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Corporate Social Responsibility Projects of Companies Responding to the COVID-19 Pandemic: Evidence from Türkiye

Üzeyir Yıldız ¹

Abstract

The COVID-19 pandemic has had serious health, social, and economic consequences worldwide. During this challenging period, companies, as key economic actors, have also played a role in combating the negative impacts of the pandemic. In this context, this study examines the Corporate Social Responsibility (CSR) activities carried out by companies in Türkiye during the COVID-19 pandemic in response to the negative effects experienced by their stakeholders. The sample consists of 21 companies/holdings selected from Capital magazine's 2023 list of "Top CSR Companies" and additional firms featured in the 2021 and 2022 lists. In this study, company websites, sustainability reports and open news sources were thoroughly examined using content analysis methodology, and identified CSR activities were categorized into themes based on five stakeholder groups: employees, customers, suppliers, shareholders, and the local community. Findings indicate that all companies in the sample implemented at least one CSR activity during the pandemic. The majority of CSR efforts targeted local community, followed by employees and customers. One of the most interesting findings of the research is that no CSR activities that directly appeal to suppliers and shareholders were identified. CSR activities for local communities commonly included in-kind or financial donations, contributions to medical supply production, scientific research support, and psychological or educational assistance. For employees, the most common practices involved implementing health and safety measures in the workplace, transitioning to remote and flexible work models, supporting mental and physical health, and providing online training platforms. CSR activities targeting customers were mostly observed in the banking and telecommunications sectors and included economic relief packages, restructuring loans, offering free or discounted internet packages, and enhancing digital services. The findings of this study, based on the context of Türkiye as a developing country, are expected to make a significant contribution to the evolving CSR literature.

Keywords: COVID-19, Corporate Social Responsibility, Stakeholder Theory, Content Analysis, Türkiye

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2025, 14 (3), 1943-1962 | Araştırma Makalesi

COVID-19 Pandemisine Yönelik Şirketlerin Kurumsal Sosyal Sorumluluk Projeleri: Türkiye’den Kanıtlar

Üzeyir Yıldız ¹

Öz

COVID-19 pandemisinin dünya çapında ciddi sağlık, sosyal ve ekonomik sonuçları oldu. Bu zorlu dönemde, önemli ekonomik aktörler olarak şirketler de pandeminin olumsuz etkileriyle mücadelede rol oynadılar. Bu çalışma, COVID-19 pandemisi sürecinde Türkiye’deki şirketlerin paydaşlarına yönelik gerçekleştirdikleri Kurumsal Sosyal Sorumluluk (KSS) faaliyetlerini incelemektedir. Örnekleme, Capital dergisinin 2023 yılı “KSS’de En Başarılı Şirketler” listesi ve önceki iki yılın listelerinde yer alan şirketlerden oluşmaktadır ve toplamda 21 şirket/holding analiz edilmiştir. Çalışmada, içerik analizi metodolojisi kullanılarak şirket web siteleri, sürdürülebilirlik raporları ve açık haber kaynakları detaylı bir şekilde incelenmiş ve belirlenen KSS faaliyetleri, çalışanlar, müşteriler, tedarikçiler, hissedarlar ve yerel toplum olmak üzere beş paydaş grubuna göre temalar halinde kategorize edilmiştir. Bulgulara göre, örneklemedeki tüm şirketlerin pandemi sürecinde en az bir paydaş grubuna yönelik pandeminin olumsuz etkilerini azaltmaya yönelik KSS faaliyeti gerçekleştirdiği görülmektedir. En fazla KSS faaliyeti gerçekleştirilen paydaş grubunun yerel toplum olduğu tespit edilmiştir. Araştırmanın en ilginç bulgularından biri ise tedarikçilere ve hissedarlara doğrudan hitap eden herhangi bir KSS faaliyetinin tespit edilmemiş olmasıdır. Yerel toplum için yapılan faaliyetler arasında aynı ve nakdi bağışlar, sağlık desteği ve bilgilendirme çalışmaları öne çıkarken; çalışanlara yönelik faaliyetler arasında sağlık önlemleri, uzaktan çalışma modelleri ve online eğitim imkanları yer almaktadır. Müşterileri hedefleyen KSS faaliyetleri ise ekonomik yardım paketleri, ödemelerin yeniden yapılandırılması, ücretsiz veya indirimli internet paketleri sunulması ve dijital hizmetlerin iyileştirilmesi gibi faaliyetleri içermektedir. Bu çalışma, gelişmekte olan bir ülke olan Türkiye özelinde elde edilen bulgularla, KSS literatürüne anlamlı katkılar sunmayı hedeflemektedir.

