Social Media Transparency Reports: Longitudinal Content Analysis of News Coverage

Amanda Reid[1]*, Shanetta M. Pendleton[2], and Lightning E.H. JM Czabovsky[1]
[1] School of Journalism and Media, The University of North Carolina at Chapel Hill, Chapel Hill, NC
[2] School of Communications, Elon University, Elon, NC
*Corresponding Author: areid@unc.edu

Our research offers a longitudinal content analysis of news coverage and framing of social media 'transparency reports.' For over a decade, major social media companies (like Google, Facebook, and Twitter) have used these reports to disclose how often governments around the world are requesting user data or content removals. These voluntary disclosures aim to signal good corporate citizenship and thus are situated within the genre of CSR reporting. In addition, civil society organizations laud these disclosures as an important accountability mechanism for government surveillance efforts. Yet, this accountability mechanism may be in jeopardy. As a complement to research identifying a decline in transparency reporting practices among social media companies, our findings suggest that news coverage has experienced a similar decline. This finding is problematic because meaningful transparency and accountability require more than a few companies providing information. Transparency reports need interpreters to translate them for the relevant publics; if news coverage wanes, it risks that translation and attention wanes. To hold the powerful accountable, the Fourth Estate has an indispensable role to play.

Keywords: social media; big tech; transparency report; corporate social responsibility (CSR); news coverage; framing; content analysis

T his study investigates news coverage and framing of social media companies' transparency reports. Prominent social media companies, like Google, Facebook, and Twitter, have used self-described "transparency reports" to disclose how often governments are requesting user data or content removals (e.g. Edwards & Matwyshyn, 2013; Parsons, 2019; Singh, 2020). This practice is not limited to US-based social media companies; dozens of companies across the globe are now issuing transparency reports (Reid et al., 2024). Yet, researchers have documented "a persistent decrease in the rate at which the number of companies are publishing reports after 2013" (Access Now, 2023).

Civil society organizations and academics laud these corporate disclosures as an important accountability mechanism for government surveillance efforts (Glinn, 2017). These reports are championed as a tool for "democratic oversight of the government" (Crocker, 2023) and a mechanism for the public to gain "a clearer picture of U.S. government demands of tech companies" (ACLU, 2023). Yet these disclosures are not as robust as some companies would like; national security concerns limit the type of permitted disclosures. In March 2023, the Ninth Circuit Court of Appeals rejected Twitter's First Amendment challenge to the FBI's determination that a bi-annual (July-December 2013) transparency report releasing the precise number of information requests would pose a risk to national security (Twitter, Inc. v. Garland, 2023). Despite this years-long litigation to keep users informed, Twitter's transparency and accountability efforts are unpredictable (Masnick, 2023a and 2023b).[1]

Social media transparency reporting efforts are dynamic—as companies expand their disclosures (e.g. Facebook) or abandon reporting altogether (e.g. Kickstarter). Yet, there has been scant scholarly attention to news media coverage of these transparency reports. While prior research has focused on media coverage of other socially responsible initiatives, scholarly attention to voluntary reports on surveillance and content moderation practices is relatively new. To date, there is a dearth of published research analyzing media coverage of Big Tech transparency reporting. It is not clear what topics are getting news attention or who receives scrutiny. To fill the gap, this study offers a longitudinal content analysis of news coverage and framing of social media transparency reports. Our inquiry is meaningful because news coverage of an issue plays a crucial role in shaping public opinion, influencing policy decisions, and fostering an informed and engaged citizenry.

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[1] The dataset captures news coverage from 1999 to 2021, which predates the platform's name change from Twitter to X. The site is referred to as Twitter hereafter.

LITERATURE REVIEW

Social Media Transparency Reports

Critics have long cautioned that prominent social media companies—or "Big Tech"—hold outsized power in the digital sphere (Shirky, 2011). Big Tech holds power over user speech by deciding what to moderate (or not). Big Tech holds power over user privacy by deciding what data to collect (or not)—and thus what data is available to disclose to law enforcement agencies.

Considering this criticism, scholars note that social media transparency reports are issued to serve twin goals: (1) to highlight a company's socially responsible behavior and (2) to hold governments accountable for the use of law enforcement authority to surveil and request user data (Reid et al., 2024). Governments—foreign and domestic—have not been shy about using a variety of legal mechanisms to demand data from Big Tech (Lyon, 2014). In response, some Big Tech began producing transparency reports to address Big Tech's perceived legitimacy gap. Starting with Google, social media companies began issuing reports to assure stakeholders that any compliance with law enforcement was lawful and compulsory. These reports also purport to reveal—to the extent permitted by law—how much data was requested and was given. Thus, these reports are a means to improve brand reputation and enhance user trust in industries associated with user data and privacy concerns—like telephony and data communications companies (Suzor et al., 2019).

After Google issued its first "Transparency Report" in 2010, Twitter followed suit by issuing its first report in 2012. Other prominent companies began issuing reports in 2013 (Access Now, 2023). In June 2013, whistleblower Edward Snowden leaked classified documents revealing large-scale government surveillance activities (Bauman et al., 2014; Fuchs & Trottier, 2017). Snowden's leak of these government documents drew public attention to data privacy and concerns about law enforcement's warrantless access of users' information from social media companies. In 2014, the US government began issuing an annual transparency report detailing some of its own surveillance efforts (Croner, 2022). This annual report by the Office of the Director of National Intelligence began after President Barack Obama, in June 2013, directed the intelligence community

to make public certain information about US government surveillance programs (Baker & Sanger, 2013).

When considering the government's role in surveilling users, as well as requesting removal of certain user-generated content, scholars have argued that law enforcement effectively place direct and indirect pressure on private platforms to adopt more restrictive terms of service and share more information with officials to help advance government surveillance practices (Bloch-Wehba, 2021). In response to this pressure, transparency reports serve as an important mechanism for holding governments accountable for their requests for user data and for removal of content (Losey, 2015). In addition to concerns about user privacy, another major area of transparency reporting that receives scrutiny from policymakers and users, particularly for social media platforms, is content moderation (Juneja et al., 2020; Lee, 2020). Content moderation refers to the screening of user-generated content, including advertising, to determine which posts to remove and what consequences to associate with the removal (Singh & Doty, 2021). For the purpose of this study, content moderation includes removal of content based on either the platform's terms of service, government take-down requests, or allegations of copyright infringement. Content moderation directly affects what messages and voices get amplified in online environments, and the demand for transparency in these practices is increasing (Jhaver, 2019). One manifestation of this demand from civil society is the Santa Clara Principles, which were first created in 2018 to provide recommendations to companies about transparency and accountability in their content moderation activities. These Principles are currently endorsed by major social media companies, like Apple, Google, Facebook, Reddit, and Twitter (Santa Clara Principles, n.d.).

