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Essays on Consumer-Oriented CSR Communication

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Conflicting Values in Discourses of Social Responsibility
Essays on Consumer-Oriented CSR Communication

PhD Thesis
Line Schmeltz, 2012

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Tak

Da jeg for tre år siden startede på instituttet som ph.d.-studerende, var der en god kollega, der gjorde mig opmærksom på, at 'a PhD is never your own'. Og det er fuldstændigt korrekt. Der er således en lang række mennesker, som har været en del af, at denne afhandling blev til - og blev færdig – og til dem skal der lyde en stor tak:

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INTRODUCTION TO THE DISSERTATION

1. Introduction

When Gro Harlem Brundtland presented the UN report *Our Common Future* in 1987, it marked the beginning of a new era for corporate social responsibility (CSR). For companies to voluntarily take upon them a social responsibility was not a new phenomenon but had been practised for decades in other forms and formats. Some argue that the idea of CSR, as we now know it, emerged in the 1930s following the publication of *The modern corporation and private property* by Harvard professors Berle and Means (Beckmann, 2007). However, Bowen (1953) is usually credited for coining the term and its modern understanding in his seminal book *Social Responsibility of the Businessman*.

The Brundtland initiative, developed by an independent body, the *World Commission on Environment and Development*, was the driving force behind putting CSR on the political agenda. It was the first concerted international effort to try to explicitly reconcile economic growth, environmental protection, and social equality instead of seeing growth and sustainability as poles apart. To this end, the report pronounced that “the time has come for a marriage of economy and ecology”.

The commission was set up in 1983 under the auspices of the United Nations and given the task of formulating a global program for change with a view to ensuring sustainable development by the year 2000 and beyond. The report put forward a number of action proposals in relation to the environment, technology, economy, and population growth. It underlined that the measures taken should not only address critical global problems but also strengthen a common understanding and sense of responsibility. At the time, an urgent need was felt for both populations and corporations to become involved in questions about environment and development.

The Brundtland Report famously defined sustainability as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs”. By furthermore stating that “the shift to sustainable development must be powered by a continuing flow of wealth from industry”, the role of the corporate world in securing global sustainability was firmly established. Hence, the report sparked intense discussions about how to define the role of business in society (World Business Council for Sustainable Development, 1998).

In the wake of the Brundtland Report, a number of summits were held, e.g. the Earth Summit in Rio in 1992, and international agreements were reached, e.g. the Kyoto Protocol in 1997, all of which have had profound impact on both business and society and continued to do so. In June 2012, the 20th anniversary of the Earth Summit was celebrated by the Rio+20 Conference on Sustainability. The political initiatives spurred the business world to step up to the challenge and form global associations such as *The World Business Council on Sustainable Development*. Initiatives to support a sustainable business environment were also created, e.g. the UN’s *Global Compact* and the *Global Reporting Initiative*, an initiative rooted in the US non-profit organization the Coalition for Environmentally Responsible Economies. The corporate world has also been subjected to pressure from the European Union which has implemented several policies on CSR and recently announced

that proposals for further legislative measures on the disclosure of social and environmental information are in the pipeline (European Commission, 2011).

The Brundtland Report has had major corporate implications as companies today need to explicate their position on CSR to a much higher degree than earlier. Thus, a new corporate role has emerged concurrently with sustainability and social responsibility climbing towards the top of the political agenda. What makes CSR attractive to governments, policymakers, and businesspeople alike is its perceived capacity to reconcile economic, environmental, and social challenges in society. So, further investigation of how these challenges affect the relationship between companies and stakeholders is needed. One of the challenges is how this relationship depends on how corporations articulate their engagement in CSR. In reflecting on the role of CSR communication in this new societal context, Ihlen et al. (2011a, p. 566) state that:

CSR forms an integral part of contemporary organizational and social life even if its practice is still evolving. For that very reason, communication around CSR has an essential role in the evolution of not just what organizations do, but also in the role that the rest of society – whether as stakeholders, NGOs, media or insiders to the organization – play in articulating the meaning and practice of CSR.

Communication is thus essential as it supports and facilitates the relationship between companies and their stakeholders. Communication of CSR may create legitimacy for the company, build strong relationships with customers, increase competitive power, strengthen corporate reputation, attract and retain employees, and eventually generate profits. Communication of CSR, however, causes some concern and uncertainty among companies because they are not accustomed to addressing these topics. Moreover, they may feel obliged to establish relationships with stakeholder groups that they have not traditionally engaged with.

This dissertation focuses on the stakeholder group broadly referred to as consumers, and how it engages with companies' CSR communication. Consumers perform a pivotal role in the setting created by the Brundtland Report, and they are continuously becoming more influential in their relationships with companies. Ellis (2010, p. xx) describes the new landscape of changed roles as paradoxical in that:

... consumers are both price conscious and ethically aware; employees search for both material wealth and spiritual growth; public institutions deliver welfare solutions and are run like businesses; non-profit organizations use market methods to create social value, and companies are socially responsible while making a profit.

This dissertation is specifically concerned with young consumers (18-30 years). This group, sometimes referred to as *Generation Y*, *The iGens*, *Generation Me*, or the *Millennials* (Twenge, 2006), is particularly interesting for a number of reasons. It is the first generation to have grown up with the Internet, so it has different media habits and is much more familiar with communications, media and digital technology than any earlier generation (Eurostat, 2009; Kongsholm, 2010; Twenge, 2006). Furthermore, its spending power is considerable (Buksa & Mitsis, 2011; Henrie & Taylor, 2009), and it is predicted to be the most influential and dominant group of consumers in the near future (Kongsholm, 2010; Lazarevic, 2012). It is supposedly materialistic, and its "forms of

consumption are central to [its] sense of identity and the acquisition of status or “cool” through this consumption” (Ferguson, 2011).

We may reasonably assume that the changed roles of both corporations and consumers in society will influence and lead to a change in the communication flowing between them. As the traditional relationship between company and consumer is changed, so communication will change. Consequently, this dissertation seeks to explore the phenomenon of consumer-oriented CSR communication from three different perspectives: the consumer perspective, the corporate perspective and the communication perspective.

1.1. The Aim of the Dissertation

The aim of the dissertation is to explore the configurations of the conception, production and perception of CSR communication with a view to gaining a thicker, more balanced, description of the reported difficulties of communicating CSR (IE School of Communication & Global Alliance, 2010; Morsing, 2005; Waddock & Googins, 2011). The dissertation enquires

whether companies’ CSR aspirations and commitments primarily support internal and institutional objectives, or whether they reflect and respond to consumers’ expectations of corporate responsible behavior in their corporate communication in a way that supports a bridging of understandings between companies and consumers?

In order to address this question, the dissertation is built up to contain three individual, yet interdependent, studies focusing on consumers, companies and communication, respectively. Through these three studies, the dissertation seeks to answer the following three research questions related to the complexities of communicating CSR in the context of young consumers:

Article 1, focusing on the consumer component, poses the question:

RQ1: What are young people’s attitudes and expectations towards corporate engagement in and communication about CSR?

Article 2, focusing on the corporate component, poses the question:

RQ2: Do companies embracing a CSR agenda adapt and align their value systems and values communication to reflect a new commitment and an underlying change in corporate identity?

Article 3, focusing on the communication component, poses the question:

RQ3: How can framing of a CSR message be positively related to the perception of the message?

The article format chosen for this dissertation, instead of the traditional monograph, offers several advantages: It allows the dissertation to address the problem from different perspectives in separate, but related, studies, and to generate and utilize different data sets. The aim has been to create a connecting, logical thread across the three different studies. An overview of the three articles is given in Section 1.2. to explain how the research is designed.

1.2. Overview of Articles

The three articles constituting the bulk of the dissertation are summarized in Figure 1-1 below. The figure shows the objectives, methods and conclusions of the articles:

Figure 1-1: Overview of the three articles

Articles Summary		
Perspective: Consumers		
Article 1: <i>Consumer-oriented CSR Communication: Focusing on Ability or Morality?</i>		
Objective	Method	Conclusions
To investigate young people's opinions and attitudes towards companies' engagement and communication about CSR.	Quantitative. An online survey using eight critical dimensions of CSR communication. Respondents were Danish students (18-30 years) from 8 different types of further or higher education.	Corporations have a greater chance of meeting young consumers' demands and expectations if they embrace the concept of CSR more explicitly through competence values and self-centered values. The data suggest that consumers distance themselves from the moral approach.
Perspective: Companies		
Article 2: <i>Identical or Just Compatible? The Utility of Corporate Identity Values in Communicating Corporate Social Responsibility</i>		
Objective	Method	Conclusions
To explore whether companies embracing a CSR agenda have a strategic focus on adapting and aligning their value systems in reflection of such a commitment.	Qualitative. Semi-structured interviews with six (B2C) first mover companies who are all members of The Confederation of Danish Industries' CSR network. Interviews were compared against the companies' website texts on mission, vision, and values.	The companies in the data sample operate with two markedly different value systems: a moral value system in relation to CSR and a competence value system in relation to corporate identity. The data suggest that a tighter fit between a company's CI values and CSR values would lessen the complexity of communicating about CSR issues.
Perspective: Communication		
Article 3: <i>Introducing Value-Based Framing as a Strategy for Communicating CSR</i>		
Objective	Method	Conclusions
To test how framing through a value-theoretical framework of CSR messages impacts the perception of the CSR message with a view to suggesting a new CSR communication strategy framework.	Quantitative. Online survey strongly inspired by classical experimental design. Respondents randomly selected and representative of Danish young people (18-30) were asked to evaluate four manipulated CSR texts.	Explicit communication of CSR framed as a corporate competence, and, to some extent, also as something personally relevant to the receivers, positively impacts evaluations of CSR messages and the companies behind and inhibits skepticism. The data suggest that corporate communication of CSR messages take a turn from framing CSR as a moral concept to a competence concept.

1.3. Dissertation Structure

The dissertation delineates the theoretical background on the basis of which this research project is elaborated. Chapter 2 thus briefly introduces the dissertations' theoretical approach to communication. Chapter 3 introduces the concept of CSR, its historical background and its different theoretical definitions and conceptualizations. Chapter 4 concludes the theoretical section with an overview of the field of CSR communication research and establishes the position of the current work.

Chapters 5 and 6 explain the methodological underpinnings of the project: Chapter 5 outlines the theoretical standpoint of the project, and Chapter 6 discusses the research design and methods applied. Because the dissertation is a compilation of articles, the different methods will not be discussed in detail in Chapter 6 but will be accounted for in the individual articles. Instead, the focus in this chapter will be on how the research design was developed, altered and adapted during the process, and how the final research design was determined.

Chapters 7-12 introduce and present the dissertation's three articles. The first article is preceded by an elaboration of its particular research design and its reflections in relation to method in Chapter 7. To connect the articles, each of them is followed by a short chapter explaining how the output generates input to the next article. These two bridging chapters also explain the research design of the following article.

Chapter 13 discusses the accumulated contributions of the three articles. Here, the findings are synthesized, and the overall contribution of the dissertation is explained. This chapter concludes the dissertation.

THEORETICAL BACKGROUND

2. Theoretical Approaches to Communication

The understanding of what communication is differs across research traditions and fields but roughly divides into two overall research paradigms or approaches (Heath & Bryant, 2008): the transmission paradigm associated with the well-known models developed by scholars like e.g. Laswell (1948) and Shannon & Weaver (1949), and the interaction paradigm advocated by e.g. Schramm (1954). The former focuses on the linear distribution of information or transmission of messages from sender to receiver, whereas the latter sees communication to be more than just a question of transmitting messages from A to B. Here, communication is rather a form of interaction through which co-construction and creation of meanings, messages, relationships, identity and social reality take place (Frandsen, 2009b; Heath & Bryant, 2008). The characteristics of the transmission and the interaction paradigms are summarized below:

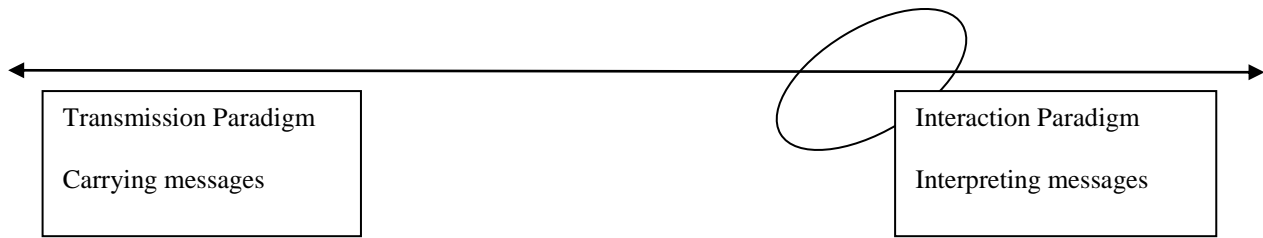
Table 2-1: Communication paradigm characteristics based on: Frandsen (2009a); Griffin (2006); Heath & Bryant (2008); Ohlsson (2009) and Helder (2009)

	Transmission	Interaction
View on communication	Communication is <i>transmission of messages</i> from sender to receiver	Communication is <i>creation of meaning</i> through social interaction between people
	Focus on the process, not on how sender and (the passive) receiver create meaning of messages	Focus on how we co-construct our social world through communication with one another
	Distribution of messages	Interpretation of messages
Aim	To create desired effect, obtain specific goals	To create, change, exchange and negotiate meaning, relationships, identities
Process	Linear	Circular/dynamic
Control of communication	Sender	Sender and receiver (if any)

Even though the transmission paradigm describes communication as rigid and inflexible, and is often referred to in current literature as old-fashioned, it is important to note that transmission as a way to communicate is still dominant in practice. It is in the *understanding* of communication as a concept that the interaction view tends to dominate today.

Due to the aim of exploring CSR communication as a shared value system between companies and consumers, the dissertation primarily subscribes to the interaction paradigm with its focus on co-creation of meanings, relationships, and identities:

Figure 2-1: Theoretical approach to communication



From this perspective, communication plays a more significant role as a mediating and co-creating resource rather than just a tool for delivering a message from sender to receiver. This approach to communication is also evident in the tripartite composition of the dissertation in the form of three articles focusing on consumers, companies, and communication, respectively. With a transmission approach to communication, it would not have been necessary to include consumers as they would be passive recipients of communication controlled by corporations. Instead, consumers (receivers) are here recognized as co-constructors of meaning as they engage with companies through CSR communication.

3. Introducing and Defining Corporate Social Responsibility

This chapter provides a short overview of the history of CSR, which serves as a background for discussing and defining the modern understanding of CSR. This is followed by an introduction to the individual components of CSR before the chapter concludes by positioning the dissertation within the field of CSR.

3.1. Historical Overview

As a field of practice, CSR is relatively young and only really emerged in the 1950s with Bowen's (1953) book *Social Responsibilities of the Businessman* which raised the question of what businessmen can reasonably be expected to assume responsibility for (Beckmann, Morsing, & Reisch, 2006; Carroll, 1999; Crane, Matten, & Spence, 2008). Until this time, activities related to CSR were mainly of a philanthropic character (Frederick, 2006; Moura-Leite & Padgett, 2011).

In the 1960s, the literature of CSR grew rapidly as academic research in the field moved forward. Several attempts were made to define CSR (Beckmann, et al., 2006; Carroll, 1999), and to determine impact on both society and business (Moura-Leite & Padgett, 2011). The decade was characterized by significant social changes in civil rights, women's rights, consumers' rights, and environmental rights, resulting in a completely different context for companies to navigate in (Carroll & Shabana, 2010). There was, however, still no perceived link between assuming corporate responsibility and financial performance (Carroll & Shabana, 2010).

The concept of corporate citizenship was introduced in the 1970s, and the idea of stakeholder management slowly started to take root as well (Beckmann, et al., 2006). Criticism of, and skepticism towards, CSR began to appear, most notably spurred by Milton Friedman's critical essay *The Social Responsibility of Business is to Increase its Profits* (1970), and it was heavily debated whether "the business of business is business", or if companies also carry social responsibilities (Carroll, 1999). This decade also saw the perhaps most cited definition of CSR, proposed by Carroll (1979, p. 500), 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". The definition is central to CSR research and has had considerable impact on both research and practice.

In the 1980s, the theoretical approach to CSR was supplemented by a wave of empirical research (Beckmann, et al., 2006; Carroll, 1999), and new alternative variants or themes related to CSR, e.g. business ethics (Carroll & Shabana, 2010) were introduced. Instead of trying to determine the contents of CSR, some scholars began to perceive CSR as a process rather than outcome (Carroll, 1999). A process-oriented view of CSR entailed greater sensitivity towards stakeholders. This is in line with the ideas of stakeholder theory and stakeholder management, the most widely-cited example being Freeman's (1984) contribution, *Strategic Management, A Stakeholder Approach*. Accordingly, stakeholder theory gained foothold, and companies started being more responsive to stakeholders (Moura-Leite & Padgett, 2011). The linkage between CSR and stakeholder theory was

firmly established by Wood (1991), who claimed that the purpose of the company had shifted from a shareholder view to a social view.

In the 1990s, Carroll introduced his influential pyramid of CSR (1991) which builds on his 1979 definition. The pyramid remains one of the widely used models of CSR in both research and practice. A central theme of this decade was the business case for CSR, not only in academic research but also in the business community which was “seeking to rationalize and legitimize the activities it had begun and were continuing” (Carroll & Shabana, 2010, p. 88). As society became increasingly globalized in the late 1990s, CSR was more widely discussed than before (Ihlen, Bartlett, & May, 2011c), and as the new millennium drew nearer, the rationales behind CSR had become widely accepted (Lee, 2008). CSR was now actively promoted through government and institutional guidelines and initiatives, such as the UN Global Compact.

In the early 2000s, the notion of *sustainability* became very popular and part of any discussion of CSR (Carroll & Shabana, 2010). A turn towards CSR as a central component of strategic management thinking, and a strategic resource, was also observed (Lee, 2008). It is thus argued that, in the new millennium, the focal point of CSR theories and research moved from an ethics orientation to a performance orientation, witnessed by the significant amount of research and support of the business case for CSR. There is a growing interest in promoting the so-called responsibility-profitability connection suggesting that CSR has become institutionalized as a core function of doing business (Carroll & Shabana, 2010; Lee, 2008; Vogel, 2006).

Some scholars see the development of CSR as a series of waves or generations (Stohl, Stohl, & Townsley, 2007) where the first generation was concerned with what *not* to do, the second with providing adequate compensation and working conditions, and the third and current generation with addressing proactive and positive responsibilities. The last generation is also characterized by the fusing of public and private life (Stohl, et al., 2007) which has become increasingly difficult to distinguish between. Many affairs that were before considered private are now considered public. One reason for this shift is the advent of new communication technologies facilitating human interaction and intervention in contexts that were earlier considered to be purely corporate and not directly influenced by private individuals with an interest in a given business or industry. Today, it is possible for consumers, interest groups and professional and industrial bodies to confront even large corporations on their actions and ways of doing business. This may impact significantly on how CSR develops and unfolds.

3.2. Defining and Modeling CSR

There is no generally accepted definition of CSR (Ihlen et al., 2011c; Okoye, 2009), nor is there one dominant paradigm of CSR (Ihlen et al., 2011c). This is partly because CSR is a very dynamic concept which has evolved considerably over the years to the effect that definitions of the concept are both historically and socially conditioned (Ihlen, May, & Bartlett, 2011). What was considered to be CSR 20 years ago, may today be considered a basic condition of running a business (Arvidsson, 2010).

In this changing environment, researchers keep seeking for a consensus on the definition of CSR as “[t]he lack of consistency in the use of the term CSR makes it difficult to compare results across studies, hampering our ability to understand the implications of CSR activity” (McWilliams, Siegel, & Wright, 2006, p. 8).

The term Corporate Social Responsibility is part and parcel of both corporate and academic discourse, and the definitions of CSR can be divided into academic definitions for academics and “practitioner” definitions for corporate audiences. As a definition is central to this research project, emphasis is naturally on the academic definitions, but the definitions prevailing in the corporate world will be briefly referred to as well as these are representative of corporate or institutional frames of CSR.

3.2.1. Practitioner definitions

The World Business Council for Sustainable Development (WBCSD, 1998, p. 3) defines CSR as “the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large”. In their view, CSR is not voluntary but takes the form of an obligation.

The European Commission’s 2001 definition is often used in both corporate and academic settings, and it defines CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis” (European Commission, 2001, p. 6). In 2011, this was further refined, and the Commission now understands CSR as “the responsibilities of enterprises for their impacts on society” (European Commission, 2011, p. 6). At first, it seems like a very simple and easily applicable definition. In practice, however, the question is how viable the definition is as it requires further explanation and elaboration to be fully understood.

3.2.2. Academic definitions

In the academic world, an important, contemporary definition of corporate social responsibility is captured by the CSR pyramid put forward by Carroll (1991). The pyramid is based on Carroll’s (1979) conceptualization of CSR (see section 3.1.):

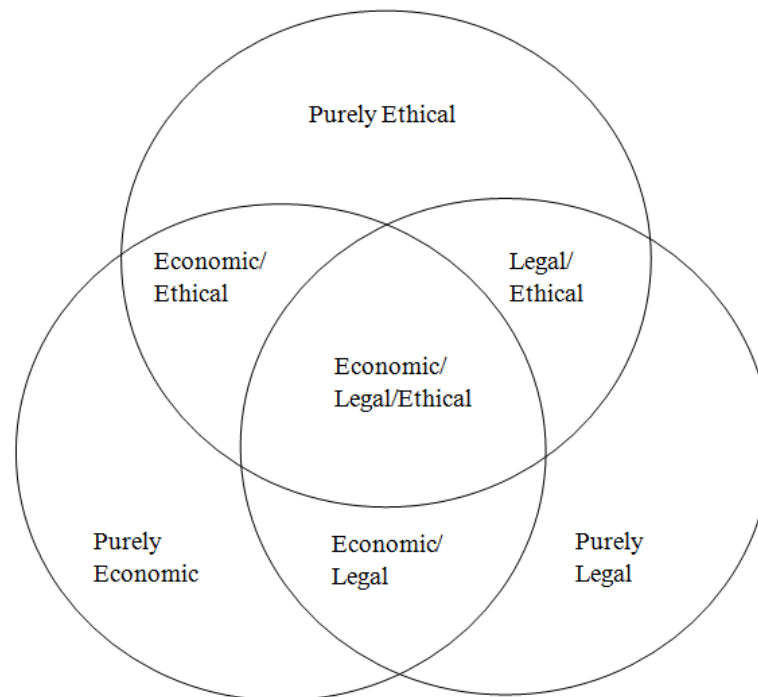
Figure 3-1: Carroll's pyramid of Corporate Social Responsibility (1991)



Carroll (1991) depicts a set progression of responsibilities where profit comes before and serves as a basis for legal, ethical, and philanthropic responsibilities. Roughly 20 years after its introduction, this hierarchy of business responsibilities hardly fits today's business environment: Economic and legal responsibilities are basic components of running any business, and to some extent the same is the case for ethical responsibilities. Carroll argued that the bottom layer of the pyramid was critical to all other responsibilities "because without it the others become moot considerations"(Carroll, 1991, p. 41). Today, the reverse could be argued. If a company does not recognize its legal and ethical responsibilities, chances are that it will not be able to survive in the market.

Schwartz & Carroll (2003) have reexamined the pyramid model with a view to augmenting and improving this contested conceptualization. They proposed a *three-domain model of CSR* in the form of a Venn diagram in which none of the three domains is more significant than the others:

Figure 3-2: The three-domain model of CSR (Schwartz & Carroll, 2003)



This new conceptualization of CSR consisting of an ethical, a legal, and an economic domain results in a model which yields seven CSR categories. It provides a more refined picture of a very complex phenomenon than does the pyramid. Arguably, the most attractive position for a company would be in the middle category (Economic/Legal/Ethical) where the three domains merge in some degree of harmony.

Even though Carroll's (1991) and Schwartz & Carroll's (2003) definitions and conceptualizations of CSR remain influential, other definitions are in abundance in the academic literature. In the following, three categories of definitions are presented.

One group of definitions of CSR is very close to the ideas presented in stakeholder theory and management. This concept is understood as a "redefinition of all organizations: how they should be conceptualized and what they should be. The organization itself should be thought of as a grouping of stakeholders and the purpose of the organization should be to manage their interests, needs and viewpoints" (Friedman & Miles, 2006, p. 1). A central example of CSR definitions in this group is offered by Werther & Chandler (2006, p. 6), who argue that:

CSR covers the relationship between corporations (or other large organizations) and the societies with which they interact. CSR also includes the responsibilities that are inherent on both sides of these relationships. CSR defines society in its widest sense, and on many levels, to include all stakeholder and constituent groups that maintain an ongoing interest in the organization's operations.

In this definition, CSR is very much in line with the concept of stakeholder management, albeit with a particular focus on sustainable and responsible business practices and behavior. Another example in this group is the definition by Beckman et al. (2006, p. 18), who state that “CSR can be viewed as the corporate implementation of the concepts of sustainable development and stakeholder management”.

Other definitions focus on the voluntary aspect of CSR. In the early years of CSR, voluntariness was a very predominant element in definitions, and it still plays a role in some current definitions e.g. the one by McWilliams, Siegel & Wright (2006, p. 1), who define CSR as “situations where the firm goes beyond compliance and engages in ‘actions that appear to further some social good, beyond the interests of the firm and that which is required by law’”. The many definitions focusing on the voluntary element are challenged by increasing regulatory requirements applying to CSR. In some countries, it is mandatory for corporations to explain their position and the degree of their involvement in CSR. In Denmark, for example, the 1,100 largest companies are now required by law to report on their CSR activities and efforts in their annual reports (CSRgov.dk, 2010).

Finally, a cohort of current CSR definitions accentuate a co-constructive approach in which all stakeholders are attributed a role in any type of CSR engagement. An example of this category is from the first handbook of CSR communication (Ihlen et al., 2011c, p. 8) which defines CSR as:

the corporate attempt to negotiate its relationship to stakeholders and the public at large. It might include the process of mapping and evaluating demands from stakeholders, and the development and implementation of actions or policies to meet (or ignore) these demands. At a minimum, CSR focuses on the way corporations handle economic, social and/or environmental issues.

By using the wording ‘negotiate its relationships’, this definition acknowledges that stakeholders and the public are instrumental in developing a corporate social engagement.

3.3. Components of CSR

Research in the field of CSR has defined CSR by way of its dimensions (Dahlsrud, 2008), its overlapping concepts (Matten & Moon, 2004, 2008), and its characteristics (Crane, et al., 2008). Moreover, the drivers for corporations to embrace CSR have been mapped (Paine, 2003; Porter & Kramer, 2006).

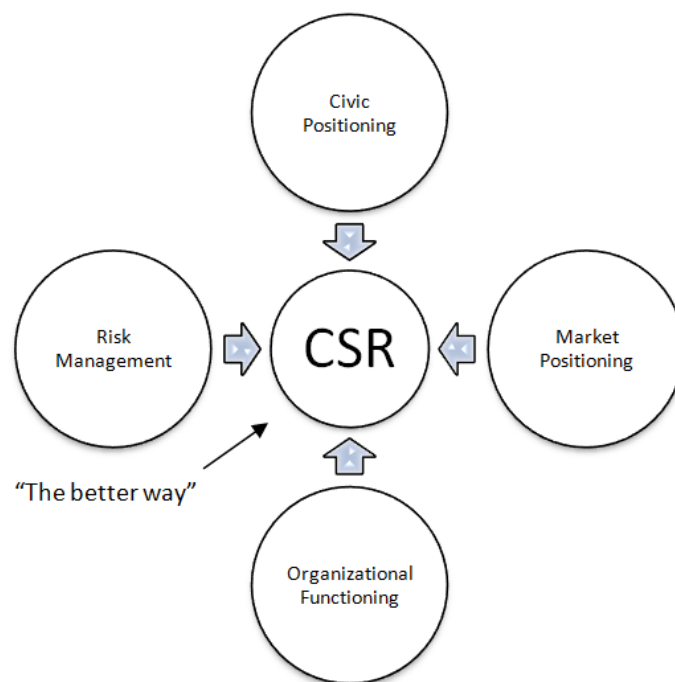
On the basis of existing CSR definitions, Dahlsrud (2008) developed five dimensions of CSR which are characteristic of currently accepted definitions, namely 1) stakeholder, 2) social, 3) economic, 4) voluntariness, and 5) environmental. He argues that even though the number of CSR definitions is substantial, the definitions are fundamentally congruent. Thus the search for one universally accepted definition is not as exigent as assumed. The main challenge lies, however, in understanding that “CSR is socially constructed in a specific context and how to take this into account when business strategies are developed” (Dahlsrud, 2008, p. 6).

Crane, Matten & Spence (2008) identify six core characteristics of CSR: 1) voluntary, 2) internalizing or managing externalities, 3) multiple stakeholder orientation, 4) alignment of social

and economic responsibilities, 5) practices and values, and 6) beyond philanthropy. As in the work of Dahlsrud (2008), Crane, Matten & Spence (2008) identify core characteristics that are included in existing understandings of CSR. They underline that a definition can include more than one characteristic, but that definitions including all six core characteristics are rarely, if ever, seen. This implies that CSR is shaped in many different configurations, but that these configurations have a limited number of building blocks. In line with this, Matten & Moon (2004, 2008) see CSR as composed by overlapping concepts. They argue that CSR is an umbrella term or concept which is dynamic and contextually bound, covering and overlapping with business ethics, business-society relations, environmental responsibility, and corporate philanthropy. Again, the contextuality of CSR is underlined.

The work on classifying and mapping drivers for CSR focuses on corporate, not societal, reasons for embracing CSR. An often cited understanding of corporate adaptation of CSR is by Paine (2003) who identifies four major clusters of drivers plus one additional factor:

Figure 3-3: Paine’s five drivers of CSR (2003)



In Figure 3-3, the drivers are illustrated as separate entities. A company’s decision to engage in CSR is, however, often motivated by more than one rationale for doing so, e.g. as a way to both eliminate potential risks and enhance market positioning by creating a stronger brand.