Anahtar Kelimeler: COVID-19, Kurumsal Sosyal Sorumluluk, Paydaş Teorisi, İçerik Analizi, Türkiye

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1. Introduction

Commonly known as the coronavirus, COVID-19 emerged in late 2019 and rapidly spread across the globe, becoming a global pandemic. The COVID-19 pandemic severely affected national economies and institutions worldwide. This global outbreak caused significant health, economic, and social issues for nearly two years in countries around the world. Consequently, during the pandemic, governments took unprecedented measures to mitigate the adverse effects of COVID-19 on their societies and economies.

In this context, the Turkish government also implemented various measures starting from March 16, 2020. In an effort to slow the spread of the virus, in-person education activities in primary schools, secondary schools, high schools, and universities were suspended, and education temporarily continued through remote learning. Later, on April 3, 2020, a partial lockdown was imposed, and wearing masks in enclosed public spaces became mandatory.

During the COVID-19 pandemic, businesses around the world faced significant negative impacts. In particular, the travel, tourism, and hospitality industries suffered major losses due to lockdowns and social distancing requirements. Moreover, many companies in various sectors encountered increased production costs and disruptions in the supply chain, which reduced output levels. Numerous businesses shifted to remote working models to maintain operations. At the same time, consumer demand for many products and services declined (Donthu & Gustafsson, 2020, p.285; Manuel & Herron, 2020, p.236). Therefore, the COVID-19 pandemic, which created global-scale health, economic, and social challenges, required the cooperation of all active stakeholders within countries to effectively address the emerging difficulties.

In recent years, companies, as economic actors, have been expected not only to fulfill their economic responsibilities but also to undertake social responsibilities. While fulfilling social responsibilities is often voluntary, it has become a desired and anticipated behavior from the perspective of stakeholders. Accordingly, companies engage in Corporate Social Responsibility (CSR) activities driven by various motivations toward their interdependent stakeholders (Aguilera et al., 2007, p.837). Thus, CSR, considered an ideal tool due to its win-win outcomes for companies, has become a well-institutionalized practice (Mahmud et al., 2020, p.1; Shabana et al., 2017, p.2.; Wickert & Risi, 2019, p.33).

Significant events such as pandemics negatively affect stakeholders, thereby shaping their CSR-related expectations from companies—usually toward alleviating these adverse effects. They also increase the pressure exerted by stakeholders on businesses. In this context, companies are often compelled to design their CSR efforts during crises like pandemics to address the problems faced by their stakeholders. If these expectations are not met, businesses may face the risk of losing customers, suppliers, and other stakeholders (He & Harris, 2020, p.177).

Within this context, it is important to investigate whether companies engaged in CSR activities during crises such as the COVID-19 pandemic, and if so, which stakeholders were targeted and what types of CSR practices were implemented. To date, both international (Sánchez & Sánchez, 2020; Schwarz & Kay, 2023) and national (Kırılmaz, 2021; Toksarı & Susur, 2021; Kafa, 2022; Bülbül et al., 2023) literature have examined CSR activities carried out by companies during the COVID-19 pandemic. However, these studies predominantly focus on hotel and accommodation businesses or are based on

narrowly scoped case analyses. Moreover, none of these studies have evaluated the CSR initiatives implemented during the pandemic from the perspective of different stakeholder groups. Therefore, the aim of this study is to investigate whether companies in Türkiye implemented CSR initiatives as part of their efforts to combat the COVID-19 pandemic, which had a profound impact on society, and if so, to identify the targeted stakeholders and the types of CSR activities undertaken. In this context, the research seeks to answer the following questions:

1. Have companies operating in Türkiye carried out any CSR activities during the COVID-19 pandemic?
2. Which stakeholder groups were targeted by these CSR activities?
3. What types of CSR practices were carried out as part of efforts to combat the pandemic?

Accordingly, this study first addresses and explains the concepts of COVID-19, stakeholder theory, and corporate social responsibility. Then, the research methodology is described, followed by the presentation and analysis of the findings obtained. The study concludes with a summary of results and suggestions for future research.