Transparency Reports as Socially Responsible Disclosures

Today, these transparency reports are a tool for social media companies to signal that they operate in a responsible way to meet the demands of today's socially conscious consumers (van den Heijkant & Vliegenthart, 2018). Corporate social responsibility (CSR) refers to the ways that corporations are addressing societal concerns through accountability to improve brand reputation (Yoon et al., 2006). The growing trend of

voluntary disclosures to publicize CSR activities has been shown to increase the credibility of corporations, while also positioning them as good corporate citizens (Gallego-Álvarez & Quina-Custodio, 2016; Rodríguez & LeMaster, 2007). Scholars have encouraged the strategic use of CSR to improve organizations' financial and economic performance (Carroll, 2021; Kitzmueller & Shimshack, 2012). Like other CSR activities, voluntary transparency disclosures by social media companies offer an opportunity to put corporate values on display. Research suggests prominent social media companies have higher levels of visibility and business exposure (Brammer & Millington, 2004) and are likely to feel more stakeholder pressure to issue CSR disclosures (Brammer & Pavelin, 2004). Yet, few studies have analyzed CSR as it relates to governance in the realm of privacy considerations.

News Coverage of Transparency Efforts to Hold the Powerful Accountable

Despite the blind-spot on privacy considerations, a wealth of studies have shown a significant increase in media coverage of activities conducted by corporations, and such evidence supports the role of the news media in legitimizing and shaping public's perception of CSR activities (Lee & Riffe, 2019). Researchers have long understood that mass media serve as agenda setters for important social and political issues by transferring these issues from the media to the public's agenda (McCombs & Shaw, 1972). Digital technology has made more information available to more people; however, the public still relies upon "upon the institutional press as well as non-institutional interpreters (bloggers, NGOs, and the like)" to decode and make sense of disclosures (Fenster, 2017, p. 159). This decoding of disclosures is essential for transparency to hold the powerful accountable: "If information, for example, only flows to those in established power positions or is decipherable only by insiders or experts, openness and information access do not automatically unfold into organizational transparency with the potential to redistribute power" (Flyverbom et al., 2015, p. 391). Mere delivery of information is not enough; mere access to information "does not guarantee better audience understanding" (Fredriksson & Edwards, 2019, p. 552). Transparency reports need interpreters to translate them for the public; if news coverage wanes, then the translation and attention wanes. Thus, Big Tech simply issuing transparency reports is not enough for stakeholders

to understand the information or to hold power accountable. The Fourth Estate has an indispensable role to play (Felle, 2016).

Research has shown that the media coverage of CSR-related information influences the way the public evaluates a corporation through agenda setting and framing (Lee & Riffe, 2019; Vogler & Eisenegger, 2021). Vogler and Eisenegger (2021) found that despite the increasing number of corporations using social media to publicize their CSR activities, legacy media was still more influential in forming public perceptions of corporate reputation. Building on this research, our study examines media coverage of transparency reporting as a dimension of CSR-related coverage. As noted above, transparency is an essential element of CSR (Gorwa & Ash, 2020). To be an effective reputation management mechanism, transparency about CSR activities has been called "a necessary condition for CSR" (Dubbink et al., 2008, p. 391). The benefits of CSR are frustrated when stakeholders have low awareness of a companies' CSR activities (Du et al., 2010; Bhattacharya & Sen, 2004). In other words, socially responsible companies cannot effectively distinguish themselves without transparently disclosing their CSR activities (Dubbink et al., 2008). To gain the benefits for CSR, stakeholders need to know about CSR activities. News coverage is one avenue for stakeholders to become aware of good corporate citizens.

To complement and extend the scholarly inquiry, this study employed a longitudinal content analysis of media coverage of transparency reports from 1999 to 2021 to provide a better understanding of how media coverage of transparency reporting is framed for social media companies. Our findings provide insights for the strategic management of CSR activities by demonstrating how organizations can leverage responsible stewardship of privacy practices through transparency reporting initiatives.

Media Coverage Transparency Reports as CSR-Related Initiatives

Our research provides a foundation for understanding news media coverage of Big Tech transparency reports. Historically, the news media frame topics that reach the public, which can in turn increase the salience of certain issues (Entman, 1993). And the media can also shape public opinion by the particular framing (Lunenberg et al., 2016; van der Meer et al., 2014; Richardson & Lancendorfer, 2004). This study is driven by an

interest in how social media companies' transparency reports are presented in US-based news media. Analysis of US-based news media is appropriate because a large proportion of Big Tech companies are headquartered in the US (e.g. Google/Alphabet, Facebook/Meta, Apple, Amazon, and Microsoft). And examining media coverage is appropriate because it communicates company information—including CSR activities—to the public and to stakeholders (de Fine Licht, 2014).

While media coverage has been shown to influence the public's perception of a corporation and their CSR activities (Lee & Riffe, 2019; Vogler & Eisenegger, 2021), such coverage has not been shown to influence whether a company chooses to issue a report to publicize their CSR activities (Shabana et al., 2017). In other words, research suggests that the news media facilitate "the diffusion of CSR reporting knowledge" (Shabana et al., 2017, p. 1110). This diffusion of knowledge and media attention occurs after early adopters engage in CSR reporting practices (Jain et al., 2022). This research suggests that media attention does not necessarily prompt the initial adoption of CSR reporting practices. Yet, media attention has a role to play by contributing to the diffusion of CSR reporting practices after being initiated by early adopters. Extending this CSR research to Big Tech transparency reports, we offer the following hypothesis:

H1: News media coverage did not prompt the initial adoption of social media transparency reporting practices.

Previous studies have noted the lack of CSR research that focuses on the role of news media as interpreters of CSR concepts through media framing (Lee & Riffe, 2019; Zhang & Swanson, 2006). As indicated above, framing means "to select some aspects of perceived reality and make them more salient in a communicating text, in such a way as to promote a particular problem definition, causal interpretation, moral evaluation, and/or treatment recommendation" (Entman, 1993, p. 52). Using frames to emphasize certain informational aspects of CSR initiatives makes that specific component of the message more meaningful to audiences and shapes the public's perception of those issues (Lunenberg et al., 2016). Studying the framing of CSR can also help describe CSR-related initiatives in terms of events or actors that may represent a broader issue along

with associated characteristics explaining causes, trends, and consequences (Lee & Riffe, 2019).

Issue Framing. News media often serves as a primary source of information for the public. As such, it plays a crucial role in disseminating information about events and issues, and in shaping how people understand the world around them. Media has the power to set the agenda by highlighting specific issues and topics (Richardson & Lancendorfer, 2004; Entman, 1993). The way an issue is framed can influence the public agenda by highlighting specific aspects and downplaying others. This process of agenda setting shapes what issues are considered important by the audience. In other words, the prominence given to certain stories influences public attention, determining what issues are deemed important or urgent (Entman, 1993).