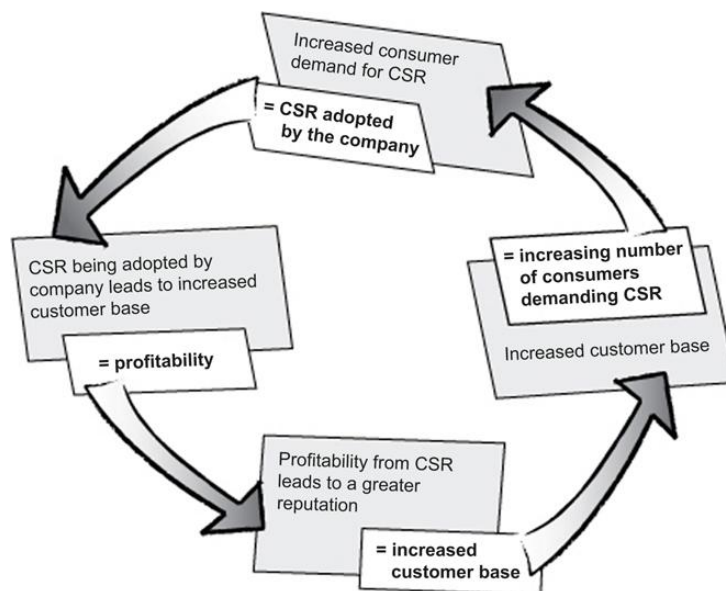
Paine’s (2003) mapping of corporate drivers for CSR is very much in accordance with Porter & Kramer’s (2006) mapping which contains “four prevailing justifications for CSR”. The four justifications, or drivers, are: 1) moral obligation, 2) sustainability, 3) license to operate, and 4) reputation. The two mappings by Porter & Kramer (2006) and Paine (2003), respectively, recognize

civic positioning/license to operate and market positioning/reputation as drivers of CSR. They also differ in that only Porter & Kramer see sustainability as a driver, and in that risk management is not included. Moreover, where Paine sees the moral argument for CSR as an additional factor for a corporate engagement, Porter & Kramer see it as a corporate driver on a par with the other drivers.

A final example of the drivers approach to CSR is Claydon's (2011) model of consumer-driven corporate responsibility which, she argues, is

both descriptive in that it reflects the current successful socially and environmentally responsible practices demonstrated by corporations and normative in that it provides a guideline for how corporations can adopt socially and environmentally responsible behavior into their business strategy and everyday practices:

Figure 3-4: Claydon's model of consumer-driven corporate responsibility (2011)



The model illustrates that consumers are key components in the conceptualization of CSR in that they are attributed the role as the primary driver of CSR. Claydon (2011) maintains that consumers are the most effective drivers for CSR implementation: As consumer demand for CSR continuously rises, this demand must be met by corporations. In this perspective, consumers are thus the central point around which CSR implementation is centered as they both drive and reinforce the implementation.

The discussion of drivers of CSR is closely related to the debate for and against CSR. A short outline of arguments for and against CSR is shown in Table 3-1:

Table 3-1: Overview of pros and cons of CSR. Adapted from Carroll & Shabana (2010)

Arguments against CSR	Arguments for CSR
The business of business is business	It is in business's long-term self-interest to be socially responsible
Business is not equipped to handle social activities	Business has the resources – let it try
CSR dilutes businesses' primary purpose	Pro-acting is better than reacting
Business has enough power as it is – no reason to give it social power as well	Business should engage in CSR because the public supports it
Pursuing CSR will make the company less competitive globally	CSR will ward off government regulation

The value of responsible engagement driven by self-serving interests (as e.g. reputation and risk management can be perceived to be) is often questioned. The suspicion that corporations become involved for reasons other than merely giving back to society may have a negative impact on stakeholder perceptions. Moreover, corporate ability to deal with highly complex social issues is also debated as it falls outside the realm of what corporations specialize in. In addition, the position that the business of business is to generate profits still prevails and continues to inform the debate for and against CSR.

3.4. Theoretical Approaches to CSR

Due to cross-disciplinary applications and research, it is very difficult to determine what the theoretical approaches to CSR are, and how they can be distinguished from other theories. Garriga & Melé (2004) have, however, made an overview of CSR theories by mapping them into four categories or groups:

Figure 3-5: Categories of CSR theories. Adapted from Garriga & Melé (2004)

Category	Description
1) Instrumental theories	CSR is only acceptable when it serves as a means to generate profit
2) Political theories	CSR means that the company has social duties, rights, and power which results in responsibilities in the political arena
3) Integrative theories	CSR means that businesses ought to integrate social demands (also due to self-benefit)
4) Ethical theories	CSR is an ethical concept or obligation that businesses must accept

The categorization is reminiscent of Carroll's (1991) four levels in the pyramid: the instrumental theories can be viewed as the basic, bottom level. Political developments led to the political theories which are then followed by a more proactive wave in the integrative theories. As in Carroll's pyramid, the last category is the ethical category or layer.

The first group of CSR theories deals with the business case for CSR, and it is the group of studies which often clashes with studies done by researchers working with political (group 2) and ethical (group 3) theories. The third group of CSR theories, the integrative theories, can however, facilitate a shared understanding between the three other groups. It accepts CSR as an ethical obligation resulting in societal demands, but these demands can be met in a manner which benefits both society and corporations.

3.5. Positioning the Dissertation in the CSR Landscape

This dissertation understands CSR as a dynamic, fluent concept which is highly contextually bound. It captures the relationship between an organization and its stakeholders, between business and society, by focusing on the ways in which companies handle and respond to economic, social, and environmental issues. Contextual factors that influence the individual modeling of CSR are of a cultural, regional, historical, societal, and political nature in that "what is considered to be proper corporate conduct is a social construction that varies according to culture and time" (Ihlen, 2008, p. 142). Furthermore, line of business, market conditions, and type of product also impact the understanding of CSR. This dissertation thus departs from the traditional way of seeing CSR from a normative perspective, as it may result in limiting and inadequate definitions. Instead, it approaches CSR as a co-construction between organizations and their stakeholders in a particular context.

It is beyond the scope of the project to discuss whether corporate drivers for CSR take a purely moral character or not. Consequently, no judgment will be made in relation to companies embracing the concept purely for self-gain. Drivers are, however, still very relevant for this dissertation because the driving forces behind adopting the concept of CSR will have implications for how companies embark on the task of communicating CSR. A company driven by organizational functioning will arguably have a strong focus on internal communication, whereas a company driven by market positioning will have an external focus.

Although the dissertation focuses on the stakeholder group consisting of consumers, Claydon's (2011) position that consumers are in all cases the main drivers for CSR is not supported here. Contexts in which this would not be the case are not difficult to imagine and, in this light, the consumer-driven model of CSR is not accepted as universal in the way presented by Claydon. But for the particular context and background shaping this research project, the model aptly illustrates consumer-company-CSR dynamics, and it underlines the importance of consumers as a stakeholder group in relation to CSR.

As this chapter demonstrates, much discussion on CSR centers around the popular perception that CSR is an oxymoron with an almost sinister purpose. This dissertation will, however, not discuss whether CSR as a phenomenon has a positive or negative impact on business and society, or what

the moral implications are for companies assuming responsibility and communicating about it in a commercially-oriented manner. It solely deals with investigating how CSR is communicated, and thus co-constructed, between companies and consumers, not its moral implications or restrictions. The discussion for and against CSR is thus only relevant to include here in so far as it plays an important part of the context in which CSR is conceived, enacted, and communicated.

Within Garriga & Melé's (2004) categorization of CSR theories, this project is positioned in the third category, the integrative approach, where the aim is to investigate how business integrates social demands, in this case the demands of the stakeholder group consisting of young consumers. It is at the same time acknowledged, but not critically discussed, that businesses also integrate social demands as a way to ensure a future market for themselves. As explained by Garriga & Melé (2004, p. 58), "the theories of this group are focused on the detection and scanning of, and response to, the social demands that achieve social legitimacy, greater social acceptance and prestige". One such way of responding to social demands and achieving legitimacy is by way of communication. The different models and frameworks for communicating CSR will be discussed in Chapter 4.

4. Overview of Current CSR Communication Research

CSR comes to life through both action and communication: If a company does not communicate about CSR, its corporate engagement is likely to go unnoticed by its external stakeholders. Hence, it is a logical consequence of a corporate strategic engagement in CSR that a company engages in external communication about its involvement.

4.1. Defining CSR Communication

Only few attempts have been made to define CSR communication. The depiction of CSR as a dynamic concept, which is both historically and socially contingent, has so far impeded the development of a commonly agreed definition. Without consensus on what CSR is, CSR communication is not easily defined either. Furthermore, research on CSR communication is sparse, and the potential and importance of CSR communication is not yet fully recognized (Ihlen, Bartlett, & May, 2011b).

A small number of CSR communication definitions, or understandings, do, however, exist. Morsing & Schultz (2006a, p. 171) offer the following very simple and straightforward definition of CSR communication:

Communication that is designed and distributed by the company itself about its CSR efforts.

Morsing & Schultz' definition clearly belongs to the transmission perspective on communication. It presents CSR communication as a very simple task which is alone controlled by the corporate sender. The aim of communicating CSR is not very clear here either. According to this definition, CSR communication is mainly a question of informing, or transmitting information.

Podnar (2008, p. 75) suggests a more elaborate definition of CSR communication where CSR communication is:

... a process of anticipating stakeholders' expectations, articulation of CSR policy and managing of different organization communication tools designed to provide true and transparent information about a company's or a brand's integration of its business operations, social and environmental concerns, and interactions with stakeholders.

In this definition, CSR communication is seen as a process, not a transmission. Stakeholders are clearly taken into account, the purpose of the activity of CSR communication is described, and the definition furthermore includes an account of what CSR is.

Finally, Ihlen, Bartlett & May (2011c, p. 8) offer a very comprehensive definition of CSR communication which also accounts for Podnar's (2008) inclusion of CSR as a process:

Our take is that CSR as an activity is the corporate attempt to negotiate its relationship to stakeholders and the public at large. It might include the process of mapping and evaluating demands from stakeholders, and the development and implementation of actions and policies to meet (or ignore) these demands. At a minimum, CSR focuses on the ways corporations handle economic, social and/or environmental issues. We

will understand CSR communication as the ways that corporations communicate in and about this process; it is the corporate use of symbols and language regarding these matters.

This definition opens up for a much more inclusion-based, interactive understanding of CSR communication. Stakeholders are not seen as passive spectators. They are, to a certain degree, involved in the process as their demands are taken into consideration, and it could be argued that they may even be attributed an active role in the process as the definition carries an element of co-creation as well (by using the wording “negotiate its relationship”). As is the case with the definition by Morsing & Schultz, the aim or purpose of communicating CSR is not included in the definition.

This dissertation supports Podnar’s (2008) ambition to create true and transparent information and Ihlen et al.’s (2011) inclusion-based approach to CSR and CSR communication. This combination captures both the moral, societal aspirations as well as the potential corporate benefits of communicating CSR.

4.2. The Complexity of Communicating CSR

CSR communication is habitually equated with difficulty and complexity in the literature (Du, Bhattacharya, & Sen, 2010; Morsing, 2005; Morsing & Beckmann, 2006; Morsing, Schultz, & Nielsen, 2008; Waddock & Googins, 2011). It is not necessarily rational or logical that corporations experience CSR as difficult to handle as their engagement is by definition beneficial to society and non-controversial. Somehow, the status of corporations in society complicates what appears to be a straightforward task of telling a good story. Some claim that the problem is self-created in that stakeholders have often experienced, and been disappointed by, misalignments between corporate talk on CSR and its practice, also referred to as *greenwashing* (Bartlett, 2011; Brønn, 2011; Ihlen et al., 2011; May, Cheney, & Roper, 2007; Waddock & Googins, 2011). Greenwashing leads to stakeholder skepticism and damages corporate credibility (Jahdi & Acikdilli, 2009). Many stakeholders supposedly find it inappropriate when corporations communicate about their own good deeds as it is seen as insincere self-promotion serving profit-seeking goals. At the same time, however, stakeholders expect companies to engage in CSR, and they would like more CSR information than what they are currently offered by corporate players (Beckmann et al., 2006; Dawkins, 2004; Podnar, 2008). This paradox is referred to in the literature as the self-promoter’s paradox or the “Catch 22” of communicating CSR (Arvidsson, 2010; Morsing, et al., 2008) and is more prevalent in some parts of the world than in others. The practice of communicating CSR is thus also culturally and nationally contingent (Birth, Illia, Lurati, & Zamparini, 2008; IE School of Communication & Global Alliance, 2010; Maignan & Ralston, 2002; Matten & Moon, 2008). As a consequence of the self-promoter’s paradox, areas of research dealing with skepticism and credibility have grown, see Section 4.3.1. Quite often, however, skepticism and credibility are treated in isolation from one another.

4.3. Fields of Research within CSR Communication

Considering how much CSR affects public and corporate debate, empirical research of its communication is surprisingly scarce (Podnar, 2008; Reisch, 2006). However, in the last couple of years, increasing attention has been paid to CSR communication, which is also reflected in the increasing number of articles concerned with the topic (Ihlen et al., 2011). Studies of CSR communication can thus be found within a number of subcategories of the communication disciplines: public relations, corporate communication, organizational communication, marketing communication, communication management, and reputation management (Ihlen et al., 2011c).

4.3.1. Consumer-oriented CSR communication

The sparse research conducted into CSR communication aimed at consumers is mostly concerned with its effect on buying behavior. This approach is very clearly anchored in the business case tradition where there is no general agreement on whether CSR positively influences buying behavior or not. In their study of the paradox that consumers increasingly demand more CSR communication but do not pay attention to CSR in the purchase situation, Öberseder, Schlegelmilch & Gruber (2011, p. 457) conclude that “consumers report positive attitudes towards buying products from socially, responsible companies, but these positive attitudes are not transferred into actual purchase behavior”. Other scholars have identified more positive effects of CSR in relation to purchase intention (Bhattacharya & Sen, 2004; Du, Bhattacharya, & Sen, 2007; Du, et al., 2010; Sen & Bhattacharya, 2001). For example, Sen & Bhattacharya (2001) did an empirical study showing that CSR has a positive impact on purchase intention and consumers’ company evaluations. They have, however, also addressed the issue that the company-CSR-consumer relationship in this context is complicated. Thus, they point out that “consumer reactions to CSR are not as straightforward and evident as the marketplace polls suggest; there are numerous factors that affect whether a firm’s CSR activities translate into consumer purchases” (Bhattacharya & Sen, 2004, p. 10), and that communication plays a vital role in that connection (Bhattacharya & Sen, 2004).

Another strand of research focuses on consumer interest in, responses to, and attitudes towards CSR, but again a marketing communication focus is dominant (e.g. Beckmann, 2006, 2007; Bhattacharya, Korschun, & Sen, 2008; Boulstridge & Carrigan, 2000; Carrigan & Attalla, 2001; Jahdi & Acikdilli, 2009; Podnar & Golob, 2007). In addressing the attitude-behavior gap, Boulstridge & Carrigan (2000) argue that there may be groups of consumers for whom company behavior is interesting and important, but that these consumers represent a minority. In line with this, Carrigan & Attalla (2001) in their study of the ethical consumer conclude that “at present good corporate ethics will not be particularly influential in consumer purchases” (Carrigan & Attalla, 2001, p. 574). Finally, discussions and investigations of how consumers can gain personal benefits from corporate responsibility activities, resulting in stronger consumer-company relationships, have also been carried out (Bhattacharya, et al., 2008; Bhattacharya & Sen, 2003). For example, Bhattacharya, Korshun & Sen (2008) suggest that CSR provides consumers with both functional and psycho-social benefits as well as values positively influencing the strength of the relationship.

The last group of studies in this field addresses the choice of rhetorical strategies. The work by Matten & Moon (2004, 2008), which includes a conceptual framework allowing for comparative understandings of CSR, introduces the concepts of *implicit* and *explicit* CSR. These concepts have formed the background for much of the research done in relation to rhetorical strategies. Important studies here are done by e.g. Morsing, Schultz & Nielsen (2008) and Morsing & Schultz (2006b) who argue that credibility can best be obtained through subtle, implicit ways of communicating. They strongly advocate an *inside-out approach*, involving and committing employees in order to increase trustworthiness (Morsing, et al., 2008). They furthermore contend that companies should only communicate CSR directly when dealing with experts, and that credibility increases if this communication then happens through channels traditionally regarded as credible, such as reports and corporate websites, in a discreet manner (*the expert CSR communication process*). When dealing with the general public and customers, Morsing et al. (2008) suggest *the endorsed CSR communication process*. Here, CSR is communicated via third-party experts who can lend their credibility to the company behind the CSR communication. Other suggested strategies in current literature include the use of a very factual language style (Berens & van Rekom, 2008; Golob & Podnar, 2011), avoiding vague words and demonstrating proof (Elving & van Vuuren, 2010; Parguel, Benoit-Moreau, & Larceneux, 2011) and introducing social topic information and CSR impact specificity (Pomeroy & Johnson, 2009). Finally, strategic fit, the degree to which a logical link between company core business and CSR engagements is obvious, is said to play an important role in ensuring credible communication (Becker-Olsen, Cudmore, & Hill, 2006; Dawkins, 2004; Elving, 2010; Gupta & Pirsch, 2006). It is important to note that all the studies mentioned here were carried out on the premise that the consumer stakeholder group is generic and inherently skeptical of corporate activities other than those traditionally associated with running a business.

4.4. CSR Communication Models and Frameworks

As is the case with CSR communication definitions, the number of CSR communication models is also quite limited (Ihlen et al., 2011c), especially if we exclude the ones focusing on altering buying behavior (e.g. Bhattacharya, et al., 2008; Du, Bhattacharya, & Sen, 2010) and the ones with an internal focus (Morsing & Schultz, 2006a; Nielsen & Thomsen, 2007). Morsing & Schultz (2006b) have introduced a framework of CSR communication strategies consisting of three paradigms or developmental stages. Their framework in Figure 4-1 builds on PR theory (Grunig & Hunt, 1984), stakeholder theory (Freeman, 1984), and sensemaking theory (Weick, 1995). The model consists of three stages or approaches. The three stages can be seen as an expression of increasing corporate recognition of a more sophisticated understanding of CSR communication: the more the companies work with CSR, the more they see the advantages and rationale of incorporating and engaging stakeholder groups:

Figure 4-1: Morsing & Schultz' (2006b) framework of CSR communication strategies

	The stakeholder information strategy	The stakeholder response strategy	The stakeholder involvement strategy
Communication ideal (Grunig & Hunt, 1984)	Public information, one-way communication	Two-way asymmetric communication	Two-way symmetric communication
Communication ideal: sensemaking and sensegiving	Sensegiving	Sensemaking ↓ Sensegiving	Sensemaking ↑ Sensegiving – in iterative progressive processes
Stakeholders	Request more information on corporate CSR efforts	Must be reassured that the company is ethical and socially responsible	Co-construct corporate CSR efforts
Stakeholder role	Stakeholder influence: support or oppose	Stakeholders respond to corporate actions	Stakeholders are involved, participate and suggest corporate actions
Identification of CSR focus	Decided by top management	Decided by top management. Investigated in feedback via opinion polls, dialogue, networks and partnerships	Negotiated concurrently in interaction with stakeholders
Strategic communication task	Inform stakeholders about favorable corporate CSR decisions and actions	Demonstrate to stakeholders how the company integrates their concerns	Invite and establish frequent, systematic and pro-active dialogue with stakeholders, i.e. opinion makers, corporate critics, the media, etc.
Corporate communication department's task	Design appealing concept message	Identify relevant stakeholders	Build relationships
Third-party endorsement of CSR initiatives	Unnecessary	Integrated element of surveys, rankings and opinion polls	Stakeholders are themselves involved in corporate CSR messages

The framework is not a linear stage model, nor does one communication strategy eliminate the others. Simultaneous use of more than one strategy is possible as different contexts call for different

strategic approaches. Morsing & Schultz (2006b, p. 335), however, underline the benefits of the *stakeholder involvement strategy* by stating that

instead of imposing corporate norms for CSR initiatives on stakeholders, the invitation to participate and co-construct the corporate CSR message increases the likelihood that these stakeholders and those who identify with them will identify positively with the company.

The framework of CSR communication strategies reflects the development in CSR communication definitions treated in the beginning of this chapter. The first definition made by Morsing & Schultz (2006a) is representative of the stakeholder information strategy with its focus on the dissemination of information to a passive audience. The second definition by Podnar (2008) is more in line with the stakeholder response strategy by way of its focus on being attentive towards stakeholder concerns. Finally, the definition by Ihlen, Bartlett & May (2011c) approximates a match with the third communication strategy, the stakeholder involvement strategy, as both definition and strategy attribute stakeholders importance and influence in what is regarded a co-constructive process.

It could be argued that this framework proposes a more dialogical approach to CSR communication which goes beyond the traditional ways of reporting CSR through e.g. annual reports and websites. This dialogical approach is also supported by Ihlen, May & Bartlett (2011, p. 7) who argue that “there are several good reasons, both ethical and pragmatic, for why corporations should embrace dialogue. Such dialogue can ideally create effective decision-making, stakeholder engagement and improve corporate governance”. The two-way symmetric communication strategy also ties in well with the idea of responsiveness (Arvidsson, 2010; Christensen, 2007; Seeger & Hipfel, 2007) suggesting that “responsive organizations are able to be more socially responsible by virtue of their willingness to hear and respond to social needs, standards, and values” (Seeger & Hipfel, 2007, p. 157).

What the Morsing & Schultz framework model fails to address, however, is how this meta-strategy of engagement and co-creation is compatible with the often recommended rhetorical strategies of subtle, discreet, indirect, and sometimes even silent communication of CSR that we find in the literature. Furthermore, it is questionable how symmetrical this dialogue or communication between company and stakeholder can be. Communication will always, essentially, take place on the companies’ terms.

This introduction to the field of CSR communication suggests a discrepancy between the meta-strategy offered by Morsing & Schultz (2006b) and the micro-strategies for how to rhetorically execute CSR communication that we find in current literature. The inconsistency takes on importance in relation to the target group consisting of young consumers. Current research on consumer-oriented CSR communication tends to see consumers as a homogenous group predominantly skeptical of corporate talk on responsibility. However, this may not be the most appropriate approach to understanding the dynamics of CSR communication between companies and consumers in dealing with young consumers. While understandings of CSR are both historically and socially contingent, it would be reasonable to assume that a new understanding or frame of CSR is developing in response to the rise of a new consumer generation. The aim of this

dissertation is to move one step closer to how this supposedly beneficial strategy of involving stakeholders can be rhetorically executed by examining and rethinking current perceptions or frames of CSR in view of the characteristics of the next generation of consumers.

METHODOLOGY

5. Theoretical Presuppositions

This chapter accounts for the scientific position of the dissertation. The reflections regarding the different potential positions will be discussed in relation to the subject field explored as it forms part of the basis for determining and arguing for the position taken. The choice of research design and methods that follows from the scientific approach will be explained in Chapter 6.

5.1. Comparing Interpretative and Functionalist Approaches

This research is not driven by a particular scientific orientation and its associated methods. Instead, the intent has been to take an open approach to the questions, allowing for pragmatic considerations and choices in identifying an appropriate methodology. This has resulted in an eclectic approach incorporating both functionalist and interpretive elements.

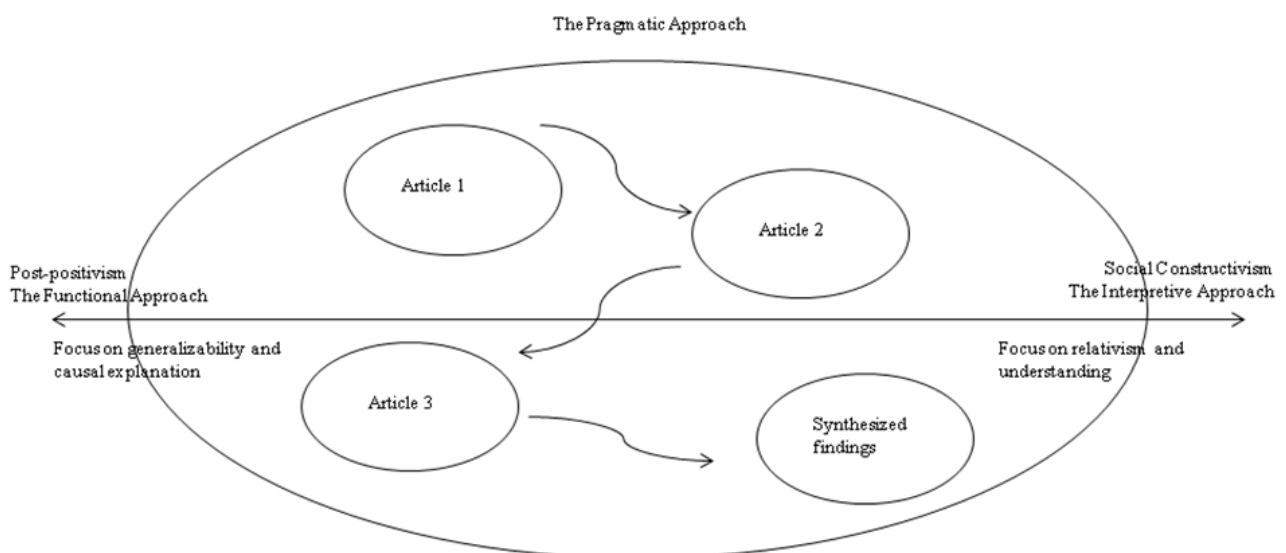
When working with the issues of communicating CSR, a functionalist approach (Darmer & Nygaard, 2005) is effective in identifying patterns, documenting normative approaches, and testing their accompanying strategies. The interpretative approach, with its focus on alternative and multiple interpretations (Darmer & Nygaard, 2005), is also suited for this dissertation due to its potential in providing a richer and more nuanced picture of a very complex communication process. The aim is, thus, for the research to conclude with a new framework within which consumer-oriented CSR communication can be analyzed. Even though the functionalist approach is partly adopted, the aim is not to offer generalizations in the traditional statistical sense, but rather to provide room for analytical generalizations (Halkier, 2003; Neergaard, 2007). This means that understandings, patterns, or theories generated in specific contexts can be recognized and transferred, by the readers of the research, to other similar contexts (Neergaard, 2007). By applying a mixed methods approach, a stronger claim for this kind of generalization can be made as the validity of the results can be tested on a representative sample (Höijer, 2008). This will be discussed in greater detail in Chapter 6. The findings of this study are, however, not of a nature that allows for statistical generalizations, but they can be used for “mapping or representing socio-cultural fields of communication, for clarifying theoretical concepts at all levels of applicability, and for interpreting or explaining communication phenomena in dynamic and detailed ways” (Halkier, 2003, p. 122).

An interpretive approach was prioritized because it is clear that CSR communication is not a question of simply transmitting a message from sender to receiver (see Chapter 2 on theoretical approach to communication). Financial, political, societal, and technological changes and processes influence how this interaction between company and consumer takes place (Wenneberg, 2000). For example, young consumers are of research interest in a CSR communication context due to changed media patterns and value systems (societal and technological changes and processes). Likewise, Danish corporations facing the challenge of communicating CSR are of research interest due to reductions in welfare state benefits and the consequent rise in demands and expectations from both state and citizens (financial and political changes and processes). The communication process does not take place in isolation, but is highly influenced by context, for which reason an interpretive approach may be helpful in identifying alternative explanations.

5.2. Multiple Paradigms

The approaches to research discussed above are sometimes referred to as *paradigms*¹ which serve as “the net that contains the researcher’s epistemological, ontological, and methodological premises ... or an interpretive framework, a ‘basic set of beliefs that guide action (Guba, 1990, p. 17)’” (Denzin & Lincoln, 2005, p. 22). The so-called *war of paradigms* or *paradigm debate* (Teddlie & Tashakkori, 2009) refers to the conflict between competing scientific worldviews in which the lines between the positions are clearly drawn, as for example Guba & Lincoln’s (1994) tables of basic philosophical and methodological differences and contrasts between paradigms. By clearly demarcating paradigms, it is suggested that they are not compatible which is the essence of the so-called *incompatibility* or *incommensurability thesis* (Guba & Lincoln, 2005; Teddlie & Tashakkori, 2009) which greatly limits the methodological freedom of the researcher. This dissertation does not concur with a thesis of incompatibility as it is variously positioned on the continuum, not firmly fixed:

Figure 5-1: The pragmatic approach of this dissertation



The continuum running from functionalism to interpretivism can also be seen to depict the positions of *Post-positivism* and *Social Constructivism*. Figure 5-1 employs this dichotomy and serves to illustrate that the constructivist paradigm is an umbrella under which the findings from the three studies can be situated and interpreted (indicated by the circle with *Synthesized findings* placed close to the interpretive, social constructivist end). Research which moves along the continuum depending on the nature of the research question posed is sometimes referred to as the *pragmatic approach* (Teddlie & Tashakkori, 2009), especially in the mixed methods literature (Teddlie & Tashakkori, 2009). Mixed methods form the basis for the current research design (see Chapter 6). The three studies also make use of methods typically used in a post-positivistic paradigm, but the domain within which the findings are analyzed remains social constructionist and interpretative.

¹ Kuhn (1970, p. viii) originally coined the term *paradigm* in the scientific sense by stating that a scientific paradigm is the “universally recognized scientific achievements that for a time provide model problems and solutions to a community of practitioners”.

This is of course possible for scholars subscribing to the *multiple paradigms thesis* (Teddlie & Tashakkori, 2009), but even advocates of the *single paradigm thesis* recognize that “within each paradigm, mixed methodologies (strategies) may make perfectly good sense” (Guba & Lincoln, 2005, p. 200).

For each part of the project, careful considerations have preceded the decision of choice of method. Thus, the research spans from qualitative interviews to a survey inspired by experimental design, but the overall approach has remained the same, namely moderate constructivism (Wenneberg, 2000). So even though traditional functionalist methods have been employed, the frame within which they are embedded, understood, and analyzed is still an interpretative one. This is also evident in the pragmatic choices of analytical strategies and frameworks which belong primarily in the interpretive paradigm, e.g. the quantitative data derived from the experimental survey in Article 3 are embedded in a value-theoretical framework. Such a pragmatic worldview (Creswell, 2009, p. 10):

arises out of actions, situations, and consequences rather than antecedent conditions (as in postpositivism). There is a concern with applications – what works – and solutions to problems. ... Instead of focusing on methods, researchers emphasize the research problem and use all approaches available to understand the problem.

The pragmatic approach (Johnson & Onwuegbuzie, 2004; Morgan, 2007) with its focus on “using pluralistic approaches to derive knowledge about the problem” (Creswell, 2009, p. 10) has thus been favored over the more stringent, classical academic approach adhering to one particular scientific tradition.

