Abstract

**Purpose:** Using legitimacy and impression management theories, this study examines whether there is evidence of CSR decoupling by critically analysing the cases of three Financial Times Stock Exchange (FTSE) 350 airline companies (British Airways, WizAir, and Easyjet). The study focuses on three CSR aspects: community, customer, and employee support.

**Methodology:** Using the case study method, we critically analysed the content of the three companies' websites and verified Twitter accounts between March 2020 and August 2020. We also reviewed news media sources tied explicitly to COVID-19 and the airline industry.

**Findings:** The study finds evidence of CSR decoupling due to inconsistencies between the three airline companies' communication about their commitment to customers' health and safety and their actions. It also uncovers that the three airline companies have violated employee rights by imposing unjustifiable and excessive redundancies and pay cuts, freezing planned pay rises, forcing unpaid leaves, and in some cases, suspending free meals during the crew shifts and exploiting the financial pressure and lack of jobs resulting from the pandemic by offering employees inferior contracts.

**Theoretical Implications:** This paper responds to He & Harris's (2020) call for research to explore the impact of the global pandemic on CSR practices and Crane & Matten's (2020) call for research investigating how specific stakeholders get unvalued during the pandemic. Our study argues that the social responsibility of organisations, especially during crises, should not only focus on voluntary and charitable deeds but also on supporting employees, putting employees' wellbeing at the forefront of their operations, and maintaining credibility and sincerity in their communication and actions.

**Practical implications:** The findings in this paper provide insights and policy implications for managers, stakeholders, and regulators. The paper sheds light on violations of employee rights, indicating that employees in the airline sector are among the under-appreciated stakeholders during the pandemic. Such knowledge is essential for practitioners and policymakers who are charting paths forward to address the needs of vulnerable categories of employees. It also elucidates the impact of CSR decoupling on an organisation's legitimacy and the significance of maintaining credibility in CSR communications and actions, especially during a crisis.

**Originality:** Although exploring and analysing CSR practices in organisations has already attracted considerable interest in recent years, we have minimal knowledge about organisations' genuine commitment to CSR during the pandemic, and there is a dearth of relevant studies in the aviation industry during the COVID-19 pandemic. This study addresses this gap by exploring the CSR practices of three airline companies and their genuine commitment to CSR during the pandemic.

**Keywords:** CSR; Employee rights; Decoupling; Legitimacy theory; Impression management
CSR, Credibility, Employees Rights, and Legitimacy During a Crisis: A Critical Analysis of British Airways, WizAir, and EasyJet Cases

1. Introduction

Organisations need to be profitable and moral, and the ethical dimensions to be covered for a 'license to operate' have widened to include protecting employee rights (Kolk & Pinkse, 2010). From a stakeholder theory perspective, companies are built on the foundations of society and are part of it and have to serve society. Companies are therefore accountable not only to owners but also to all stakeholder groups directly or indirectly affected by the actions of a company, including employees, customers, investors, and society (Freeman, 1984). The stakeholder theory is based on legitimacy considerations: "Legitimacy and social norms and values constrain the actions taken by individual organisations" (Dowling and Pfeffer, 1975, p. 131).

Supporting this view, the world business council for Sustainable Development defines Corporate Social Responsibility (CSR) as "the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families [and] the local community and society at large". Similarly, the World Bank viewed CSR as "the commitment of businesses to contribute to sustainable economic development by working with employees, their families, the local community and society at large to improve their lives in ways that are good for business and development" (Starks, 2009, p.465). In a more diverse and broader CSR definition, which includes a range of "often-conflicting responsibilities" (Dhanesh, 2014; p.132) an organisation has to society, Carroll (1991) defines CSR as "The total [CSR] of business entails the simultaneous fulfilment of the firm's economic, legal, ethical, and philanthropic responsibilities. Stated in more pragmatic and managerial terms, the CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen" (p.43).

Nowadays, many scholars represent CSR as it includes product safety and quality, environmental protection, ethical behaviour, community relations, and protection of employee rights (e.g., Tang et al., 2012; Marquis & Qian, 2014; Risi & Wickert, 2017). From a CSR point of view, it has then been agreed that organisations have certain obligations toward customers, communities, and employees (Matten, 2006). Winstanley et al. (1996) question
how the overall organisational goals are considered ethical and suggest an ethical framework that focuses on social justice, community development, protecting human rights, and creating 'decent' jobs to protect employee rights. The working conditions for 'decent' jobs include equal employment opportunities, fair pay and treatment, a safe workplace, job security, the right not to be fired without just cause, career prospects, and respect for employee rights (e.g., Littig, 2017).

Accordingly, CSR-committed organisations need not only to support corporate philanthropy (i.e., voluntary donations to charitable deeds) and community relations to enrich a publicly favourable social reputation among stakeholders (e.g., Muller & Kräussl, 2011) but also must adopt employee rights protection to be ethical and enhance their legitimacy, or 'license to operate' (Murphy & Schlegelmilch, 2013). Dhanesh (2014) argues that CSR is proposed as a relationship management strategy, especially in employee relations, and calls for more focus on employees in CSR research.