The way the news media frames an issue can influence public discourse, public opinions, and public perceptions (Dimitrova & Strömbäck, 2012; Richardson & Lancendorfer, 2004). Through reporting and analysis, the framing of stories, language used, and editorial choices news media contribute to how individuals perceive events and develop their own perspectives (Hellsten et al., 2010). Moreover, in democratic societies, an informed citizenry is essential. Thus, news media coverage can serve to frame salient issues, to set the agenda for public attention, and to hold the powerful accountable by investigating and reporting on issues of public concern. To provide a foundation for further scholarly exploration of US-based media coverage of transparency reports we ask the following:

RQ 1: What issues are presented in media coverage of social media transparency reports?

Judgment Framing. According to Entman, media frames involve the selection and salience of certain aspects of an issue or event, which consequently shapes how the audience perceives and interprets an issue (Entman, 1993). One key aspect of Entman's perspective on media frames is the idea of "valence," which refers to the inherent moral evaluation attached to a frame. Entman suggests that media frames are not neutral or objective; instead, they carry implicit value judgments. Thus, this framing process is not value neutral. It is influenced by factors like a media organization's ideologies, cultural

norms, and societal power structures. The framing choices made by media outlets can reflect and perpetuate certain values and power dynamics (Vliegenthart & Van Zoonen, 2011).

Frames are not just about presenting facts; frames also subtly communicate a moral stance. The selection of certain aspects and the emphasis on particular angles inherently involve a moral judgment that can influence the audience's perception. The responsibility judgments made in news coverage can either foster a deeper understanding of complex issues or introduce bias and misinformation. Clear responsibility judgments help the audience understand the context, consequences, and ethical considerations surrounding an issue. To examine the responsibility judgments presented in the coverage, we build upon the conceptual framework presented by Semetko and Valkenburg (2000). As such, this study applied the following generic frames to the analyzed text: (1) conflict frame, (2) attribution of responsibility frame, and (3) ethics and social responsibility frame. The conflict frame "emphasizes conflict between individuals, groups, or institutions," while the attribution of responsibility frame "presents an issue or problem in such a way as to attribute responsibility for its cause or solution to either the government or to an individual or group" (Semetko & Valkenburg, 2000, pp. 95-96). In this study, Semetko and Valkenburg's morality frame was reconceptualized as the ethics and social responsibility frame. To further the goal of this study we ask the following research question:

RQ 2: How are issues being framed around social media transparency reports?

Source Framing. The sources relied upon in news coverage contribute to shaping the narrative of a story (Bie & Tang, 2015). Different sources provide varying perspectives and information, influencing how the audience interprets and understands the events or issues being reported (Durham, 2007). The choice of sources also reflects power dynamics within society. As such, it is important to consider whether underrepresented groups are given voice. News coverage should strive to amplify a range of perspectives, avoiding the reinforcement of existing power imbalances. Source framing can offer insights into who are favored spokespersons and opinion leaders.

Legacy media outlets, often having a broader audience, can reach a more diverse demographic. Niche publications, on the other hand, cater to specific interests or communities, providing targeted information to a more focused audience. Niche publications are often experts in their chosen field, providing specialized knowledge and insights. Legacy media outlets, while comprehensive, may not have the same level of expertise in specific niche areas. Having a mix of legacy and niche publications contributes to media pluralism, ensuring a variety of perspectives and information sources. This diversity is essential for a healthy and democratic media landscape (Van Aelst et al., 2017). To date, no research has offered a longitudinal analysis of new sources reporting on social media transparency reports. To examine what sources are relied upon and who is given voice (and who is not), we ask the following questions:

RQ 3a: Which publications are framing and presenting media coverage of social media transparency reports?

RQ 3b: What major sources are referenced or quoted in the media coverage of social media transparency reports?

METHODS

The current study explored the news coverage of social media transparency reports. It is appropriate that we used content analysis (Lee & Rim, 2018; Milne & Adler, 1999) for two reasons. First, this method allows for both qualitative identification of coding categories and for quantitative findings to explore general trends within media content. Second, it allows that inquiry to be investigated across a longitudinal period of time.

Sample and Sampling Procedures

To populate the study's sample, an examination of two decades of US-based media coverage was drawn from the Nexis Uni database. To identify news coverage of transparency reports, content moderation, privacy, and/or free speech the following search terms were used in the news database: ("transparency report*" /P ("content mod*" OR priva* OR surveil*)) OR ("transparency report*" /P ("free speech" or "free expres*")).

The specific term "transparency report" was searched using quotation mark operators, and the asterisk (*) was a root expander that also captured variations like "reports" and "reporting." The "/P" operator limited the search of the term transparency reports within a paragraph of other terms like content moderation, privacy, surveillance, free speech, or free expression (or variations thereof by using the asterisk root expander). The database search included a date range for the relevant content from January 1, 1999 to December 31, 2021. This search yielded over 3,000 results. To limit our analysis to US-based coverage, the 3,091 results were narrowed using three database filters: (1) US publication location; (2) North America geography; and (3) English language. Using these search parameters and database filters, 1,107 articles met the inclusion criteria. The Nexis Uni algorithm ranks the articles by relevance, displaying the most relevant articles first.[2] This study's analysis then focused on the 350 most relevant articles based on these search terms. The overall population of articles, coupled with the most relevant articles, by year, is shown in Figure 1 below. When we removed duplicate articles, 319 articles remained in the sample. During coding we removed non-responsive articles and irrelevant materials (e.g. congressional hearing reports). Our final dataset consisted of 290 articles.

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[2] In addition to sorting by relevance, the database can also display results in alphabetical order by document title (A-Z or Z-A) or by document date (newest-oldest or oldest-newest).
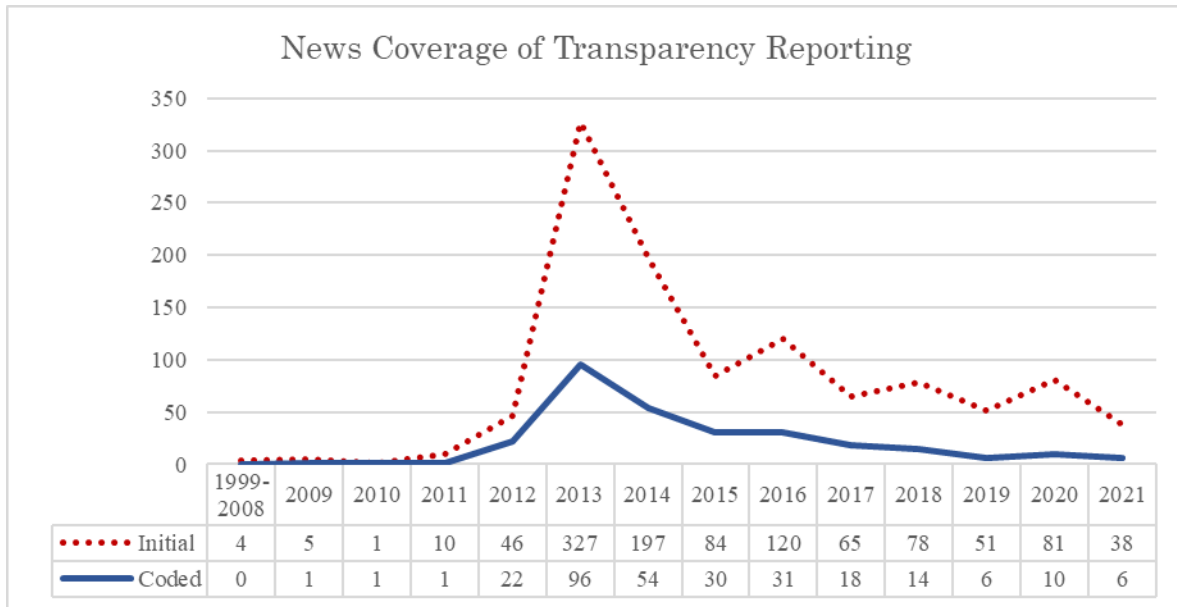
News Coverage of Transparency Reporting