5.3. A Social-Constructivist Position

In the constructivist paradigm, reality is something that is constructed by the components involved in that particular reality. In the case of this dissertation, the relevant components are companies, consumers, and communication, respectively. The social constructivist perspective entails that it is not the ambition to provide positivistic truth claims about companies’ or consumers’ perceptions of CSR engagement and communication. Instead, the aim is to gain an understanding of how consumers and companies construct reality in dealing with CSR communication. Through insights into participants’ perceptions of the reality of CSR communication, we can gain a better understanding of their evaluations and understandings of their relationship with CSR communication (Nygaard, 2005).

At the heart of social constructivism lies the very basic belief that our understanding of the world is influenced by our social and cultural context (Wenneberg, 2000). But the degree to which reality is socially constructed is a matter of contention among scholars subscribing to this position depending on *what* they see as being socially constructed: the natural/physical reality, the social reality, or the subjective reality (Wenneberg, 2000). Social constructivism thus comes in many shapes and sizes from a very moderate position to a very radical position, sometimes referred to as the epistemological and ontological positions (Collin, 2003). A more detailed description of the types

of understandings of social constructivism is introduced by Wenneberg (2000) using the metaphor of a slide:

Figure 5-2: The social constructivism slide. Adapted from Wenneberg (2000)

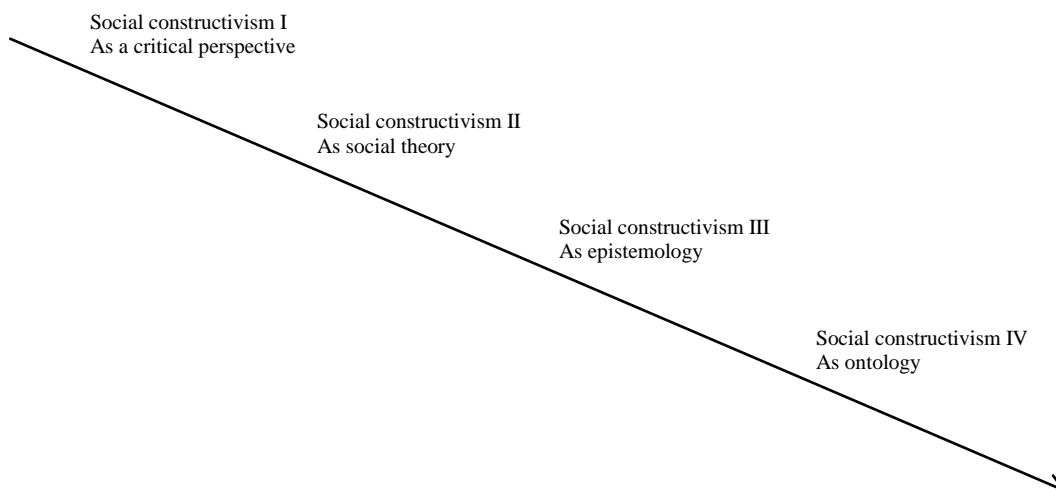


Figure 5-2 illustrates how the slide starts with a very moderate position, *Social constructivism I* (critical perspective), and as you go down the slide, the more radical the position becomes till you reach *Social constructivism IV* (as ontology). At the top of the slide, Social constructivism I posits that we should disprove the assumption that social phenomena have a form of “naturalness” about them which is predetermined and consistent through time (Wenneberg, 2000). Social phenomena are socially constructed, and what we see on the surface is not necessarily what happens below the surface (see e.g. Goffman’s (1959) theatre metaphor of front stage and back stage). Social constructivism IV, at the bottom of the slide, is the most radical position. Researchers taking this position contend that even physical reality is socially constructed to the extent that the physical world only exists in so far as we as humans have ideas and conceptions about it. The first type of social constructivism is the weakest form of constructivism, but also the most widely used (Wenneberg, 2000).

This dissertation is positioned at the top of the slide covering Social constructivism I and II. In the corporate world, social order demands that corporations engage in CSR. Political, financial and social changes in society have created this social order which the majority of companies adhere to. Through communication and interaction about CSR between corporations and consumers, the CSR engagement can be socially constructed very differently, and in consequence this can affect and create multiple perceptions and evaluations (Moses & Knutsen, 2007) of corporate CSR efforts.

In subscribing to a social constructivist position, even in the moderate version, and the interpretative paradigm which posits that there is neither one true reality nor one single truth (Moses & Knutsen, 2007), it follows that science is subjective and created through the interplay between the researcher

and the researched (Darmer & Nygaard, 2005). The obvious choice would then be to make a research design based on qualitative methods as these are traditionally associated with the interpretative, constructivist approach (Creswell & Plano Clark, 2011; Moses & Knutsen, 2007). This is not the case for this dissertation. The choices made in regard to research design and method will be presented and discussed in more detail in Chapter 6.

6. Research Design and Methods

The dissertation employs a mixed methods research design which allows for choices that are driven by the nature of the problem without the limitations of a qualitative or quantitative paradigm.

The following section defines the much-debated concept of mixed methods. It then explains why this approach was chosen and describes the overall characteristics of the design, before it concludes with a presentation of the final research design. Due to the iterative and generative nature of the design, some adjustments have been made during the process, and these will be accounted for in the final part of this chapter.

6.1. Defining Mixed Methods

Today, much research is cross-disciplinary resulting in greater demands for methodological pluralism and ability. This development started in the late 1980s where researchers from a number of different disciplines began to discuss and write about the virtues of combining quantitative and qualitative methods in response to the increasing “complexity of research problems, the legitimization of qualitative inquiry, and the need for more evidence in applied settings” (Creswell & Plano Clark, 2011, p. 50). This development has gradually opened up a space for mixed methods research (MMR) in many more fields than we have seen earlier and has created a methodological interface between qualitative and quantitative research traditions (Tashakkori & Teddlie, 1998).

Despite wide application across scientific fields, MMR is still contentious and sparks controversy mainly for two reasons: 1) incommensurability of paradigms and 2) the mixing of qualitative and quantitative methods. Mixed methods require the researcher to accept that there can be more than one acceptable position in terms of both paradigms and methods, which can be difficult to reconcile themselves with for researchers firmly anchored in either the qualitative or quantitative tradition. The pluralistic approach is, however, gaining more and more ground (Creswell & Plano Clark, 2011, p. 21):

The complexity of our research problems calls for answers beyond simple numbers in a quantitative sense or words in a qualitative sense. A combination of both forms of data provides the most complete analysis of problems. Researchers situate numbers in the contexts and words of participants, and they frame the words of participants with numbers, trends and statistical results. Both forms of data are necessary today.

In the first Handbook of Mixed Methods in Social & Behavioral Research (Tashakkori & Teddlie, 2003), which marked that this approach had now gained solid ground, a study in mixed methods research was defined as a study that (Creswell, Plano Clark, Guntmann, & Hanson, 2003):

involves the collection or analysis of both quantitative and/or qualitative data in a single study in which the data are collected concurrently, or sequentially, are given a priority, and involve the integration of data at one or more stages in the process of research.

This definition focuses very much on the actual mechanics of the data collection in mixed methods, not on the interpretation of data or the purpose of doing mixed methods studies.

A few years later, definitions of mixed methods research were in abundance. In 2007, Johnson et al. produced an overview of currently accepted and applied definitions of mixed methods research from leading scholars. From the literature, Johnson et al. (2007) identified five themes common to MMR definitions which they used to develop the following definition of mixed methods research (Johnson, et al., 2007, p. 123):

Mixed methods research is the type of research in which a researcher or a team of researchers combines elements of qualitative and quantitative research approaches (e.g. use of qualitative and quantitative viewpoints, data collection, analysis, inference techniques) for the broad purpose of breadth and depth of understanding and corroboration.

Here, the definition has moved from focusing mainly on the mechanics of the data collection processes to also include analysis and the advantage of doing mixed methods research.

Creswell & Plano Clark (2007, p. 5) also offered an updated definition of mixed methods research which they saw as (emphasis is added):

a research design with philosophical assumptions as well as methods of inquiry. **As a methodology**, it involves philosophical assumptions that guide the direction of the collection and analysis and the mixture of qualitative and quantitative approaches in many phases of the research process. **As a method**, it focuses on collecting, analyzing, and mixing both quantitative and qualitative data in a single study or series of studies. Its central premise is that the use of quantitative and qualitative approaches, in combination, provides a better understanding of research problems than either approach alone.

This is the first definition to stress that philosophical assumptions inform and support the development of mixed methods. As the dissertation aspires to maintain congruence between philosophical assumptions and choice of method(s), this definition is very appropriate. In their recent work, Creswell and Plano Clark (2011, p. 5) have further developed this definition by elaborating a definition of core characteristics of mixed methods research which, in addition to philosophical orientation and methods, also focuses on research design orientation. The definition is essentially a checklist of core characteristics for embarking on MMR more than a definition per se, for which reason their original definition is preferred in this dissertation.

6.1.1. Strengths and weaknesses of mixed methods research

The choice of research method is not straightforward, and mixed methods may only add to the complexity experienced by the researcher. There is an ongoing discussion about the strengths and weaknesses of mixed methods which can sometimes appear intimidating. Advocates of MMR (Creswell & Plano Clark, 2011; Johnson & Onwuegbuzie, 2004) have also recognized that MMR, despite its several advantages, is not unproblematic. Table 6-1 summarizes the arguments for and against MMR:

Table 6-1: Arguments for and against mixed methods research. Adapted from Johnson & Onwuegbuzie (2004) and Creswell & Plano Clark (2011)

Mixed Methods Research	
<p style="text-align: center;">Arguments for MMR</p> <ul style="list-style-type: none"> - Words, pictures and narratives can be used to add meaning to numbers – quantitative research is weak in understanding context - Numbers can be used to add precision to words, pictures and narrative – qualitative research has difficulties generalizing - Can draw on strengths from both quantitative and qualitative research - Gives the opportunity for both generating and testing theory - The strength of one method can be applied to overcome the weaknesses of another - Can provide more complete knowledge and stronger conclusions through convergence and corroboration of findings 	<p style="text-align: center;">Arguments Against MMR</p> <ul style="list-style-type: none"> - Can be difficult for <i>one</i> researcher to carry out – especially in case of parallel designs - Includes weaknesses of both qualitative and quantitative research - Time-consuming - Expensive - A challenge to learn and master multiple methods - Often requires researchers to work in teams - Problems of paradigm mixing - Methodological purists who hold that one should always work within either a qualitative or a quantitative paradigm - Problem of convincing others of validity

The table illustrates that the challenges of working with mixed methods designs are many. They are, however, mainly concerned with time issues; it is time-consuming to do MMR, to learn multiple methods, to anticipate and address paradigm issues, etc., which means that they can be overcome. Accordingly, the complementary, synergistic effects of mixed methods as well as the potential for providing stronger conclusions through convergence and corroboration of findings outweigh the disadvantages. In these designs, the nature of the problem carries more weight than paradigmatic preferences. Thus, from a MMR point of view, the nature of the phenomenon being explored must be considered before deciding upon a methodological approach to a problem.

The discussion about what is seen as a very problematic aspect of mixed methods, the incompatibility thesis as described by e.g. Johnson & Onwuegbuzie (2004) and Howe (1988), is still alive in some environments. As Bergman (2010, p. 173) notes, this discussion is relevant because:

Strictly speaking, if we were indeed faced with two competing paradigms, then it would not be possible to combine qualitative and quantitative elements within one research question because, as Kuhn already recognized, competing paradigms are incommensurable.

It seems, however, as if the demarcations between paradigms, as we know it from e.g. Guba & Lincoln (1994), are no longer so sharply defined (Bergman, 2010, p. 173):

On closer inspection, however, it is difficult to sustain these differences because qualitative and quantitative analysis techniques do not necessitate a particular view of the nature of reality, privilege a specific research theme and how to research it, or determine the truth value of data or the relationship between researcher and their research subject.

Bergman (2010) further argues that instead of talking of paradigms, we can apply the term *worldview* in the sense of approach or framework, which he sees as the ‘weaker’, more flexible and less purist form of the term paradigm (Bergman, 2010). This makes the reconciliation between the two paradigms less problematic. Other scholars (Howe, 1988; Johnson & Onwuegbuzie, 2004; Tashakkori & Teddlie, 1998) also argue that the similarities are greater than the differences for which reason they find a pragmatic worldview and the use of mixed methods to be acceptable. In referring to Reichardt & Rallis’ (1994) four beliefs about similarities between quantitative and qualitative research: belief in the value-ladenness of inquiry; in the theory-ladenness of facts; that reality is multiple and constructed; and in the undetermination of theory by fact, Tashakkori & Teddlie (1998, p. 13) definitively state that:

It can be argued that there is a common set of beliefs that many social and behavioral scientists have that undergird a paradigm distinct from positivism or postpositivism or constructivism, which has been labeled pragmatism. This paradigm allows for the use of mixed methods in social and behavioral research.

The mixed methods approach was therefore considered to be best suited to this particular project.

6.2. Characteristics of Mixed Methods in this Dissertation

Several aspects must be considered before deciding on a specific mixed methods strategy for a given project (Creswell, 2009; Creswell, et al., 2003; Tashakkori & Teddlie, 1998; Teddlie & Tashakkori, 2009). There appears to be broad agreement on five fundamental issues, namely: *timing*, *weighting*, *mixing stage*, *mixing type* and *theoretical perspective*.

Timing refers to the collection or generation of data sets in either a sequential or a concurrent format. In the work with this dissertation, both quantitative and qualitative data were collected in an ongoing process supporting the three empirical studies which constitute the bulk of the dissertation. In this way, each stage of data collection and analysis informed the subsequent phase, guiding its design and execution.

Weighting of the design concerns the relationship between quantitative and qualitative elements of the study where priority must be determined. The approach taken in this work is one of almost equal weighting or equal status (Creswell, 2009; Tashakkori & Teddlie, 1998) meaning that the overall approach has inductive leanings. Deductive thinking is, however, also incorporated to a large extent (in articles 1 & 3). The *theoretical drive* (Morse, 2003) of the entire research design is thus divided almost evenly between the discovery mode and the testing mode. Morse claims (2003, p. 107) that weighting has to be either inductive or deductive by stating that “[a]ll projects have either an inductive or a deductive theoretical drive; they can neither be neutral nor informed equally by inductive end deductive studies”. Other scholars, e.g. Johnson, et al. (2007) and Tashakkori & Teddlie (1998), maintain that an equal weighting of the two orientations is possible when no one method or worldview is seen to predominate or to be superior. However, although the relative importance of each of the data sets is equal, the work in its entirety has an overall inductive theoretical drive in that the final interpretation of accumulated results from the three studies bases itself on a very moderate constructivist approach.

Mixing refers to *when* (stage) and *how* (type) mixing occurs (Creswell, 2009). *When* covers at what stage mixing takes place. In this study, it happens at both the data analysis and data interpretation stages with emphasis on the interpretation stage where all the findings are gathered in order to draw “conclusions or inferences that reflect what was learned from the combination of results from the two strands of the study, such as by comparing and synthesizing the results in a discussion.” (Creswell & Plano Clark, 2011, p. 67). *How* mixing occurs is about the nature of the merging of the qualitative and quantitative data: they can be connected, integrated, or embedded in one another. (Creswell, 2009). In this project, the data sets generated can stand alone, but they are still *connected* due to the project’s composition into three consecutive stages where the findings from each of the stages inform the next stage.

Some researchers have a very explicit *theoretical or ideological perspective* guiding and shaping their research design (Creswell, et al., 2003). This is not the case here due to the eclectic approach focusing on the iterative, generative process which is open to new theories serving both as explanatory devices and as guidelines for designing the next sub-study.

Table 6-2 provides a summary of the five issues that must be considered. The choices made in relation to this project are marked in bold:

Table 6-2: Research design characteristics

Fundamental assumptions of the research design	
Timing/Implementation:	Sequential or concurrent data collection
Weighting/priority:	Qualitative priority, quantitative priority or equal priority
Mixing – stage:	Data collection, analysis or interpretation
Mixing – type:	Connecting , integrating or embedding
Theoretical perspective:	Explicit or implicit

6.3. Presentation of the Research Design

Mixed methods research contains several suggestions for research designs. The four basic designs are the *convergent parallel design*, the *explanatory sequential design*, the *exploratory sequential design* and the *embedded design*. There are two additional designs which are among the most recognized designs, namely the *transformative design* and the *multiphase design* (Creswell & Plano Clark, 2011). The examination of the characteristics outlined in section 6.2. has helped inform the choice of a variety of the sequential design combining the explanatory and the exploratory approach, i.e. the *iterative sequential design* (Teddle & Tashakkori, 2009) as the research design best suited for the present study. It is slightly more complex than the basic design mentioned above as it contains more than two phases, but it also facilitates a research process which can include the three

components of the dissertation: consumers, companies, and communication. Accordingly, a design consisting of three successive stages followed by a synthesizing stage was opted for. Figure 6-1 depicts a generic model of the iterative sequential design applied:

Figure 6-1: The iterative sequential design. Adapted from Teddlie & Tashakkori (2009)

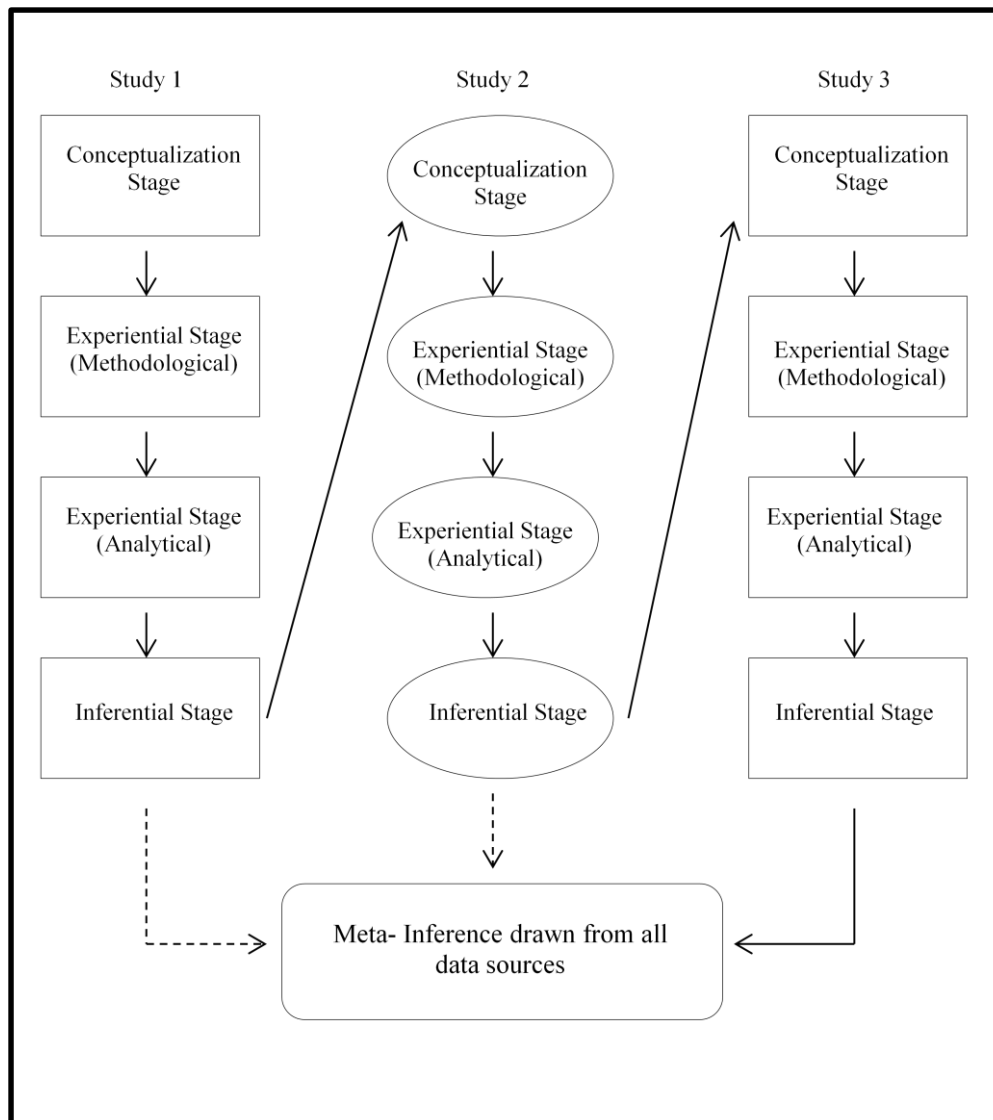
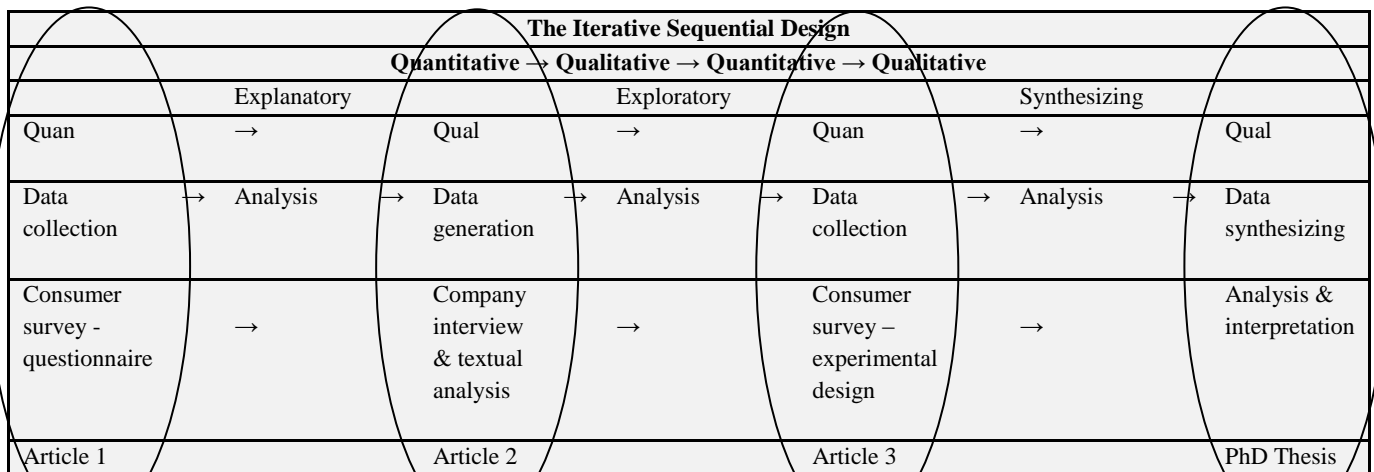


Figure 6-1 is a generic model of the iterative sequential design and illustrates the main principle which holds that one stage informs the next. The figure shows that the first and third studies are quantitative (indicated by the square shape of the boxes), that the second study is qualitative (indicated by the circular shapes) and that the meta-inference is based on a synthesis of both quantitative and qualitative nature. In the literature, these kinds of designs are described as “those in which mixing of qualitative and quantitative methods occurs in a dynamic, changing or evolving manner over the course of the research project or program, such that findings at one stage influence decision about methods at parallel or subsequent stages” (Nastasi, Hitchcock, & Brown, 2010, p.

320). In Figure 6-1, it is depicted how each of the three studies includes an inferential stage which can work in isolation, but at the same time they contribute to the illumination of the overall problematic investigated, the meta-inference.

In this particular study, the stages move from quan → qual twice as illustrated in Figure 6-2 which depicts the specific version of the iterative sequential design adopted here:

Figure 6-2: Research design. Adapted from Creswell (2009) and Teddlie & Tashakkori (2009)



A traditional sequential design would be either *explanatory*, using a qualitative strand to explain initial quantitative results, or *exploratory*, using a quantitative strand to test and generalize initial qualitative results (Creswell & Plano Clark, 2011, p. 71). Figure 6-2 illustrates that the design employed in this dissertation includes both explanatory and exploratory phases up until the final analysis and interpretation. Hence, it starts out with an explanatory phase in which the quantitative consumer survey’s findings on values inform the next stage of semi-structured interviews with CSR managers in Danish companies. The design then continues with an exploratory phase as the qualitative findings of Article 2 inform and guide the last quantitative study’s testing of CSR messages. Finally, in the synthesizing phase, all of the findings from the explanatory and exploratory phases are analyzed in their entirety in order to conclude the project.

6.3.1. Data analysis approaches

The approaches to analysis of data can be both traditional and/or specific to the mixed methods approach in an iterative sequential design. In my case, both approaches have been incorporated both between the three studies and within the individual studies. Besides traditional descriptive statistics, semantic content analysis and textual analysis, the spectrum of analysis approaches applied thus include a number of very common mixed methods data analysis approaches.

Data transformation or conversion (Creswell, 2009; Teddlie & Tashakkori, 2009) is when the researcher quantifies qualitative data or qualifies quantitative data to allow a comparison of the two

types of data. This was done by creating themes from the consumer survey (article 1) that can be compared against themes identified in the qualitative data (article 2). Furthermore, two sets of qualitative data (semantic content analysis of interviews and textual analysis of website texts) were transformed: Counting the occurrences of codes and assessing their relative importance (categorized themes in terms of values) allowed for a comparison of the two sets of data in quantifiable terms (article 2).

In a sequential approach, themes and statements from participants in the initial stages can be incorporated so as to create a survey instrument (in this case an experimental design) grounded in the views of participants. This analysis approach is termed *instrument development* (Creswell, 2009). Traditionally, this is done when research designs use qual→quan strategies. In the current work, this is done in the reverse order as quantitative data from the first part were used to inspire and inform both the predominantly qualitative design in article 2 as well as the quantitative design in article 3.

6.3.2. Changes made to the original design

Originally, the design was intended to be a more “pure” sequential explanatory design in which the initial quantitative phase, the consumer survey questionnaire, would be followed by two qualitative strands: first a company component and then a consumer/communication component. Data from the companies would be generated from semi-structured interviews, while focus groups with young consumers would generate the other qualitative set of data.

After careful examination of the focus group method, this strand was replaced by the experimental design. The aim of the last phase of the project was to get more detailed insights into consumer perceptions and evaluations of CSR communication, building on the findings of the two preceding studies. After having studied the focus group literature, it became clear that the focus group method would allow for a study of the negotiation and creation of meaning amongst young consumers discussing CSR messages (Halkier, 2008; Morgan, 1997; Morgan & Krueger, 1993) as opposed to the individual’s response to and evaluation of CSR messages. Therefore, the focus group strand was replaced by a quantitative survey inspired by experimental design. This particular method was chosen due to its capacity to test how different framings of CSR messages impact individuals’ perceptions of the message and the corporation behind. Hence, this method could better serve the purpose of the last part of the project than focus groups.

THE THREE ARTICLES

7. Introduction to Article 1

Article 1 is an empirical study of the attitudes towards CSR among young Danish consumers. This exploratory study is based on a quantitative consumer survey carried out in the spring of 2010. The survey format was preferred to a qualitative interview-based approach due to a general lack of empirical data about young consumers and CSR. With this first structured mapping of young consumers' perceptions of corporate engagement and communication about social responsibility, a solid basis was laid in order to "find patterns, associations and meanings that are not entirely obvious in narrative approaches" (Moses & Knutsen, 2007, p. 246) both in this and the dissertation's two subsequent studies. The questionnaire method was thus employed because of its "enduring strengths as an effective way of identifying and examining general patterns in society without having to talk with all, most or even a large percentage of the population" (Curtis & Curtis, 2011, p. 123).

7.1. Composition of the Questionnaire

The questionnaire was drawing on existing theoretical knowledge of consumer-oriented CSR communication. It was designed to show whether corporate expectations of what consumers think and want from CSR are realistic in relation to young consumers. The data were therefore intended to show consumer awareness of and attitudes towards CSR. In other words, the dominant notion within CSR communication research that the level of skepticism is high and that subtle, indirect communication strategies are preferable was questioned and investigated.

Table 7-1 lists the main themes and related question types elaborated for the questionnaire. The survey was thus designed to cover a number of aspects in relation to young consumers' attitudes, awareness, opinions, and evaluations of CSR and CSR communication:

Table 7-1: Overview of themes and question types

Questionnaire Overview of Themes & Question Types	
Theme: Awareness	Questions related to: Whether the respondents notice and pay attention to companies' CSR communication If the respondents think about CSR issues and discuss them with family, friends, etc. Where the respondents encounter CSR communication, where they would prefer to encounter it
Attitude	What kind of initiatives the respondents prefer, and what kind they consider to be relevant both in general and on a personal level What the respondents see as credible CSR communication What the respondents believe to be the reason for companies to engage in CSR
Evaluation	How the respondents rank and evaluate different types of company responsibilities How important CSR is when consumers rank the different obligations and activities of a company What style of communication the respondents prefer in terms of word choice, style, etc.

The intention was for these collected data to not only serve as the empirical basis for Article 1, but also as the foundation from which the rest of the project could develop, depending on the findings obtained. Appendix 1 shows the original Danish questionnaire and the responses to it. Appendix 2 contains an English, translated version of the questionnaire, and Appendix 3 contains a specification of respondent characteristics.

8. Article 1:

Consumer-oriented CSR Communication: Focusing on Ability or Morality?

In October 2011, the article was accepted and is published in:

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Consumer-oriented CSR communication: focusing on ability or morality?

Consumer-oriented CSR communication

29

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Abstract

Purpose – This article aims to investigate young people's opinions and attitudes towards companies' engagement and communication about corporate social responsibility (CSR).

Design/methodology/approach – The study employs a survey designed to uncover the underlying attitudes and values guiding young consumers' perception and evaluation of companies' engagement in and communication about CSR. The respondents are Danish students enrolled in eight different types of further or higher education.

Findings – The survey shows that consumers are interested in and expect more explicit CSR communication than currently assumed by corporations and academics alike. They favour communication that is personally relevant and factually based, and consumer scepticism is not as high as suggested by current literature. The findings reflect that the value system guiding CSR evaluation and perception is not based on moral aspects and social, society-centred values. On the contrary, consumers' focus tends to be on competence and personal, self-centred values, which has implications for the challenge of communicating CSR.

Practical implications – The findings provide new insights that can inform corporations in their planning and execution of CSR communication aimed at young consumers.