The Covid-19 pandemic, as a crisis, is not merely a public health emergency posing the threat of economic turmoil; it is also a challenge to CSR practices in various sectors and urges us to revisit some essential stakeholders' rights and interests-related questions. Kniffin et al. (2020) expect that Covid-19 will exacerbate inequalities and continue to grow precarious work even among ostensibly 'essential' workers. He & Harris (2020) argue that the pandemic crisis has spotlighted organisations' genuine commitment to CSR. They interestingly deduce the following inquiry: Will organisations recognise that "we are in this together", proactively engage with their CSR strategies and agendas, and realise that their long-term survival and development depend on a delicate balance between societal expectations and financial objectives? In a recent article in the Financial Times, Hill et al. (2020, p.1) added:

*It is easier to put purpose above profit when cash is flush and times are good. Now that the coronavirus pandemic is upending companies' standard operations, we [will] see just how much they value their [CSR] goals — and whether those goals survive when a business is just trying to stay afloat.*

Carroll (2021) points out that while navigating through COVID-19, companies must ensure that their two primary stakeholder groups, employees and consumers, are attended to sustainably. He expects these topics to be high on corporations' CSR agenda for employees,
jobs, and workplace culture in the coming years. The author also added that during the pandemic, "companies are being challenged, once again, with their very existence at stake, as to whether they can satisfy society's need for goods, services, and jobs, foundational roles they are expected to play in the social contract between business-and-society, along with profits adequate to continue" (p.1264).

Crane & Matten (2020) also argue that future research should explore how specific stakeholders get under-appreciated during the pandemic, how some organisations are prepared for and deal with the challenges of the pandemic, and what role of business responsibility is allocated in these organisations to address social demands and the needs of broader society. There is a dearth of relevant studies on how crisis periods threaten employee rights as an aspect of CSR. Notably, we also have minimal knowledge about organisations' genuine commitment to CSR during the pandemic. Exploring CSR practices could help develop interventions that could enhance business practices and open up new research avenues in CSR (Carroll, 2021).

This study uses legitimacy and impression management theories to explore organisations' genuine CSR commitments toward employees, customers, and communities in crises. It examines whether there is evidence of CSR decoupling — the contradictions between an organisation's CSR communications and CSR actions - by critically analysing the cases of three Financial Times Stock Exchange (FTSE) 350 airline companies (British Airways, WizAir, and Easyjet). In particular, this study focuses on three CSR aspects: community, customer, and employee support. We collected the data by analysing these three companies' websites and Twitter accounts, given that they are the primary communication channels used to connect with various stakeholders during the pandemic. Communication discipline "has become a critical contributor to CSR knowledge in social science; however, limited research exists to understand how CSR knowledge is constructed and diffused in the discipline" (Ji et al., 2022; p.327). We also reviewed media sources to understand these companies' behaviour during the pandemic and identify CSR decoupling instances.

We have chosen the airline industry for two reasons. First, although the pandemic has adversely impacted many industries, it hit the aviation industry the hardest (Molenaar et al., 2020; Romei, 2020; Gallego & Font, 2021; Miller, 2020; Gössling et al., 2020). For instance, the COVID-19 outbreak poses many challenges for the aviation industry. Some airlines have already filed for bankruptcy (Mustapha et al., 2020), while some have obtained government financial aid
Second, there was a scarcity of relevant CSR studies in the aviation industry during the COVID-19 pandemic at the time of writing this paper.

Our findings uncover evidence of CSR decoupling. In particular, we find that despite the impression that the three airline companies tried to give about their concern for customers' health and safety, their actions showed otherwise. British Airways and EasyJet had started legal proceedings against the government to overturn quarantine rules. WizAir has ignored the government's travel advice to ensure passengers' health and safety and priced its service cheaply to stimulate commercial gain during the pandemic, despite the health risk. Such conflict cast doubt on the credibility of these three airline companies and their genuine commitment to CSR during the pandemic.

We also find that the three airline companies violated employee rights by imposing excessive redundancies and pay cuts, freezing planned pay rises, forcing unpaid leaves, and in some cases, suspending free meals during the crew shifts and exploiting the financial pressure and lack of jobs resulting from the pandemic by offering employees inferior contracts. In one case, employees reported redundancies were based on personal management preferences rather than the business need. Such practices breach the organisations' espoused values and CSR promises to its employees, adversely impacting organisational legitimacy.

We argue that the social responsibility of organisations, especially during crises, should not only focus on voluntary and charitable deeds but also on supporting employees, putting employees' wellbeing at the forefront of their operations, and avoiding CSR decoupling by maintaining credibility and sincerity in their communication and actions. Further, we discuss the consequences of losing credibility and violating employees' rights from a legitimacy perspective and provide recommendations to airline companies to stabilise legitimacy during a crisis.

This study's key contribution is in responding to recent research calls to explore the impact of the global pandemic on CSR practices (He & Harris, 2020) and how specific stakeholders get unvalued during the pandemic (Crane & Matten, 2020). The current study explores CSR practices during the pandemic and sheds light on decoupling issues and violations of employees' rights, indicating that employees in the airline sector are among the under-appreciated stakeholders. This knowledge is essential for practitioners who are charting paths
forward to address the needs of vulnerable categories of employees (Kniffin et al., 2021). Additionally, although exploring and analysing CSR practices in organisations has already attracted considerable interest in recent years, we have minimal knowledge about organisations' *genuine* commitment to CSR during the pandemic (Carroll, 2021), and there is a dearth of relevant studies in the aviation industry during the COVID-19 pandemic. This study addresses this gap by exploring the CSR practices of three airline companies and their genuine commitment to CSR during the pandemic.

The remainder of this paper proceeds as follows: the next section reviews the literature and presents the theoretical foundations. This is followed in Section 3 by discussing the method. Findings are reported in Section 4. We close with a discussion and concluding remarks.

2. Literature Review and Theoretical Development

2.1. CSR in Crisis Periods

We live in a new age of financial scandals, which have been the new normal for some time (Toms, 2020). For example, the global travel group Thomas Cook could not stand the competition and financial crisis and collapsed in 2019. Recent high-profile corporate crises have drawn researchers' interest to social reputation management in the business and society literature (see, for example, Muller & Kräussl, 2011; Wei et al., 2017). History has told us that, since the subprime mortgage crisis and the following credit crunch, financial institutions have come under increasing pressure to respond to their CSR obligations to society to restore the public's confidence in the financial system (Jizi et al., 2014). Nawroth (2013) suggests, "*For the public, the economic crisis has brought higher expectations of all companies, not just the financial sector ... consumers have considered [CSR and business ethics] by companies as very important when forming a decision about buying a product or service from a particular company or organisation ... after the financial crisis*" (pp.75-76).