2. Conceptual Framework

2.1. COVID-19

The COVID-19 virus was first identified on December 31, 2019, in the city of Wuhan, located in China's Hubei province, and it quickly spread across the globe. The World Health Organization (WHO) declared a Public Health Emergency of International Concern on January 30, 2020, and officially named the disease "COVID-19" on February 11. As the outbreak evolved into a global crisis, COVID-19 was declared a pandemic by the WHO on March 12, 2020 (World Health Organization [WHO], 2020). According to WHO data, as of May 27, 2022, the total number of confirmed COVID-19 cases worldwide had reached 525,467,084, while the total number of deaths had risen to 6,285,171.

In Türkiye, the first confirmed COVID-19 case was reported on March 11, 2020. As of March 2023, over a three-year period, the total number of confirmed cases had reached 17,232,066, and the total number of COVID-19-related deaths was recorded as 102,174 (<https://covid19.saglik.gov.tr/TR-66935/genel-koronavirus-tablosu.html>). In addition to posing a serious public health threat, the coronavirus (COVID-19) outbreak has also significantly impacted national economies. In this context, the measures taken by countries to prevent the spread of the virus have generally had adverse effects on society as a whole, as well as on business production processes and employment.

2.2. Stakeholder Theory

Stakeholder theory was first systematically discussed in Freeman's (1984) book and has since gained widespread acceptance. Freeman (1984, p.46) defines the stakeholder concept as "any group or individual who can affect or is affected by the achievement of the organization's objectives." Based on this definition, stakeholder theory has become a fundamental framework for analyzing the groups to whom companies are considered responsible.

Stakeholder theory posits that a company must consider the interests of all stakeholders who can influence or are influenced by its operations, in order to achieve both its obligatory organizational goals and its voluntary social welfare objectives (Freeman,

1984, p.46). This theory explains the relationships between companies and their employees, customers, suppliers, and society as a whole (Donaldson & Preston, 1995, p.68). Based on stakeholder theory, corporate social responsibility (CSR) serves as a strategic management tool used to manage the aforementioned internal and external stakeholder groups (Mahmud et al., 2021, p.2). Modern companies are expected to integrate CSR into their operations and respond to the needs of stakeholders such as consumers, employees, investors, and local communities.

Stakeholders are often categorized into internal and external groups, as well as into primary and secondary stakeholders (Mu et al., 2024, p.595). Primary stakeholders are defined as “groups without whose continuous participation the corporation cannot survive,” while secondary stakeholders are those who “influence or are influenced by the corporation but are not engaged in direct transactions and are not essential for its survival.” The primary stakeholder group includes shareholders and investors, employees, customers, and suppliers. In contrast, the secondary stakeholder group consists of public stakeholders such as governments and communities, which provide infrastructure and markets, enforce laws and regulations, and to whom taxes and obligations are owed (Clarkson, 1995, p.106).

A review of the literature shows that many researchers adopt the stakeholder approach when investigating companies’ CSR initiatives, and they identify various stakeholder groups in this context. For instance, Longo et al. (2005, p.31) identified four stakeholder groups in their study: employees, suppliers, customers, and local community. In the present study, stakeholder groups are classified as employees, suppliers, customers, local community, and shareholders. The CSR activities carried out by companies during the COVID-19 pandemic will be categorized and analyzed according to these five stakeholder groups.

2.3. Corporate Social Responsibility

For many years, Corporate Social Responsibility (CSR) was referred to more commonly as Social Responsibility (SR). The concept of SR was first introduced by Howard R. Bowen in his 1953 book *The Social Responsibilities of the Businessman*. This book, widely regarded as marking the beginning of the modern CSR literature, significantly influenced subsequent publications in the field and shaped much of the discourse on the topic (Carroll, 2008, p.23). In this context, Carroll—one of the pioneering researchers in the field of CSR—argues that Bowen should be recognized as the “Father of Corporate Social Responsibility” due to the groundbreaking nature of his early work (Carroll, 2006, p.5).

A review of the CSR literature reveals that there is no single, universally accepted definition of the concept. Various scholars have proposed different definitions over time. One of the earliest authors to define CSR, Davis, described it as “the firm’s consideration of and response to issues beyond the narrow economic, technical, and legal requirements of the firm to accomplish social benefits along with the traditional economic gains which the firm seeks” (Davis, 1973, p. 312).

Moreover, some scholars have approached CSR from a different perspective, focusing on the harmful impacts companies may have on society. According to this view, CSR represents a commitment by companies to minimize or eliminate any adverse effects they may cause to society and to maximize long-term social benefits (Mohr, Webb & Harris, 2001, p.45).