Originality/value – This paper provides empirical evidence that corporations communicating CSR should have a much more externally oriented and explicit approach focusing on competence and self-centred values instead of on morality and society-centred values. This will allow them to create a healthy balance between what they can offer and what consumers demand.

Keywords Corporate social responsibility, Consumers, Communication, Values, Consumer engagement, Denmark

Paper type Research paper

1. Introduction

Corporate social responsibility is in many ways a mantra for our time. A time which can be characterised as “the era of compassionate capitalism” or “the age of sustainability” (Ellis, 2010), and a time in which the traditional roles of companies, consumers, NGOs, state and society have changed dramatically. A new sense of morality has appeared in many parts of Western society where “companies are expected to share responsibility with governments for tackling issues which, in the old world economy, they would have ignored in their pursuit of profit” (Ellis, 2010, p. 9). Companies now take on responsibilities traditionally handled by government, NGO people are wearing suits and cutting deals with corporations, and corporate practices and products are changed in response to consumer pressure. There is no longer a sharp distinction between doing good, and doing business; often these two are compatible, for example when



implementing CSR in the corporation. The implementation process of CSR is, nevertheless, a complex and rather difficult process (Maon *et al.*, 2009), and especially the communication of CSR seems to challenge corporations to a large extent. The value of working with CSR in a corporate context is, however, limited if the engagement is not communicated to relevant stakeholder groups. However, as commented by Morsing (2005), "Corporate social responsibility is an extremely difficult message to convey".

Companies tend to shy away from the communication aspect of CSR, either because they are not comfortable communicating their own view on corporate responsibilities, or because they are oblivious of the critical importance of such communication activities. Equally, in the academic world, many theorists and researchers have contributed to the field of CSR, but without paying much attention to the rhetorical and discursive challenges of CSR. As is the case with much research on corporate identity and corporate branding (Cornelissen, 2005; Schultz *et al.*, 2005; Hatch and Schultz, 2008), CSR scholars mainly seek to account for and investigate corporate strategies, discuss ethical implications and determine if there is a business case for CSR.

This study seeks to test the prevailing assumption within the limited field of CSR communication that companies should apply a very subtle, implicit and sometimes even endorsed way of communicating CSR because this will inhibit scepticism and enhance persuasion (Morsing *et al.*, 2008; Elving, 2010; Morsing and Schultz, 2006). The study investigates this assumption by asking whether consumer expectations have changed and become more sophisticated than what both corporate players and CSR scholars currently expect. If consumers are more sophisticated today, then they may have a different understanding and awareness of CSR than we have seen so far, and thus they might prove to be more susceptible to a different style and approach to corporate communication. If this expectation is correct, the altered characteristics of consumers are possibly more distinct and noticeable among the young generation, which is why this study focuses on young consumers - the consumers of the future.

Companies are increasingly engaging in and communicating about CSR activities. In 2008, close to 90 per cent of all FTSE100 companies published non-financial information on sustainability-related issues ((The) European Sustainability Reporting Association, 2008). Paradoxically, communicating about CSR, a concept which is traditionally seen as a voluntary corporate initiative, is no longer optional but actually mandatory in some countries. In Denmark, the 1,100 largest companies are now required by law to report on their CSR activities and efforts in their annual reports (CSRgov.dk, 2010). Thus, companies have to meet not only societal but also legal demands for CSR communication. The approach to disclosure is by no means uniform and is changing only slowly as the communication of CSR is perceived to be "difficult because of the complexity of fitting multiple stakeholders' expectations while providing a concise message that is credible" (IE School of Communication & Global Alliance, 2010).

Specifically, the stakeholder group consisting of consumers is becoming more and more powerful (Podnar, 2008). Consumers say that CSR is an important factor in forming an impression of a company (see, e.g. the Millennium Poll, Environics, 1999), but it is unclear what consumers expect to hear about corporate social issues. Their level of awareness of CSR communication is under-explored, and it would be valuable to know whether and in what situations young consumers actually notice CSR communication. The current study thus empirically examines this aspect through a consumer survey with the aim of mapping consumer attitudes and opinions in terms of

CSR communication, content and style. Furthermore, it seeks to provide initial insight into the motives and values guiding young consumers' evaluations and expectations of CSR communication as well as their general level of awareness of CSR. Before going into the empirical study, characteristics of the target audience will be discussed followed by a presentation of the theoretical base of the study.

2. Young consumers and CSR communication

Consumers have on the whole been overlooked in CSR research due to the intense focus on investors, business partners and government by both the corporate and the academic world. Furthermore, the role of the consumer has changed considerably over the last ten to 20 years, resulting in a very complex relationship between companies and consumers. Gabriel and Lang (2006) claim that the predominant feature of consumers today is that they are unmanageable due to their many faces. This poses a considerable problem for companies as they are faced with a target group that is extremely difficult to work with as its members can be variously characterised as both choosers, explorers, victims, activists and identity-seekers (Gabriel and Lang, 2006).

Consumers are particularly interesting as companies are left in a Catch 22 situation (Morsing *et al.*, 2008) where they expect companies to engage in CSR but find it inappropriate if they explicitly communicate about their own "good deeds". A number of surveys and studies (Beckmann, 2006; Sen and Bhattacharya, 2001; Maignan, 2001; Ramasamy and Yeung, 2008) points out that consumers see CSR as a very important issue, and something they expect companies to engage in. In contrast, several other studies (e.g. Morsing *et al.*, 2008, Mohr *et al.*, 2001) show that consumers have reservations about companies that are over-eager in their efforts to inform stakeholders about their CSR activities. Consumers are simply not persuaded by this, and as a consequence, both corporate credibility and trust can take a negative turn. In other words, consumers become sceptical or even negative towards such companies, which may create a so-called promoter's paradox. At least this is the picture we have been presented with so far. But there seems to be a clear movement towards a changed approach in how companies engage in and communicate about CSR, as, e.g. illustrated by the increasing use of CSR-related content in marketing campaigns (Vogel, 2006).

The group of consumers can be broken down into smaller groups by looking at for instance different portraits of consumers and interpretations of what it means to be a consumer as Gabriel and Lang (2006). In this study, however, the group of consumers investigated are not chosen based on portrait-like characteristics, but according to age. The reason for investigating young consumers (aged 18-30) is that this group of consumers are predicted to be largest and at the same time the most complex and influential group of consumers within the next couple of years (Kongsholm, 2010). In a Danish context, they make up approximately 18 per cent of the population, but they are responsible for an impressive 36% of consumption (*ibid*). It is predicted that their income and their purchasing power will exceed those of the former generations in the very near future. In the following sections, the group will be presented in more detail.

2.1 Generational characteristics of young consumers

The generation consisting of young people, aged 18-30 is by some, labelled the *Generation Me* or the *iGen* (Twenge, 2006), indicating that this age cohort is supposedly more narcissistic than earlier generations and tends to cover its own needs

before considering those of others (Rasmussen, 2009). They have grown up in world full of possibilities and choices (Kongsholm, 2010), which has had consequences for their approach to life. For example, members of this cohort have high expectations for their future in terms of both jobs and life in general. These expectations can sometimes be difficult to meet both on a personal level and in a group context. This development naturally poses the question of what the iGens then expect from companies. Are young consumers only interested in “what’s in it for me”? It would be reasonable to assume that they have high expectations of what companies ought to do for society because the effects of such changes will ultimately benefit themselves. But do they also have an ethical agenda reaching beyond their own needs and desires?

2.2 Media habits

Apart from the suspected differences in expectations, the iGens have also adopted a new set of media habits (Eurostat, 2009; Kongsholm, 2010). They live in a globalised world where news travels extremely fast, where the use of the internet is often a prerequisite for most activities, and where transparency is taken for granted. As a consequence, corporations are expected to deliver a continuous flow of information and to respond to public demands and points of criticism.

Furthermore, this generation has a fragmented way of using different communication platforms, and its members seem to view public disclosure of their private lives as only natural, as much as they see the use of social media such as Facebook, MySpace and Twitter as part of their everyday lives (Rasmussen, 2009). In 2008, 66 per cent of young Europeans used the internet every day or almost every day to communicate or search for information (Eurostat, 2009). As opposed to earlier generations, they have “fully integrated the Internet into their way of life”, and especially in connection with communication they are “developing new ways of interacting with the world via the Internet” (Eurostat, 2009, p. 152). Most young people are constantly in touch with family, friends and teachers, often from all over the world. They are so technologically competent compared with earlier generations that they often pose as the tech experts of the family providing guidance, solving technological problems, etc. Members of this cohort can easily multitask between different kinds of media and expect their surroundings to do the same (Kongsholm, 2010). This of course calls for changes in the way companies communicate with consumers. The question is whether young consumers expect companies to be far more open and explicit about their CSR activities just as they themselves are open about their attitudes, values and activities?

3. What we know about communicating CSR to consumers

3.1 Approaches to CSR

CSR is often categorised or discussed according to a company’s responsibilities, as in Carroll’s (1991) classical hierarchical division into economic, legal, ethical and philanthropic responsibilities. CSR can also be categorised into a typology of initiatives, such as Kotler and Lee’s (2005) six options for doing good; and we can also perceive of CSR according to a company’s own approach and motive for engaging in CSR, as in Paine’s, 2003 model. Common to these three approaches to CSR is that the perspective taken is that of the company.

In contrast to Paine's model (2003), Ellen *et al.* (2006) have developed a conceptual framework which takes a consumer perspective on companies' engagement in CSR. Their experimental study suggests four different motives ascribed to companies by consumers, reflecting that consumers' attributions about the motives behind CSR are much more complex than, e.g. reacting positively towards perceived altruistic, other-centred motives and negatively towards perceived egoistic, self-centred motives. This coincides well with the proposed idea in this study that perhaps consumers have moved beyond expecting companies to engage in CSR for reasons of empathy or compassion.

3.2 *The existing literature on communicating CSR to consumers*

From the literature dealing specifically with communicating CSR to consumers, we can deduce a pattern of the following reoccurring themes:

- CSR's influence on buying behaviour;
- consumer response and attitude to CSR;
- the choice of rhetorical strategies;
- credibility; and
- the question of how to overcome scepticism.

It is important to note that the subsequent debates of these different strands of research seem to exist in relative isolation from one another.

How CSR may influence buying behaviour. Research on the communication of CSR focuses mainly on the relationship between CSR communication and changes in buying behaviour, asking if CSR communication can have a positive impact on people's buying behaviour.

It has been established that positive CSR beliefs held by consumers are indeed associated with greater purchase intention, but perhaps more importantly for this discussion, positive CSR beliefs held by consumers are associated with longer-term brand loyalty and advocacy behaviours as well as stronger stakeholder-company relationships (Bhattacharya and Sen, 2004; Sen and Bhattacharya, 2001; Du *et al.*, 2007; Bhattacharya *et al.*, 2008). So, from a corporate communication point of view, this strand of research is relevant in so far as brand loyalty is one of the long-term goals that companies aspire to achieve by meeting consumer expectations of CSR engagement and communication.

Finally, brand or corporate awareness is repeatedly being mentioned as a determining factor in trying to generate favourable stakeholder attitudes and to increase purchase intention (see, e.g. Du *et al.* 2010), which calls for research into how, where and when CSR should be communicated to consumers.

Consumer response and attitude to CSR. As already indicated, the number of studies investigating consumer responses to and perceptions of CSR is rather limited and often focused on consumer response and attitude to CSR in relation to future purchase intentions and buying behavior. What we do know from earlier studies is that already in the 1990s consumers expressed interest in CSR and were reported to state that "they [consumers] expect firms to conduct business ethically" and that "whether or not this is the case is an important concern" (Creyer and Ross, 1997, p. 427). In the beginning of the new millennium, consumers were reportedly even more interested in CSR and had

very high and often unrealized expectations of companies, as suggested in a 2003 study by Dawkins and Lewis. This study did, however, show a decline in the faith in the benefits of profits made by companies (ibid), which can be interpreted as a sign of increasing scepticism during this period. The high interest/high scepticism paradox was also supported by Carrigan and Attalla (2001), who furthermore noted that “the buyer side of the exchange process remains under-researched” and that “there has been little research attention focused on understanding the ethics of consumers” (Carrigan and Attalla, 2001, p. 563). Consumer expectation levels are also reported to be continuously increasing, see, e.g. Podnar and Golob (2007) and Muruganatham (2010), again stressing the importance of the consumer as a stakeholder also in terms of CSR.

Other scholars in the field have taken a very critical position on the relationship between consumers and CSR and suggest that even though consumers do express interest in CSR, the actual outcome or result of that interest is almost non-existent and rarely realized (Boulstridge and Carrigan, 2000). Thus, it is argued, “the idea that consumers should be a main target for corporate activities related to responsibility and reputation building may itself be inherently flawed” (Boulstridge and Carrigan, 2000, p. 361). In opposition to this view, we see the work of Bhattacharya and Sen (2003) who argue that corporations, when this is deemed desirable by management, have the possibility of creating strong consumer-company relationships based on consumer-company identification in the process of which corporate social initiatives play an important role.

Finally, in an attempt to create an overview of the very fragmented field of research addressing the relationship between CSR and consumer perceptions and attitudes, Beckmann (2007) also subscribes to the view that consumers are interested in CSR, but at the same time rather skeptical and cynical in their views. Furthermore, the importance of a strategic fit between company and cause is underlined, and it is argued that consumers “are more sensitive to negative CSR information than to positive CSR information” (Beckmann, 2007, p. 32), which might explain the corporate world’s reluctance to communicate proactively about CSR.

Rhetorical strategies that create credibility. Another strand of research focuses on the idea that credibility may be obtained through subtle, implicit ways of communicating, often using endorsed communication and genres that are traditionally regarded to be very credible, such as reports (Morsing *et al.*, 2008; Morsing and Schultz, 2006). Supposedly, credibility can further be obtained through the use of a very factual language style as opposed to a more impressionistic language style. In other words, specific examples of CSR programmes, achievements, etc. with accompanying facts are seemingly preferable over general descriptions of principles (Berens and van Rekom, 2008).

Pomeroy and Johnson (2009) investigate some of the same facets of CSR communication when they discuss how to apply CSR advertising in order to communicate corporate identity. Their research suggests that three CSR variables are critical in trying to inhibit scepticism and enhance credibility:

- (1) social topic information;
- (2) long-term CSR commitment; and
- (3) CSR impact specificity.

How to overcome consumer scepticism. The last theme is scepticism, which is defined as a tendency towards disbelief (Elving, 2010). Scepticism is often discussed in connection with CSR and communication, e.g. if and how CSR can be used in a marketing context. Much like Berens and van Rekom (2008), Elving (2010) argues that vague words, absence of proof etc. may be the reason why people are sceptical about CSR communication. Furthermore, fit defined as the degree to which there is a logical link between the company's core business and its choice of CSR programme plays an important role in trying to minimise scepticism; if fit is high, it decreases scepticism. Becker-Olsen *et al.* (2006, p. 46) go as far as to claim that "low-fit initiatives negatively impact consumer beliefs, attitudes and intentions no matter what the firm's motivation".

Model of CSR communication strategies in a corporate communication context. None of the previous studies of CSR communication outline an overall CSR communication strategy in a corporate communication context, but attempts to do so exist.

Already in 1984, Freeman (1984) advocated that better relationships with stakeholders could lead to better financial results. From the outset, the focus was on how companies could manage their many different stakeholders, but later the focus moved to how companies may manage their relationships with stakeholders. Thus, the focus moved from a classical one-way communication to a more engaging two-way symmetrical communication that could nurture the relationships between a company and its stakeholders.

Grunig and Hunt (1984) further developed this line of thinking by introducing their widely acknowledged characterisations of models of public relations moving from propaganda to two-way symmetric communication. This model has yet again been further modified by Morsing and Schultz (2006) who use the framework of Grunig and Hunt to divide CSR communication into three different stakeholder strategies: information, response and involvement. Their approach suggests a move from a purely informative approach by which the receiver is completely passive to a two-way symmetric approach, which calls for dialogue with stakeholders with the aim of actively involving and engaging them. While all three strategies are appropriate and actually applied in corporate CSR communication, Morsing and Schultz (2006, p. 325) state that there is "an increasing need to develop sophisticated two-way communication processes". The question then remains how this strategy of actively involving stakeholders, in our case young consumers, tally with the seemingly very problematic concept of the promoter's paradox discussed earlier. It seems problematic if companies want to engage young people actively in their CSR communication and even be part of the co-construction of corporate CSR efforts, while at the same time maintaining, as suggested by Morsing *et al.* (2008) and Elving and van Vuuren (2010), a very objective, factual and maybe even endorsed communication style.

In other words, one can easily see how the idea of the subtle, implicit, objective and indirect ways of communicating CSR to consumers easily fits into the first two strategies. The company can seek to establish its credibility and inhibit possible scepticism among its passive audience by informing in an objective manner, by demonstrating in an indirect manner using endorsed communication, or by stating facts instead of providing the receiver with impressionistic descriptions. The third and most progressive communication strategy, which is recommended by Morsing and Schultz, seems to call for a much more direct approach which is not, on the face of it,

directly compatible with the currently suggested strategies of communicating CSR. As a consequence, one might conclude that in the future, significantly different communication styles should be considered and applied.

Summary of CSR communication literature. The overview suggests that fit between cause and organization plays an important role in the evaluation of the credibility of a CSR message, perhaps because companies are seen to be more trustworthy when dealing with topics within their own fields of expertise. As a consequence, it appears to be a simple choice for companies engaging in CSR: if they want to decrease scepticism and increase credibility, they should choose a theme or CSR programme matching their core activities and then communicate this in a very subtle manner through traditional, credible types of media such as annual reports.

The question is whether this is also a feasible strategy when communicating with young consumers. Perhaps we no longer expect companies to engage in CSR out of the goodness of their hearts. If this is the case, we may reasonably assume that young people today see CSR as such an integrated, natural part of doing business that they expect and also find it credible when companies engage in CSR for other motives than for the greater good. Research exploring the attitudes towards CSR as well as the scale of scepticism among young consumers and the subsequent role and influence of these aspects on CSR communication is clearly needed in order to answer this question.

Potential gaps in the literature. Many scholars will agree that one of the main challenges of communicating CSR is that of creating awareness, i.e. how can companies increase the likelihood of the audience both noticing, processing and accepting CSR communication. The classical *Elaboration Likelihood Model* (ELM) by Petty and Cacioppo (Petty *et al.*, 2004) of how attitudes are formed and changed when we process messages also emphasizes this challenge. The model furthermore implies that for central processing to take place and to lead to enduring attitude change, both awareness and relevance are important and must be high. The personal relevance of a CSR initiative to the consumer might be a critical factor and could be termed “personal fit”: the degree to which the company’s choice of CSR initiative is personally relevant for the receiver. The question is how important a role personal fit plays. Moreover, the awareness aspect calls for an investigation of whether young consumers actually notice CSR communication, and also if they are interested in receiving information about companies’ CSR at all, and if so when and where.

We need more knowledge and a deeper understanding of this specific target group’s perceptions of and attitudes to CSR as well as their expectations of corporations. By reaching this understanding, we will be able to understand consumer values in this context. Thus, this study argues that consumer attitudes, expectations and relations to CSR are driven by values. This understanding of the relationship, between attitudes, and values, is also accentuated by Rokeach (1973), who argues that values are a more dynamic concept than attitudes, having a more immediate link to motivation. In other words, values are what lie behind and guide our attitudes: “Attitudes are functions of values” (Rokeach, 1973, p. 18). For that reason, this article posits that the key to understanding and incorporating consumer attitudes towards CSR in CSR-related communication is found in a deeper understanding of consumer value systems. The concept of values and value systems will therefore be discussed on the basis of the data generated in a consumer survey and incorporated in the last part of the analysis of the data.

4. Method

The data applied in the analysis are quantitative and were collected in a consumer survey using an electronic online questionnaire. The survey takes an eclectic form as it is based on a number of critical theoretical threads or dimensions related to CSR communication.

The survey took the format of a self-completion questionnaire to be accessed via the Internet. This was intended to reduce the interviewer and social desirability biases inherent to this type of data collection (de Vaus, 2002). As consumers' position on CSR is under-explored, this particular kind of data provides a rich foundation for researching audience perceptions.

4.1 *Sampling and respondents*

The survey was carried out in the form of a web page-based survey distributed among students in various educational settings. The respondents participating in the survey were selected on the basis of a number of predefined shared characteristics, which were age (18-30 years), nationality (Danish), and enrolment in either further or higher education. Both male and female students were invited to participate, and diversity in the level and type of education was ensured. Hence, the survey includes students from journalism, agriculture (farming trainees), pre-school teacher training[1], social sciences, medicine, modern languages and art history, i.e. diversity has been allowed for through the mix of educations represented in the sample ranging from educations focusing mainly on practical skills (e.g. farming trainees, pre-school teachers) to educations focusing mainly on academic skills (social science and art history, e.g.). In selecting the respondents, the aim was thus to make it reasonably representative of young, adult consumers in order to obtain an indication of the awareness, attitudes and preferences of young consumers in relation to companies engaging in CSR.

Only students enrolled in further or higher education were included as they were expected to have the ability and outlook to relate to and take a position on companies engaging in CSR. Moreover, in a Danish context, where the majority of young people receive vocational training or academic education, the chosen mix of educations represented in the survey allows for a large part of the age cohort to be included. A total of 204 students were invited to participate, and a total of 82 students responded, resulting in a response rate of 40.2 per cent. No incentives in the form of presents, prices, ECTS or other were offered to the students completing the questionnaire.

5. Research design

5.1 *Constructing the questionnaire – themes, questions and response categories*

The questions in the survey were overall grouped into constructs or dimensions (Hansen and Andersen, 2009) based on the before-mentioned themes of awareness, importance, relevance, credibility and rhetorical strategies (see Table I).

The survey included both value-based and factual questions all written in a plain style free from technical jargon with the aim of framing “questions that are meaningful, sensitive, precise, searching, and salient to our respondents” (Aldridge and Levine quoted in Olsen, 2004, p. 71).

The questions were constructed rhetorically to ensure that they appeared simple, short, unambiguous, neutral, grammatically correct, and without negations (Olsen, 2004). The response categories were primarily closed, and employed the use of Likert scales, semantic differential scales, checklist response formats and rankings (de Vaus, 2002).

Constructs:	Content/questions related to:
Introduction	A definition of CSR2 was given along with examples of current CSR initiatives and communications carried out by companies that the respondents would most likely recognise
Awareness	If the respondents notice and pay attention to companies' CSR communication
Importance	If the respondents think about CSR issues and discuss them with family, friends, etc.
Responsibility	How the respondents rank and evaluate different types of company responsibilities
Initiatives	What kind of initiatives the respondents prefer, and what kind they consider to be relevant both in general and on a personal level
Communication/media	Where the respondents encounter CSR communication, where they would prefer to encounter it
Communication/rhetoric	What style of communication the respondents prefer in terms of word choice, style, etc.
Credibility	What the respondents see as credible CSR communication
Perception of motive	What the respondents believe to be the reason for companies to engage in CSR
Significance	How important CSR is when consumers rank the different obligations and activities of a company
Demographics	Age, gender, education and hometown

Table I.
Survey structure and categories

The survey was designed to obtain a basis for exploring and discussing young people's expectations, attitudes and evaluations of CSR with the aim of determining the underlying values guiding these dimensions. The survey furthermore aimed to show if there are different critical values that influence young consumers' perception and evaluation of CSR communication, and how they are weighted individually, arranged hierarchically and interrelated[2].

5.2 Inspiration from earlier studies of consumer perceptions of CSR

Earlier studies within the field of CSR and consumers (Maignan, 2001; Ramasamy and Yeung, 2008) that are empirically founded and quantitative in nature have inspired the construction of this survey. In these studies, self-completion questionnaires were also used to gather data revealing consumer evaluations of companies' different responsibilities categorised according to Carroll's pyramid.

How consumers evaluate the different levels of Carroll's pyramid is also relevant for this particular survey. By determining the values guiding consumer perceptions and evaluations of CSR, such evaluations can tell us something about what to communicate. The respondents were therefore asked to indicate whether or not they agree with statements covering different responsibilities, and at the same time to rank these different responsibilities. Everyday, real-life examples were used to illustrate the responsibilities in order to make it easier for the respondents to relate to the questions and statements and give straight answers.

6. Results and discussion

The survey results provide valuable insights into the mindsets of consumers and give indication of a complex and apparently self-contradictory consumer perception of companies' CSR engagement and communication (see Tables II and III).

The vast majority (84.1 per cent) think it is important that companies engage in CSR, but they are not aware that companies actually do engage in CSR. As much as 50 per cent of the respondents think that only 25 per cent of all large and medium-sized companies are engaged in CSR.

More than a third see CSR as an important parameter for forming an impression of a company, but less than 48 per cent can think of a company that they see as being responsible and engaged in CSR. Only 45 per cent can remember a company communicating about CSR[3] (see Table IV).

In sum, when looking at the findings in the awareness/importance construct, it appears that the members of this cohort want more CSR information than they are currently experiencing the companies to be providing. At the same time, the findings strongly indicate that even though the respondents request more CSR communication, they are not willing to actively seek it out; only 13.7 per cent of the respondents claim to actively look for information about companies' CSR engagement. Another interesting

	Completely disagree/disagree (%)	Neutral (%)	Agree/completely agree (%)	
I think it is important that companies engage in CSR	11	4.9	84.1	Table II. Importance and perceived implementation of CSR
I think that companies do pay attention to and engage in CSR	23.2	34.1	42.7	

Think of large and medium-sized companies. How big a percentage do you think are actively engaged in CSR?	(%)	
0-10	15.9	Table III. Perceived number of companies actively engaged in CSR
Approx. 25	50.0	
Approx. 50	23.2	
Approx. 75	11.0	
90-100	0.0	

	Yes (%)	No (%)	
Can you think of any companies that you consider as being responsible and engaged in CSR?	47.9	52.1	Table IV. Awareness of companies' CSR engagement
Can you think of any examples of companies communicating about CSR?	45.7	54.3	

point is the paradox apparent in the data that respondents claim CSR to be important, but they do not notice it in their everyday lives.

6.1 Proximity and personal relevance

In the data, there seems to be a pattern of consumers rating personal relevance and proximity very high. These two dimensions are significantly interrelated in that what is most important to young consumers is also what is closest to them either physically or personally. The pattern can be seen in the importance/initiative construct: when, for example, CSR initiatives are split into six main components (responsibility towards the environment, employees, the local community, natural disasters in other parts of the world, people in other parts of the world and responsibility in a case that would affect the respondent personally), the respondents very clearly attach most importance to environment, employees and local community. Natural disasters and people from other countries are assigned a lesser importance. The initiatives attached with most importance are all very close to the respondents on either a physical or personal level, which corresponds well with the descriptions of a generation that is preoccupied with personal needs, etc. (see Table V).

Given the fact that this particular group of consumers has grown up in the age of globalization, as discussed in section 2.2, it is highly surprising and a very interesting finding that they do not display a much more global mindset than what is demonstrated in their preference for localism on both a personal and physical level in the data.

Finally, the table on initiatives displays a rather interesting finding in terms of the personal/proximate dimension: when asked directly, the respondents do not rate responsibility in relation to a case affecting you personally very high as one could expect if they were to follow the before-mentioned pattern. The question is whether this is an expression of a social conscience reaching beyond the respondents' own personal sphere or whether it is an expression of social desirability bias. This point will be discussed further in the conclusion, section 7.

How important is it that:	Not important at all/not important (%)	Neutral (%)	Important (%)	Very important (%)
A company shows responsibility in relation to the environment	6.6	3.9	39.5	50.0
A company shows responsibility in relation to its employees	2.6	1.3	18.4	77.6
A company shows responsibility in relation to the local community	7.9	17.1	53.9	21.1
A company shows responsibility in relation to natural disasters in other parts of the world	17.1	27.6	44.7	10.5
A company shows responsibility in relation to people in other parts of the world	14.4	31.6	47.4	6.6
A company shows responsibility in relation to a case affecting you personally	26.3	31.6	39.5	2.6

Table V. Importance of CSR initiatives – focusing on the personal and proximate?

Furthermore, in an effort to sum up on the respondents' attitudes and underlying values regarding the importance of corporate CSR efforts, they were also asked what they considered to be of most relevance when judging whether a given company is a "good" or "bad" company (see Table VI).

The respondents give priority to high product/service quality followed by treating employees well and, thirdly, high customer service. Taking care of the environment and assuming social responsibility are not rated very high and take up the positions at the other end of the scale. This may again be interpreted as a manifestation of this specific stakeholder group valuing aspects that are close to them personally (proximity and personal relevance). Thus, these findings indicate that for companies to engage with consumers through CSR communication, it is a prerequisite that they clearly and explicitly illustrate why particular CSR efforts are of importance to the consumers, and that they communicate this through other channels than the very subtle and understated ones such as the annual report.

6.2 CSR communication style

Another finding is that the respondents seem to favour CSR communication employing a factual rather than an impressionistic writing style. An example is that 42 per cent of the respondents like or really like the vague and non-committal statement we are constantly working actively on reducing our CO2 emissions whereas as many as 72.5 per cent like or really like the much more factual and committing statement we have reduced our CO2 emissions by 15 percent – ten years from now it will be reduced by 50 percent. This supports the findings of Berens and van Rekom and once again underlines the need for companies to be explicit, factual and precise when communicating CSR.

Another question related specifically to communication about CSR activities and engagement is of course where and to what extent to communicate CSR aimed at consumers. This was investigated in the communication/importance construct. The data reveal that the respondents mainly notice CSR communication on packaging, on television and on web sites. Furthermore, sponsorships and discussions with family members and friends are also significant sources of CSR information. If we then look at where young consumers would like to see CSR information, it is apparent that packaging and magazines is where companies are most likely to succeed in engaging with consumers, but web sites, sponsorships and advertisements are also rated positively. This contradicts the currently recommended ways of communicating CSR

When evaluating whether companies are good or bad, how do you rate the following aspects:

Aspect	Average rating (lowest number is best)
That the quality of the product/service is high	2.66
That the company treats the employees well	3.74
That the level of customer service is high	4.06
That the company takes good care of the environment	4.65
That the company assumes social responsibility	5.03
That the management is competent	5.18
That the company is open and tells about its products	5.32
That the company generates profit	5.34

Table VI.
Consumer ratings of what makes a company "good" or "bad"

by subtle, implicit or even endorsed means, and it calls for more research into media tendencies within this cohort including the role of new, digital media.