	1999-2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
⋯⋯ Initial	4	5	1	10	46	327	197	84	120	65	78	51	81	38
—— Coded	0	1	1	1	22	96	54	30	31	18	14	6	10	6

Figure 1. Trendline comparing initial population of news coverage (*n*=1107) with our coded sample (*n*=290).

Measures and Intercoder Reliability

A content analysis protocol was collaboratively developed by the three authors who have backgrounds in media studies; the protocol was applied to news articles as the unit of analysis. We employed a qualitative data analysis technique to iteratively establish codes and categories, in accord with Saldaña (2021). The coding scheme reflects the absence or presence of each coding category, where absence was coded as "0" and presence was "1." A full description of measures and associated variables used in our analysis is available in the Appendix.

For coding training, three pilot tests were performed to test the reliability of the instrument. Each pilot round used 25 articles that were not included within the 350-sample set. After each round of pilot testing, the protocol was revised to address ambiguity or resolve discrepancies, and further training was conducted. During the next phase, two authors coded 50 randomly selected articles from the 350-sample set and used the finalized protocol for reliability testing of the research question variables. Krippendorff's α values ranged from .76 to 1.00 for all variables with percent agreements ranging from 78% - 100%.
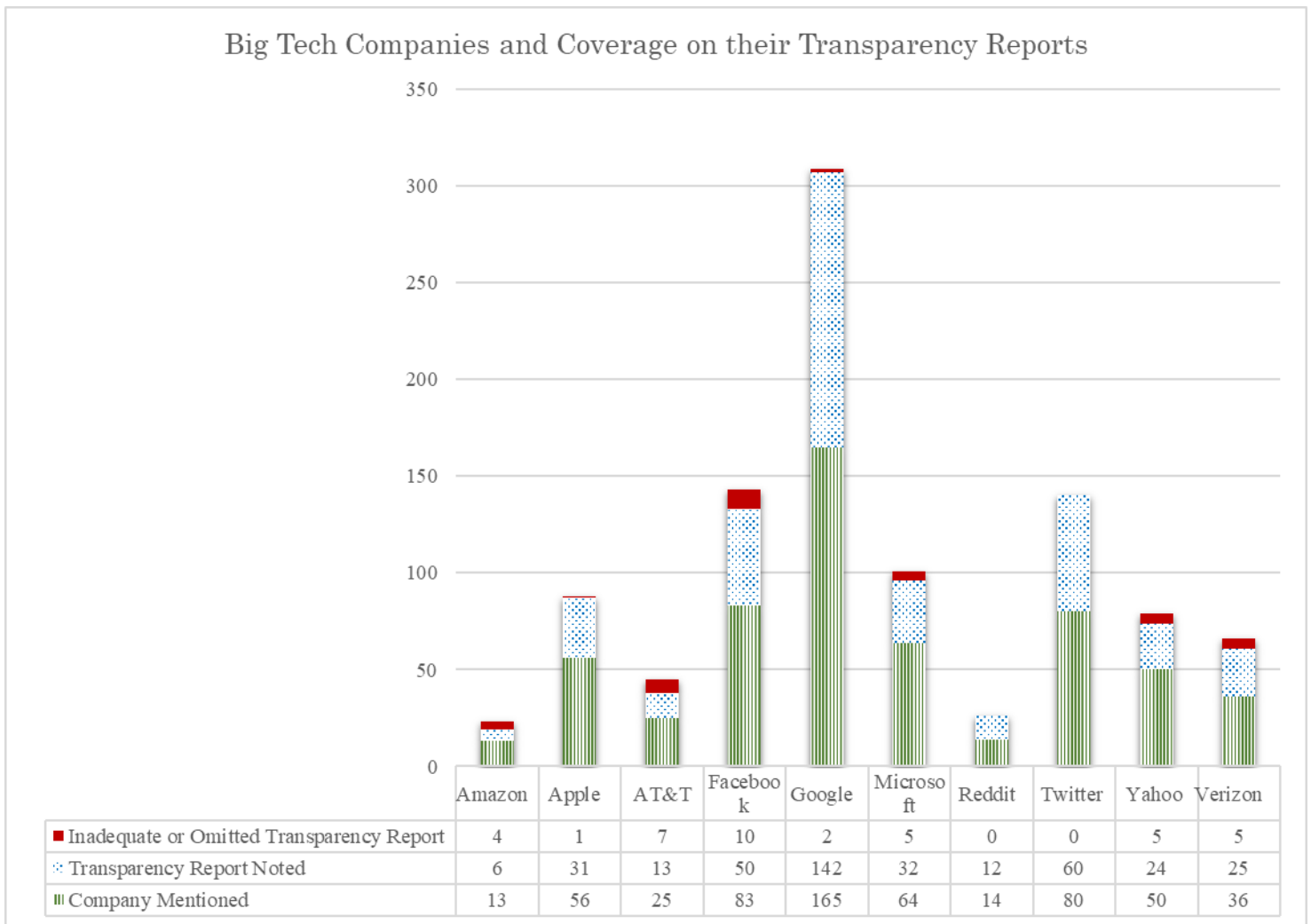
RESULTS

Results for Hypothesis

Our data indicate that between 1999 and 2021, the largest number of news articles on social media transparency reports were published between 2013 and 2014 (Figure 1). Over half (51.7%; *n*=150) of our coded sample was published in 2013 and 2014. In contrast, before 2013 the aggregate news coverage of transparency reporting was meager (8.5%; *n*=25). Our hypothesis that media coverage did not prompt the initial adoption of transparency reporting practices appears supported by our data. The time order of the data provides strong indicia that news coverage did not instigate initial transparency reporting because Big Tech reporting began before the rise of media attention. Early adopters were publishing transparency reports before media scrutiny intensified. In particular, Google and Twitter issued their first transparency reports before 2013. Thus, our finding suggests that early adopters of social media transparency reporting practices were not in response to news media agenda setting. This comports with other research suggesting news coverage is not shown to influence whether companies decide to disclose and publicize their CSR activities (Shabana et al., 2017). Rather than the coverage catalyzing CSR disclosures, the data suggests media coverage may have been in response to a crisis event—like Edward Snowden's 2013 revelations about government surveillance efforts (Bauman et al., 2014). In other words, rather than serving as a cause of initial disclosure practices, news coverage may be in response to a shock event. This increased coverage in 2013 corresponds with research finding a relationship between shock events and increased coverage (e.g. Monahan, 2010). A second peak in coverage occurred in 2016; this may be related to criticism of social media platforms' role in contentious events, like the 2016 US presidential election, the UK Brexit campaign, and the #MeToo movement (Birch & Bronson, 2022).