In 1979, Carroll proposed a new definition of CSR, stating that “the social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time” (Carroll, 1979, p.499). He later developed this four-part framework into what is known as the "Pyramid of Corporate Social Responsibility," which offers a conceptual structure to help define the layers of business responsibility (Carroll, 1991, p.42).

Carroll’s widely recognized four-dimensional CSR pyramid (1991, p.42) outlines four categories of responsibilities that businesses are expected to fulfill: economic, legal, ethical, and philanthropic. The foundation of the pyramid, economic responsibilities, underpins all other responsibilities and refers to producing goods and services desired by society and selling them at a profit (Carroll, 1991, p.41). Above this lies the legal responsibility, which refers to complying with laws and regulations, and fulfilling the obligations society has codified in legal terms. The next level, ethical responsibilities, encompasses the expectation that businesses act fairly, justly, and morally in their operations—doing what is right and avoiding harm (Carroll, 1991, p.41). At the top of the pyramid are philanthropic responsibilities, which involve being a good corporate citizen by contributing to community development and improving the quality of life in society (Carroll, 1991, p.42).

3. Research

3.1. Research Method

In this study, to investigate the CSR projects carried out by companies in Türkiye in response to the COVID-19 pandemic, the sample was drawn from the list titled “The Most Successful Companies in CSR”, published in 2023 as part of the annual Corporate Social Responsibility Research conducted by Capital magazine. Each year, this list ranks 20 companies or holdings based on their CSR performance. To broaden the scope of the analysis, additional companies that were not included in the 2023 list but appeared in the CSR leaders lists of 2021 and 2022 were also incorporated. As a result, a total of 29 companies were initially identified. However, since some of these companies operate under the same holding or corporate group, they were evaluated collectively under their respective parent organizations. Consequently, the final sample consisted of 21 distinct companies or holdings. All companies included in the sample are presented in Table 1.

Table 1. List of Companies/Holdings in the Sample

No	Company/Holding Name
1	Koç Holding
2	Sabancı Holding
3	Eczacıbaşı Group
4	Türkiye İşbank
5	Doğan Holding
6	Garanti BBVA
7	Eti
8	Doğuş Holding
9	Turkcell
10	BP
11	HSBC

12	Ülker
13	BSH
14	Anadolu Group
15	P&G
16	Türk Telekom
17	Abdi İbrahim
18	Boyner
19	Borusan Holding
20	Enka
21	Denizbank

The Corporate Social Responsibility Research conducted by Capital magazine has been one of the most prominent and regularly conducted studies in Türkiye for the past 18 years. Accordingly, the list of successful CSR companies published within the scope of this research was deemed appropriate for use as the sample in this study.

As the research method, content analysis was selected in order to obtain more in-depth insights into the CSR activities of the companies (Xiao et al., 2020, p.3). In the first step of the data collection process, the official websites of the companies were reviewed to gather information about their CSR initiatives. Additionally, sustainability reports published by these companies and reliable open-access news sources were examined to identify further CSR-related activities.

CSR projects that were specifically implemented in response to the COVID-19 pandemic were selected and compiled. These identified projects were then categorized based on the stakeholder groups they targeted: employees, customers, suppliers, investors, and the local community. The steps of the research design are illustrated in Figure 1.

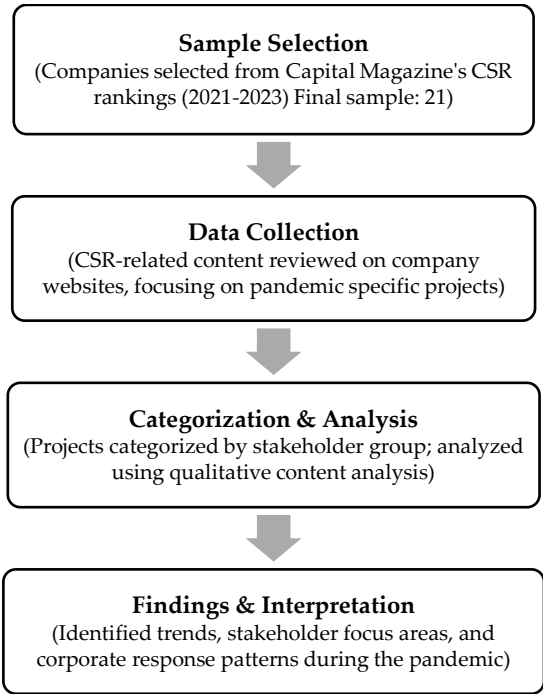


Figure 1. Research Design

The data analysis of the findings was carried out using the content analysis method and qualitative data coding techniques. A structured process was followed—from defining the data search platform, to content selection, coding, and data analysis. Throughout this process, the methodology benefited from previous studies in the field (Xiao et al., 2020, p.3; Mahmud et al., 2021, p.7).