The respondents also say that they discuss corporate behaviour and CSR, be it positive or negative, with friends, family, and colleagues, which again would be a motivation for companies to communicate very explicitly about CSR.

6.3 Perceived reasons for companies engaging in CSR

A company’s perceived reason for engaging in CSR might also be a determining factor for possible consumer engagement. It seems reasonable to assume that consumers are mainly interested in engaging with companies that they perceive to be involved in CSR not only due to financial but also moral reasons. If benefitting financially is the main driver for a company to engage in CSR, this could very well be interpreted by consumers as just another way for the company to “extract more money” from the consumers (see Table VII).

The data in this study display that many consumers believe that companies engage in CSR in order to gain profits (69.7 per cent), but at the same time, the majority also think that companies engage in CSR due to a wish to improve corporate image (90.9 per cent) and to increase competitive advantage (75.7 per cent), whereas only 54.5 per cent are of the opinion that companies engage in CSR for moral reasons. The question is, then, whether a disbelief that companies engage in CSR mainly for moral reasons equals a negative perception or evaluation of the company or whether times have changed. Do consumers of the future accept that the CSR agenda can benefit both corporations and society? In other words, what impact will the perceived reasons for corporate engagement with CSR have on scepticism and credibility? This will be discussed in the following section.

6.4 Consumer scepticism and credibility

In contrast to earlier studies (Elving and van Vuuren, 2010; Morsing *et al.*, 2008), the current data indicate that the respondents are no longer decidedly sceptical towards companies communicating CSR explicitly. On the contrary, they express that CSR increases corporate credibility, and that the longer companies have been engaging in CSR, the more credible they are perceived. This would suggest that continuous and explicit corporate CSR communication is rewarded (see Table VIII).

Not surprisingly, the respondents seem to favour companies engaging in CSR without benefitting financially, but only 22.4 per cent state that they are (slightly)

	Completely disagree/disagree (%)	Neutral (%)	Agree/completely agree (%)
I think companies engage in CSR because:			
It is a way for them to anticipate and thus avoid crises	28.8	42.4	28.7
It can provide common values for the employees which can be used to create a strong company	15.2	22.7	62.1
It can provide the company with a competitive advantage	9.1	15.2	75.7
It is a way to generate profits	9.1	21.2	69.7
It can improve the company’s image	3	6.1	90.9
It is the morally right thing to do	21.2	24.2	54.5

Table VII.
Perceived motive for company engagement in CSR

Companies can exercise and engage in CSR for various reasons and in various ways – to what extent do you agree or disagree with each of the statements below

	Completely disagree/disagree (%)	Neutral (%)	Agree/completely agree (%)
I find it most credible when a company exercises CSR without benefiting from it itself	20.9	11.9	67.2
To me the most important thing is that the company exercises CSR. My perception of the company's credibility is not affected by whether the company benefits from it itself or not	31.4	28.4	40.3
I think it increases a company's credibility and also its image when a company exercises CSR	14.9	13.4	71.7
The longer time a company has been engaged in CSR, the more credible it seems	9	11.9	79.1
I become sceptical when a company informs about its CSR – it is only doing it to gain more profits	43.3	34.3	22.4

Table VIII.
Consumer scepticism and credibility

sceptical towards companies communicating CSR because the companies are only engaging in order to gain from it financially. These findings from the perceived reasons/credibility construct indicate that even though consumers think that the companies are engaging in CSR for self-centred reasons, the overall evaluation of such activities is positive. This again demonstrates that companies should not hesitate to communicate about CSR activities out of fear of being misunderstood, of being perceived to brag or maybe even being accused of greenwashing. At least if they communicate in a very clear manner, stating facts to support and substantiate their claims.

6.5 The underlying values guiding CSR evaluation and perception

In order to better understand this stakeholder group, the data were examined by applying the values framework of Rokeach (1973) and comparing this to the values expressed in the data and findings discussed previously.

Rokeach's value system. Based on numerous empirical studies, Rokeach has developed a value classification system consisting of 18 instrumental values and 18 terminal values that humans use to guide their lives and help them make decisions. The instrumental values are to be understood as desirable modes of conduct and can be either competence values or moral values. The terminal values, on the other hand, are desirable end-states of existence with either a social or a personal orientation, and people tend to prioritize either the socially oriented or the personally oriented values (Rokeach, 1973).

According to Rokeach (1973), values are standards that we use to evaluate and judge, to take positions, to guide conduct, and to persuade and influence others. Moreover, he claims that values help us choose between alternatives, motivate ourselves and enhance self-esteem, and that "all of a person's attitudes can be conceived as being value-expressive" (Rokeach, 1973, p. 15). Thus values are worth exploring in a CSR context, as they may be understood as the guiding factors behind

consumer evaluations of CSR communication. In other words, the extent to which a company's CSR communication reflects instrumental and terminal values with which consumers can identify will determine their evaluation of the communication and willingness to engage in the dialogue.

Consumer CSR values. In the light of the previous discussion of the survey data, it appears that future consumers will prioritize personal, self-centred terminal values such as a comfortable life, pleasure and happiness if the trend of consumers favouring the personal/proximate aspects of CSR as indicated in the data are correct (see section 6.1). In other words, they emphasize the importance of responsibility in relation to especially employees, i.e. something affecting their own future, and the local community, i.e. where they themselves live. They are not as preoccupied with the more global aspects of saving the planet and people in other parts of the world as expected by professionals and academics alike. This could pose a problem for corporations targeting this specific segment in their CSR communication, to the extent that our current, common perception of CSR as a concept is more naturally based on social, society-centred values such as a world at peace and equality.

If we take a look at the instrumental values, the respondents seem to favour competence-oriented instrumental values such as ambitious/hard-working, capable and logical, whereas the moral-oriented values that are more evidently linked to the general understanding of CSR such as helpful, responsible and honest, are not rated as high as we may expect of consumers. The self-centeredness of consumers means that consumers are not very interested in the process of CSR but more so in the outcome of CSR. This is underlined by the finding that young consumers here prefer very ambitious, concrete statements in the companies' self-presentations as opposed to more broadly formulated visions of corporate responsibility in a globalised world. One example is (see Table IX).

Again, this indicates that corporations should take a comprehensive approach to CSR communication as consumers may not necessarily associate CSR with moral and ethics, but see it as a matter of corporate competence. The concern with morality thus seems to be diminished by a concern with ability.

7. Conclusion

The findings of this study indicate that companies need to change the way and the media in which they communicate CSR to young consumers if they want to engage the consumers of the future. A much more direct and open approach is called for instead of the currently recommended subtle, indirect way of communicating CSR. This is underlined by the observation that the values consumers attach to CSR and by which

Table IX.
CSR communication style

	Really does not like/ does not like (%)	Neutral (%)	Likes/really likes (%)
We have reduced our CO ² emissions by 15 per cent – in ten years they will be reduced by 50 per cent	15.9	11.6	72.5
We are constantly working actively to reduce our CO ² emissions	34.7	23.2	42

they evaluate companies' CSR efforts are predominantly competence-oriented values, not moral-oriented values, as well as personal self-centred terminal values. This corresponds well with the description of this generation as being very preoccupied with its own needs and goals in life, or even as being rather narcissistic and only interested in "what's in it for me".

There is, however, also a very strong conversation suggesting that while this group may be very narcissistic in their approach to life, they also have a well-developed social conscience, and that they are "concerned with issues like climate change and ethical practices" (Ellis, 2010, p. 70). In this connection, young people are referred to as the MeWe generation; young people who are searching for self-centred values in terms of identity, happiness, etc. through creating a sense of belonging and contributing to a particular community (Ellis, 2010). Others also point to the fact that the "new human values area is associated with solidarity, quality of life, and consideration of the environment" (Carrasco, 2007, p. 455) and in consequence that "post-materialist values are not related to material needs, but [...] to those of emotion, personal identification, self-esteem, self expression, trust in oneself and the group, aesthetics, subjective welfare and quality of life" (Carrasco, 2007, p. 456). As such, it is here suggested that while narcissistic or egoistic characteristics are important to consider when working with CSR and young consumers, responsibility is also an issue for them. When concord is created between personal and social goals, young consumers are not as one-dimensional as first indicated by the findings. Hence corporations might consider the extent to which they can offer consumers social value (Green and Peloza, 2011) understood as how, e.g. engaging with a particular company and its products can help consumers gaining approval in their own community.

These findings can thus help explain why so many companies see it as very difficult and challenging to communicate about CSR issues. If the corporate world does not perceive the primary conditions of CSR to be identical with how the surrounding world sees CSR, it is bound to cause problems as the premises for communicating about CSR are then not commonly established and agreed on.

The study hence suggests that consumer-oriented CSR communication could focus on corporate ability instead of morality, and that the discussed strategy of proximity and personal relevance could be a way of engaging the consumers of the future. As such, this study is to be seen as starting an important line of research into consumer preferences and values in relation to CSR, an area that needs to be taken into consideration when working strategically with CSR and communication.

7.1 Further research

The findings in this study are to be seen as a reflection of a select group of young consumers' attitudes and expectations towards CSR. In other words, it is a snapshot taken as a first step towards understanding the problematics and dynamics of communicating CSR to young consumers. The study has indicated that personal values might be the key to understanding these dynamics and as this study is part of a current work in progress, the next step is a parallel study designed to investigate the corporate value systems in terms of CSR and corporate identity. This will be followed by an in-depth qualitative study exploring consumer CSR values as opposed to corporate CSR values, and the extent to which alignment is present between consumer CSR values and corporate CSR values.

Furthermore, further research could also aim at uncovering the media tendencies of this cohort. In 2005, Gruen suggested that “the central organizing mechanism for communications has – or must become – the organization’s web site” (Gruen, 2005, p. 175). This seems to correspond well with the generation of young consumers who are always online, but the weakness of web sites is of course that people may not be very likely to search for information there, and as such web sites can only function as the main platforms of communication in so far as people actively go there to search for information. For that reason, research into how new, digital media can facilitate CSR communication between corporations and young consumers is called for.

An additional point is the quite surprising finding that in spite of the young consumers having grown up in the age of globalization, leading one to the conclusion that this particular cohort should have a rather global mindset, the respondents value localism highly. In other words, the findings deviate from what one would logically expect from this group based on their characteristics. For that reason, it could be interesting to carry out parallel research in connection with older generations to determine if similar patterns of preference for corporate actions that are both personal and proximate as well as the demands for more open and less subtle CSR communication are indeed distinct only to young consumers. The markedly different generational traits and media habits among young consumers do, however, set them very much apart from other populations suggesting that this is a phenomenon particularly distinctive for this specific demographic, but still more research in this particular area needs to take place in order to gain a deeper understanding of all consumers.

Finally, with a larger sample, the aspects of gender, age and education could also be investigated further.

Notes

1. In Denmark, pre-school and kindergarten teachers go through formal education and are Bachelors in Social Education.
2. The definition given was from CSRgov.dk – a site run by the Danish Government Centre for CSR (under the Danish Ministry of Economic and Business Affairs).
3. Own translation of Danish questions and answers.

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8. Bridging Articles 1 & 2

This section serves the purpose of elaborating the link between Articles 1 and 2, i.e. how the findings in the first study inspired and defined the design of the second study. It also outlines the background for the research design built up around semi-structured interviews with six companies.

8.1. Explanatory Output from Article 1

The analysis of the survey results in Article 1 showed the intangible concept of values to have explanatory power in categorizing and understanding young consumers' attitudes and expectations towards CSR and CSR communication. Accordingly, the value-theoretical framework of Rokeach (1973) was applied in the analysis of the data in order to capture consumers' understandings of CSR in a structured manner.

8.2. Generative Input for Article 2

The applicability of the value framework in analyzing the findings in Article 1 thus determined the theoretical background for the next study, Article 2. Here, Rokeach's Value System (1973) is the background against which the value systems governing the participating companies' corporate identity and CSR engagement, respectively, are compared. This study focuses on the value systems of well-established and experienced Danish companies working systematically and strategically with CSR. The empirical data were drawn from both interviews and corporate website texts.

8.3. The Danish Industries Project

The interviews for this part of the dissertation were carried out in connection with an ongoing research project conducted together with colleagues in the Department of Business Communication at Aarhus University. The CSR research group comprises seven researchers who have engaged in a cooperation with the Confederation of Danish Industries (DI) on the research project entitled *CSR and sustainability development and implementation processes – experiences from Danish companies* (see project description in Appendix 4). The DI project builds on a qualitative study of "Danish companies with many years of experience in CSR and sustainability development and implementation" (Appendix 4), and the aim of the research is to analyze and map their thinking and practice related to the implementation of CSR. Also, the research provides DI and its members with knowledge on "how these companies have experienced the CSR and sustainability transformation processes and the outcomes of their efforts" (Appendix 4).

DI facilitates a sustainability network of first movers of CSR among Danish companies, constituting the pool of participating companies in the project. The network holds regular meetings and workshops in which experiences, challenges and new initiatives in relation to CSR and sustainability are discussed. Semi-structured interviews with key individuals from the companies in the DI sustainability network were structured around four corporate dimensions: identity/drivers, structure, strategy, and communication (see the full interview guide in Appendix 5). Interviews were carried out in the spring and summer of 2010.

8.3.1. Case selection

The DI sustainability network comprises 20 Danish member companies of which 16 agreed to participate in the research project. For Article 2, only companies which could be characterized as belonging in the business-to-consumer market were included so as to allow for cross-comparison of the findings from this study with the two other studies. By focusing on the stakeholder group of consumers in all three studies, the most favorable preconditions for comparing the findings were established. The transcripts of the interviews are available in appendices 6-11.

8.3.2. Coding and analysis

The interviews were coded using the qualitative data analysis software NVivo. The preliminary coding was carried out in the context of the CSR research group as part of the DI project. The coding scheme elaborated for this particular purpose contained four categories and 13 sub-categories:

Table 9-1: Coding categories for the DI project

1. Drivers Motivation and values	2. Strategy Planning and influencers	3. Implementation Tactics and operationalization	4. Catch all
1.a Self-focused	2.a CSR strategy-making process	3.a Organization and coordination	
1.b Duty-focused (negative or positive)	2.b Stakeholder relationships. Influencers	3.b Communication	
1.c Other-focused	2.c Support/involvement of management	3.c CSR initiatives and CSR activities	
1.d Related, but hard to place in 1a, 1b or 1c	2.d Related, but hard to place in 2a, 2b or 2c	3.d Related, but hard to place in 3a, 3b or 3c	

In relation to the process of coding, Coffey & Atkinson (1996, p. 30) state that:

coding usually is a mixture of data reduction and data complication. Coding generally is used to break up and segment the data into simpler, general categories, and is used to expand and tease out the data, in order to formulate new questions and levels of interpretation.

This quote describes the process applied here very precisely: First, the data were coded in the general categories illustrated in Table 9-1, and afterwards the individual work of coding and analyzing the six selected cases for this study began as the data were expanded and interpreted by applying Rokeach's (1973) Value System. Moreover, for the purposes of the present study reported in Article 2, only the text excerpts of the interviews coded under the first category *Drivers: Motivation and values* were incorporated in the analysis as they are the ones focusing specifically on values. The website texts from the DI companies were coded using the same system: first the

website texts describing corporate identity values were identified, and secondly, the selected texts were coded according to Rokeach's (1973) Value System, comprising 36 values in total. The website texts are enclosed in appendices 12-17.

Table 9-2 illustrates the parallel process of coding and analysis of the two datasets just described:

Table 9-2: Parallel process of coding and analysis

	Preliminary coding	Selection of texts	Primary coding	Analysis	Findings	Comparison
Interviews	CSR Research Group – coding of full interviews ⇨	Text excerpts coded as Drivers, Motivation and values ⇨	Coding according to Rokeach's (1973) Value System ⇨	Rhetorical analysis on sentence level – assessment of relative importance of values expressed in the data ⇨	Prioritized lists of CSR values ⇨	Corporate Value Systems
Website texts	Investigation of websites ⇨	Texts explaining mission and vision ⇨	Coding according to Rokeach's (1973) Value System ⇨	Rhetorical analysis on sentence level – assessment of relative importance of values expressed in the data ⇨	Prioritized lists of corporate identity values ⇨	

An overview of the coding categories and their occurrences and frequencies is enclosed in Appendix 18. By coding and analyzing both interviews and website texts from the six companies, using the same system, it was possible to make comparisons between the two datasets. The interpretive content analysis based on semantic units (Baxter, 1991) thus resulted in the creation of Corporate Value Systems which compare corporate identity values and CSR values, respectively, for each of the participating companies. The Corporate Value Systems are included in appendices 19-24.

10. Article 2:

Identical or Just Compatible? The Utility of Corporate Identity Values in Communicating Corporate Social Responsibility

In December 2011, the article was submitted for publication in:

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Identical or Just Compatible? The Utility of Corporate Identity Values in Communicating Corporate Social Responsibility

Keywords: Values, corporate social responsibility, corporate identity, corporate communication, CSR implementation

Abstract:

This study explores whether companies embracing a corporate social responsibility agenda have a strategic focus on adapting and aligning their value systems to reflect such commitment.

The analysis is based on empirical data and a conceptual model juxtaposing corporate values, corporate social responsibility values, and implementation to capture how the different configurations of these aspects may impact the communication carried out by corporations.

The findings indicate that the companies in the data sample operate with two markedly different value systems. The co-existence of two value systems is discussed in relation to the reported difficulties that companies experience when facing the new and complex challenge of communicating corporate social responsibility.

1. Introduction

The traditional role of corporate entities is being challenged by the increasing number of demands imposed on them by society. They are no longer just legal entities intended to generate profits by supplying products or services and expected to create jobs. They also play the role of responsible co-citizens of the community, socially and environmentally conscious citizens of the world, and inspiring and rewarding workplaces dedicated to their employees. From society, it “is *expected* that companies behave ethically, and it is *desired* that they engage in discretionary and philanthropic activities” (Ihlen, Bartlett, & May, 2011, p. 7).

As we are experiencing this fundamental shift in the role traditionally attributed to companies, it has become increasingly difficult for corporations to communicate their social involvement. Companies no longer only have to heed the concerns of their core stakeholders, they also need to contemplate the many different roles that they perform in society, and, consequently, which of these roles they want to give priority when communicating externally.

One of the areas where this complexity becomes a challenge is in relation to responsibility. Corporations are expected to take responsibility for and engage with the societies and environments in which they operate: They have to take a position on *Corporate Social Responsibility* (CSR) defined as “the broad concept that businesses are more than just profit-seeking entities and, therefore, also have an obligation to benefit society” (Werther & Chandler, 2006, p. 7). Embracing CSR as a part of the company’s *corporate identity* poses new challenges for corporate communication as CSR is not always completely compatible with the companies’ existing corporate identity and core values.

Communicating CSR is perceived to be extremely difficult (IE School of Communication & Global Alliance, 2010; Morsing & Beckmann, 2006; Morsing, Schultz, & Nielsen, 2008) as CSR goes beyond corporations’ traditional fields of responsibility that they are accustomed to, and comfortable, communicating about. Furthermore, active target audiences are assumed to demand transparency and openness from corporations (Isaksson & Jørgensen, 2010) which further complicates the communication process. This research study empirically addresses the causes of these perceptions.

1.1 Purpose

The study posits that CSR cannot be effectively communicated if it is not naturally present in and part of the corporate identity. Hence, the study addresses the following question:

Do companies embracing a CSR agenda adapt and align their value systems and values communication to reflect a new commitment and an underlying change in corporate identity?

The approach is to discuss this question empirically by comparing the companies' declared corporate values constituting their corporate identity (their communicated identity, see Balmer & Greyser, 2002) and their espoused CSR values by applying a value-theoretical framework (as developed by e.g. Rokeach, 1973; Schwartz, 1999; Schwartz & Bardi, 2001). When a company embracing the CSR agenda communicates its identity, we may reasonably assume the associated values to be reflected in this communication. The new commitment and related change in the corporate identity would ideally be reflected and manifest in the company's corporate communication for the engagement to be considered legitimate by its stakeholders. If the values defining a company's corporate identity and CSR involvement are compatible, if not identical, the task of communicating its commitment to CSR may be less challenging and frustrating.

2. Values and corporate identity

The concept of values is the pivotal point of this study as values are understood to be constitutive of both corporate identity, defined as "the profile and values communicated by an organization" (Cornelissen, 2011, p. 8) and CSR (Aust, 2004; Morsing & Thyssen, 2003). Thus, from a perspective of values, this section discusses the relationships between corporate identity and CSR, and it introduces an analytical framework which takes its theoretical point of departure in Rokeach's (1973) Value System.

2.1 The significance of values to corporate identity

The notion of *identity* is central to *corporate communication* and the building and protection of a strong reputation. Cornelissen (2011, p. 5) argues that corporate communication is "a management function that offers a framework for the effective coordination of all internal and external communication with the overall purpose of establishing and maintaining favorable reputations with stakeholder groups upon which the organization is dependent." In serving a strategic management function, corporate communication may specifically rely on the value resources defining corporate identity to communicate social commitment.

Corporate identity, perceived as a values concept, is important as it impacts on the *images* and *reputations* of companies (Cornelissen, 2011; Williams, 2008). Corporate identity also contributes to the companies by differentiating them from their competitors (Balmer & Greyser, 2002), creating strong relationships with stakeholders (Lorange, 2005) and delivering value which in turn will enable the companies to obtain their strategic objectives (Melewar, 2008). These qualities make corporate identity a key component of corporate communication as it informs the long-term objectives (*vision*) of the organization and its motivating purpose (*mission*) by way of a reflexive process aligning corporate values with stakeholder expectations and existing images.

Another dominant feature in the literature is the importance of fusing organizational values and corporate values to achieve a strong link and transparency between a company's core organizational values (the impressions and experience of organizational members) and its corporate

identity (the picture presented to external stakeholders) (Cornelissen, 2011; Hatch & Schultz, 2008; Van Riel, 1995, 2005).

Earlier work on corporate identity focuses very much on continuity and constancy and emphasizes the need for stable identities. This understanding is no longer prevailing as the nature of corporate identity is broadly viewed as having an evolving character (Albert & Whetten, 2004; Melewar, 2008). In order to research corporate identity from a communicative perspective, it is necessary to define and operationalize abstract corporate values. Here, corporate identity values are the values that are nested in discourse and thus can be identified in the primary corporate statements on mission and vision which serve as the core identity components of corporate communication (Cornelissen, 2011; Williams, 2008). These statements often link to value statements introduced elsewhere in an organization's corporate discourse.

This study argues that the continuous process of capturing and responding to changes in identity will be more intense and poignant when a new concept such as CSR is introduced and becomes part of the corporate agenda, and thus challenges the already established corporate identity values.

2.1.2 The role of management

Management plays a critical role in developing, facilitating, and communicating corporate values and identity. The cues or signals that management decides to prioritize by way of its corporate identity "originate in values which are deeply rooted in the personality of the organization" (Van Riel, 1995, p. 35-36) and are influenced and mediated by management on the basis of its interpretation of the company and its desired image (Cornelissen & Elving, 2003). The CEO and the management are vital to this process as they are responsible for elaborating the symbolic construction of the corporate identity and converting it into a mission and vision for the company (Cornelissen, 2011; Hatch & Schultz, 1997; Schultz, Hatch, & Larsen, 2000). In effect, management is thus responsible for realizing and making manifest the corporate identity through behavior, communication and design/symbols (Melewar, 2008; Van Riel, 1995).

In order to maintain a corporation's "collective consciousness" (Prusan, 2001), management needs to take upon itself the very important responsibility of facilitating ongoing dialogue with the various stakeholders of the company. By encouraging and developing dialogue, a continuous process of creating and coordinating shared values may take place to allow a company embracing CSR the opportunity to achieve and display alignment between CSR values and corporate identity values.

2.2 Corporate and individual values

Colloquially, companies have long been metaphorically referred to as human beings and ascribed human qualities and emotions: They can behave well or poorly, they can express concern, they can have a political opinion, etc.

Academically, the body metaphor is also often drawn upon to discuss and explain concepts such as corporate identity (Christensen, Morsing & Cheney, 2008; Cornelissen, 2011) and ethical corporate identity (Balmer, Fukukawa, & Gray, 2007; Fukukawa, Balmer, & Gray, 2007). According to Melewar (2008), some scholars are critical towards this metaphoric use, and they question whether a company can possess values to the same extent as a human being. If we accept the body metaphor, then we also accept that companies have a conscience, a personality, and a moral code.

According to Pruzan (2001), the view of the “corporate body” can be defended. He claims that “it is both meaningful and efficacious to ascribe the company for conscious and intentional behavior, including formulating and expressing values and vision, to collectivities of individuals, to organizations” (Pruzan, 2001, p. 272). The reason for a company to work actively with corporate values and communicate them to stakeholders is not only that it has potential for building a culture of engaged, reliable, and faithful employees; it is also a way of accommodating external stakeholders. By demonstrating that the company has a conscience, and that it behaves accordingly, the company can explain to people outside the organization that the values exhibited are important and compatible with their values (Dowling, 2004; Siltaoja, 2006).

Another point of debate is the existence of a so-called *shared value system* forming the building blocks of corporate identity as an organization is made up of many different people all with their own, individual value systems. Pruzan (2001, p. 276) claims that such a system exists, and that it consists of “the criteria and standards that the organization and its stakeholders agree to use to reflect on the organization’s identity, to evaluate whether the organization’s actions are acceptable and to guide its development.” This understanding suggests that the individual members of an organization have their own personal values which need not be identical to those of the company, but the personal values should not be in conflict with the corporate ones either. They should be compatible (Pruzan, 2001).

A cohort of studies supports the notion that shared values are constitutive of corporate identity (Dowling, 2004; Pruzan, 2001; Siltaoja, 2006; Van Riel & Fombrun, 2007), and that shared values are strongly related to human values, often underlined by the use of the body metaphor when discussing what a company *is* and how to determine its corporate identity. So, there is a body of research seeking to establish that “businesses are not just judicial entities with certain fiscal responsibilities, but that they, just as individuals, have values and are socially and ethically accountable” (Pruzan, 2001, p. 282).

In order to research the relationship between corporate identity and CSR values, the concept of values must be made operational. In this study, operationalization is achieved by adopting Rokeach’s (1973) Value System as a framework for systematically categorizing and analyzing the data.

2.3 Rokeach’s Value System

Rokeach’s Value System offers a relatively simple, yet highly useful taxonomy. According to Rokeach (1973, p. 5), a value can be defined as “an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence.” He further posits that we all have a set value system which is “an enduring organization of beliefs concerning preferable modes of conduct or end-states of existence along a continuum of relative importance” (Rokeach, 1973, p. 5). It is important to note that even though values are defined as enduring, they are not completely stable, which allows for social change to take place. The system that they form is a system of hierarchy and relative importance, and the inherent relativity underlines the unstable character of the values. In other words, we possess certain values arranged in a system according to how we rank their importance. Over a lifetime, and depending on the social, political and personal environments we are embedded in, the order of our values (their ranking) is likely to change slightly, but not significantly.

Rokeach’s Value System, which is developed on the basis of an extensive literature review followed by empirical studies, comprises 36 values in total. The values refer to either a mode of conduct, *instrumental values*, or an end-state of existence, *terminal values*. The instrumental values are subdivided into *moral values* (interpersonal focus) and *competence values* (personal focus).

Similarly, the terminal values subdivide into *personal* (self-centered) values and *social* (society-centered) values. The instrumental values guide our behavior and pave the way to reaching our end goals; i.e. our terminal values. An overview of the system and its 36 values is shown below in Table 1 (Instrumental values) and Table 2 (Terminal values):

Table 1: The 18 Instrumental Values (Rokeach, 1973)

Instrumental values (desirable modes of conduct)	
Competence values	Moral values
Ambitious (hard-working, aspiring)	Broadminded (open-minded)
Capable (competent, effective)	Cheerful (lighthearted, joyful)
Clean (neat, tidy)	Courageous (standing up for your beliefs)
Imaginative (daring, creative)	Forgiving (willing to pardon others)
Intellectual (intelligent, reflective)	Helpful (working for the welfare of others)
Logical (consistent, rational)	Honest (sincere, truthful)
	Independent (self-reliant, self-sufficient)
	Loving (affectionate, tender)
	Obedient (dutiful, respectful)
	Polite (courteous, well-mannered)
	Responsible (dependable, reliable)
	Self-controlled (restrained, self-disciplined)

Table 2: The 18 Terminal Values (Rokeach, 1973)

Terminal values (desirable end-states of existence)	
Social in orientation	Personal in orientation
A world at peace (free of war and conflict)	A comfortable life (a prosperous life)
A world of beauty (of nature and the arts)	An exciting life (a stimulating, active life)
Equality (brotherhood, equal opportunity for all)	A sense of accomplishment (lasting contribution)
Freedom (independence, free choice)	Family security (taking care of loved ones)
National security (protection from attack)	Freedom (independence, free choice)
	Happiness (contentedness)
	Inner harmony (freedom from inner conflict)
	Mature love (sexual and spiritual intimacy)
	Pleasure (an enjoyable, leisurely life)
	Salvation (saved, eternal life)
	Self-respect (self-esteem)
	Social recognition (respect, admiration)
	True friendship (close companionship)
	Wisdom (a mature understanding of life)

Evidently, not all the terminal values listed are directly applicable in a corporate context, but they can relatively easily be interpreted and transferred to a corporate setting without changing their importance. One example is the value *true friendship*, which in corporate terms could be conceived as close connections with partners and other companies in the network. *Family security* can be contextualized as taking care of employees, customers and closest business partners. Being *polite* can be recast as paying attention to and listening to stakeholders, and being *honest* can characterize an ethical approach to doing business and being transparent about it. The only value that seems irrelevant to a corporate setting is that of *mature love* (sexual and spiritual intimacy in relationships), hence this value will not be considered in the study's analysis.

