social responsibility engagement.

4. Risk Management and Greenwashing Prevention

Preventing potential greenwashing risks was described as a key responsibility of legal and compliance departments. The interviewee explained that sustainability-related communication must undergo careful legal review to ensure that all claims can be substantiated by verifiable data and documentation. In practice, this includes reviewing sustainability reports, website content, marketing materials, and external communication to ensure that wording does not create misleading impressions regarding the company's environmental performance. Particular caution is required when using terms such as "climate neutral" or "sustainable," which may imply specific environmental standards that must be supported by measurable evidence.

To mitigate such risks, organizations establish internal guidelines and cross-departmental review processes that involve sustainability, communication, and legal teams before publicly communicating CSR-related claims.

5. Balancing Transparency and Reputational Risk

The interviewee further emphasized that expectations for corporate transparency have risen significantly in recent years. Regulators, investors, civil society organizations, and audiences are increasingly demanding clear and reliable information about companies' sustainability practices.

However, for media companies operating in a highly visible public environment, transparency must be carefully balanced with reputational risk management. Inconsistencies between communicated commitments and actual practices can quickly attract public criticism and undermine credibility. As a result, CSR communication is typically subject to strict internal review procedures before publication. Legal and compliance departments play an important role in ensuring that public communication remains accurate, consistent, and aligned with documented corporate practices.

6. Growing Importance of Governance and Internal Awareness

Finally, the interviewee emphasized that effective CSR governance cannot rely solely on formal compliance mechanisms. Instead, it also requires a strong level of internal awareness regarding regulatory requirements and responsible communication practices.

Employees across departments—including editorial teams, marketing units, and corporate communication functions—must understand the legal implications of sustainability claims and the importance of transparent reporting. For this reason, legal and compliance teams increasingly support internal training initiatives and provide guidance on regulatory developments, ESG reporting requirements, and responsible communication practices.

Through these activities, compliance functions contribute not only to legal risk management but also to strengthening responsible governance structures and organizational awareness regarding CSR-related responsibilities.

Important Quotes (translated/paraphrased)

- “Legal and compliance act as a central governance function that ensures CSR initiatives comply with regulatory requirements and internal policies.”

- “Regulatory frameworks such as the CSRD significantly increase the need for structured sustainability governance, reliable reporting processes, and internal control mechanisms.”
- “In the media sector, responsibility does not end with corporate communication — broadcasters are also accountable for the claims that appear in the advertising content they broadcast.”

Appendix C: Qualitative Coding Framework

Appendix C.1: Expert Interview Category System – Part 1

1. CSR Understanding and Organizational Self-Perception

Category	Subcategory	Definition	Anchor Example	Coding Rule (Use when...)	Exclusion Role (Use not when...)
A- CSR Understanding and Organizational Self-Perception	A1- CSR as Strategic Integration	Statements describing CSR as embedded in corporate strategy, governance, or long-term value creation.	"Sustainability is not an add-on, it is part of our corporate strategy." (E02)	When CSR is framed as part of corporate DNA, leadership commitment, or strategic positioning.	Isolated operational sustainability measures.
	A2- CSR as Public Value and Societal Responsibility	Statements framing CSR as contributing to democracy, societal well-being, or public discourse.	"Media are a pillar of democracy." (E05)	When companies describe their societal mandate or democratic responsibility.	When responsibility is described purely in economic terms.
	A3- CSR as Reputation and Trust Management	Statements linking CSR to corporate credibility, legitimacy, or stakeholder trust.	"If we lose public trust, we lose everything." (E04)	When CSR is described as necessary to maintain public legitimacy or stakeholder trust.	When CSR is discussed purely as compliance.
	A4- Leadership Commitment and Tone from the Top	Statements emphasizing executive support or board-level prioritization of CSR.	"Without top management's support, sustainability would not move forward." (E02)	When top management involvement is explicitly mentioned.	When operational staff initiatives are described without leadership reference.

2. Governance and Institutional Embedding

Category	Subcategory	Definition	Anchor Example	Coding Rule (Use when...)	Exclusion Role (Use not when...)
B- Governance and Institutional Embedding	B1- Formal Sustainability Structures	References to sustainability departments, committees, ESG governance structures, KPIs, or internal steering mechanisms.	"We have a sustainability committee with top executives involved." (E02)	When formal organizational arrangements are described.	When CSR is framed as cultural mindset only.
	B2- Leadership Commitment	Explicit reference to executive or board-level prioritization of sustainability.	"Our CEO actively promotes sustainability as part of the corporate strategy." (E01)	When top management support is mentioned as enabling or necessary.	When barriers are described at operational level.
	B3- Regulatory and Reporting Pressure	References to CSRD, EU regulation, reporting obligations influencing CSR implementation.	"CSRD reporting requirements significantly affect our internal processes." (E05)	When external regulation shapes internal action.	When barriers are described at operational level.
	B4- Internal Decision-Making Constraints	Statements about procurement, approval processes, budgeting delays slowing CSR initiatives.	"Budget approvals for green investments are significantly more complex." (E04)	When internal bureaucracy affects sustainability implementation.	When barriers are external (market, regulation).