Results for Research Questions

RQ 1: Issue Framing. In answering RQ1, most of our articles (79.7%; *n*=231) mentioned a technology company's transparent report; a government transparency report was mentioned far less often (13.8%; *n*=40). Google featured prominently throughout the news coverage on transparency reports. As shown in Figure 2, Google was mentioned

most often (*n*=165; 56.9%), and Google's transparency report was cited most frequently (*n*=142; 49.0%). News coverage of other Big Tech, like Facebook, Twitter, and Apple, lagged behind the leader. Facebook, the next most prominently featured company, was mentioned half as much as Google. The valence of the coverage and the paucity of criticism was also notable; our analysis showed that few companies were mentioned for failing to publish a report or for having an inadequate report. This was especially true among those companies (e.g. Twitter) that often had their transparency reports sourced or quoted (see Table 4). In addition to news reports about social media transparency reports, our data identified coverage of US government transparency reports. While US government transparency reports were discussed, our findings reveal the media coverage strongly favored Big Tech industry transparency reports.

Big Tech Companies and Coverage on their Transparency Reports

	Amazon	Apple	AT&T	Facebook	Google	Microsoft	Reddit	Twitter	Yahoo	Verizon
■ Inadequate or Omitted Transparency Report	4	1	7	10	2	5	0	0	5	5
⁘ Transparency Report Noted	6	31	13	50	142	32	12	60	24	25
⦙ Company Mentioned	13	56	25	83	165	64	14	80	50	36

Figure 2. News Coverage of Big Tech Companies and their Transparency Reports.

In addition to identifying which Big Tech companies and which transparency reports were mentioned in the news coverage, RQ1 was also answered by a content analysis of the topics presented in the coverage. As shown in Table 1, concerns about user privacy and government surveillance were consistently prominent issues, followed by reporting on the facts and figures presented in the transparency reports themselves. The results of the Chi-square tests indicate that, over time, user data and privacy held relatively constant. On the other hand, topics, like content moderation and defamation, saw meaningful declines in the news coverage over time.

Table 1 *Issue Framing over Time*

Topic Presented	Overall(n)%	2009-2013 (n=121)	2014-2021 (n=169)
User Privacy & User Dat	(270) 93.1	(117) 96.7	(153) 90.5
U.S. Gov't Surveillance	(267) 92.1	(118) 97.5	(149) 88.2
Foreign Gov't Surveillance	(84) 29.0	(45) 37.2	(39) 23.1*
Content Moderation	(35) 12.1	(24) 19.8	(11) 6.5**
DMCA & Copyright	(17) 5.9	(10) 8.3	(7) 4.1
Defamation	(13) 4.5	(10) 8.3	(3) 1.8**
Edward Snowden	(58) 20.0	(20) 16.5	(38) 22.5
1st Time Producing Repo	(88) 30.3	(39) 32.2	(49) 29.0
Details From Report	(179) 61.7	(77) 63.6	(102) 60.4
Expanding Scope of Report	(54) 18.6	(24) 19.8	(30) 17.8

Note. * $p < .05$; ** $p < .01$; Potential maximum (n) by time are noted in each appropriate Table, as overall coverage was higher in the second half of the sample.

RQ 2: Judgment Framing. To answer RQ2, themes and framing of these topics were then examined. As shown in Table 2, most judgment framing centered on pressure directed at industry organizations. When prominent Big Tech companies started issuing transparency reports (between 2012 and 2014), many responsibility frames about corporate transparency reports began to appear less often within news coverage. For example, many conflict frames—such as criticism of industry, inadequate transparency reports, and pressure to protect privacy—significantly declined as a percentage of coverage over time. While the data showed waning criticism of Big Tech, frames related to government efforts held steady (e.g. criticism of government transparency efforts) or even increased (e.g. government as facilitator of transparency) over time.

Table 2
Judgment Framing over Time

Judgment Frames	Overall (*n*)%	2009-2013 (*n*=121)	2014-2021 (*n*=169)
Conflict frames			
Criticism of government transparency	(83) 28.6	(35) 28.9	(48) 28.4
Criticism of industry transparency	(66) 22.8	(40) 33.1	(26) 15.4**
Pressure for more privacy protection	(178) 61.4	(96) 79.3	(82) 48.5**
Industry inadequate report	(41) 14.1	(24) 19.8	(17) 10.0*
Government inadequate report	(12) 4.1	(4) 3.3	(8) 4.7
Skepticism of transparency reports	(8) 2.8	(5) 4.1	(3) 1.8
Attribution of responsibility frames			
Government barrier to transparency	(134) 46.2	(64) 52.9	(70) 41.4
*Government transparency desire	(27) 9.3	(5) 4.1	(22) 13.0*
*Industry transparency desire	(216) 74.5	(101) 83.5	(115) 68.0
No transparency report	(20) 6.9	(13) 10.7	(7) 4.1*
Ethics and social responsibility frames			
Government facilitator of transparency	(29) 10.0	(2) 1.7	(27) 16.0**
***Government transparency desire	(27) 9.3	(5) 4.1	(22) 13.0*
***Industry transparency desire	(216) 74.5	(101) 83.5	(115) 68.0
Industry protects privacy/data	(97) 33.4	(47) 38.8	(50) 29.6

***Categories used to represent more than one frame
* p < .05; ** p < .01

RQ 3: Source Framing. RQ3a sought to identify the publication outlets building the media coverage for these frames. As shown in Table 3, web blogs dominated the conversation. But, after more social media companies began releasing their initial transparency reports, press releases became a more common publication type reflected in the overall coverage.