The core concepts of corporate identity (vision, mission, and corporate values) are immediately compatible with Rokeach's understanding of values as illustrated below in Table 3:

Table 3: Corporate Communication Components Situated within Rokeach's (1973) Value System

Corporate Communication Components	Rokeach' Value System	
Vision (Desired future state of the company)	can be expressed via	terminal values
Mission (Purpose of the company aligned with stakeholder values)	can be expressed via	instrumental values
Corporate values comprising both the vision and the mission (What do we want to achieve, and how will we go about it)	can be expressed via	a mix of instrumental and terminal values

2.4 Making CSR values part of the corporate identity

CSR is essentially a value-based concept (Siltaoja, 2006; Werther & Chandler, 2006) and therefore closely linked to corporate identity. Consumers and other stakeholders increasingly expect companies to embrace CSR and to be vocal about their engagement (Beckman, 2006; Dawkins & Ngunjiri, 2008; Kakabadse & Morsing, 2006; Werther & Chandler, 2006) for which reason CSR is relevant to consider in relation to corporate communication and corporate identity. As already suggested, for CSR to be truly integrated within the company, the values built into the engagement must also be part of the corporate values and hence the corporate identity. This point of view is supported by an extensive body of research focusing on the development and implementation of CSR (see e.g. Maon, Lindgreen, & Swaen, 2010; Marrewijk & Werre, 2003; Schultz & Wehmeier, 2010).

Within this field, one of the few models recognizing the importance of communication is Maon et al.'s (2010) Consolidative Model of CSR Development. In presenting their model, Maon et al. (2010) point out that there are numerous approaches to the process of implementing CSR. These approaches are mostly models describing the developments companies go through when implementing CSR, and they usually take a single perspective on the subject matter; e.g. a strategic or an organizational perspective. Based on a *stakeholder-orientated* conceptualization of CSR, Maon et al. (2010) introduced their consolidative model which takes a highly integrative and comprehensive approach to the task of developing and implementing CSR.

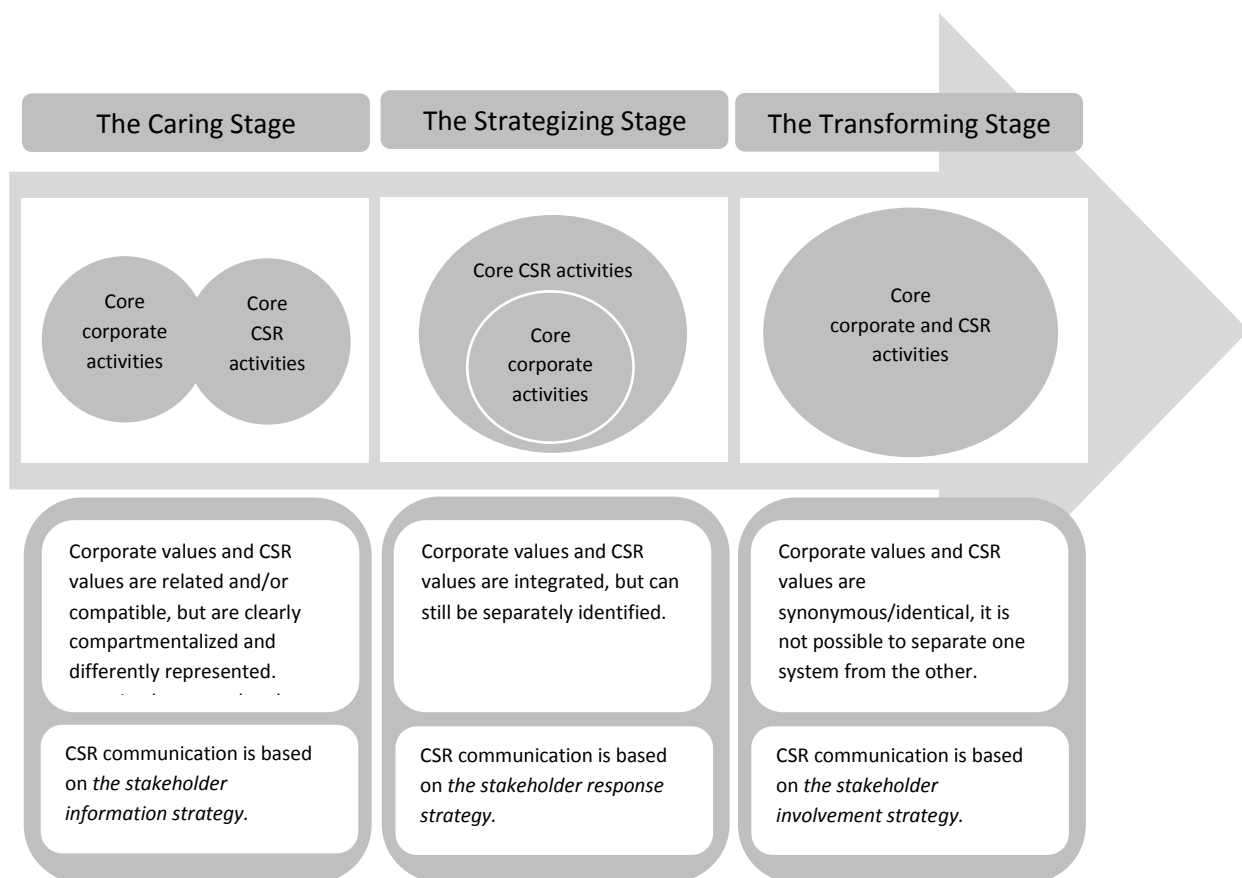
Maon et al.'s model (2010) is applied in this study as a framework for capturing where the participating companies are in the process of CSR development. It is furthermore used as a point of departure for discussing what their relative positioning entails in terms of aligning corporate identity values with CSR values and communicating these values. It is important that the process presented in the model is not understood as a linear one consisting of clearly separated steps that all need passing through, but rather as a flexible process where companies continuously move back and forth as they work with different aspects of CSR. The dynamic approach ties in well with the approach taken in this study that CSR cannot be implemented by using normative steps as measurements of the progression, but that it is a matter of working with CSR in a manner that allows the company to see its CSR program and initiatives as natural extensions of the company's inherent identity and values.

Not only do Maon et al. (2010, p. 35) recognize the importance of communication in the CSR implementation process, but they also emphasize the significance of values by pointing out that "... CSR-related values must become deeply integrated into the management philosophy and organizational culture." Thus, for CSR to become wholly integrated, CSR-related values should be manifest not only in connection with communication about CSR-related topics but also in connection with communication about corporate identity and other corporate matters.

3. The CSR Implementation and Communication Model

The model developed for this study builds on Maon et al. (2010) and their three stages of the cultural embedment phase. In its original form, the model consists of three cultural phases divided into seven development stages. The first two phases, *the cultural reluctance phase* and *the cultural grasp phase*, are not included here as they deal with the stages where the corporation first perceives CSR as a restraint, then later on as a duty, and eventually as an obligation. Due to the characteristics and developmental stage of the companies in the sample, which will be described further in section 4.1, this study will focus on *the cultural embedment phase* with its *caring*, *strategizing* and *transforming* stages:

Model 1: The CSR Implementation and Communication Model (based on Maon, et al., 2010; Morsing & Schultz, 2006)



The three stages combine the perspectives of corporate identity values and CSR values, embedding them within the only existing model illustrating CSR communication: Morsing & Schultz' (2006) communication strategy framework which moves from information to involvement, inspired by Grunig & Hunt (1984). It is already argued that corporate identity and CSR values should be aligned or at least compatible. This alignment can be achieved if CSR is implemented as illustrated in the model's *Transforming Stage* where it is impossible to distinguish the corporation's core activities from its CSR activities.

If a company is positioned within the caring stage, the approach to communication involves a stakeholder information strategy by which the stakeholders are given a passive role by only

receiving carefully designed messages about favorable CSR actions and programs. In the strategizing stage, where CSR is much more integrated into corporate thinking and activities, the communication is influenced by active stakeholders who seek reassurance that the company is indeed ethical and socially responsible. In the last stage, the transforming stage, where CSR is institutionalized and cannot be separated from the core corporate activities of the company, the aim of communication is to build relationships with the stakeholders. The stakeholders are perceived to play such an important role in the corporation that CSR efforts and activities are co-constructed between corporation and stakeholders and become an integrated part of all activities.

By drawing on theories of both CSR implementation and communication, the relationship between the two processes is illustrated in the model along with the subsequent consequences for corporate identity and CSR value integration. Arguably, the further along the continuum towards transformation corporations are perceived to be, the less complicated and challenging the task of communicating CSR will be. This reduction of complexity appears because corporate identity values and CSR values are here inextricably intertwined, if not identical.

4. Research design and method

This section explains the background of the study, presents the sampling strategy and the selection of units of analysis, and finally the method of analysis is illustrated.

4.1 Sampling

This study is part of a wider and ongoing research effort conducted by a group of CSR researchers at Aarhus University in a cooperation with The Confederation of Danish Industry (Danish Industry). The six participating companies are members of Danish Industry and were selected through purposive sampling (Neergaard, 2007). They are all members of a CSR network facilitated by Danish Industry and are considered to be in the first wave of Danish companies to be truly embracing the concept of CSR and to be working with the challenges of CSR in a systematic, strategic, and conscious manner. They are assumed to be highly CSR knowledgeable with a significant level of commitment to CSR in their top managements. The companies are all operating within the business-to-consumer market, and they are large-sized, well-established companies founded more than 50 years ago. The sample contains both public and private companies, including one holding company.

The companies represent different lines of business. As they have been anonymized, they are identified by uppercase letters and by a generic description of the line of business in which they operate: A (pharmaceutical company), B (toy company), C (airline company), D (window company), E (energy company), and F (sweets company).

4.2 Units of analysis

The units selected for analysis of corporate identity values are the contributing companies' website texts on mission, vision, and corporate values. These texts will be compared against data on CSR values generated through semi-structured interviews (inspired by Bryman & Bell, 2007; Kvale & Brinkmann, 2009) with the companies' CSR managers. The units of analysis are seen as manifestations of corporate identity values and CSR values, and both sets of data will be analyzed from a value-theoretical perspective applying Rokeach's (1973) Value Systems Framework. This type of analysis allows for an approximate positioning of all companies in the CSR Implementation and Communication Model.

The website texts were chosen as they facilitate the co-creation of a shared values system for the company and its stakeholders through its corporate website. Here the company has the opportunity to disseminate its values since web communication is “not filtered by gatekeepers before it reaches its audiences” (Pollach, 2011, p. 28). In turn, as this is a public form of communication, the different stakeholder groups have the opportunity to discuss and reflect upon the values communicated. This is one of the very few places where the shared values of a company can be mediated to a broader public, and where management will be in charge of the communication and in a position to control its contents. These texts are manifest expressions of corporate identity as they are well-controlled and carefully prepared articulations of what the company *is* (Melewar, 2008, p. 9).

The interviews with CSR managers on their organizations’ approach to CSR are concerned with their drivers, motivations, values, and approaches to CSR. The interviews exhibit what the actual value systems tied to the CSR engagements are, and how these systems are related to the companies’ corporate identity values as well as their everyday core activities.

As illustrated in the CSR Implementation and Communication Model, this study argues that organizations can better communicate with one voice if they create correspondence between the different parts of their corporate identity, and if sufficient consistency is achieved, both thematically and visually, between symbolism, communication and behavior (Cornelissen & Elving, 2003). Empirically, such correspondence may be detected in the possible match or similarity between corporate values communicated through mission and vision on the website and the values articulated in the interviews with the CSR managers. In the context of the CSR Implementation and Communication Model, such alignment is possible when the corporations are positioned in the Transforming Stage of the continuum where corporate identity values and CSR values will be more or less identical.

4.3 Method of analysis

The analyses of website texts and interviews were carried out using a qualitative approach to interpretive content analysis based on semantic units (Baxter, 1991). Krippendorff (2004, p. 18) defines content analysis as “a research technique for making replicable and valid inferences from texts (or other meaningful matter) to the contexts of their use.” Traditionally, content analysis has been noted to be of a quantitative nature, and one recent example of this would be Aust (2004) and his identification of communicated values as indicators of organizational identity. In the current study, however, an interpretative qualitative approach is taken in the form of a social constructivist analysis (Krippendorff, 2004) where small amounts of texts are evaluated and rearticulated in a specific theoretical framework, namely Rokeach’s Value System.

With Rokeach’s Value System as the framework for analysis, the coding categories comprise the system’s 36 instrumental and terminal values. Moreover, this approach offers the opportunity, even with a qualitative analysis, of comparing the two datasets from each company and then determining if the values characterizing corporate CSR engagement are the same as the ones characterizing corporate identity.

Using NVivo qualitative data analysis software, both datasets were coded according to Rokeach’s Value System. In practice, this means that a rhetorical analysis on sentence level formed the background for evaluating which values were expressed in the data. Afterwards, several careful readings of the coded texts provided the background for making an assessment of the relative importance of the different values expressed in the data. They were then categorized as either

- primary (the main, most important values that were stressed the most linguistically and occur with highest frequency in the data),
- secondary (still very high in the hierarchy, but with a more supportive role and lower frequency),
- or tertiary values (values of minor importance that appeared as additional, not very frequently present values).

The analysis was performed on the sample’s corporate identity texts and CSR texts. The results from the two data sets were then juxtaposed to identify possible deviations in the *Corporate Value System* of each individual company. Table 4 exemplifies Company A’s (Pharma) values identified in its corporate identity texts (middle column) and in the interviews on CSR (right column):

Table 4: Corporate Value System – Company A (Pharma)

Corporate Value Systems - Company A		
	Corporate Identity	Corporate Social Responsibility
Primary (main) values	<ul style="list-style-type: none"> • Ambitious (IC) • Capable (IC) • Responsible (IM) 	<ul style="list-style-type: none"> • Responsible (IM) • Obedient(IM) • Capable(IC)
Secondary (supporting) values	<ul style="list-style-type: none"> • Helpful (IM) • Imaginative (IC) • Intellectual(IC) 	<ul style="list-style-type: none"> • Ambitious (IC) • Helpful (mainly in the sense of helping own company and employees, but also end-users) (IM)
Tertiary (additional) values	<ul style="list-style-type: none"> • Obedient (IM) • A sense of accomplishment (TP) • Social recognition (TP) 	<ul style="list-style-type: none"> • Polite (IM) • Social recognition (TP) • A sense of accomplishment (TP) • Imaginative (IC)
Note: (TP) = Terminal (personal), (TS) = Terminal (social) (IC) = Instrumental (competence), (IM) = Instrumental (moral).		

The table shows that for Company A (Pharma), being ambitious, capable and responsible are the most important values in connection with corporate identity. The CSR engagement of the corporation is mainly based on the values of being responsible and obedient, but the value of being capable is also among the primary values found in the data. Tables 5 and 6 show expressions of Company A’s (Pharma) primary corporate identity values and CSR values, respectively:

Table 5: Examples of Primary Corporate Identity (CI) Value Statements

Company A (Pharma) – Primary Corporate Identity Values	
CI: Ambitious	“Our vision is to become a world leader”
CI: Capable	<p>“Our mission is to improve the quality of life for those...”</p> <p>“...believes in the necessity of being open to new knowledge... a cornerstone of [our]value chain from research and development to production, marketing and sales”</p> <p>“...effort to find new treatments”</p>
CI: Responsible	<p>“Responsible – Do the right thing”</p> <p>“[our] employees are expected to do the right thing and act responsibly towards colleagues, the environment and the external community”</p>

It should be noted that due to the design of this study, the number of value expressions derived from the CSR data will be larger than from the corporate identity data. This difference is due to the nature of the two sets of data: relatively short, but very carefully planned and accurate, written statements of corporate vision, mission, and values versus interviews with CSR managers containing more elaborate explanations of drivers and motivations for working with CSR. Despite the difference, the two datasets are of a nature that allows direct comparison of values communicated and values subscribed to by the companies.

Table 6: Examples of Primary CSR Value Statements

Company A (Pharma)– Primary CSR values	
CSR: Responsible	<p>“... corporate responsibility or in [Company A (Pharma)] is, you know it's, is business integrated, it's very much ... it's driven by our responsibility as a company.”</p> <p>“... this responsibility is reflected in our values, you know, we have a value called being responsible ... So it's deeply rooted in our values.”</p> <p>“I mean, we as a company, we are not doing this, we are not doing this for brand value. We are not doing it to ... to, how do you say, not to attract but maybe to retain our employees. But we're doing it because we think it's right to do.”</p> <p>“... today you cannot operate a global pharmaceutical company without having a more or less comprehensive compliance program. You need a code of conduct, you need a code of ethics, you need to ... in order to be competitive and safe ... risk, you know, ensure you have a sufficient risk management when you source from the developing world you need supply standards, and you need this access to health programs.”</p> <p>“I think we have a tremendous responsibility, as I said initially, towards the users of our products.”</p> <p>“So we're here to generate profit, but we're here to do it in a responsible way, and that's the story we're telling people.”</p>
CSR: Obedient	<p>“... you have to convince people that what you're doing is the right thing, and is responsible, and maybe passionate and maybe imaginative, ... responsible, and um ... so, and with also the changes in the legal requirements, we have, we're you know, this is just the last one, the change to the [law] where you have to report on your corporate responsibility and you report, or whatever. ... It ... increased the awareness of compliance and compliance structures to support our good intentions ... you could say that in the past two years it's the requirement for increased openness and also the market development that has been driving our development.”</p> <p>“... today you cannot operate a global pharmaceutical company without having a more or less comprehensive compliance program. You need a code of conduct, you need a code of ethics, you need to ... with our sourcing strategy, you need to, or in order to be competitive and safe ... risk, you know, ensure you have a sufficient risk management when you source from the developing world you need supply standards, and you need this access to health programs.”</p>

	<p>“...first and foremost we're not allowed to discuss our products with patients. ... So we provide users of our products, with information through patient websites, but that is ... that is also covered by a lot of, you know, security, we cannot make promotion when we do that, and we don't.”</p> <p>“We're here to confirm that these values are the right values, the way we conduct our businesses is ethical, and if they are in doubt on how to act, we want to remove that doubt, and ensure that this is the right way to do it.”</p> <p>“Some people want more control, some people want less control. So balancing, striking the right balance between less and more control, knowing the business and communicating these activities, you know why we're doing this in an efficient way.”</p>
CSR: Capable	<p>“...today you cannot operate a global pharmaceutical company without having a more or less comprehensive compliance program. You need a code of conduct, you need a code of ethics, you need to ... or in order to be competitive and safe ... risk, you know, ensure you have a sufficient risk management when you source from the developing world you need supply standards, and you need this access to health programs.”</p> <p>“... I mean we have a good reputation. If you ask people from our sector, they perceive [Company A (Pharma)] as a very dedicated and serious and very focused company. Only working with [X] disorders, and that is very rare So we are approached by <i>tons</i> of companies who want to work with us, by doctors, by regulators who want to work with us, and that's very positive. We just want to maintain that, and if we can do that, maintain that reputation, maintain that name, our integrity and their integrity ... protect their integrity in the corporation, that's what a code of conduct in those two things is what a code of conduct delivers. Then we're doing what we need to do, and then, it'll be a way to differentiate you could say, because a lot of people, or a lot of companies have a hard time doing so.”</p> <p>“...in some sense it's risk mitigation. There are some risks out there, we want to minimize those. That relates to all the governance structures, and the code of conduct, and all this.”</p> <p>“...I don't know many people in sales who want to go on a crusade to save the world. But they would like to improve the benefit of their products for the people using the products.”</p>

The statements in Tables 5 and 6 often express more than one value and were coded accordingly. One example is the statement:

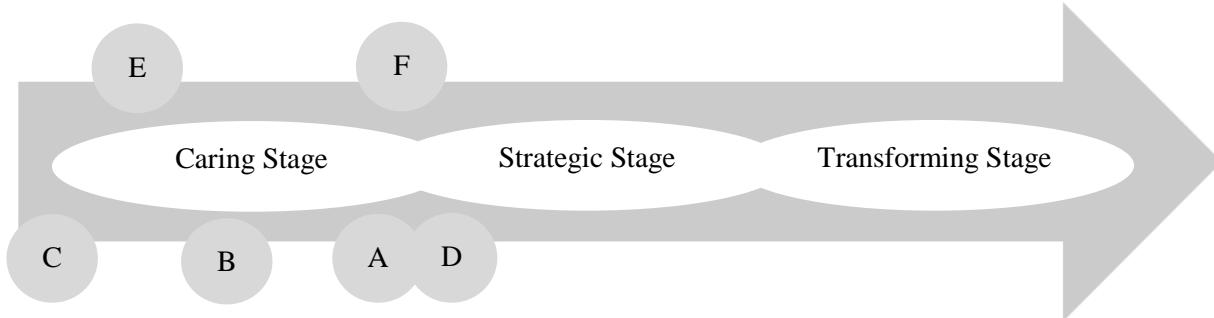
“today you cannot operate a global pharmaceutical company without having a more or less comprehensive compliance program. You need a code of conduct, you need a code of ethics, you need to ... or in order to be competitive and safe ... risk, you know, ensure you have a sufficient risk management when you source from the developing world you need supply standards, and you need this access to health programs”

which can be read as an expression of engaging in CSR out of concern with being responsible and obedient but also of working with CSR in a manner which supports and strengthens corporate capabilities.

5. Findings

Overall, the analysis shows a rather fragmented and inconsistent corporate approach to articulating values related to corporate identity and CSR, respectively, with a minimum of alignment between these two systems. Figure 1 below shows how the companies distribute along the continuum of the CSR Implementation and Communication Model:

Figure 1: The Six Companies' Approximate position on the CSR Implementation and Communication Model Continuum



Company A (Pharma), Company B (Toys), Company C (Airline), Company D (Windows), Company E (Energy), Company F (Sweets)

Figure 1 shows that the companies are all positioned in the first third of the cultural embedment phase even though they are supposedly among the CSR “front runners” in Denmark. The positioning suggests that although they are working with the concept in a strategic and systematic manner, they are not very focused when it comes to the actual implementation and communication of CSR, and they have not yet reached the stage where corporate identity and CSR values become indistinguishable and alignment is reached.

If we consider the actual values in some detail, it becomes clear that the companies mostly prioritize instrumental values at the expense of terminal values. As explained, terminal values are desired end-states whereas instrumental values are behaviors or principles for reaching those end-states. The generally low representation of terminal values is perhaps to be expected. In order to run a business, it is reasonable for a company to focus on just a limited number of desirable end-states, and then concentrate on the multiple ways of achieving them. Interestingly, however, the data show a tendency towards using terminal values more frequently in the corporate identity texts than in the CSR texts, and when they are present in both texts, they are higher placed in the corporate identity values hierarchy than in the CSR values hierarchy. One example of this tendency is seen in Company C (Airline) which has *social recognition* and *family security* among its primary corporate identity values, but the same values are in secondary or tertiary position in its CSR texts.

The terminal values are mainly present in the corporate identity texts, and they are primarily of a personal, and not social, nature. This finding is a bit surprising as one would expect an emphasis on doing something for society, especially in the context of CSR. On the other hand, it supports the notion of the corporation harboring human qualities such as values and attitudes where personal gain and achievement often overrule societal gains. The companies tend to focus on gaining *a sense of accomplishment*, *social recognition* and creating *family security* (ie. taking care of employees, customers, and suppliers). The very few occurrences of terminal social values are positioned very low in the corporate value systems, and they appear to be merely traces of values rather than proper values in the systems. Company E (Energy), for example, shows indications of the value *a world of beauty* within its tertiary values in the corporate value system, just as small signs of *equality* can be found in the tertiary values of companies F (Sweets) and D (Windows).

Although the analysis reveals a rather fragmented picture in terms of instrumental values, it is worth noting that in the early implementation of CSR, companies tend to focus on moral, instrumental values; for example both companies E (Energy) and C (Airline) have *obedient* and *polite* as their primary CSR values, whereas the companies positioned further along the continuum tend to mix these moral values with competence values. An example is Company F (Sweets) which combines the moral values of being *responsible* and *independent* with the values of being *capable* and *logical* as its primary CSR values. This finding supports the basic premise in Maon et al.’s

(2010) model that a company starts out by seeing CSR as a restraint, then later on as a duty and obligation. These empirical results demonstrate that the companies have just entered the last phase of cultural embedment and are thus still displaying some of the characteristics of the preceding cultural grasp phase.

The comparison of the companies' CSR and corporate identity value systems indicates poor correspondence between the two systems. What is often represented as a primary corporate identity value is simultaneously only a tertiary CSR value (if at all present). One example of these reversed value systems is from Company E (Energy) which has *ambitious* as one of its dominant, primary corporate identity values while the same value appears at the bottom of the bottom of the tertiary CSR values. Moreover, the dominant primary CSR value of Company E (Energy) is *obedient* which only ranks as an additional tertiary value in the corporate identity value system. The corporate value systems for Company E (Energy) are listed in Table 7 below:

Table 7: Corporate Value Systems – Company E (Energy)

Corporate Value Systems – Company E (Energy)		
	Corporate Identity	Corporate Social Responsibility
Primary (main) values	<ul style="list-style-type: none"> • A sense of accomplishment (TP) • Ambitious (IC) • Capable (IC) • Social recognition (TP) • Responsible (IM) 	<ul style="list-style-type: none"> • Obedient (IM) • Polite (IM)
Secondary (supporting) values	<ul style="list-style-type: none"> • Capable (IC) • Logical (IC) • A comfortable life (TP) 	<ul style="list-style-type: none"> • Responsible (IM) • Capable (IC)
Tertiary (additional) values	<ul style="list-style-type: none"> • A world of beauty (TS) • Broadminded (IM) • Intellectual (IC) • Obedient (IM) 	<ul style="list-style-type: none"> • Ambitious (IC) • Helpful (IM)
Note: (TP) = Terminal (personal), (TS) = Terminal (social) (IC) = Instrumental (competence), (IM) = Instrumental (moral).		

The findings thus suggest that CSR is not very integrated in the Danish companies participating in the study even though they are considered to be among the first wave of companies engaging seriously with corporate social responsibility. It is possible that many companies find it very difficult to communicate CSR because of poor integration or implementation and because the companies are operating with very different and not always completely compatible value systems to guide their communication about corporate identity and corporate social responsibility, respectively.

6. Discussion

The analysis of the data has produced two main outcomes to evidence: a) contradictions and tensions between corporate identity and CSR values, and b) lack of integration of CSR into corporate identity. In this section, the outcomes will be discussed followed by reflections on the identified co-existence of two separate value systems. The section concludes with a discussion of the impact of national socio-political systems in relation to this study and its findings.

6.1 Contradictions and tensions between corporate identity values and CSR values

In the interviews with CSR managers, a number of contradictions and tensions are evident: On the one hand, the managers often state that corporate values are the basis of their CSR engagement and approach. The CSR manager of Company C (Airline) says:

“... our CSR policy is based on one of the five core values.”

Yet they have difficulties articulating those values and explaining how they apply in a CSR context. The CSR manager of Company F (Sweets) explains:

“Actually we're in a process now where we're looking at our strategy again and in that perspective we're also looking at the values. And responsibility would definitely continue to be a part of it. And in the future CSR will continue to be a part of the values. It was before, but the CSR program was not so distinct, it was more difficult to know what was actually behind the word 'responsible'.”

Company F (Sweets) clearly feels the need to focus increasingly on responsibility, but it has difficulties determining exactly what the concept of responsibility entails. This example serves to show that there is a conflict between the observations that the companies are exposed to pressures of being politically correct and engaging in CSR and their inherent ability to grasp the concept and translate it into something that can be both realized and applied in a beneficial manner to benefit the company. Instead, they seem to rely on the habitual, traditional values conventionally related to the concept of CSR such as being obedient and responsible, as expressed by Company A (Pharma):

“... the way we conduct our business is ethical, and if they [people] are in doubt on how to act, we want to remove that doubt, and ensure that this is the right way to do it.”

The quote is very typical of the approach to CSR in the sample which demonstrates that playing by the rules and acting in a responsible manner is given top priority. This concern for playing by the rules suggests a rather reactive, and not very sophisticated, approach to CSR reminiscent of Carroll's CSR pyramid (1991) where the focus is primarily on being obedient and doing no harm.

6.2 Lack of integration of CSR into corporate identity

The texts explaining corporate identity through vision, mission, and corporate values do not systematically incorporate the values emphasized in the CSR data. Yet, as mentioned in section 6.1, the companies frequently articulate that they see their corporate values as the cornerstones of their CSR engagement. But if they believe CSR to be part of their corporate culture and identity, it is potentially a problem that their internal value systems are not harmonized to a greater extent.

CSR is a relatively new concept, and companies may feel obliged to introduce measures of CSR, either voluntarily or because legislation requires them to do so, and communicate about these measures. In this situation, their pre-CSR identity may be so strong that they continue to communicate this identity instead of the new identity embracing CSR. The current data suggest that CSR leads a life of its own within the company supported by a separate value system which may be compatible, but clearly not identical, with the corporate identity value system.

The lack of alignment between CSR values and corporate identity values could also be caused by an inherent difficulty in adapting to a new societal role often referred to as *corporate citizenship* (Crane, Matten, & Moon, 2008; Frederick, 2006). As human beings we are guided by the same value systems in all of our actions. The same might apply to companies when they embrace their new role in society as responsible citizens: Maybe this new role as a citizen is still seen as

something additional, an appendix to the company and not part of the corporate identity, as indicated by their slow advance along the continuum shown in the CSR Implementation and Communication Model. From a value-theoretical perspective, this notion is supported by Rokeach's (1973) argument that our values are predominantly of a stable nature. Transferred to a corporate setting, it implies that as companies embrace the new concept of CSR, their stable value system is being challenged by the new values related to CSR. In consequence, companies may find themselves forced to incorporate values that are not yet part and parcel of their corporate identity.

Finally, the lack of integration between the two concepts suggests that CSR has not become fully institutionalized. CSR is simply seen as a means to achieve something else, e.g. the end-goals or objectives of the company, and is not considered to be an objective in its own right. If companies eventually implement, then we may expect their values to become of a more terminal character and more aligned with corporate values. The following two examples illustrate this point. The CSR manager of Company C (Airline), whose company is positioned at the start of the CSR Implementation and Communication Model continuum, explains why CSR is important in relation to certain stakeholder groups:

“I mean it's important to know what is the perspective from the critical part of society, and from media and from customers and so on. And of course also from authorities, we have had a lot of good relationship and cooperation with foreign ministry, about some specific topics and also with the environment and climate ministry, and I mean authorities and politicians also are important in our case.”

The quote illustrates the very reactive approach to CSR as a means to achieve something else, in this case to please important stakeholders. At the other end of the continuum, we find Company F (Sweets). This company's CSR manager is also addressing CSR in relation to stakeholders:

“And I would say from, ever since I don't think that we felt that it was a pressure from anybody else but ourselves that ... when we wanted things to be done. ... I mean the reactive phase can help put CSR on the agenda, but I don't think it brings a lot of good energy into the process if you're only doing things as a risk management approach or doing as a reactive approach. And luckily I can say that, that's definitely not the case for us. We want to be achieving something and not just depending on pressure.”