3.2. Research Findings

According to the findings of the study, all companies in the sample engaged in CSR activities targeting at least one stakeholder group, aiming to address the problems caused by the COVID-19 outbreak and to mitigate its negative impacts. A total of 75 CSR activities were implemented by the sampled companies across all stakeholder groups. In this context, it was observed that the majority of these CSR initiatives (48%) were directed toward the local community, in response to the challenges posed by the pandemic. Employees were the second most frequently targeted stakeholder group (33.33%), followed by customers (18.67%).

As shown in Table 1, the findings of the study indicate that 17 out of the 21 companies/holdings examined carried out a total of 36 corporate social responsibility (CSR) activities directed toward the local community. This demonstrates a strong commitment among the majority of companies to contribute positively to their immediate social environment.

Table 1. CSR Activity Counts by Stakeholder Group

Stakeholders	Number of Companies	Number of Activities
Local Community	17	36
Employees	15	25
Customers	10	14
Suppliers	0	0
Shareholders	0	0

The fact that the number of activities exceeds the number of participating companies suggests that several firms undertook more than one initiative in this area, reflecting an active and potentially strategic approach to community engagement. In addition, it is observed that 15 companies implemented a total of 25 CSR activities for their employees. This highlights the importance that the companies in the sample place on employee satisfaction, motivation, and well-being.

However, when it comes to customers, only 10 companies have carried out 14 CSR initiatives. This comparatively lower engagement suggests that customer-focused CSR is less emphasized among the companies in the sample, which may point to an area where CSR practices could be further developed.

Interestingly, the study found that none of the companies carried out CSR activities specifically targeting suppliers or shareholders. This points to a notable gap in how companies engage with all stakeholder groups. Given the important roles suppliers and shareholders play in a company’s ecosystem, their exclusion suggests that CSR strategies may not fully reflect a stakeholder-inclusive approach. This could be a deliberate choice, as companies might view initiatives aimed at the local community, employees, and

customers as having a more direct and visible impact on reputation and business performance. By improving public image, employee morale, and customer satisfaction, such activities can indirectly benefit suppliers and shareholders through stronger brand value, operational stability, and financial results. From this perspective, companies may believe that supporting core stakeholder groups also serves the broader interests of all parties involved. This approach reflects the instrumental view of CSR, which holds that responsible practices can enhance long-term shareholder value and competitive advantage—even if not all stakeholders are directly addressed (Garriga & Melé, 2004; McWilliams & Siegel, 2001; Porter & Kramer, 2006).

Overall, the data suggest that while companies tend to prioritize CSR efforts toward the local community, employees and customers, other key stakeholders—particularly suppliers and shareholders—remain largely unaddressed. In the following sections of the study, the CSR activities undertaken by companies in response to the COVID-19 pandemic—specifically targeting the local community, employees, and customers—will be presented in greater detail.

3.2.1. Companies Initiatives to Local Community During the COVID-19 Pandemic

According to the findings obtained in the study, 81% of the companies in the sample engaged in various CSR activities for the benefit of the local community. Based on this finding, it can be stated that companies were most committed to supporting the local community in response to the negative effects of the pandemic. During the pandemic, some companies implemented a single CSR initiative for the local community, while others carried out multiple projects. The specific themes and areas of the CSR initiatives conducted by companies for the local community are presented in detail in Table 2.

Table 2. Companies Initiatives to Local Community During the COVID-19 Pandemic

CSR Initiatives Themes to Local Community
Providing in-kind or monetary donations to campaigns organized for the benefit of the local community.
Contributing to the design and production of various urgently needed medical supplies
Contributing to informing the local community about COVID-19 and health
Conducting scientific studies on the pandemic
Providing psychological support to those in need during the pandemic
Supporting students who do not have the opportunity to access online education
Contributing to information and awareness activities on COVID-19

Among the CSR activities carried out for the local community, the most prominent initiative was the provision of in-kind and monetary donations. In particular, some companies repurposed their production facilities to meet urgent needs during the pandemic by manufacturing medical equipment and supplies for healthcare workers. Within this scope, companies were observed to have designed, produced, and donated a wide range of essential items, including face shields, masks, ventilators, and intubation cabins. For instance, Türk Telekom announced its contribution of over 40 million TL to the "We Are Enough for Us" National Solidarity Campaign (Türk Telekom Basın Bülteni, 2020). In-kind donations also represented a large portion of CSR initiatives. BSH Türkiye highlighted the company's efforts by stating (Hürriyet Gazetesi İnternet Haberi, 2020):

“We started producing face shields to support our health heroes. We manufacture 5,000 units per day at our Çerkezköy factory through a 24-hour shift system.”