Table 3
Type of Publication over Time

Publication	Overall(n)%	2009-2013 ($n = 121$)	2014-2021 ($n = 169$)
Newspaper	(10) 3.4	(4) 3.3	(6) 3.5
Press Release/Newswire	(52) 17.9	(15) 12.4	(37) 21.9
Web Blog	(193) 66.6	(90) 74.3	(103) 60.9
Web-Based Publication	(17) 5.9	(10) 8.3	(7) 4.1
Magazine/Journal	(8) 2.8	(1) 0.8	(7) 4.1
Other	(10) 3.4	(1) 0.8	(9) 5.3*

* $p < .05$

To further answer RQ3b, as shown in Table 4, when examining who or what frames media content, the social media transparency reports themselves were referenced most often, followed by company statements or leaders themselves. Company statements and leaders became more represented as a quoted source in coverage over time. Increased reliance on statements from company leaders corresponds with an increased reliance on press releases. After 2013, press releases accounted for 21.9% (n=37) of the media coverage, which is nearly double the proportion of press releases in the preceding years (n=15; 12.4%). Based on the sample size of press releases, our data neared significance with Chi-square tests; nevertheless, overall trends can be seen across variables and Tables. The increase in company statements likely relates to the increased use of press releases within coverage over time; these releases often include prepared statements from organizational leaders. In other words, the increase in quotes correlates with an increased reliance on press releases. While company statements were more often quoted, the transparency reports themselves were more often mentioned than directly quoted. Other sources, like academics and civil society organizations, were relied upon less often.

Table 4
Referenced/ Quoted Sources over Time

Source	Referenced (*n*)%	2009-2013 (*n*=121)	2014-2021 (*n*=169)
Academics	(5) 1.7	(1) 0.8	(4) 2.4
Company Statement or Leader	(92) 31.7	(52) 43.0	(40) 23.7**
Org Employees (Not Leader)	(5) 1.7	(0) 0.0	(5) 3.0
Gov't Agency/Actor	(91) 31.4	(43)35.5	(48) 28.4
Non-Profit/Civil Society Org	(59) 20.3	(38) 31.4	(21) 12.4**
Foreign Gov't	(8) 2.8	(4) 3.3	(4) 2.4
Journalists/Op-Eds	(58) 20.0	(31) 25.6	(27) 16.0
Social Media Transparency Report	(195) 67.2	(95) 78.5	(100) 59.2*
Gov't Transparency Report	(31) 10.7	(2) 1.7	(29) 17.2**
Source	Quoted (*n*) %	2009-2013	2014-2021
Academics	(5) 1.7	(2) 1.7	(3) 1.8
Company Statement or Leader	(112) 38.6	(52) 43.0	(60) 35.5
Org Employees (Not Leader)	(2) 0.7	(1) 0.8	(1) 0.6
Gov't Agency/Actor	(50) 17.2	(20) 16.5	(30) 17.8
Non-Profit/Civil Society Org	(49) 16.7	(27) 22.3	(22) 13.0
Foreign Gov't	(3) 1.0	(1) 0.8	(2) 1.2
Journalists/Op-Eds	(14) 4.8	(10) 8.3	(4) 2.4*
Social Media Transparency Report	(43) 14.8	(22) 18.2	(21) 12.4
Gov't Transparency Report	(2) 0.7	(0) 0.0	(2) 1.2

* p < .05; ** p < .01

DISCUSSION

Our findings suggest a nuanced relationship between news coverage, framing, and voluntary CSR disclosures: concerns about government surveillance fueled social media companies' CSR disclosures about protecting user privacy. Yet, interest in social media transparency disclosures did not feature prominently in the news coverage before 2013.

Our data suggest Edward Snowden's revelations of government surveillance efforts may have spurred an increase in news coverage about transparency reporting. The data

highlight Snowden's 2013 revelations about government surveillance efforts were a shock event that coincided with a rise in news coverage of transparency efforts.

The news coverage of social media transparency reports after the 2013 crisis event is in contrast with subsequent events. After allegations of Russian online interference in the 2016 US presidential election, scholars have suggested there was "unprecedented" platform transparency (François & Douek, 2021, p. 3). We do not dispute whether platforms were unprecedentedly transparent post-2016; however, our findings suggest that the news coverage of these transparency efforts were not similarly unprecedented. In other words, platform transparency efforts post-2016 were not notably salient in the news coverage.

Our findings also highlight that while news coverage on transparency reports intensified in 2013, several market-leading Big Tech companies were already voluntarily issuing reports. In particular, Google (in 2010) and Twitter (in 2012) each began issuing annual transparency reports before the news media scrutiny began. In our sample, there were only three relevant articles (0.9%) discussing transparency reports before 2012. This suggests the transparency reports produced before 2012 were not in response to media-driven stakeholder pressure.

Prominent social media companies started issuing voluntary disclosures before intense media coverage began. This finding comports with research suggesting news coverage does not independently prompt CSR disclosures by early adopters (Shabana et al., 2017, p. 1123). Scholars have theorized a three-stage model to explain the diffusion of CSR reporting practices over time (Shabana et al., 2017). In stage one, defensive reporting is in response to a corporation failing to meet the expectations of its shareholders. In stage two, proactive reporting positions CSR reporting as the norm to publicize the company's CSR activities while also assisting to meet the corporation's goals. In the final stage, imitative diffusion prompts laggard corporations to mirror others' CSR reporting practices based on the assumption that the benefits would outweigh the costs. Our results suggest that for early adopters (Google and Twitter), the news media was not the agenda setter. Nevertheless, the news coverage may have facilitated "the diffusion" of transparency reporting knowledge (Shabana et al., 2017, p.

1110). It may also have contributed to the normalization of this form of CSR and the mimicry by small and medium-sized companies.

Our findings also indicate that news coverage of companies who issued transparency reports largely lacked a critical stance. These findings accord with research finding a largely positive tone in CSR news coverage (Zhang & Swanson, 2006). The two companies (Google and Twitter) that were most frequently discussed for their transparency reports were the least criticized. The uneven distribution of company names in the news coverage suggests a few leading companies built and framed the conversation. But these companies that issued transparency reports were not highly criticized. We note that those prominent companies that initially lacked a report (e.g. Facebook) received more criticism than other report-issuing companies. Smaller companies that eventually produced a report received favorable media attention. However, the smaller companies that lacked a report were not subject to the same level of criticism and scrutiny as industry leaders that lacked a report. These findings suggest more media attention and scrutiny are given to major companies—like Google, Twitter, and Facebook. These findings comport with research suggesting that larger firms, with higher levels of visibility and business exposure, are more likely to feel stakeholder pressure to issue voluntary disclosures to signal good corporate citizenship (Brammer & Millington, 2004; Brammer & Pavelin, 2004).

Issue Framing Implications

Our findings also suggest that once Big Tech started issuing transparency reports, criticism of the companies in the news coverage declined precipitously. When a company issued *a* transparency report, that seemed to mollify concerns. There seemed to be little qualitative evaluation of the substance in the reports. The reporting revealed little skepticism of data in transparency reports, and the reports' unaudited statistics were largely taken at face value. In other words, so long as the company issued a report, that seemed to be satisfactory and validation checkers were muted. This is problematic because meaningful transparency and accountability require more than simply providing information (Christensen, 2002; Lee & Boynton, 2017). Without adequate scrutiny, transparency reports risk being portrayed as per se legitimacy enhancing. In other

words, without validation checkers, these transparency reports risk being taken at face value—without the report contents being analyzed. As noted above, transparency requires more than mere disclosure; it also requires an audience to make sense of the disclosure (Fenster, 2017). Thus, validation checkers are essential to ensure meaningful transparency, rather than merely the illusion of transparency (Coombs & Holladay, 2013).