In Company F (Sweets), CSR is more a goal in itself than a lever to reach other corporate goals.

6.3 Reflections on the co-existence of two separate value systems

The two main findings indicating a) that CSR values are not systematically incorporated in the texts on corporate identity, and b) that there is a high level of conflict between the values, leave the impression that two completely separate systems of values exist in the companies.

Two co-existing value systems indicate a misalignment between CSR and corporate identity. Given that such a misalignment between corporate identity and CSR value systems is problematic, the challenge may be either related to mentality or organizational. The mentality challenge occurs if CSR is not fully integrated in the organizational mindset or corporate culture, as discussed earlier. When CSR is not an embedded part of the corporate identity mix, the communication task becomes more complex because the company is working simultaneously with two different value systems. In the quote below, the CSR manager of Company F (Sweets) addresses the question of the different challenges the company has had in implementing CSR:

“I think there have been plenty of challenges along the way ... [one challenge has been about] implementing or introducing a new sort of mindset into a company where you're used to ... And this approach requires dialogue, it's such a long term process. You have to have meetings that you don't know what you're getting out of right away, and you might get something out of it in a year or so.”

The challenge could also be of an organizational character. As stated by Cornelissen (2011), many corporate communicators feel underestimated and believe that they do not have the authority to offer strategic input and advice: They are primarily seen as skills people instead of strategic people. At the same time, the department or staff members responsible for CSR are not necessarily close to the communications department which is traditionally in charge of promoting and facilitating important aspects of corporate identity to stakeholders. This is the case for Company A (Pharma) in which the CSR unit is

“... placed under corporate legal actually, because we work with both corporate responsibility ... , and ... compliance issues.”

If there is no close collaboration between staff working with CSR and with corporate communication, it may explain the lack of alignment between the value systems. In such case, the general objective of consistency and cohesion in corporate communication also becomes almost impossible to meet.

The educational and professional background of CSR managers is also a variable influencing the handling of corporate identity values and CSR values in an organizational context. Of the six companies participating in the study, only one of their managers has a background in communications while the rest were trained in business administration, including environmental or safety management. Traditionally, these areas have perceived communication to be instrumental rather than strategic in nature. This perception of communication may partly explain the apparent oversight of or insensitivity to the values discrepancy across corporate identity and CSR data.

The line of business that the individual company is operating in also determines the values upon which its CSR engagement is built. For a company in the transport industry (Company C, Airline), it is practically unavoidable to address environmental issues:

“... as a CSR department, we are mostly focused on environmental issues. And ... that's because of our situation and position ... as a polluter.”

Likewise, businesses within the pharmaceutical industry (Company A, Pharma) need to consistently operate from a foundation of very high ethical standards:

“... we have a tremendous responsibility towards the end-users. And I think that any pharmaceutical company has that.”

Clearly, certain critical topics (values) must be addressed by particular industries, and it would be logical to prioritize these values and allow them to play a much more important role in the corporate identity mix than is suggested by the current data.

6.4 The impact of national socio-political systems

The companies participating in this study are all Danish companies operating in international markets. The discrepancies between corporate identity values and CSR values indicated by the data

are therefore potentially only a Danish phenomenon. Previous studies have established that national factors such as political, social, and educational structures along with historical traditions; e.g. strong and influential labor unions, will influence the approach to and engagement with CSR in a given country (Habisch, Jonker, Wegner, & Schmidpeter, 2005; Lenssen & Votobey, 2004; Roome, 2004).

It is likely that the companies' tendency to focus on self-centred values (*a sense of accomplishment* or *social recognition*) instead of society-centred values (*a world of peace* or *equality*) is because they operate in and belong to a specific Danish context characterized by a high standard of public welfare services. In consequence, the need for charity and philanthropy is not as high as it might be in other countries.

The societal structure and way of doing business in a country also influence the way in which CSR is communicated to stakeholders. Matten and Moon (2008) draw a distinction between *implicit* and *explicit* CSR which concerns the *language* corporations use to address the issue of CSR (Matten & Moon, 2008). The implicit, reactive approach, often referred to as the European approach, focuses primarily on rules, norms, and compliance; whereas the explicit, proactive approach, the American approach, is of a much more voluntary nature and plays an important part of the organization's overall strategy.

The current data demonstrate that the companies are all more or less anchored in the implicit approach, focusing on compliance with a reactive intent underlying their engagement in CSR:

“... so we have to listen to the stakeholders and talk to the stakeholders and find out what's their expectations to [Company E (Energy)] and then try to align it somehow.”

Matten and Moon (2008) claim that the explicit approach is spreading and gaining ground in Europe. Hence, it could be a problem if the Danish CSR managers remain committed to the old values typifying the implicit approach with its lack of will to communicate openly and extensively about CSR issues. This is the case for Company F (Sweets):

“... we are more focused on getting things done than doing the reporting. ... We are very low key... we're not spending any money on it, you can say. And that's a very conscious decision saying that we're not interested in getting a big department running, we're not interested in doing it just, I mean, reports, that's just a whole discussion in itself, who's actually reading it besides students and the employees of the company.”

When there is no clear link between companies' corporate identity and their CSR activities, there is even less opportunity for stakeholders to become acquainted with and understand corporate commitments to CSR.

Returning to the question of whether misalignment of value system is a particular Danish phenomenon, it is important to note that even though national culture may have an influence on the way in which the relationship between corporate identity values and CSR values is constructed and communicated, the companies in this study are large and internationally oriented and do business in many different parts of the world. We may therefore assume that the issue of misalignment between corporate identity and CSR values will also be pertinent to other European companies.

7. Conclusion

The aim of this study was to explore whether companies embracing a CSR agenda adapt and align their value systems and values communication in reflection of a new commitment and an underlying change in organizational identity. The analysis of the data generated through interviews and web texts shows that this is not the case: The results indicate that even though the companies

studied work with the CSR concept in a strategic and systematic manner, they are operating with two quite separate systems of values with no apparent correspondence between corporate identity values and CSR values.

The reasons for the misalignment between values systems are explained by the complexity of companies' role in society today, a lack of implementation, a lack of coordination between key players within the organization, the national socio-political culture in which the companies are embedded, and the industry to which they belong. Today's business environment requires corporations to adopt CSR as a means, comprised by instrumental values, to reaching particular goals associated with non-profit seeking terminal values.

This study posits that the two different value systems are a consequence of these different conditions, and that the co-existence of sometimes very dissimilar value systems contributes to the perception of CSR communication as being very complicated and challenging. A tighter fit between a company's corporate identity values and CSR values holds promise of lessening the complexity of communicating about CSR issues.

8. Limitations and future research

The misalignment between value systems should be further explored in in-depth case studies of companies' efforts to tackle complex issues of organizational identity and corporate image. Studies of organizational structure, positioning of the CSR department, training of the staff assigned to this function and their relationship with the communication department may provide additional answers to the question of whether the value discrepancies observed in this study are caused by mentality or organizational challenges or both.

This case study is a qualitative exploration of social, context-dependent phenomena affecting a small set of companies, which consequently does not allow for broad generalizations. However, the observed patterns in the configurations of corporate values will be analytically informative in relation to similar companies in similar contexts (Neergaard, 2007) and can offer practitioners useful insights on how to address matters of identity. In addition, it can form the basis of further research into the dynamics and the interplay between corporate values and CSR values in a communication context.

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11. Bridging Articles 2 & 3

This chapter explains the link between Articles 2 and 3, i.e. how the third and last study builds on the findings and insights generated in the second study. This is followed by reflections on the choice of the experimental design and the elaboration of the manipulated texts applied in that design.

11.1. Explicatory Output from Article 2

Article 2 demonstrated that the participating companies operate with two separate value systems for corporate identity and corporate social responsibility, respectively, and that the CSR value system was heavily dominated by morally-based values suggestive of a traditional perception of CSR. In seeking to compare this result against the first study's evidence of a new and different perception of CSR, the notion of *frames* seemed suited for the task of explaining these findings. Looking through the theoretical lens of frames and framing, there was clear indication that the corporate world operates with one dominant frame of CSR whereas consumers work with an almost contradictory or competing frame of CSR.

11.2. Generative Input for Article 3

Framing holds explanatory power as explained in Section 11.1., but it can also facilitate companies' rhetorical creation of CSR messages based on clusters of perceptions and expectations of CSR for consumers and companies, respectively: the traditional CSR frame and the new CSR frame. Rhetorical realizations of these frames by way of CSR messages provide the basis for exploring the third theme treated in this dissertation, namely the reception and interpretation of CSR messages.

11.3. Choice of Method

As discussed in section 6.3, the dissertation's original research design suggested that focus groups would be effective in exploring consumer evaluations of differently framed CSR messages. This approach was replaced by a quantitative survey inspired by experimental design due to its capacity to test the impact of alternative framings of CSR messages on consumer perceptions of both companies and their communication. Focus groups would potentially generate richer data, but the danger of ending up with data that were *negotiated meanings* co-created in the focus group rather than *evaluations of messages* motivated the choice of the experimental design: The concern was that through discussions in the group, the participants would influence each other to an extent where they would change their opinions, or perhaps not feel comfortable in expressing their perceptions of the CSR messages (Halkier, 2008; Morgan, 1997).

11.3.1. An experimental design

Experimental designs are designs where the researcher manipulates the independent variable(s) in order to observe its effect(s) on the dependent variable(s). Hence, Shadish, Cook & Campbell (2002, p. 12) define an experiment as "a study in which an intervention is deliberately introduced to

observe its effects”. Canavos & Koutrouvelis (2009, p. 3) argue that *process* is central to experimental designs in that this design allows researchers to :

test the effectiveness of different strategies, thereby providing an opportunity for the improvement of the process through the reduction of common cause variation. That is, by understanding the current operation of the process and the factors that cause variation in the process outcomes, we can design an experiment by which we will understand more clearly the role that these and other potential factors play in the variation of process outputs.

This study investigates the *process* that is salient to consumers’ assessment of corporate communication of CSR. The different value combinations or frames in the texts are the factors that may cause *variation* in perceptions. The *process output* is the consumers’ perception of both company and communication measured in terms of credibility and relevance.

The final design does not, however, meticulously include all of the traditional components of an experimental design. The reason for deviating from the traditional experimental design is that I wanted to include a comparative dimension in the survey. By exposing all respondents to all of the four manipulated texts (the treatments), the survey allowed for the respondents to directly compare the four framings of CSR messages. Such comparison would not be possible by stringently following the traditional experimental design where each group of respondents only evaluates one text before the four evaluations are compared by the researcher.

11.3.2. Elaboration of the four framed texts

According to Hallahan (1999), it is possible to identify seven models or types of framing applicable to PR/ corporate communication: a) Situations, b) Attributes, c) Choices, d) Actions, e) Issues, f) Responsibility, and g) News. This study uses a combination of three framing types: Situations, Issues, and Responsibility. The *Situations* framing focuses on the relationships between individuals, which allows this framing to be applied as a tool to both produce and examine communication between corporation and consumer. The *Issues* framing serves to map and identify “alternative interpretations of social reality” (Hallahan, 1999), where the social reality to be interpreted is that of corporations’ role in society, including their responsibilities. The *Responsibilities* framing serves to capture causality and responsibility as well as legal and moral responsibility. Hallahan (1999, p. 224) argues that framing “is not merely useful but is essential to public relations “, and that “public relations professionals fundamentally operate as frame strategists, who strive to determine how situations, attributes, choices, actions, issues, and responsibility should be posed to achieve favorable outcomes for clients”. Hence, together the three framing types chosen provide the contextual and strategic foundation for creating the manipulated texts.

Resting on the contextual foundation, the rhetorical construction of the four texts was based on the different value-based frames identified in studies 1 and 2 (the personal, competence-oriented consumer frame of CSR, and the societal, morally-oriented corporate frame of CSR). The value-based framings of the texts were elaborated, tested, and refined a number of times. The texts used in the pretesting phase are included in Appendix 25. Testers belonging to the target group were asked to read the texts and indicate for each text whether they saw it to carry a) moral or competence

values, and b) socially- or personally-oriented values. After each test, the messages were refined so as to more precisely reflect the intended value combinations. Needless to say, to manipulate texts by way of the intangible concept of values is a highly qualitative task as our perceptions of values are fluid. However, the messages were elaborated until general consensus on their value contents was reached.

The Danish professional research and analysis agency, *Epenion* was employed in order to secure that the young consumers making up the final sample were both representative of the group as well as randomly selected. Appendix 26 contains the final survey, and Appendix 27 provides an overview of respondent characteristics. Appendix 28 contains the survey data material generated.

12. Article 3:

Introducing Value-Based Framing as a Strategy for Communicating CSR

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Introducing Value-Based Framing as a Strategy for Communicating CSR

Abstract

Purpose – To test how framing of CSR messages, based on a value-theoretical framework, impacts consumer perception of the CSR message.

Design/methodology/approach – Quantitative study in the form of an online survey strongly inspired by classical experimental design.

Findings – Findings demonstrate that explicit communication of CSR framed as a corporate competence, and to some extent also as something personally relevant to the receivers, positively impacts evaluations of CSR messages and the companies behind them.

Research limitations/implications – Findings indicate that CSR messages could increasingly emphasize corporate competence with a lesser focus on moral ideas and commitments, and that framing strategies can be effective in creating CSR messages that will be positively evaluated by young consumers.

Originality/value – This study contributes by providing new insights into how value-based framing of CSR messages can increase credibility and relevance and thus help facilitate the complicated task of communicating CSR by way of suggesting a new CSR communication strategy framework.

Keywords: CSR communication, CSR communication strategies, framing, values, young consumers.

Paper type: Research paper.

Introduction

Corporations engaging in corporate social responsibility (CSR) are challenged to strike the right balance between making profit and serving the community. This challenge requires them to be explicit about how the balance is created. This is a difficult task which is often met with reluctance by many corporations, a reluctance which is more pronounced in some parts of the world than in others.

It has often been argued that subtle, almost silent, strategies are effective at communicating CSR as they reduce skepticism and help build credibility around a difficult topic area (Morsing and Schultz, 2006b; Morsing *et al.*, 2008; Morsing and Thyssen, 2003; Reisch, 2006). This paper suggests another route to successfully communicating a commitment to CSR by drawing on the concept of *framing*, i.e. by socially constructing a given issue from a carefully chosen angle. By this route, corporations can better strike the right balance between profit-making and responsibility in their communication. Thus, this paper addresses the following question:

How can framing of a CSR message be positively related to the perception of the message?

To show how framing contributes to the perception of CSR messages, the article introduces an empirical study inspired by the classical experimental method. In the study, respondents are asked to evaluate four manipulated texts representing four different frames of CSR from a fictitious company. A conceptual model of the research design is shown in Figure 1:

Figure 1: Modeling of Framing of CSR Messages

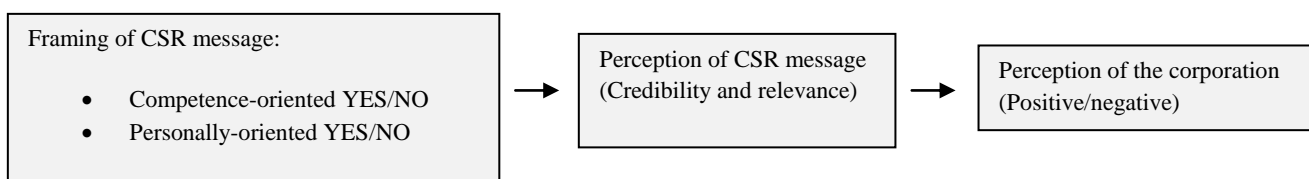


Figure 1 illustrates the assumption that the framing of a message may impact its perceived *credibility* (here defined as the extent to which respondents find the message and the company behind the message credible) and *relevance*. The perceived credibility of the CSR message will in turn impact perception of the company producing CSR messages. The image or perception of a corporation in relation to CSR is thus the sum of its credibility and the relevance of its espoused messages. The idea suggested here is that the higher the levels of credibility and relevance created through CSR messages, the more positive the perception of the corporation will be. What is interesting is thus to explore the impact and outcome of different combinations of the variables within the first framing box of the figure.

The article starts out by introducing the stakeholder group, young consumers, which is the focus of this study. It then introduces the theoretical framework by accounting for central definitions and models and the constructs of *skepticism*, *credibility*, *values* and *framing* in support of the study's empirical part. The theoretical discussion concludes with a conceptual model of framing of consumer-oriented CSR messages. The second part of the paper continues with an overview and presentation of research method and design, followed by findings, and concludes with a discussion of findings and a conclusion.

Targeting young consumers

The stakeholder group of consumers is central to the problematics of CSR communication in that it leaves corporations in a paradoxical situation: On the one hand, this group expects companies to engage in CSR and communicate more about it; on the other hand, the group apparently does not evaluate the requested CSR communication presented to it very positively (Author, 2012; Morsing *et al.*, 2008). To complicate the picture further, consumers are not prepared to actively search for the information about corporate engagement in CSR despite their interest in and demand for more information on this topic.

The stakeholder group of consumers is here narrowed down to young consumers (18-30 years) as they are markedly different from older generations with respect to their value systems, communication preferences, media habits and use (Eurostat, 2009, 2010; Kongsholm, 2010). They are also more powerful than any other consumer group (Ellis, 2010; Kongsholm, 2010; Podnar, 2008). It is suggested that consumers have become the main driver of CSR implementation in a company (Claydon, 2011) as they, for example, are willing to pay more for products from socially responsible firms (Ferreira *et al.*, 2010). The *iGens* (Twenge, 2006), as this generation is known as, are comfortable with a large number of different communication platforms and are accustomed to a world which is online 24/7 and to communicating very openly and transparently about their own actions and attitudes on a number of social media platforms (Eurostat, 2009; Kongsholm, 2010; Rasmussen, 2009). It seems feasible that this approach to communication will be reflected in how they expect corporations to communicate. As they are accustomed to very transparent communication via social media, even about highly personal issues, it is probable that the *iGens* expect similar transparency and openness from corporations communicating about CSR.

The young consumers are sampled in a Danish context. Danes show some reluctance towards CSR communication, which is supposedly caused by high levels of consumer skepticism. Denmark may therefore be viewed as a *critical case* (Neergaard, 2007). If alternative framings of CSR produce positive evaluations of the CSR communication (higher credibility and thus lower skepticism) in a Danish context, then the same strategies may possibly apply in other national settings characterized by a less skeptical attitude towards corporate involvement in social issues and communication of such involvement.

Defining and modeling CSR communication

CSR communication is often considered to be a specialized discipline within corporate communications aimed at particular stakeholders. Nevertheless, CSR communication distinguishes itself from other types of corporate communication in that it can have serious consequences for the company if it does not “walk the talk” (Dawkins, 2004; Ihlen, 2009; Waddock and Googins, 2011). Nobody will be concerned if a company’s stated vision is to be the world’s leading supplier of a particular product or service, even if there is no or little chance that this will ever happen. But if the same company communicates about its commitment to ensure a good working environment throughout its supply chain, and an incident of child labor surfaces, it will create quite a stir, which can have both financial and reputational consequences (Eisenegger and Schranz, 2011). Moreover, CSR often plays on issues which are very personal and important to us as humans: do we believe in global warming or not, how strongly do we feel about child labor, and is corruption ever acceptable? Incorporating these personal issues in corporate communication is a very complex matter. CSR will often also include political elements such as inclusion of religious and ethnic minorities on the labor market, which may result in very heated debates.

It seems that CSR communication is not yet considered a communications form in itself, which is reflected by the small number of definitions of the concept. The literature provides more examples of very broad *understandings* of CSR communication as opposed to precise *definitions* of the concept (Ihlen *et al.*, 2011; Morsing and Schultz, 2006b; Podnar, 2008). The number of CSR communication models is equally limited (Ihlen *et al.*, 2011), and they suffer from the general drawback that they primarily focus on the overall strategic level (Morsing and Schultz, 2006b; Morsing *et al.*, 2008; Nielsen and Thomsen, 2007) and seldom capture the tactical level, and hardly ever the operational (rhetorical) level. The only rhetorical measure that would approximate the operational level is the so-called *silence strategy*. According to a particular strand of research, silence may often prove to be the best strategy as many stakeholders consider talk of one’s own achievements in relation to CSR to be inappropriate (Elving, 2010; Morsing and Schultz, 2006b; Morsing *et al.*, 2008; Schlegelmilch and Pollach, 2005). The communication models available thus reside at the meta-idealistic level, which perhaps is because the field of CSR communication is still relatively new and has been concentrating on establishing an understanding of concepts – not on the operationalized practice of these. Another characteristic of the CSR communication models available is that they tend to have an internal focus; either on the organization itself (Nielsen and Thomsen, 2007) or on its employees (Morsing and Schultz, 2006a).

The *Stakeholder-Centric Model for Understanding Stakeholder Responses to CSR* developed by Bhattacharya, Korshun & Sen (2008) distinguishes itself by having an external stakeholder focus and by including the concept of values as an important variable. Du *et al.* (2010) have investigated the actual content (issue and initiative) of CSR communication aimed at consumers, but as is characteristic of their work, the focus is on influencing buying behavior and increasing purchasing intentions. While they discuss the actual contents of CSR communication, their rhetorical execution is never addressed.

Reisch (2006) suggests an externally-oriented approach to CSR communication which defines the *content*, *sender*, *format* and not least *goals* of CSR communication. The goals are aimed at “enabling consumers to make consumption decisions that are in line with their personal values”, at “sensitizing and educating consumers”, and only thirdly at providing “an opportunity for the corporation to exchange views with consumers in multiple forms and herewith stay close to the market” (Reisch 2006, p. 190). This is the externally oriented framework which most explicitly focuses on developing and maintaining relationships

between corporations and consumers through CSR communication, but the emphasis is still very much on consumption, i.e. buying behavior.

Morsing & Schultz's 2006 model appears to be the prevalent model in the CSR communication literature, which may be due to its general applicability across stakeholder groups. In taking inspiration from PR literature, in particular Grunig & Hunt (1984), from stakeholder theory (Freeman, 1984) and from sensemaking theory (Weick, 1995), Morsing & Schultz suggest three strategies for communicating CSR:

Figure 2: Three CSR Communication Strategies (Morsing and Schultz, 2006b)

	The stakeholder information strategy	The stakeholder response strategy	The stakeholder involvement strategy
Communication characteristics	<ul style="list-style-type: none"> - Informing about favorable corporate CSR decisions and actions. - (Sense-giving) 	<ul style="list-style-type: none"> - Demonstrating to stakeholders how the company integrates their concerns. - (Sense-giving and sense-making) 	<ul style="list-style-type: none"> - Inviting and establishing frequent, systematic and proactive dialogue with stakeholders. - (Sense-giving and sense-making)

The model is not a linear stage model as the execution of CSR communication in the individual corporation can be carried out by applying changing strategies depending on context, and sometimes more than one strategy may be pursued at the same time. Many companies, however, start out by adopting the *information strategy* which is then, after some time, substituted by the *response strategy*, and then eventually, the *involvement strategy* is pursued. The authors (Morsing and Schultz 2006b, p. 335) recommend a move towards the stakeholder involvement strategy, arguing that:

instead of imposing corporate norms for CSR initiatives on stakeholders, the invitation to participate and co-construct the corporate CSR message increases the likelihood that these stakeholders and those who identify with them will identify positively with the company.

This is also the view taken here, although it is noted that there is an inherent contradiction in pursuing a meta-strategy of active involvement by way of the often recommended micro strategies of subtle, discreet, indirect and sometimes even silent communication of CSR.

The consumer perspective on CSR communication

Due to growing competition in a globalized market and the social media revolution, corporations are under increasing pressure to accommodate consumers' expectations of transparency secured through a fast and continuous flow of credible information (Dawkins, 2004; Ellis, 2010; Waddock and Googins, 2011). This development is particularly significant in relation to young consumers who have the highest consumption of new, social media and are becoming accustomed to the dialogic form of communication distinctive of social media (Eurostat 2010), confirming that one-way communication is increasingly being superseded by two-way, dialogic communication.

Another difficulty is that CSR initiatives and engagements can very often be of a very intangible nature. This can result in difficulties when trying to explain the involvement to consumers in a manner which clearly pinpoints the benefits to the consumer and to society. Functional benefits, Pomeroy (2011) argues, are easier to communicate to consumers. On the other hand, with the rise of the new consumers, the functional benefits

are now more or less taken for granted whereas the intangible benefits in the form of CSR initiatives serve to set one corporation apart from the other.

The management perspective on CSR communication

CSR has long played an important role in the work of managers (Bartlett and Devin, 2011), and with the growing interest from stakeholders, management increasingly embraces the concept and communicate about their involvement. Arvidsson (2010) points out that we are currently experiencing a shift from a reactive to a proactive approach, which gives CSR communication a much more strategic role than merely preventing legitimacy issues caused by scandals or other negative situations from arising. In a study of management views on CSR communication, Arvidsson (2010, p. 348) concludes that even though CSR communication is much more widespread than earlier, managers generally “consider the communication of CSR information to be somewhat problematic”. This conclusion is supported by a Global Alliance survey on CSR communication in Europe which confirms that European managers perceive CSR communication “to be difficult because of the complexity of fitting multiple stakeholders’ expectations while providing a concise message that is credible” (IE School of Communication & Global Alliance, 2010, p. 6). The survey clearly illustrates the traditional communication approach of being subtle and implicit which is characteristic of Danish companies. Out of six countries, Denmark obtains very low scores, in several cases the lowest, in an assessment of the amount of information offered, the nature of the topics treated, the level of stakeholder involvement, the use of social media, and the use of social networks (IE School of Communication & Global Alliance, 2010).

Concepts affecting CSR communication

The survey providing the empirical data for this study is concerned with the concepts most pertinent to CSR communication, namely skepticism, credibility, and culture. These concepts will be accounted for here in support of the theoretical framework of values to be presented in the section immediately hereafter.

Skepticism

The concept of skepticism is defined as *a tendency towards disbelief* (Obermiller and Spangenberg, 1998) and as *a tendency to question* (Pirsch *et al.*, 2006), which manifests itself as e.g. lack of trust in communication, in this case in corporate communication on CSR. According to Eisenegger & Schranz (2011), skepticism is thus one of the mechanisms thought potentially to have a very negative influence on the evaluation of CSR communication. Interestingly, the research showing skepticism to be an overriding problematic is not clearly confirmed by market studies and opinion research (Dawkins, 2004; Dawkins and Lewis, 2003; IE School of Communication & Global Alliance, 2010). Dawkins & Lewis (2003, p. 191), for example, report that according to a MORI survey, the majority of UK adults find it “acceptable for companies to derive some benefit from their social and community contributions”. This suggests that the level of skepticism may not be as significant as often assumed; if companies have not generated skepticism by trying to profit from corporate good deeds, it is probable that a certain degree of explicitness about the corporate CSR agenda will not be controversial. Other research (Author, 2012; Gupta and Pirsch, 2006) points in the same direction. Gupta & Pirsch (2006), in a study derived from marketing literature, question whether skepticism has the role and influence on CSR that it is attributed in current literature. They acknowledge that consumer skepticism towards CSR can be detected but claim that it does not significantly impact e.g. purchasing intentions.

Credibility and consistency

Credibility is defined as the “attitude toward a source of communication held at a given time by a receiver” (McCroskey and Young, 1981, p. 24). It is characterized by being a multidimensional, receiver-based construct which changes over time (McCroskey, 2006; McCroskey and Young, 1981). Furthermore, credibility is relational, meaning that it is “a characteristic which is attributed to individuals, institutions or their communicative products (verbal or written texts, audiovisual displays) by somebody (recipient) in relation to something (events, facts, etc.)” (Bentele and Nothhaft, 2011, p. 216).

A discussion of the concept of credibility inevitably leads to the concept of consistency which is assumed to be the key to establishing and maintaining credibility in a CSR context. Consistency can be achieved by a) keeping a close match between word and deeds (Dawkins and Lewis, 2003); b) walking the talk (Ihlen, 2009; Waddock and Googins, 2011); c) creating long-term engagement CSR projects (Pomering and Johnson, 2009); d) maintaining a logical link (strategic fit) between company and cause (Beckman, 2006; Dawkins, 2004); e) exhibiting consistent behavior (reputation) (Becker-Olsen *et al.*, 2006), and f) demonstrating a close link between corporate values and CSR values (Author, forthcoming; Podnar and Golob, 2007).

Skepticism-credibility as interconnected variables

Across the field of CSR communication research, skepticism is repeatedly raised as one of the main obstacles whilst credibility is emphasized as one of the main objectives (Bentele and Nothhaft, 2011; Brønn, 2011; Elving and van Vuuren, 2010; Morsing *et al.*, 2008; Pomering, 2011; Schlegelmilch and Pollach, 2005; Waddock and Googins, 2011). Skepticism is linked with concerns about greenwashing (Elving and van Vuuren, 2010) leading consumers to lose faith in and be wary about corporations communicating about their social and environmental efforts. In CSR research focusing on skepticism and credibility, emphasis is often on communication’s role in altering and positively influencing buying behavior (Du *et al.*, 2010; Mohr *et al.*, 2001; Pomering and Johnson, 2009; Pomering, 2011; Sen and Bhattacharya, 2001).

The two concepts are often treated separately in the literature. In this study, however, credibility and skepticism are seen as interconnected variables; if skepticism is high, credibility will logically be low. If credibility is very high, the level of skepticism invoked in the reader will be low. Credibility is therefore a paramount concept by way of its inherent ability to reduce skepticism and vice versa.

Strategies for overcoming skepticism in CSR communication

Various studies suggest ways in which skepticism towards CSR and CSR communication can be overcome or avoided. Indirect communication is seen as one such strategy. Indirect CSR communication, the so-called *inside-out* approach to CSR communication (Morsing and Schultz, 2006a; Morsing *et al.*, 2008) entails that a corporation does not actively communicate CSR through traditional external channels, but rather that it communicates by way of its employees and third-party endorsers such as NGOs and experts. Corporations are also encouraged to be very open and transparent in their communication (Podnar and Golob, 2007), to “play with open cards” (Eisenegger and Schranz, 2011, p. 136), to apply a factual tone of voice (Berens and van Rekom, 2008), and to openly acknowledge when their motive is not exclusively to serve the public, but also to pursue self-interest (Forehand and Grier, 2003). This can be summed up into the following prescriptive advice for practitioners: “Respond to what your stakeholders are asking for: If you communicate what people are interested in, it is more difficult to be accused of green washing and PR” (IE School of Communication & Global Alliance, 2010, p. 32). We are thus faced with a paradox in the ambit of CSR: Namely the inherent contradiction of being open and transparent while only applying indirect, subtle

communication strategies. Furthermore, succeeding in the process of involving demanding stakeholders to a degree where CSR meaning is both negotiated and subsequently co-constructed seems an insurmountable task if following these contradictory recommendations.