There is also evidence of the impact of organisational activities in times of crisis. Using a sample of 44 French listed companies, Ducassy (2013) provides evidence of a significant positive link between CSR and financial performance for the period corresponding to the beginning of the financial crisis. Gallego-Álvarez et al. (2014) analysed 855 companies from the Forbes Global 2000 Index, which voluntarily provided information on greenhouse gas emissions in the Carbon Disclosure Project from 2006 to 2009. They conclude that in times of crisis, the synergy between environmental and financial performance is higher, implying that
companies must continue to invest in sustainable projects to improve relations with their stakeholders, leading to higher profits.

Varma (2021) studies the actions undertaken, as part of the crisis management efforts, by the CEOs of United and Delta Airlines after the forceful removal of the passengers (e.g., a passenger was pulled from his seat on an overbooked United Airlines flight. In a similar instance involving Delta Airlines, a family was expelled from a Delta flight after refusing to forsake a seat they had purchased for their son and were attempting to use for their 2-year-old sibling) and its influence on the airline's reputation. She concludes that responsible leadership actions during a crisis impact reputation and that "respect for human dignity, guarantee of appropriate behaviour of airline personnel and respectful treatment of passengers should be an essential part of responsible management and leadership in the airline industry" (p.42).

He & Harris (2020) observe that, when the pandemic hit, many companies working in the manufacturing, telecommunication, retail, and banking sectors have proactively engaged in various CSR activities. Such activities include producing and donating ventilators, personal protective equipment, and hand sanitiser; making medical gowns free of charge for NHS; introducing access to unlimited mobile data for vulnerable pay-monthly customers; allocating opening hours, particularly for the elderly and NHS workers; donating food to food banks and charities; offering free practice lessons to children and their parents around the world; and waiving interest on overdrafts for personal banking customers for a fixed period (He & Harris, 2020; Rodriguez & Talman, 2020).

However, the global pandemic has also created dramatic and unprecedented challenges for employees, and we have seen sudden and large-scale unemployment. For example, about 47 million Americans have filed for unemployment as the pandemic took its toll (Rushe, 2020) – many job losses the US has not seen since the Great Depression (Aratani, 2020). Louis-Philippe et al. (2020) examine the short-term consequences of COVID-19 on employment and wages in the US and find that the pandemic increased the unemployment rate, decreased work hours, and increased labour market inequalities.

2.2. Legitimacy and Impression Management Theories

Despite growing stakeholder pressures on organisations to behave socially responsible, the sincerity of organisations' social activities is open to suspicion as they attempt to "stave off
stakeholder pressures without providing a corresponding benefit to society" (Hess & Warren, 2008, p.163). Organisations are often criticised as human rights violators and initiators of environmental disasters and are confronted with growing expectations, societal demands, and campaigning from their stakeholders regarding their decisions (Scherer et al., 2013; Schrempf-Stirling et al., 2016). They are sensitive to criticism that might find broad public support and damage their public image (Scherer et al., 2013).

Ryan ad Turner (2021) argue that opposition to independent employee voice from companies with trumpeted CSR credentials indicates an uncomfortable contradiction between rhetoric and reality in treating employees as valued stakeholders. Their study illustrates the paradox of companies with espoused CSR policies advocating the dignity and wellbeing of their employees with often explicit coercive anti-union practices. These practices constrain the negative freedom/liberty of employees in the libertarian tradition and amount to unethical behaviour on the part of the firm.

In responding to blame, organisations might defend their practices or strategically manipulate the perceptions of the most critical social constituencies to react to threats of legitimacy or 'license to operate' (Scherer et al., 2013). They often attempt to defeat criticisms of their practices by making prosocial claims as an impression management tactic (McDonnell & King, 2013). Leung et al. (2015) describe impression management as: "managerial behaviour to strategically select, display, and present narrative information in corporate documents in a manner that is intended to distort readers' perceptions of corporate achievements [...] and influence their impressions of firm performance and prospects [...]" (p.277). Organisations often use deliberate impression management tactics, such as excuses, justifications, concessions, apologies, denials, and attacks, to influence stakeholder perceptions (Bansal & Clelland, 2004) – see Merkl-Davies & Brennan, 2007 for an extensive review of the impression management literature). Using prosocial claims is meant to (1) lessen the negative media attention, (2) shape how others see them and (3) defend reputational capital by "offering counterbalancing positive claims that demonstrate their adherence to social norms" (McDonnell & King, 2013, p.409).

Highly visible firms engage in CSR decoupling or impression management communication strategies (Bozzolan et al., 2015) to maintain the support of the stakeholders. Such communication channels use a variety of means, including annual reports, sustainability
reports, social media networks, websites and mass media publicity. The objective is to promote a broad array of desired corporate images and beneficial competence (Elsbach et al. 1998) to influence stakeholder perceptions of organisational legitimacy (Van Halderen et al. 2016) and to control the ethics-related impressions of others (Oberlechner, 2007).

CSR decoupling refers to organisations creating an impression of complying with stakeholders' demands to adopt particular practices without actually doing so (Marquis & Toffel, 2012). Decoupling takes one of three forms: (1) Denial of practices associated with an action; (2) Presenting that the current action is a consequence of particular circumstances; (3) Taking additional actions that contradict the undesired impression (Pruitt & Smith, 1981). During crisis times, organisations use CSR decoupling to create a positive public image by stimulating the impression of complying with designated measures, with the help of public relations and manipulation strategies, to appear legitimate to stakeholders and policymakers (Scherer et al., 2013).