Similarly, Arçelik provided white goods and small household appliances to 170 hospitals to help ease the daily workload of healthcare professionals (Anadolu Ajansı İnternet Haberi, 2020). Eczacıbaşı Holding supported hotels serving healthcare workers by supplying disinfectants, hygiene products, and cleaning materials (Eczacıbaşı Group News, 2020). Additionally, BP Türkiye contributed by offering free fuel throughout April to ambulances operated by the Istanbul Provincial Health Directorate (Anadolu Ajansı İnternet Haberi, 2020).

Some companies in the sample focus on designing and producing urgently needed medical equipment for the local community. For example, Tofaş, a Koç Holding company, played a critical role by developing protective equipment in its R&D Center and distributing it to healthcare facilities in 70 provinces. The company produced 50,000 face shields and 1,300 biological sampling and intubation cabins (Koç Holding Basın Bülteni, 2020).

In addition to material support, companies sought to inform the public about COVID-19 and public health practices. Through public information campaigns, online resources, and partnerships with health authorities, companies helped combat misinformation and raise awareness about virus prevention and health management practices.

Although few, some companies have contributed to the pandemic by supporting or conducting scientific research through their foundations. For example, Ülker’s Sabri Ülker Foundation has collaborated with internationally recognized organizations such as EUFIC to conduct comprehensive studies. One of its key efforts in this context was a survey conducted in 12 provinces that investigated the impact of the pandemic on dietary habits and provided scientifically based insights into short- and long-term dietary changes in Turkish society (Sabri Ülker Foundation Bizden Haberler, 2020).

The pandemic also exposed educational inequalities. In response, Boyner Group employees voluntarily donated televisions, tablets, and smartphones, while the IT department refurbished unused company tablets. As a result, 30 students without access to digital tools were able to continue their remote education (Boyner Grup 2021 Sürdürülebilirlik Raporu, 2021).

3.2.2. Companies Initiatives to Employees During the COVID-19 Pandemic

According to the findings of the study, 71% of the companies in the sample carried out various CSR activities targeting their employees in response to the negative effects of the COVID-19 pandemic. The specific areas of CSR initiatives related to employees are presented in Table 3.

Table 3. Companies Initiatives to Employees During the COVID-19 Pandemic

CSR Initiatives Themes to Employees
Implementation of necessary health measures in the work environment
Transition to a remote and flexible working model
Supporting the physical, mental and spiritual health of employees
Regularly informing employees about developments
Providing necessary equipment support to employees

Implementation of online training platforms
 Contributing to the professional and personal development of employees
 Regular control of employees in quarantine
 Conducting surveys with employees regarding the company's attitude during the pandemic

Other notable CSR efforts included the transition to remote and flexible working models to protect employees from the adverse effects of the pandemic. For example, HSBC describes their approach as follows (HSBC Haberler, 2020):

“The measures we have taken to protect the health of our employees include extensive work from home practices, working from different locations, travel restrictions, and personal quarantine practices for employees returning from regions where the virus has been seen. During this process, we regularly inform our employees and continue to take basic health measures.”

In addition, it appears that one of the activities carried out for employees within the scope of combating the pandemic is to support the physical, mental and spiritual health of employees. For example, Sabancı Holding highlights their activities in this context as follows (Sabancı Holding 2021 Sürdürülebilirlik Raporu, 2021):

“As Sabancı Group, we enriched our existing employee support programs for all our employees and their families by adding physical, mental, and emotional support packages—and we will continue to do so. In 2021, the scope of employee assistance programs was expanded to include stress management tools, mindfulness and resilience training programs, wellness practices, online dietitian support, coaching, and expert sessions.”