3. CSR within Media Content

Category	Subcategory	Definition	Anchor Example	Coding Rule (Use when...)	Exclusion Role (Use not when...)
C- CSR within Media Content	C1- Sustainability in Storytelling (Green Storytelling)	Integration of environmental or social considerations directly into scripts, narratives, or visual representation.	"We try to integrate sustainability into the storyline without being preachy - for example by replacing car scenes with café scenes." (E04)	When sustainability considerations influence creative decisions or narrative elements.	When sustainability is discussed at corporate strategy level (→ CSR Understanding category).
	C2- Socially Oriented Programming	Programs or formats addressing societal, environmental, or ethical issues.	"We create formats around elections to present candidates and inform the public." (E02)	When content is intentionally designed to address societal challenges.	When sustainability is discussed at corporate strategy level (→ CSR Understanding category).
	C3- Framing of Sustainability Issues	How sustainability or societal responsibility is presented, contextualized, or emphasized in editorial content.	"We create formats around elections to present candidates and inform the public." (E02)	When interviewees discuss how topics are presented or interpreted.	When abstract framing theory is discussed without reference to actual content.
	C4- Educational and Awareness-Building Content	Content designed to inform, educate, or raise awareness about sustainability-related issues.	"Journalism must provide context and explanatory content to help citizens understand complex issues." (E05)	When the educational function of sustainability-related content is emphasized.	When general democratic responsibility is discussed without content reference (→ Editorial Responsibility category).

Appendix C.1: Expert Interview Category System – Part 2

4. Editorial Responsibility and Media Ethics					
Category	Subcategory	Definition	Anchor Example	Coding Rule (Use when...)	Exclusion Role (Use not when...)
D – Editorial Responsibility and Media Ethics	D1 – Editorial Independence	Statements emphasizing separation between management, commercial interests, and editorial decision-making.	"Concerning information, the board cannot interfere — editorial rules are defined only by journalists." (E05)	When editorial autonomy is highlighted.	When internal governance is meant
	D2 – Journalistic Quality Standards	Statements referring to journalistic standards, verification processes, or content review mechanisms.	"Stronger fact-checking and editorial safeguards are essential due to digital pressure." (E05)	When mechanisms ensuring accuracy and credibility are described.	When general societal responsibility is discussed without operational standards.
	D3 – Democratic Responsibility and Public Discourse	Statements framing media organizations as contributors to democracy, pluralism, or societal debate.	"News coverage is part of our democratic mission, even if it is not the most profitable content." (E01)	When the democratic function of journalism is emphasized.	When CSR is discussed purely as environmental responsibility.
	D4 – Emerging Technologies and Ethical Challenges	Statements describing ethical challenges related to emerging technologies in journalism, particularly the use of artificial intelligence, algorithmic systems, and digital platforms influencing content production, verification, or distribution.	"We have very clear guidelines on how AI can be used in journalism, and we disclose it when we use it." (E02)	When AI, algorithms, or digital technologies are discussed in relation to journalistic responsibility or transparency.	When technology is mentioned only as a technical or operational tool.

5. Tensions Between Commercial Logic and Responsibility

Category	Subcategory	Definition	Anchor Example	Coding Rule (Use when...)	Exclusion Role (Use not when...)
E – Tensions Between Commercial Logic and Responsibility	E1 – Audience Reach vs. Public Responsibility	Statements describing trade-offs between ratings, monetization, and societal responsibility.	"Programs sometimes address important societal topics even if they are not expected to generate the highest audience ratings." (E07)	When economic performance and public responsibility are presented as conflicting objectives.	When general market competition is described without ethical dimension.
	E2 – Budget Constraints vs. Sustainable Practices	Statements describing financial limitations affecting the implementation of sustainability initiatives or CSR-related practices within the organization.	"Hybrid generators are more expensive than diesel ones — sometimes ecological goals face budget constraints." (E04)	When cost pressure limits sustainability initiatives.	When governance structures are the main barrier (+ Governance category).
	E3 – Responsibility Over Commercial Interests	Statements describing situations where societal or editorial responsibility is prioritized over commercial objectives.	"Political formats such as election debates may be broadcast without advertisements despite their high audience reach." (E02)	When interviewees describe decisions where societal responsibility outweighs commercial considerations.	When financial constraints affecting sustainability initiatives are discussed (+ E2 Budget Constraints and Sustainable Practices).
	E4 – Competitive Market Pressure	Statements describing how competition in the media market influences strategic or editorial decisions.	"We compete with public broadcasters that have larger budgets and a long-standing reputation in news." (E01)	When interviewees discuss competitive pressures from other media organizations or market structures affecting decision-making.	When financial limitations or sustainability investments are discussed instead

6. Credibility and Greenwashing Risks

Category	Subcategory	Definition	Anchor Example	Coding Rule (Use when...)	Exclusion Role (Use not when...)
F – Credibility and Greenwashing Risks	F1 – Reputational Risk and Trust	Statements highlighting the importance of credibility, trust, and reputational vulnerability for media organizations.	"Trust is the most important factor — if trust is at risk, everything else comes second." (E05)	When trust, legitimacy, or reputational exposure is emphasized.	When CSR is discussed purely as competitive advantage (+ Tensions category).
	F2 – Transparency and Disclosure Practices	References to transparency, sustainability reports, documentation, or careful wording of sustainability claims.	"You can't simply claim that you are sustainable anymore. People look much more closely and verify whether what companies communicate is actually true." (E06)	When communication practices are described as part of credibility management.	When regulatory compliance is discussed without reference to credibility concerns.
	F3 – Accountability and Correction Mechanisms	Statements describing processes for correcting errors and ensuring accountability.	"Broadcasters must ensure that any inaccuracies are corrected if errors occur." (E03)	When interviewees describe processes for correcting mistakes, ensuring responsibility, or enforcing editorial and legal standards.	When transparency mechanisms such as reporting or sustainability disclosures are discussed.
	F4 – Public Perception and Credibility Vulnerability	Statements describing public scrutiny and vulnerability of credibility.	"If sustainability messaging appears exaggerated, audiences immediately question our credibility." (E04)	When external perception, audience skepticism, credibility fragility, or public scrutiny are emphasized.	When only internal governance structures or formal reporting mechanisms are discussed (+ Governance category).