Organisational legitimacy, defined as "a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995; p.574), relates then to impression management (Cho et al. 2015). Managers can actively manage a firm's image through impression management and shape how stakeholders view the firm when they base assessments of its legitimacy on its passive conformance to social issues (Bansal & Clelland, 2004). Legitimacy can be served as a resource (Hearit, 1995) that organisations need to develop through various communication channels (Deegan, 2014) to construct their social dialogues with stakeholders and enhance their public images (Busch & Hoffmann, 2011).

When firms engage in CSR practices, they communicate to critical stakeholders their organisational values, which can cause multiple positive outcomes, including improvements in the long-term image, consumer-company identification, increased purchase intentions and increased market value (Ye et al. 2015). Jizi et al. (2014) suggest that CSR reporting can positively impact stakeholders' perceptions of performance, value, and risk, thereby influencing firms' profitability, cost of capital, and share price.
CSR communication via different dissemination channels is a persuasion tactic to create positive stakeholder perceptions about organisational attributes and credibility in the crisis context. Therefore, it represents a defence mechanism to protect organisational legitimacy (Vanhamme & Grobben, 2009). In a crisis such as COVID-19, the stakeholder relationships have to be prioritised based on the appropriateness, legitimacy and urgency of their demands and the stakeholder power to cause the most damage to the public image (Agle et al., 1999; Varma, 2021). However, managers might invest in impression management efforts that publicise their firm's commitment to CSR activities to maintain the stability of stakeholder perceptions (Bansal & Clelland, 2004). In the following sections, we critically analyse the CSR activities in three FTSE 350 airline companies in response to the crisis to explore how they dealt with the challenges of the pandemic.

3. Method

This study examines whether there is evidence of CSR decoupling during the COVID-19 pandemic by critically analysing the cases of three Financial Times Stock Exchange (FTSE) 350 airline companies (British Airways, WizAir, and Easyjet). Hence, we employed the case study method.

Yin (2018, 45-46) articulates the case study method as "an empirical method that investigates a contemporary phenomenon...in depth and within its real-world context, especially when the boundaries between phenomenon and context may not be clearly evident. [This method helps researchers] understand a real-world case and assume that such an understanding is likely to involve important contextual conditions pertinent to [the] case".

We selected these three airlines from FTSE350 companies, as they are the biggest companies by market capitalisation listed on London Stock Exchange (LSE), and use cross-case comparisons of the three airlines to explore their CSR practices' similarities and differences.

There is no recipe for doing case study research; however, the choice depends mainly on the research question and the more that questions seek to explain some current circumstance (e.g., "how" or "why" some social phenomenon works), the more that case study method will be applicable. The method can use single-case or cover multiple cases to draw a "single" set of
"cross-case" conclusions; however, the evidence from multiple cases is often considered more convincing and robust, as Yin (2018) pointed out.

To address the main research question, we collected data from the three companies' websites and Twitter accounts to better understand their CSR communication during the pandemic and compared it to the actions these companies took in practice reported in media articles during that time. This helped us to draw cross-case conclusions. Looking across cases will deepen our understanding and can increase generalisability. The paper presents evidence from 6 months – March 2020 to August 2020 – reflecting the pandemic outbreak. While the pandemic was first recognised in December 2019 in China, the World Health Organisation (WHO) declared a pandemic outbreak in March 2020. Social media and news media articles were then awash with news about the pandemic, and many airlines announced plans to halve their workforce because of the vast slowdown in international travel caused by the pandemic.

We critically analyse the online content of the three airline companies' websites and verified Twitter accounts, given that they are the primary communication channels used to connect with various stakeholders during the pandemic. CSR communication in a crisis context is an essential defence mechanism to protect organisational legitimacy (Vanhamme & Grobben, 2009). Firms' decision to disseminate information allows managers to mitigate information asymmetry and improve legitimacy and stakeholder recognition (Albarrak et al., 2020). Corporate Websites are one of the most preferred communication channels to disseminate CSR information and news.

Digital technologies, especially emerging communication mechanisms, such as social media applications, e.g., Twitter, provide enormous information, bring evolved transformations in how organisations manage their critical stakeholders and become essential channels to disseminate information as part of firms' voluntary disclosure strategy to meet the increased demand for information by various stakeholders and communities (Albarrak et al., 2020). We search for keywords, phrases and Twitter hashtag key (#) (e.g., #aircraft; #communities; #customers; #employees; #facemasks; #flight; #flywithconfidence; #journey; #onboard; #safetraveller; #safetymeasures; #sanitising; #socialdistancing) related to COVID-19 information within the companies' Twitter accounts.
We also reviewed news media sources (e.g., BBC News, Financial Times, Forbes, The Guardian, The Independent, Yahoo Finance) tied explicitly to COVID-19 and the airline industry to explore the companies' CSR best practices or corporate social irresponsibility incidents during the pandemic. Our analysis mainly focuses on three CSR aspects: Customer support, Employees support, and Community support, the primary stakeholder groups.

Given the qualitative nature of the data collected, we used thematic analysis and open coding to analyse the data. Thematic analysis is a "method for identifying, analysing and reporting patterns or themes within data" (Braun & Clarke, 2006: 79). In qualitative research, coding identifies a passage in the text, searches and identifies concepts, and finds relations between them (Tracy, 2019). Open coding is a free coding of the data requiring the careful reading of text passages and messages line by line and word by word to interpret the data (Berg, 2009). In the initial analysis, the coding helped identify two main themes: (i) CSR communication and (ii) credibility issues. We then categorised CSR communication into three categories: (i) customer support, (ii) community support (i.e. charitable deeds), and (iii) employee support. However, after reflecting on the reviewers' feedback, we recoded these initial themes into two key themes relevant to this study: (i) Evidence of CSR decoupling and (ii) Violation of employee rights. Examples of actual tweets are provided as evidence of the three companies' communications in both themes. We have also added the evidence related to the three companies' philanthropy in the appendix.