Some companies are seen to ensure that employees have constant access to protective equipment. For example, Ülker explains what they do in this context as follows (HR Dergi Eylül Sayısı, 2020):

“We provided our teams with uninterrupted support in masks and disinfectants. A total of 215,000 masks, 72,500 gloves, and 17,200 bottles of hand sanitizer were delivered to 252 locations across Türkiye. Informative brochures and videos were prepared to ensure employees were thoroughly informed throughout the process. Employees in quarantine were regularly monitored for their health status, and communication was maintained without interruption.”

It is also seen that some companies have created online training platforms to facilitate continuous learning and personal development of their employees and regularly conduct surveys to assess staff perceptions of the company's pandemic response. Such practices reflect a holistic and responsive approach to employee-centred CSR during the crisis. All these initiatives by companies show that companies are paying attention to the difficulties faced by their employees during the epidemic and are actively trying to reduce its negative effects.

3.2.3. Companies Initiatives to Customers During the COVID-19 Pandemic

According to the findings of the study, only 35% of the companies in the sample engaged in CSR activities aimed at mitigating the negative effects of the COVID-19 pandemic for their customers. Compared to initiatives targeting the local community or employees,

CSR projects directed toward customers were relatively fewer. One possible explanation for this could be that companies did not wish to treat their customers as a stakeholder group separate from the local community.

Another interesting finding from the research is that the companies engaging in CSR activities for their customers primarily operated in the banking and telecommunications sectors. This may be due to the fact that these industries rely heavily on customer trust and place significant emphasis on customer satisfaction. Within this context, the CSR activities carried out by the companies in the sample to support their customers during the pandemic are presented in Table 4.

Table 4. Companies Initiatives to Customers During the COVID-19 Pandemic

CSR Initiatives Themes to Customers
Implementation of economic support packages
Design and implementation of new applications for the pandemic
Creation of digital channels for customer service

With regard to customers, the findings indicate that companies primarily implemented economic support packages to help mitigate the financial difficulties experienced by customers due to the pandemic. In the banking sector, these packages included measures such as loan deferrals, debt restructuring, and flexible repayment options. For example, Türkiye İşBank introduced a wide-ranging relief package designed to ease the financial burden across sectors. As detailed in their statement (Türkiye İş Bankası Haberler ve Medya, 2020):

“Customers who require assistance until May 31 will be allowed to defer principal/interest/installment payments until June 30.

All needs—especially from sectors negatively affected by the pandemic, such as tourism, logistics, shopping malls, and retail—will be evaluated on a case-by-case basis, and all necessary support, including grace periods, will be provided.

SMEs and micro-enterprises will be supported through existing credit limits, and additional limits will be pursued where necessary to help them fulfill pre-pandemic commercial obligations.

Customers, whether they have a payroll agreement with the bank or not, will be assisted in paying the next three months' salaries, provided they do not reduce employment, by allocating additional credit limits if needed.

No fees will be charged for money transfers via digital channels, including card-to-card transfers, until May 31.

For customers shopping for essentials, especially in the health and food sectors, credit card limits will be increased if necessary.

POS and fiscal cash register fees will be deferred for three months.

Individual customers will also be allowed to postpone their consumer loan, credit card, and overdraft payments for three months upon request.”

In the telecommunications sector, companies launched internet data gift campaigns or significantly discounted internet packages to ensure that customers—especially those required to stay at home—could access the internet more comfortably during the pandemic.

Additional CSR activities targeting customers included the enhancement of customer service operations, the development of new digital communication channels, and the design and implementation of user-friendly applications. These initiatives were aimed at easing the negative impacts of the pandemic on customers.

Many companies responded to the need for safer and more efficient communication by enhancing or establishing digital customer service channels. These initiatives ensured that customers could access essential goods and services, make inquiries, and manage their accounts without the need for in-person interaction—minimizing health risks while maintaining service continuity.

4. Conclusion

In this study, it was investigated whether companies in Türkiye implemented Corporate Social Responsibility (CSR) initiatives as part of their efforts to combat the COVID-19 pandemic, which had profound effects on society. If such initiatives were implemented, the study further explored which stakeholder groups were targeted and what types of activities were carried out.

According to the findings, all companies in the sample engaged in at least one CSR activity aimed at addressing the problems caused by the COVID-19 pandemic and mitigating its negative impacts. The majority of companies carried out CSR initiatives targeting more than one stakeholder group.

A total of 75 CSR activities targeting all stakeholder groups were identified among the sampled companies. Of these, 48% were directed toward the local community and were largely in response to the challenges brought about by the pandemic. Employees were the second most frequently targeted group (33.33%), followed by customers (18.67%).