Scholars suggest that transparency is a form of visibility management, which necessarily involves selectivity and interpretation (Flyverbom, 2016; Christensen & Cheney, 2015). In this vein, Big Tech seems to be managing visibility while touting transparency efforts. Full transparency is impossible. Transparency efforts inevitably involve choices about what to expose and what to conceal (Flyverbom et al., 2015). We posit that the muted news coverage in recent years suggests the media discusses Big Tech transparency reports in terms of what is exposed, rather than what is concealed. Once a report is issued, information is exposed; there appears to be minimal attention to what information might simultaneously be concealed in these reports. One conclusion we might draw from this data is that transparency reports are performative: once a company produces voluntary disclosures, the news media is satisfied. In other words, media critics appear satisfied, and the ensuing coverage focused largely on citing data from the transparency reports, rather than engaging in a critical evaluation of the quality of the report. Moreover, once more Big Tech companies began issuing their transparency reports, any remaining criticism shifted to the government and its own transparency reporting efforts.

Our findings related to RQ1 show that not only did the volume of coverage change over time, but the topics in the coverage also changed. Before 2012, the news media coverage focused largely on concerns about user privacy and government surveillance. This suggests a stronger media interest in government intrusions on privacy rather than Big Tech intrusions on privacy. In the years following Snowden's revelations, the news media coverage broadened to include topics beyond privacy–namely, copyright takedowns, content moderation, and defamation. However, the data reflects that interest in user privacy continued to dominate in the new coverage–even as other topics began to enter

the conversation. Historically situated, these findings make sense; as a next step, media attention should expand to be more interested in Big Tech's use of consumers' data.

Judgment Framing Implications

Our analysis for RQ2 centered on three frames: (1) conflict frame, (2) attribution of responsibility frame, and (3) ethics and social responsibility frame. In the conflict framing articles, pressure for more privacy protection (from either the government or industry) dominated the coverage in and before 2013 (n=96; 79.3%). However, after 2013, the conflict frame dropped by almost half (n=82; 48.5%). Other conflict frames calling for more transparency appeared much less often than calls for more privacy protection, like criticism and pressure for both government (n=83; 28.6%) and industry (n=66; 22.8%) to be transparent. Pressure for government transparency remained relatively consistent over time, whereas pressure for industry transparency was twice as prevalent in and before 2013 than in the years after. The authors posit that the diminution in criticism of industry transparency may be correlated with an increase in Big Tech companies issuing transparency reports. As more companies began issuing transparency reports, the criticism of the industry diminished. This data suggests that Big Tech transparency reports have largely sated demand for industry transparency.

In the attribution of responsibility framing articles, the industry desire to be transparent dominated the next most common frame (n=216; 74.5% vs. n=134; 46.2%), which was government regulation acting as a barrier to transparency. This responsibility frame became more prevalent in conversation after 2013 – representing only 1.7% of the conversation before 2014, and 16.0% after. In articles framing around ethics and social responsibility, our findings reflect overlapping frames. Two of the attribution of responsibility frames overlapped with the ethics framing. Industry desires to be accountable through transparency reports and government efforts to be more transparent connected both with the responsibility and the ethics frames. As noted above, the frame about US government regulation facilitating transparency largely emerged only after 2013.

Source Framing Implications

For RQ3a, we found the media coverage was dominated by web blogs (n=193; 66.6%), rather than traditional newspapers (n=10; 3.4%). This suggests that the conversation about social media transparency reports was driven by niche publications, rather than legacy outlets. In other words, the data does not suggest that the majority of stakeholder pressure manifested in traditional news coverage. The authors posit that the pressure may have come more directly from civil society groups (e.g. Center for Democracy and Technology, Electronic Frontier Foundation, and Global Network Initiative), rather than traditional media agenda setters. For civil society organizations, our content analysis offers some practical implications. Results for RQ3b suggest the news coverage drew heavily from corporate and government sources. To advance their advocacy, civil society organizations are well advised to engage with web blogs and press releases. Future research could examine why legacy media has not covered Big Tech transparency reports to the same extent as specialty outlets. It is unclear whether these findings suggest a lack of topical interest from a general audience.

In analyzing who framed the coverage, our findings revealed that social media transparency reports were most frequently mentioned (n=195; 67.2%). Previous research found that journalists rely on interest groups and political actors to help frame news coverage (Scheufele, 1999); our analysis of the sources referenced and quoted suggests that corporations are also influential in the frame-building process. These industry transparency reports, as well as company statements (n=92; 31.7%), accounted for the most common sources mentioned in the news coverage. Trailing closely behind corporate sources were government actors (n=91; 31.4%) and civil society organizations (n=59; 20.3%). Company statements (n=112; 38.6%) also accounted for the plurality of sources directly quoted in the news coverage; interestingly, this meant company statements were more often quoted than mentioned, arguably demonstrating the impact formal statements and reports. Government actors (n=50; 17.2%) and civil society organizations (n=49; 16.9%) also played an important role in direct quotes included in news coverage.

Limitations and Future Research

This study's first limitation relates to the sample method. The database search query was narrowed to US-based publications by restricting publication location and document geography. The intent was to avoid news coverage of transparency reports mandated by foreign laws (e.g. Germany's NetzDG law). The limitation is that our news sample may have missed coverage of US-based companies by non-US news sources. A second limitation is related to the data coding. The authors coded for company efforts to protect user data and privacy; upon reflection, the authors should have also coded for company efforts to protect users' free expression interests. Relatedly, the authors coded for company efforts to protect user data; upon reflection, the authors should have differentiated between efforts to protect user privacy and efforts to be more transparent about government attempts to access user data. Big Tech might not thwart government attempts to access user data, but the companies might want to be more transparent about government attempts to gather this information from Big Tech. Being more transparent about government efforts is distinguishable from thwarting government efforts. On one hand, Big Tech may employ more security and encryption to protect user privacy. Alternatively, Big Tech (e.g. Twitter) may file a lawsuit against government restraints on disclosures about government requests of user data—arguing such a gag order is a First Amendment violation. While Twitter's legal challenge did not prevail, its attempt to protect users' interests is commendable. The authors' data did not capture the nuanced distinction between Big Tech disclosing government surveillance activities and seeking to thwart them. Future research could tease out this distinction.