4. Findings

Our analysis of the CSR practices of three airline companies (British Airways (BA), Easy Jet, and Wizz Air) shows that although the three airline companies engaged in various volunteering and charitable deeds during the pandemic (see the appendix for examples), there is evidence of CSR decoupling and violation of employees' rights, indicating a lack of sincere commitment to CSR.

CSR is not about how companies spend money but how they make money. It entails ethical practices, customer support, giving back to the community, protecting employee rights, and sustaining the environment for future generations. From that perspective, engaging in charitable deeds while mistreating employees, putting profits ahead of customers' health and
safety, and engaging in CSR decoupling is not an example of a genuine CSR commitment. This section provides evidence of CSR decoupling and explains how the three airline companies have violated employee rights.

**Evidence of CSR Decoupling**

Although the three airline companies have provided plenty of information concerning customers' health and safety through their websites and Twitter accounts, we find evidence of CSR decoupling, highlighting credibility issues and a lack of genuine concern for customers' health and safety. In particular, a mismatch between the companies' communication messages about customers' health and safety and their deeds.

For instance, British Airways has a dedicated page for COVID-19 on its website. Customers could access this page through a link in the middle of the BA's website's front page. The page is entitled "Coronavirus: Travel and Service Updates and Latest Rules for UK Arrivals" (https://www.britishairways.com/travel).