It was observed that 81% of companies implemented one or more CSR activities targeting the local community. The high frequency of such initiatives can be considered natural within the Turkish context, which is characterized by a collectivist culture. Furthermore, this finding suggests a strong commitment among companies to contribute positively to the societies in which they operate. The number of local community-related activities exceeding the number of companies in the sample indicates that several firms carried out multiple initiatives in this area.

Regarding employees, 71% of the companies conducted CSR activities targeting this group, amounting to a total of 25 initiatives. The fact that employees were the second most targeted stakeholder group reflects the importance companies place on employee satisfaction, motivation, and well-being. Considering that business success largely depends on employees—and that companies cannot operate without them—it is understandable that this group was a focal point during the pandemic.

The findings also indicate that only 48% of the sampled companies carried out CSR activities aimed at reducing the negative effects of the pandemic on customers. The relatively lower frequency of customer-focused initiatives compared to those for

employees or the local community may suggest that companies do not view customers as a separate stakeholder group but rather as part of the local community or potential future customers.

CSR initiatives directed at the local community mainly included in-kind and cash donations, health support, and informational campaigns. For employees, the activities consisted of health precautions, remote working arrangements, and online training opportunities. Customer-focused initiatives included financial aid packages, flexible payment options, free or discounted internet packages, and improvements in digital services. The findings related to these three stakeholder groups are largely consistent with similar studies in the international literature (Sánchez & Sánchez, 2020, p.8; Schwarz & Kay, 2023, p.116).

One of the most interesting findings of this research is that no CSR initiatives directly targeting suppliers or shareholders were identified. This may reflect a deliberate choice by companies, as initiatives aimed at local communities, employees, and customers are likely to have a more immediate and visible impact on reputation and business performance. A positive public image, high employee morale, and customer satisfaction can directly improve a company's performance, which in turn may indirectly benefit suppliers and shareholders. This finding somewhat diverges from earlier international studies. For example, Sánchez and Sánchez (2020, p.7), in their research on Spanish companies, found that firms tried to create value for owners and investors during the pandemic.

When the results are evaluated within the framework of stakeholder theory, it is observed that companies largely aimed to meet the expectations of their stakeholders during the COVID-19 crisis and played an active role in mitigating the pandemic's adverse effects on them. However, the ideal according to stakeholder theory is for companies to create value for all stakeholders and address the needs of each group. Therefore, maintaining a balance among all stakeholder interests in CSR practices is a critical issue that companies should consider (Mu et al., 2024, p.594).

In conclusion, this study aimed to examine whether companies operating in Türkiye played an effective role in combating the pandemic with respect to five key stakeholder groups: local communities, employees, customers, shareholders, and suppliers. It also aimed to identify what types of CSR projects were implemented for these stakeholders. Considering Türkiye's status as a developing country with a unique cultural context, the findings of this study are expected to provide valuable contributions to the CSR literature.

Despite its valuable contributions, this study has certain limitations. Only the companies listed in Capital magazine's "Most Successful CSR Companies" list were included, which may have excluded other companies from the research scope. Another limitation is that only the official websites of the sampled companies were analyzed; their official social media accounts were not examined.

The scope of this study is limited to Türkiye, a developing country. Therefore, future studies could conduct comparative analyses between developed and developing countries. Additionally, using mixed-method approaches, further research could investigate how the CSR activities carried out during the COVID-19 pandemic were perceived by stakeholders such as employees and customers.

Değerlendirme	İki Dış Hakem / Çift Taraflı Körleme
Etik Beyan	Bu çalışmanın hazırlanma sürecinde bilimsel ve etik ilkelere uyulduğu ve yararlanılan tüm çalışmaların kaynakçada belirtildiği beyan olunur.
Benzerlik Taraması	Yapıldı – İthenticate
Etik Bildirim	itobiad@itobiad.com
Çıkar Çatışması	Çıkar çatışması beyan edilmemiştir.
Finansman	Bu araştırmayı desteklemek için dış fon kullanılmamıştır.
Peer-Review	Double anonymized - Two External
Ethical Statement	It is declared that scientific and ethical principles have been followed while carrying out and writing this study and that all the sources used have been properly cited.
Plagiarism Checks	Yes – İthenticate
Conflicts of Interest	The author(s) has no conflict of interest to declare.
Complaints	itobiad@itobiad.com
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