CONCLUSION

This study aims to offer the first systematic review of news coverage of social media transparency reports. Meaningful transparency efforts need interpreters to translate the disclosures for the relevant publics. Our longitudinal analysis tracked the change in the volume of news coverage as well as the change in issue framing. Moreover, by analyzing over two decades of media coverage, this study offers a broad perspective on the CSR benefits of publishing transparency reports. Our findings offer insights and

directions for future research particularly as the field of social media management moves toward maturity.

This study makes several key contributions to scholarly literature. First, social media managers would be well advised to issue transparency reports because our findings suggest that when such reports are issued, there is favorable news coverage. Any press coverage criticizing the lack of a report seems to evaporate after a report was issued. Moreover, the media coverage is largely binary: the company is issuing a report, or it is not. There seems to be precious little evaluation of the quality or substance of the report. Second, our study adds to both the CSR literature and frame building literature. The conflict frame calling for greater privacy protection dominated the news coverage over time. This is an important contribution because few studies have analyzed the nexus between CSR-related disclosures and consumer privacy considerations. Lastly, our analysis of news coverage can also inform policymakers and stakeholders, which in turn, allows them to better understand areas of public concern and needs for policy action. To this end, the news media's Fourth Estate function is essential in this process.

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APPENDIX

Appendix Table I *Codebook Variables and Operational Definitions*

Frame	Variable	Operational Definition
Issue Framing	*Issues*	Issues were coded using 10 categories. Each article could be coded for more than one category based on the content reflected.
		(1) Privacy/information: referring to user data
		(2) U.S. government efforts: reflecting surveillance, warrants, subpoenas, and request from government agencies
		(3) Foreign government efforts: surveillance, warrants, subpoenas and request from specific foreign countries
		(4) Content moderation: content takedown or removal
		(5) Copyright: DMCA, copyright takedowns, notices, and/or infringement
		(6) Defamation: libel or slander
		(7) Snowden: referring to document leaks that explicitly mention whistleblower Edward Snowden
		(8) Inaugural transparency report: announcing a company producing a transparency report for the first time
		(9) Reporting on the report: providing details and numbers from a transparency report
		(10) Expanding the scope: expanding the scope of an existing report, such as adding a new data category
	Transparency Report Type	Transparency Report Types were coded using three categories: social media, government, and the option to opt out.
		(1) Social media: discussed a technology or telecommunication company's transparency report.
		(2) Government: discussed a transparency report issued by a government agency regarding user data, privacy and/or surveillance.
		(3) Opt out: covered transparency reports not relevant to the study, such as fiscal reports. Articles coded as 'opt out' were omitted from the analysis.
	Big Tech Companies Mentioned	The Big Tech Organizations Mentioned code used three categories to identify which companies were mentioned in the article in reference to the topics of user data, privacy, or surveillance.
		(1) Big Tech Mentioned: indicated one or more of the following technology or telecommunication companies was directly named–Amazon, Apple, Facebook, Google, Reddit, Twitter, Zoom, Microsoft, Yahoo, Verizon, and/or AT&T.
		(2) Transparency Report Mentioned: indicated that a company's transparency report was explicitly mentioned in the article.
		(3) Mentioned Report Inadequate: indicated that a company was mentioned due to explicit criticism for a missing or inadequate transparency report.
Judgment Framing	*Conflict Frame*	The Conflict Frame was operationalized using six categories representing themes denoting conflict between social media companies, civil society organizations, and/or government agencies and actors.
		(1) Criticism of the government: external criticism or pressure for the U.S. government to be transparent.
		(2) Criticism of the industry: external criticism or pressure for the industry to be transparent.
		(3) Pressure for more protection: external criticism pushing for more privacy protection from the government and/or industry.

		(4) Industry inadequate report: criticism of an inadequate or incomplete transparency report issued by Big Tech industries.
		(5) Government inadequate report: criticism of an inadequate or incomplete transparency report issued by a government agency.
		(6) Skeptical: used to indicate criticism of transparency reports in general (e.g. transparency reports don't work; there is no real concern for protecting user data/privacy).
	Attribution of Responsibility Frame	The Attribution of Responsibility Frame was operationalized using four categories that represent the framing of an issue in a way that attributes the cause or solution to either the government or industry.
		(1) Government barrier: themes in the news article presented U.S. government regulation as a barrier to transparency
		(2) Government desire: reflected internal government desire to push for transparency using transparency reports.
		(3) Industry desire: article indicated the industry had chosen to use voluntary transparency reports because it desired to be more transparent.
		(4) No report: articles that explicitly stated that an organization had chosen to not release a transparency report.
	Ethics and Social Responsibility Frame	Borrowing from the morality frame presented by Semetko & Valkenburg (2000), this Ethics and Social Responsibility Frame was operationalized using four categories representing articles emphasizing government or industry desire to act as responsible and ethical citizens through transparency reporting.
		(1) Government facilitator: positioned the government as a facilitator of transparency through regulations.
		(2) Government desire: internal government desire to push for more transparency in transparency reports.
		(3) Industry desire: internal industry desire to be more transparent using transparency reports.[3]
		(4) Industry protects: represents industry efforts to protect user privacy and data, including thwarting government surveillance.
Source Framing	*Publication Type*	Publication type was coded using the following seven categories provided by the Nexis Uni database.
		(1) Newspaper
		(2) Press release/newswire
		(3) Web blog
		(4) Web-based publication
		(5) Magazine/journal
		(6) Other
		(7) Not relevant. The 'not relevant' category was used for legal documents and senate hearings not applicable to the study, and thus, were omitted from analysis.
	Sources Referenced	The following 10 categories were used for individuals or entities referenced/cited in the news article, but not with a direct quote.
		(1) Academics
		(2) Social Media Company Statement or Leader
		(3) Social Media Company Employee (Not Leader)

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[3] Industry desire and government desire categories were used to represent the attribution of responsibility as well as the ethics and social responsibility frames.

		(4) U.S. Government Agency/Actor
		(5) NGOs (including nonprofits or civil society organizations)
		(6) Foreign Government Agency/Actor
		(7) Journalists/Op-eds
		(8) Social Media Transparency Report
		(9) Government Transparency Report
		(10) 'Other' for sources not covered by the list
	Sources Quoted	The following 10 categories were used for individuals or entities quoted directly in the media coverage.
		(1) Academics
		(2) Social Media Company Statement or Leader
		(3) Social Media Company Employee (Not Leader)
		(4) U.S. Government Agency/Actor
		(5) NGOs (including nonprofits or civil society organizations)
		(6) Foreign Government Agency/Actor
		(7) Journalists/Op-eds
		(8) Social Media Transparency Report
		(9) Government Transparency Report
		10) 'Other' for sources not covered by the list

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Online Connections

Amanda Reid: https://orcid.org/0000-0002-7163-6829
Shanetta M. Pendleton: https://orcid.org/0000-0001-7570-0974
Lightning Ele Hulud JM Czabovsky: https://www.linkedin.com/in/jmcabosky/