BA also used interactive content, including five videos, to guide customers through their policies for ensuring their health and travel safety. BA has disseminated tweets to notify customers about COVID-19's impact on travel. It has also extended its flexible change policy for customers due to travel up to 31 July 2020 and until 30 September 2020. Below is an example of the BA's tweets during the pandemic:

```markdown
We are doing everything we can to minimise contact during your journey. Visit [http://ba.com/welcomeonboard](http://ba.com/welcomeonboard) to find out how to prepare for your journey.
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5 August 2020

Equally, EasyJet has communicated well to their customers about their protective measures and response to COVID-19. Regarding information accessibility, the company has placed two alerts about COVID-19 at the top of its website's front page to make the information more accessible to customers. The first alert is entitled "Prepare to Fly with Confidence. Read about our Measures to Help Keep you Safe". The second alert is "COVID-19 and Disruption Help Hub" (https://www.easyjet.com/en). EasyJet also used interactive content such as videos and images to guide customers through their policies to ensure their health and travel safety.
EasyJet has also disseminated tweets to notify customers about COVID-19's impact on travel. Below are some examples:

*We have launched a new COVID-19 Help Hub. Find answers to your most frequently asked questions in the link below.*  https://easyjet.com/en/policy/coronavirus/online-support/q0

9 April 2020

On 26 May 2020, EasyJet announced on Twitter that they were restarting some flights from 15 June 2020 and posted a video to explain their commitment to customers' wellbeing. The company tweeted:

*We have put many biosecurity measures in place to protect customers, our aircrew, and our ground crew. Watch the video to find out more.*

26 May 2020

However, our review of media sources indicates CSR decoupling issues arising from the inconsistency between BA and EasyJet's communication concerning their support to customers and their deeds. For instance, British Airways and EasyJet have started legal proceedings against the government to overturn quarantine rules. They requested that the UK government re-adopt the policy it introduced on 10 March 2020, which required passengers from countries deemed at high risk of coronavirus infection to self-isolate on arrival in the UK. Home Secretary Priti Patel has insisted that the policy "help stop the disease's devastating second wave" (Topham, 2020a).

Like BA and EasyJet, Wizz Air has also used interactive content such as videos and images to guide customers through their policies for ensuring their health and travel safety. Besides, its customers will have to search the website for "Travel Information and Services" before they can access the COVID-19 advice page (https://wizzair.com/en-gb/information-and-services/travel-information/enhanced-health-and-safety-measures). The level of details provided by Wizz Air to customers on its protective measures against the pandemic indicates that the company cares about customer's health and safety. Wizz Air has also disseminated tweets to notify customers about COVID-19's impact on travel. Below are some examples:
Our call centres have collated the main questions being asked during this unprecedented situation. To make it easy for you to access the answers, we have placed them all on our website.

15 March 2020

Introducing you to the new WIZZ health & safety protocol. YES, to wearing face masks. YES to thorough cleaning of the aircraft each day. YES, to sanitising wipes. YES, to social distancing and more.

29 April 2020

We are travelling again, and we are doing it safely. Let us show the world how it is done! Post pictures of your journeys where you are practising social distancing and safety measures with the #SafeWIZZtraveller hashtag.

8 June 2020

Heading out to explore this summer with WIZZ? Make sure you do it safely! Wearing a face mask is compulsory onboard, so please wear it for the whole duration of your flight. WIZZ reserves the right to refuse carriage to anyone who fails to comply with this requirement.

18 July 2020

Nevertheless, WizAir has been criticised in the media for ignoring the government's travel advice to ensure passengers' health and safety. The Department for Transport (DfT) has suggested that airlines offer a reduced food and drink service and limit the sale of duty-free and other non-essential items. The government guidance is designed to prevent the spread of infection on flights. Wizz Air, which resumed flights from Luton in early May 2020, offers a full trolley service, and passengers can still buy duty-free gifts on board (McNeill, 2020). Further, Wizz Air was criticised in the media for pricing its service so cheaply to stimulate commercial gain during the pandemic, despite the health risk.

As Jackson (2020) describes it:

The CEO of Wizz Air, József Varadi, was guilted over his presumption that nobody will remember the Covid-19 crisis in a year, ignoring aside the thousands of families who have lost loved ones to this terrible virus. Established airlines are, by and large, taking a considered and respectful approach to reopening their
routes. Still, if less responsible players pressure them to encourage unnecessary travel, it will be at all of our costs.

In another media article by Haiël (2020), Wizz Air was criticised for exploiting rivals' weaknesses amid the COVID-19 pandemic. This article was published after Wizz Air reported that it plans to grow its flight capacity by 9% in the current year and take advantage of other withdrawing capacities around Europe despite the pandemic.

**Violation of Employee Rights**

Protecting employee rights is an important CSR aspect (Tang *et al.*, 2012; Marquis & Qian, 2014; Risi & Wickert, 2017). To do so, organisations are expected to provide equal employment opportunities, fair pay and treatment, a safe workplace, job security, the right not to be fired without just cause, career prospects, and respect for employee rights (e.g., Littig, 2017). Additionally, by law, all employees have several rights that have been carefully laid down to ensure that all individuals are treated fairly by their employers (see Employees Rights « EOC). Some of these rights include that employers cannot unfairly dismiss employees or make illegal deductions from their salaries.

We seek evidence regarding the three organisations' commitment to protecting employee rights—organisations' CSR promises to employees— (as part of online organisational communications to improve their legitimacy and stakeholder recognition). We extract the following from organisations' Websites:

"*We care about our people and value their contributions to our business. Creating a diverse and inclusive workplace contributes to a sense of wellbeing and belonging, enabling people to thrive. This philosophy is embraced by our leaders, championed by our employee network groups and supported by our relationships with external partners, including Stonewall and the National Forum for Health and Wellbeing at Work*" (BA: People | Inclusion, Diversity & Representation)

"*Our employees are our biggest assets. Wizz Air is a company of diversity, inclusivity, and infinite career opportunities. The dialogue between the management and the employees has been successful for the past 17 years. The Wizz Air People Council is a bridge to ensure this two-way dialogue is successful and creates trust between senior management and employees around the network*" Wizzair's Sustainability Report.
"Our people are our greatest asset, and we want to ensure that all employees feel included, respected, and are treated fairly. Our commitment to you, first and foremost, is that we have zero tolerance for discrimination of any sort, including but not limited to discrimination on the grounds of race, religion or belief, gender, gender reassignment, sexual orientation, age, disability, marriage and civil partnership, pregnancy, and maternity. We are committed to treating everyone equally and will not place any colleagues at a detriment on the grounds of employment status fixed-term or part-time, or membership/non-membership of a trade union or other such organisation"


However, our analysis of the three airline companies sheds light on cases of unfair dismissals (i.e., dismissal when employers do not have a good reason for dismissal), unjustifiable mass redundancies, and illegal deductions from employees' salaries. For instance, BA has proposed making up to 12,000 employees redundant and allegedly planned to sack all 42,000 employees and rehire those not made redundant on worse terms (Robson, 2020). The UK government scolds BA to approach job cuts, change employment terms and conditions, and warn airlines to act responsibly (Staton, 2020). The British Transport Committee found that BA, which recorded profits after tax of £1.1bn and had cash reserves of £2.6bn at the end of 2019, had received nearly £35m from the government as of 14 May 2020, furloughing 22,000 staff (Leggett, 2020a). MPs labelled the company "a national disgrace" (Topham, 2020b). The Unions and MPs advised punishing BA by decreasing its take-off and landing slots at Heathrow Airport for mistreating its staff during the crisis (Leggett, 2020b).

In a petition open to the public, BA staff, customers, and supporters wrote to Willie Walsh — CEO of British Airways IAG, and Alex Cruz — UK CEO:

I am facing a pay cut of close to 75% or unemployment. Plenty of my colleagues with years of experience are in a similar boat. It stuns me to think that a company with billions of pounds in profit is putting staff like me in this position - especially as the government furlough scheme is now running to October. You have enough money. You
should not be making us choose between unemployment and huge pay cuts. Do not betray your loyal staff. Do the right thing. Keep staff on the original contracts.

Len McCluskey, general secretary of the Unite union, added (Belger, 2020):

Many employees had worked "heroically and unnoticed" throughout the pandemic on repatriation flights, putting their own health at risk. They simply do not deserve to be treated as a commodity to be disposed of in this way. This is a heartless decision in a time of national crisis.

As reported in the BBC News (2020), Brian Strutton, general secretary of pilots' Union Balpa, said pilots were "devastated" by the news. "This has come as a bolt out of the blue from an airline that said it was wealthy enough to weather the COVID storm and declined any government support." He then added that:

To reject government support but then expect their own staff to pay the cost of such a misjudgement is irresponsible, dangerous and destructive, and utterly at odds with the mood of the country at a time of crisis.

In their 2020 quarterly report, EasyJet indicated that most staff across the company have been on furlough during April and May 2020. EasyJet has announced plans to cut up to 30% of its workforce, or 4,500 employees, in response to the pandemic (Partridge, 2020). Besides, it has been criticised for proposing changes in the terms and conditions of staff contracts. This includes freezing planned pay rises, a requirement to take three months of unpaid leave, and the suspension of free meals during the crew shifts. In the meantime, EasyJet's chief executive Johan Lundgren has defended the payment of £170m in dividends to shareholders when the company is seeking financial help from the government. Some concerns have been raised that the airline might be using the current crisis as an excuse to change working practices and erode employees' pay and benefits in the long term (Leggett 2020a).

Wizz Air cut close to a fifth of its workforce (1000 employees) and reduced staff wages to cope with the collapse in European air travel imposed by measures to control the COVID-19 spread. Chief executive József Váradi, the board, and senior management will take a 22 per cent pay
cut, while the salaries of pilots, cabin crew, and office staff will be reduced by 14 per cent (Hollinger, 2020). The company has been accused of taking advantage of the COVID-19 crisis as a cover for getting rid of 1000 employees while announcing a significant expansion across Europe and launching a new holding company in Abu Dhabi.

Under health and safety laws, employees have a right to daily and weekly rest breaks. However, one pilot made redundant by Wizz Air mentioned that redundancy criteria were based on how willing staff had been to work overtime on their days off and local managers' likes and dislikes. The Union says that layoffs were treated as individual performance-related dismissals rather than the mass redundancies they appear to be. The company did not attempt to engage with its members to find other ways to weather the pandemic (Maszczynski, 2020).

5. Discussion, Implications, and Conclusion

CSR occupies a central place on the global corporate agenda in today's socially conscious market environment, and companies are now committing considerable resources to eclectic social initiatives (Du et al., 2010). Using legitimacy and impression management theories, and through a critical analysis of the cases of three airline companies (British Airways, Easyjet, and WizAir), this paper highlights the issues of credibility and employee rights as essential aspects of CSR. The findings reveal that the focus of BA and Easyjet was on volunteering and charitable deeds during the pandemic. At the same time, all three airline companies have violated employee rights and engaged in CSR decoupling, showing a lack of genuine concern for customers' health and safety. CSR involves doing good by getting involved in charity, volunteering, and community development and avoiding causing harm to the environment and labour rights (Dmytriiev et al., 2021). Therefore, supporting one CSR aspect but ignoring others does not reflect a genuine concern for CSR.

The three airline companies have violated employee rights by imposing excessive redundancies and pay cuts, freezing planned pay rises, forcing unpaid leaves, suspending free meals during the crew shifts and exploiting the financial pressure and lack of jobs resulting from the pandemic offering employees inferior contracts. In one case, employees reported redundancies were based on personal management preferences rather than the business need. Such practices breach the organisations' espoused values and CSR promises to their employees. While someone may say that redundancies during crises are justifiable, we argue that companies do not have to resort to redundancies unless needed. Governments should scrutinise companies'
redundancies, especially if they are financially capable during crises. For instance, we have shown that the British Transport Committee found that BA recorded profits after tax of £1.1bn and had cash reserves of £2.6bn at the end of 2019. Easyjet paid £100 million to shareholders in dividends during the pandemic, and Wizair has been accused of taking advantage of the COVID-19 crisis as a cover for getting rid of 1000 employees while simultaneously announcing a significant expansion across Europe and launching a new holding company in Abu Dhabi.

We also identify CSR decoupling instances evident in the mismatch between how the three airlines communicated their concerns about customers' health and safety and their deeds. We find that British Airways and EasyJet had started legal proceedings against the government to overturn quarantine rules. WizAir has ignored the government's travel advice to ensure passengers' health and safety and priced its service cheaply to stimulate commercial gain during the pandemic, despite the health risk. Such conflict cast doubt on the sincerity of these three airline companies and their genuine commitment to CSR during the pandemic.

Engaging in CSR decoupling implies that the three airline companies seek to create an impression of complying with stakeholders' demands without doing so. Their CSR communications on social media ignore employee rights, excessive redundancies, pay cuts, and frozen planned pay rises. They primarily focus on donations, health and safety protocols and customers to draw the attention away from the undesired impression. Their dissemination of CSR information is perceived merely as 'window dressing'. They strategically select and present information on social media networks and corporate websites to distort and influence stakeholders' perceptions and impressions.

Casonato et al. (2019) find that managers opportunistically disclose or withhold information to protect their interests and at their discretion. Moreover, framing the dissemination of information through the use of such phrases as: "We are doing everything we can", "fly with confidence", "we strongly believe", "we are committed", "YES, to social distancing", and "we are doing it safely. Let us show the world how it is done!" allows the companies to give the impression of meeting societal expectations while in reality pursuing a different agenda. Such practices enable airline companies to mitigate legitimacy threats. Taken together, our findings are consistent with previous studies that found that managers use bias in disclosure tone to
manage stakeholders' impressions, particularly when facing a legitimacy threat (Bozzolan et al., 2015).

The quality of CSR communication can contribute to the corporate image, and firms' decision to disseminate information allows managers to mitigate information asymmetry and improve legitimacy and stakeholder recognition (Albarrak et al., 2019). Besides, CSR communication in the crisis context is an essential defence mechanism to protect organisational legitimacy (Vanhamme & Grobben, 2009). Therefore, to stabilise legitimacy, we recommend that airline companies' communication be consistent with their actions. Sincerity and integrity matter in CSR, and actions always speak louder than words. Fehre & Weber (2016) pointed out that if the trust were destroyed in a global crisis, stakeholders would withdraw from the company, threatening its legitimacy. Van de Ven & Jeurissen (2005) add that ongoing trust and legitimacy are essential for long-term survival. Hence, we recommend that organisations in the aviation industry refrain from CSR decoupling to maintain credibility and reinforce stakeholders' trust by ensuring consistency between their actions and CSR communication.

Overall, the findings imply that companies do not meet their social obligations during a crisis, and CSR becomes less critical or negligible when financial constraints come to the fore. We shed light on CSR decoupling instances and how employees were disadvantaged during the pandemic. Therefore, we support Hess & Warren's (2008) conclusion that despite growing stakeholder pressures on organisations to behave socially responsible, the sincerity of organisations' social activities is still open to suspicion. In a crisis like the current one, stakeholder relationships must be prioritised based on the appropriateness, legitimacy, and urgency of their demands and the stakeholder power to cause the most damage to the public image (Varma, 2020). We argue that the social responsibility of organisations, especially during crises, should not only focus on voluntary and charitable deeds but also on supporting employees, putting employees' wellbeing at the forefront of their operations, and maintaining credibility and sincerity in their communication and actions.

Although cutting staff is a typical organisational response during economic downturns (Davison, 2002), it could cause adverse publicity or lose customer loyalty. The negative publicity resulting from such actions can affect airlines' image by labelling them socially irresponsible (Alakent & Lee, 2010). Employees' satisfaction could impact corporate reputation, credibility, and financial performance. Recent research proves that employees'
intrinsic motivations significantly predicted their organisational performance. In particular, employees' identified motivations, job security, and employers' social responsibility were significant antecedents of their intrinsic motivations (Camilleri, 2021). Besides, organisational resilience and the extent of CSR practices reinforce managers' perceived job security, enhancing their organisational commitment (Filimonau et al., 2020). Fear of losing jobs, continuous pressure in the workplace, and mistreating employees could also increase fraud risk to satisfy basic financial needs or for revenge (Kassem, 2021).

The findings in this paper suggest a notable influence of legitimacy theory and impression management tactics on CSR communication channels, such as social media engagement and corporate Websites. Our findings provide insights and policy implications for managers, stakeholders, and regulators. They call for changing organisations' perceptions about human rights issues, particularly employee rights and relations, and consider it a critical CSR issue. We recommend that airline companies refrain from using redundancies to save costs. There are other ways that companies could use to save expenditures during the pandemic, such as benefiting from furlough schemes, introducing voluntary leaves or early retirements, voluntary cuts in annual leaves, and going paperless. Aguinis et al. (2020) indicate that airlines' employees shall respond positively if CSR activities are embedded into the company strategy, operations, and values.

We argue that treating employees - as critical stakeholders - fairly and with respect, especially during a crisis, is an essential CSR principle that some airline companies have ignored. Airline companies should focus on worker-driven social responsibility or extra-territorial regulation of business responsibility for human rights. We also recommend that airline companies' communications be consistent with their actions to gain and reinforce trust and stabilise legitimacy, which is essential for long-term survival. Sincerity and integrity matter in CSR and actions speak louder than words. If the trust is destroyed, stakeholders will boycott the company, threatening its legitimacy (Fehre & Weber, 2016).

This study, like others, is subject to limitations. Because our analysis is limited to only one industry sector, the results cannot be generalised to other sectors. Future research could examine other industry sectors susceptible to the state of the economy to understand the Covid-19 impact on CSR commitments. CEO speeches, Blogs and other social media platforms with publicly available data (e.g., Facebook, Instagram, LinkedIn, YouTube) could also be
examined as effective and alternative communication channels to create dialogues with stakeholders. As harmful CSR activities are expected to impact a company's reputation, consumer loyalty, and, therefore, its financial bottom line, future research could also investigate the influence of corporate social irresponsibility practices on corporate financial performance.

Despite its limitations, this study responds to recent research calls to explore the impact of the global pandemic on CSR practices (He & Harris, 2020) and how specific stakeholders get unvalued during the pandemic (Crane & Matten, 2020). The current study explores CSR practices during the pandemic and sheds light on decoupling issues and violations of employees' rights, indicating that employees in the airline sector are among the under-appreciated stakeholders. This knowledge is essential for practitioners who are charting paths forward to address the needs of vulnerable categories of employees (Kniffin et al., 2021). Additionally, although exploring and analysing CSR practices in organisations has already attracted considerable interest in recent years, we have minimal knowledge about organisations' genuine commitment to CSR during the pandemic (Carroll, 2021), and there is a shortage of relevant studies in the aviation industry during the COVID-19 pandemic. This study addresses this gap by exploring the CSR practices of three airline companies and their genuine commitment to CSR during the pandemic.

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Appendix

Examples of Corporate Philanthropy (i.e., charitable deeds) during the Pandemic – The Cases of BA and EasyJet.

BA has been in talks with many organisations to deploy its volunteers usefully. These include the British Red Cross; the UK's National Health Service (NHS) via their Helpforce team, which organises volunteers for NHS and could involve working at the Nightingale hospitals set up in London, Manchester, and Birmingham. BA is also pairing volunteers with first aid training and clinical skills with St John Ambulance to support their community's emergency response units. Similarly, members from that same highly skilled crew community can volunteer with the London Ambulance Service to take 999 or 111 calls, triaging the caller and placing them in a clinical queue to speak to a qualified medical professional (https://mediacentre.britishairways.com/pressrelease/details/86/0/12209).

BA also has ongoing relationships with several food bank providers, including The Trussell Trust, where staff volunteering duties could include sorting and packing food donations, collecting supplies from supermarkets, and delivering food to people in greatest need. Further, the airline has collaborated with the Foreign and Commonwealth Office to fly people home to their friends and families before borders close. BA has donated more than 200,000 items, including washbags, socks, snacks, and blankets, to more than 90 community projects, NHS hospitals, care homes, and food banks across the UK to support the Covid-19 response (https://mediacentre.britishairways.com/pressrelease/details/86/0/12343).
Similarly, EasyJet has contacted 9,000 UK-based staff, including 4,000 CPR-trained cabin crew, asking them to consider signing up to support NHS during the Covid-19 pandemic. Many airline staff are first aid trained or hold other clinical qualifications and are security cleared. The NHS has enlisted EasyJet employees to work alongside NHS clinicians at the new Nightingale hospitals set up across the country to fight against Coronavirus (Coffey, 2020).