The role of cultural context

Several studies show that skepticism towards CSR and CSR communication is culturally dependent in that a given culture's history, tradition, societal structure and business system influence the nature and extent of CSR communication considered to be appropriate in that particular cultural setting (Habisch *et al.*, 2005; IE School of Communication & Global Alliance, 2010; Maignan and Ralston, 2002; Matten and Moon, 2008; Morsing and Schultz, 2006b; Morsing *et al.*, 2008). The cultural context and socio-political background within which CSR communication is embedded thus deserves careful attention (Dawkins and Lewis, 2003; Gupta, 2011; Habisch *et al.*, 2005; Matten and Moon, 2008).

The notions of implicit and explicit approaches to CSR (Matten and Moon, 2008) are well-known and can be simplistically defined as the European versus the American approach to CSR, respectively. Some researchers (Birth *et al.*, 2008; Tixier, 2003) claim that, *within* Europe, distinctive differences between the practices of working with and communicating about CSR exist. The contrasting approaches are characterized by being either a very reserved, reactive Latin (Southern-European) approach or an Anglo-Saxon more proactive, open approach, respectively (Birth *et al.*, 2008; Tixier, 2003). This point is, however, not supported by a large-scale study of cross-national differences and tendencies of European CSR communication which shows that the UK and Southern European countries obtain the highest scores in terms of general disclosure, agenda-setting, and opinion-shaping websites whereas Switzerland and Denmark obtain the lowest scores (IE School of Communication & Global Alliance, 2010). This indicates that differences exist, but clearly categorizing them is not easily done.

The skeptical Danes

Denmark constitutes a critical case (Neergaard, 2007) and possibly represents a particular Scandinavian or Northern European approach to CSR communication. Earlier studies have reported a critical view of CSR communication and a preference for subtle communication strategies among Danish stakeholders (Morsing and Schultz, 2006b; Morsing *et al.*, 2008; Morsing and Thyssen, 2003; Reisch, 2006). Morsing and Thyssen (2003, p. 150) found that

while Danes agree that CSR is a main driver of corporate reputation, they are more reluctant as to how much companies should communicate about their CSR engagement – and which channels are appropriate. Stakeholders find that companies should downplay CSR in their communication strategy and some even find companies' use of CSR as a highly visible element of marketing and PR efforts distasteful.

This leaves Danish companies in a difficult situation of having to find a way to demonstrate their CSR engagement without communicating about it. The causes of this apparent skepticism towards explicit CSR communication are empirically underexplored, especially in relation to young consumers; perhaps the skepticism towards CSR communication is more a question of *how* CSR is communicated than *if*. Put differently, the reason why people respond less than favorably to CSR communication may not be because they dislike CSR communication as such, but because they dislike the way in which corporations communicate on the subject. It is thus feasible that the young generation of Danish consumers finds it disagreeable when companies communicate about CSR because they do not approve of, the corporate approach to communicating CSR, by highlighting values that are morally and socially oriented. Young consumers do not see CSR solely as a moral concept oriented towards society, but rather as a natural part of

doing business (Author, 2012; Morsing and Thyssen, 2003), and they may therefore be more likely to respond positively to CSR communication characterized by competence-oriented values. Furthermore, they are supposedly very interested in the personal benefits (both directly and indirectly) they may derive from corporate CSR efforts (Author, 2012), suggesting that a focus on personally rather than socially oriented values will be more positively perceived.

Values

A sound understanding of the theoretical underpinnings and explanatory power of values in relation to CSR communication may assist in determining the extent of common ground between corporations and their consumers. From a platform of values, research may then show how credibility can be created and skepticism reduced in CSR communication, and indicate how ultimately the goal of co-creating values between corporation and consumers may be reached.

Corporate values

Values are the constituting elements of the identity that a corporation may portray to its key stakeholders (Cornelissen, 2011; Hatch and Schultz, 2008). Values therefore play a pivotal role in corporate communication's "overall purpose of establishing and maintaining favorable reputations with stakeholder groups upon which the organization is dependent" (Cornelissen, 2011, p. 5).

The significance of corporate values as the link between stakeholder and company is emphasized by Pruzan (2001, p. 278) who states that

it is a condition for organizational success that that the organization's values respect and reflect its stakeholders' values. ... In other words, they are not just any values, but those values which can take on a socially integrative function and can be employed to justify the establishment of organizational goals.

Moving from the broad field of corporate communications to that of CSR communication, it seems even more important to strive for alignment between corporate and stakeholder values containing the specific characteristics that may enable a socially integrative process to take place. Waddock & Googins (2011, p. 27) say that the key to develop trusting relationships (and hence increase corporate credibility) is that "anything promoted as corporate responsibility be based on a set of core values that are actually integral to the company and all aspects of its performance". These values must make sense to stakeholders as an "alignment of corporate responsibility communications with stakeholders' concerns is essential if companies are to break through the communications barrier and capitalize on the potential reputational benefits of corporate responsibility" (Dawkins, 2004, p. 109). A value-theoretical approach to consumer-oriented CSR communication offers a resource for meeting demands and creating corporate credibility in the eyes of consumers.

Human values

In 2008, Podnar (2008) reflected on the change in consumer values that we currently experience, and in referring to a study by Golob, Lah & Jančič (2008), he pointed out that "consumer values affect expectations and responses regarding CSR, on which little substantive empirical research exists". He added that there is a need to "consider stakeholder values and similar motivational factors such as consumers' involvement when communicating about CSR practices". In this study, consumer values are perceived through the lens of Rokeach's (1973) Value System as it offers a way of operationalizing the intangible concept of values.

Based on comprehensive empirical research, Rokeach (1973) developed a value-theoretical framework called the Value System. It consists of 36 values that all humans possess in different orders and hierarchies depending on where we are in life. The 36 values are divided into instrumental values and terminal values: the former constitute the way we behave in order to achieve the latter. The instrumental values are furthermore subdivided into competence-oriented and morally-oriented values, whereas the terminal values are subdivided into personally-oriented and socially-oriented. Table 1 shows the 36 values in their respective categories.

Table 1: Instrumental and Terminal Values (Rokeach, 1973)

Instrumental Values (desirable modes of conduct)		Terminal Values (desirable end-states of existence)	
Competence-oriented	Morally-oriented	Personally-oriented	Socially-oriented
Ambitious	Broadminded	A comfortable life	A world at peace
Capable	Cheerful	An exciting life	A world of beauty
Clean	Courageous	A sense of accomplishment	Equality
Imaginative	Forgiving	Family security	Freedom
Intellectual	Helpful	Freedom	National security
Logical	Honest	Happiness	
	Independent	Inner harmony	
	Loving	Mature love	
	Obedient	Pleasure	
	Polite	Salvation	
	Responsible	Self-respect	
	Self-controlled	Social recognition	
		True friendship	
		Wisdom	

The value-theoretical framework proposed by Rokeach is analytically attractive on the assumption that values are “manifest in messages and therefore are able to be examined” (Aust, 2004). In a recent study, Author (2012) applied the framework in order to explain young consumers’ perceptions and attitudes towards CSR and CSR communication. The study shows that young consumers have moved away from focusing on morally- and socially-oriented values towards focusing on competence- and personally-oriented values. This will be further developed in the research design of this study to allow for an investigation of how this “new” understanding of CSR, as framed in the messages presented to the young consumers, impacts the perception of credibility of the messages and of the company producing these messages.

Values as a CSR facilitator

A value-based platform for CSR communication may effectively address the problem of satisfying consumer demands while simultaneously engaging consumers in CSR dialogue, as suggested by the stakeholder involvement strategy (Morsing and Schultz, 2006b). These two effects can be realized as the introduction of values relevant and important to consumers will work as heuristic cues enabling positive processing of CSR messages (Petty *et al.*, 2004). Following Golob *et al.* (2008), this study thus sees values as the measure that can facilitate congruence on CSR between consumers and companies.

People are attracted to corporations possessing and displaying the values that they consider to be important (Maignan *et al.*, 2005; Siltaoja, 2006), and consumers will typically measure companies’ CSR engagement against their own values and standards (Green and Peloza, 2011). In other words, by stressing values relevant and interesting to the consumer, motivation to process information is increased. In her study on the link between CSR and corporate reputation, Siltaoja (2006, p. 103) claims that people’s perception of a particular corporation’s reputation as either good or bad is determined by “the extent to which it meets the value

priorities of an individual, group or community”. The process of planning and producing CSR messages thus needs to include considerations of how to frame messages in order to reflect values relevant to consumers.

This paper suggests that a value-theoretical framework as the basis for CSR messaging may allow for a move from the strategic to the operational level of CSR communication. Figure 3 demonstrates how the concepts of values can be linked with the strategies suggested by Morsing & Schultz (2006b) by adding a *Focus of communication*:

Figure 3: CSR Communication Strategies and Values – adapted from Morsing & Schultz (2006b)

	The stakeholder information strategy	The stakeholder response strategy	The stakeholder involvement strategy
Communication characteristics	Informing about favorable corporate CSR decisions and actions. (Sense-giving)	Demonstrating to stakeholders how the company integrates their concerns. (Sense-giving and sense-making)	Inviting and establishing frequent, systematic and proactive dialogue with stakeholders. (Sense-giving and sense-making)
Focus of communication	Corporate values. Creating legitimacy – meeting minimum requirements. Informing about values.	Both corporate and consumer values. Aligning the two – avoiding conflict.	Both corporate and consumer values. Integrating the two – co-creating values.

In the *stakeholder information strategy*, focus of communication is on core corporate values as communication is very much based on informing on the company’s own terms. As such, receivers of the communication are not given much attention here. In the *stakeholder response strategy*, consumers and their values are taken more into consideration as the company here tries to incorporate consumer concerns in its CSR engagement. This means that both corporate and consumer values form part of the communication. Finally, in the *stakeholder involvement strategy*, focus of communication is on dialogue and co-creation of values entailing that corporate and consumer values are now fused and integrated to a point where it is not possible to clearly tell consumer values from corporate values and vice versa.

Framing

Framing originates from the sociological field where Bateson (1972) allegedly coined the term in the early 1970s. This was further developed by Goffman (1974, p. 21) who defined a *frame* as a schemata that enables us to “locate, perceive, identify and label” information. The concept of frames and framing has subsequently developed into a “paradigm for understanding and investigating communication and related behavior in a wide range of disciplines” (Hallahan, 1999, p. 205). In a corporate communication context, framing is immediately applicable to the selection and communication of values.

Framing is a reality-shaping exercise taking place on both the conscious and the unconscious level, which assists us in both constructing and understanding the world around us. Framing is the particular perspective from which we choose to see and communicate about an issue, and as such framing is critical in “the construction of social reality because it helps shape the perspectives through which people see the world” (Hallahan 1999, p. 207). Thus, by applying frames and framing in a strategic communication context, communication can influence or manage the audience’s perception of a particular issue (Waller and Conaway, 2011), in this case, a company’s CSR engagement.

The definition of frames

Frames and framing are two different concepts. A *frame* is a twofold concept: Firstly, it is a reflection of the judgment or opinion of the communicator in that it “limits or defines the message’s meaning by shaping the inferences that individuals make about the message” (Hallahan, 1999, p. 207). Secondly, a frame is also the underlying mental pictures of topics on which the receivers of communication base their interpretation, evaluation and perception of a message (Fairhurst, 2011). By contrast, the *process of framing* is the strategic process of socially constructing a chosen issue or topic by focusing on selected aspects of that issue.

On a group level, we all draw on frames that are culturally and historically constituted, sometimes referred to as *discourse* (Fairhurst, 2011). Furthermore, we are constantly presented with *media frames* through which the media explain and present social and political issues (Johnson-Cartee, 2005). On the individual level, we operate through *individual frames* (Johnson-Cartee, 2005), *schemata* (Entman, 1993), or *mental models* understood as an “individual’s deeply held images of how the world works and how they expect it to work in the future” (Fairhurst, 2011, p. 58). Logically, successful framing will depend strongly on communicators’ ability to recognize and understand not only their own but also their receivers’ discourse and mental models. At the same time, communicators must consider the currently dominant media frames, and how these may possibly complement or contradict the strategic framing chosen by the company. When different frames complement, and hence strengthen, one another, this is supposed to constitute a so-called “bridging of understandings” (Cornelissen *et al.*, 2011).

The practice of framing

The practice of framing involves making certain issues more salient than others by highlighting and selecting particular issues. As described by Entman (1993, p. 52),

to frame is to select some aspects of a 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 for the item described.

Framing draws on persuasive communicative tools such as the use of metaphors, contrasts, jargon, spin, analogies, arguments, categories and stories (Fairhurst and Sarr, 1996; Fairhurst, 2011). Saliency can be created through valence framing (presenting information as being positive or negative), repetition, the use of culturally familiar symbols, and the purposive omission of selected features of reality (Entman, 1993; Hallahan, 1999). Framing and frames have been applied in various fields and disciplines (Cornelissen *et al.*, 2011; Hallahan, 1999) where different aspects and tools have been emphasized. Particularly, metaphors and analogies are perceived to be effective framing devices (Cornelissen *et al.*, 2011).

Competing CSR frames

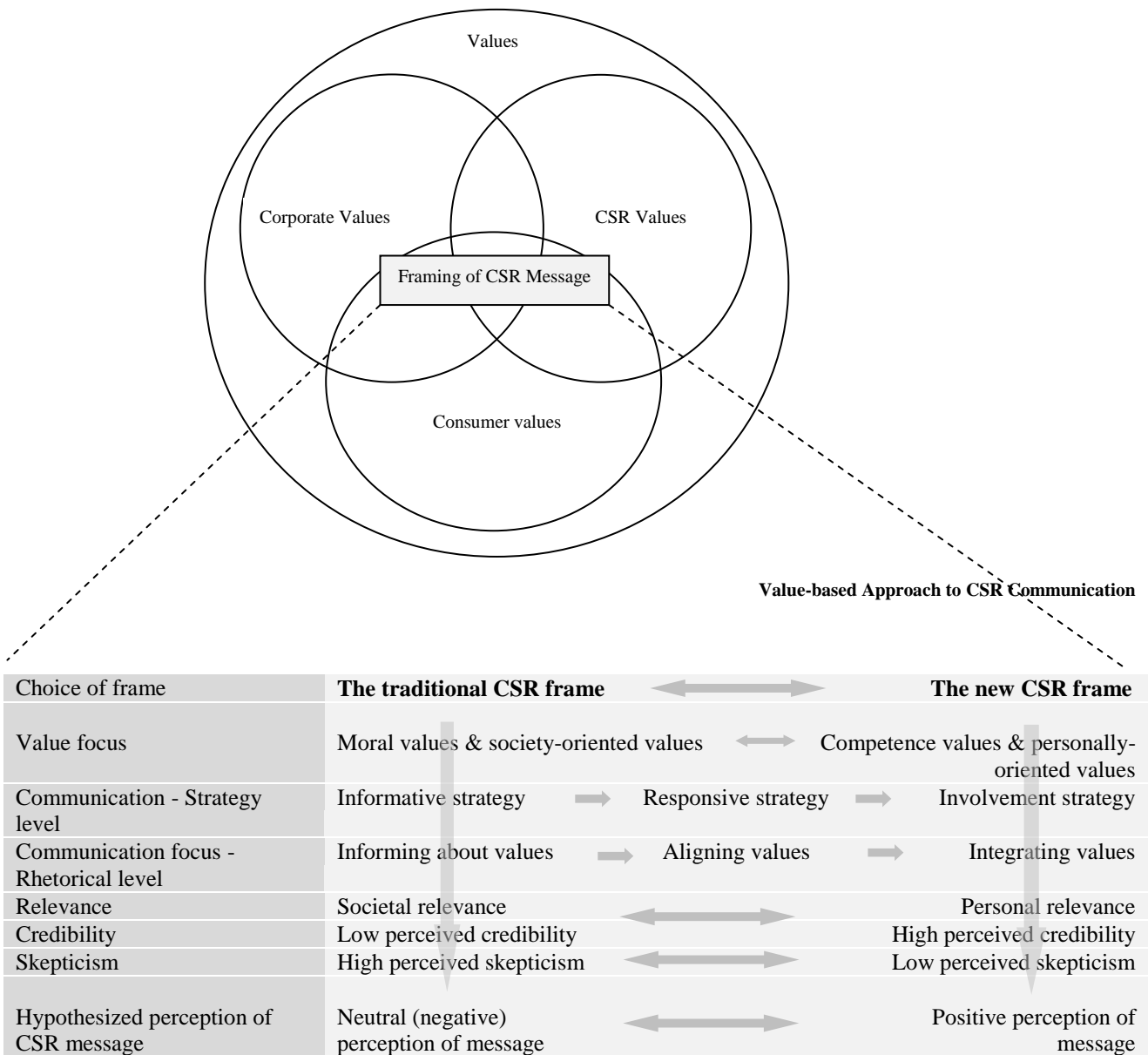
The concept of CSR is arguably a frame that is already embedded in the minds of young consumers, a frame which can be either challenged or supported by the corporate framing of CSR. From the beginning, CSR was an inherently moral concept, which is also reflected in the early corporate framing of and communication about CSR initiatives. However, the change in the characteristics and attitudes of, particularly, young consumers would suggest that their individual frames or schemata are not in harmony with the traditional CSR frame: While corporations continue to stick to the traditional moral frame when presenting CSR-related information, young consumers see CSR more as a natural part of modern business life. Hence, their individual frames of CSR are based on competence, not morality. Moreover, the corporate frames of CSR

often emphasize the societal aspect, whereas young consumers have a tendency to value a more personally oriented approach to CSR (Author, 2012).

Conceptual model of CSR Communication Framing

In this study, values are central to bridging the individual CSR frames of young consumers and the CSR framings of the corporations. On the basis of the models and concepts introduced in the theoretical sections on CSR communication, values and framing, a conceptual model for framing CSR messages can be introduced here:

Figure 4: Conceptual Model of Framing Consumer-Oriented CSR Messages



The circles in Figure 4 show how corporate, consumer, and CSR values, respectively, can be seen as separate entities, but at the same time, also as partially interconnected. The model furthermore serves to illustrate how

CSR is ideally framed on the basis of the intersection of values in the middle of the circles. Consequently, the framing box depicts how carefully framed messages based on the new CSR frame (competence values, personally-oriented values, personal relevance and involvement) may possibly generate positive perceptions of the messages among young consumers.

The conceptual model furthermore demonstrates the argument of this paper that skepticism can be avoided, and credibility created, by framing CSR messages in accordance with the schemata of young consumers (the right side of the model illustrating ‘the new CSR frame’). Messages framed around competence values, personal values, and relevance, serve to unfold CSR in such a way that consumers and corporations may see eye to eye about the nature and scope of an engagement in CSR. Thus, the model argues that ‘the new CSR frame’ can serve as a mediator for pursuing the recommended (Morsing and Schultz, 2006b) involvement strategy by integrating or bridging the values of consumers and companies. In the following section, the empirical study testing how the new frame of CSR may positively impact perception of CSR messages is introduced.

Research method and design

Research characteristics

A quantitative approach is taken in order to test how different framings of CSR messages might impact their perception and affect corporate images. The research design takes inspiration from experimental design due to its ability to test the effectiveness of different communication strategies (Canavos and Koutrouvelis, 2009).

The study builds on previous research (Author, 2012) showing that young consumers respond more favorably to a competence-oriented approach to CSR (ability was valued higher than morality). Furthermore, the young consumers participating in the earlier study displayed more favorable attitudes towards CSR engagements which are personally-oriented as opposed to a society-oriented. The findings suggested that the traditional CSR frame containing moral and socially-oriented values is not resonating well with young consumers. Hence, in this study, the ‘new frames of CSR’ (personally- and competence-oriented) will be tested to see if they produce positive perceptions among young consumers of both message and the corporation behind the message.

The study employs a 2 (terminal value orientation; personal, social) x 2 (instrumental value orientation: moral, competence) design (see Table 2). The classic experimental research design would dictate that each of the four framings, or treatments, would have one group of respondents solely evaluating that particular framing. In this study, however, a comparative approach was employed so as to allow the respondents to directly compare the four different framings of CSR at the end of the survey. A fictitious company (*House* – a company selling affordable home-furnishing products and designs primarily to young people, inspired by IKEA) was inserted as the sender of the texts. Applying a real-life corporation would have interfered with the reception and evaluation of the messages and possibly created bias due to respondents’ prior knowledge about and attitudes towards such a company. A more detailed description of the four texts and their respective configurations of values is given in the section on dependent and independent variables.

Participants

The survey was carried out using a professional research and analysis agency, *Epenion*, which could facilitate an online panel representative of young Danish consumers (18-30 years). No incentives were offered.

A total of 102 randomly assigned participants completed the survey. Mean age of the participants was 25.6 years, 76% were women and 24% men. The majority of the participants (58%) were currently enrolled in education, 29% were employed, 10% were unemployed, and the remaining 3% were on maternity leave or long-term absent owing to illness or other incapacity.

Procedure

The participants received an invitation by email containing a link to the survey. The first page of the survey gave a brief introduction to the case followed by four pages containing four short texts on CSR framed through different combinations of the value components of “the new CSR frame” (see texts in appendix A) . Respondents were asked to evaluate the texts on the basis of the selected variables: perceived personal relevance, perceived credibility of the company, perception of the company as a socially responsible company, and overall perception of the company. On the final page, respondents were asked to compare the four texts and indicate which text they liked the best. In order to avoid order-effect bias, the order in which the texts were presented to the respondents was randomized.

Dependent and independent variables

To manipulate the CSR messages from the fictitious design company *House* so as to reflect one of the four combinations of value orientations (see Fig. 5 below), framing of the four texts was carried out by applying different arguments, metaphors, repetitions, angles, and culturally familiar symbols depending on the particular value orientations . To ensure that the texts contained the intended value combinations, they were pretested among members of the selected target audience, who did not participate in the final survey, and altered according to feedback before the final texts were drawn up.

The four value orientations based on Rokeach (1973) constitute the independent variables while the dependent variables are credibility and relevance of message and perception of the organization.

Table 2: Framing CSR Messages – Value Orientations

Value Orientations (Independent Variables)	Competence – YES	Competence – NO
Personally-oriented – YES	Text 1 (++) House - Responsible and sustainable design – Developed with you	Text 2 (+-) House - Environmental concern is also about people, not just wastewater and CO ² emissions
Personally-oriented – NO	Text 3 (-+) House - Our world, our responsibility	Text 4 (--) House - A responsible company

Table 2 shows that the value combination expected to generate the most positive reception is present in text 1 (++) with its focus on personally-oriented values and competence values, while text 4 (--) is expected to generate the least positive response due to its omission of both personal orientation and competence. Text 1 is assumed to be the strongest configuration of the new CSR frame (see Figure 4), whereas text 4 is the weakest configuration of the new CSR frame.

Figure 5 exemplifies how the above value combinations have been rhetorically realized using the framing tools of salience, repetition, contrasts, selected themes, and culturally familiar symbols:

Figure 5: Keywords & Themes in the Four Texts

	Competence-oriented values – YES	Competence-oriented values – NO
Personally-oriented values – YES	<p>Text 1 (++) Theme: Invitation to sustainable workshop for young designer talents</p> <p>Theme: consumers as co-producers and co-innovators of sustainable design</p> <p>Extensive use of personal pronoun <i>you</i>.</p> <p>Repetition of positive outcome <i>our competences</i> combined with <i>your ideas</i></p>	<p>Text 2 (+-) Theme: People (customers, colleagues and employees) have top priority.</p> <p>Theme: Sponsoring of cultural events, concerts and festivals.</p> <p>Extensive use of personal pronoun <i>you</i>.</p> <p>Repetition of <i>people</i> and <i>the personal touch</i> as the focus point of the company</p>
Personally-oriented values – NO	<p>Text 3 (-+) Theme: Our competences as a means to develop, improve and increase standards of the home furnishing business.</p> <p>Theme: Cause-related marketing initiative to fund Cotton Academy for cotton producers in India.</p> <p>Extensive use of personal pronoun <i>we</i> – not <i>you</i>.</p> <p>Repetition of <i>our competences</i> and <i>our contribution</i>.</p>	<p>Text 4 (--) Theme: we take responsibility for society. Neutral description.</p> <p>Theme: Donation to the organization <i>A Better World</i>. No argument for that choice described.</p> <p>Use of the personal pronoun <i>we</i> – not <i>you</i>.</p> <p>Repetition of responsibility.</p>

Credibility of the message was measured by three items such as “In this text, House seems like the sort of company I can trust”, whereas perception of the company was measured using one item “My overall perception of House, after having read this text, is positive” (inspired by Du *et al.*, 2007; McCroskey, 1966; Obermiller and Spangenberg, 1998; Pomeroy *et al.*, 2011). Participants were asked to indicate their

agreement with the four statements given for each condition on a five-point Likert scales ranging from ‘strongly agree’ to ‘strongly disagree’. Participants were also given the option to answer *do not know*.

Findings and discussion

The survey results support the overall argument of this paper that framing of CSR messages around personally-oriented and competence-oriented values can be positively related to the perception of a CSR-message. This suggests that the level of skepticism invoked in receivers is reduced to the effect that credibility increases, and that one way of achieving this effect is through value-framing of CSR messages. The combination of competence and personal framing also leads to high levels of perceived relevance of the messages. The percentage of respondents who prefer text that frames CSR by focusing on corporate competence is significantly higher than for texts framing CSR through moral and societal obligations. The importance attributed to personally-oriented values was expected to be as high as the importance of competence-oriented values, but this is not supported by the data, except when these values appear within a competence frame. The results are discussed in further detail below.

Relevance

Relevance is considered a key component for enhancing central message processing (Petty and Cacioppo, 1986) with a view to influencing and possibly changing the attitudes of the audience. In a CSR communication context, relevance is thus very important both in order to achieve message processing at a level where it is reflected upon and also for engaging and involving stakeholders. By identifying the values that a corporation and its young consumers have in common and by subsequently framing messages to include those values, relevance is increased. This, in turn, increases the possibility that the message confirms existing positive perceptions of the company, engages consumers, or even changes existing negative attitudes among consumers towards the company.

All four texts in the survey are generally received positively in terms of relevance, implying that personal and competence framings may be applied as a means to create relevance, but text 3 obtains the most positive rating in terms of relevance:

Table 3: Agreement/disagreement responses to the statement in this text, House communicates about something that is relevant to me

	Text 1	Text 2	Text 3	Text 4
Accumulated agreement	48%	47%	61%	52%
Accumulated disagreement	26%	16%	12%	11%
Can't decide	25%	36%	26%	34%

Furthermore, it is worth noting that text 1 generates the highest level of disagreement, which was unexpected in so far as this text is framed to include both personal values and competence. The three other texts produce more or less the same level of disagreement.

Text 1 also generated much higher levels of ‘strongly agree’ responses than text 4:

Table 4: ‘Strongly agree’ responses to the statement in this text, House communicates about something that is relevant to me

	Text 1	Text 2	Text 3	Text 4
Strongly agree	15%	12%	15%	0%

One possible explanation for text 1 having the highest levels of both strong agreement and disagreement is that ‘young consumers’ as a target audience, despite its general uniform characteristics, is naturally also

marked by individual differences. This means that while framing CSR as something personally oriented can result in very positive perceptions of the texts, the reverse is also probable. When there is no close match between the personal values framing the text and the personal values of receivers, the perception of relevance decreases significantly. A way of avoiding such negative perception of relevance is, of course, by knowing your target audience well, which will allow for a more precisely targeted framing of the text to reflect the values prioritized by the target audience. In this study, this has not been possible because of random sampling among the age group, not sampling based on interests, etc. But it does indicate that value-framed messages can generate reactions among young consumers which could be exploited with a view to engaging these consumers. The level of ‘can’t decide’ responses is also relatively low (25%) compared with more than the 30% obtained for both texts 2 and 4, again implying that text 1 succeeded in engaging the readers, be it either negatively or positively.

Credibility - skepticism

The concern about CSR communication breeding skepticism and diminishing credibility is not confirmed in this study. On the contrary, all four texts incorporating the personal/competence strategy show high levels of attributed credibility to the company behind the messages, i.e. consequently very low levels of skepticism:

Table 5: Responses to the statement in this text, *House seems like the kind of company I can trust*

	Text 1	Text 2	Text 3	Text 4
Strongly agree	11%	12%	16%	10%
Agree	58%	55%	60%	59%
Accumulated agreement	69%	67%	76%	69%
Disagree	3%	4%	2%	3%

Table 5 shows that all four texts generate positive responses of above 65% and do not produce any strong disagreement at all. Disagreement rates are very low as well, ranging between 2% and 4%. Again, text 3 stands out by obtaining the highest score both in terms of accumulated agreement (76%) and ‘strongly agree’ (16%). At the same time, the ‘can’t decide’ response rate was also lower for text 3 than for any of the other texts.

The findings here serve to suggest that a framing of CSR messages from a value-theoretical platform of corporate competence and personally-oriented values will be very effective in establishing credibility and thus avoiding skepticism, at least among young consumers. The question, then, is whether the positive results obtained by these specific frames and framing strategies will also generate the same levels of credibility among other types of respondents, or whether the preferences are indeed age-specific. Further studies, perhaps in the form of longitudinal studies, are necessary in order to establish whether competence/personal value framing generates credibility only among young consumers, and whether they will become more skeptical towards this kind of communication as they grow older. Either way, the results have implications for the way corporations communicate CSR.

Respondents were also asked to indicate the degree to which they saw *House* as a socially responsible company based on the text presented to them:

Table 6: Responses to the statement in this text, *House seems like a socially responsible company*

	Text 1	Text 2	Text 3	Text 4
Strongly disagree	0%	0%	0%	0%
Disagree	1%	7%	0%	1%
Agree	58%	52%	58%	63%
Strongly agree	19%	20%	30%	21%
Accumulated agreement	77%	72%	88%	84%
Can't decide	20%	21%	11%	14%

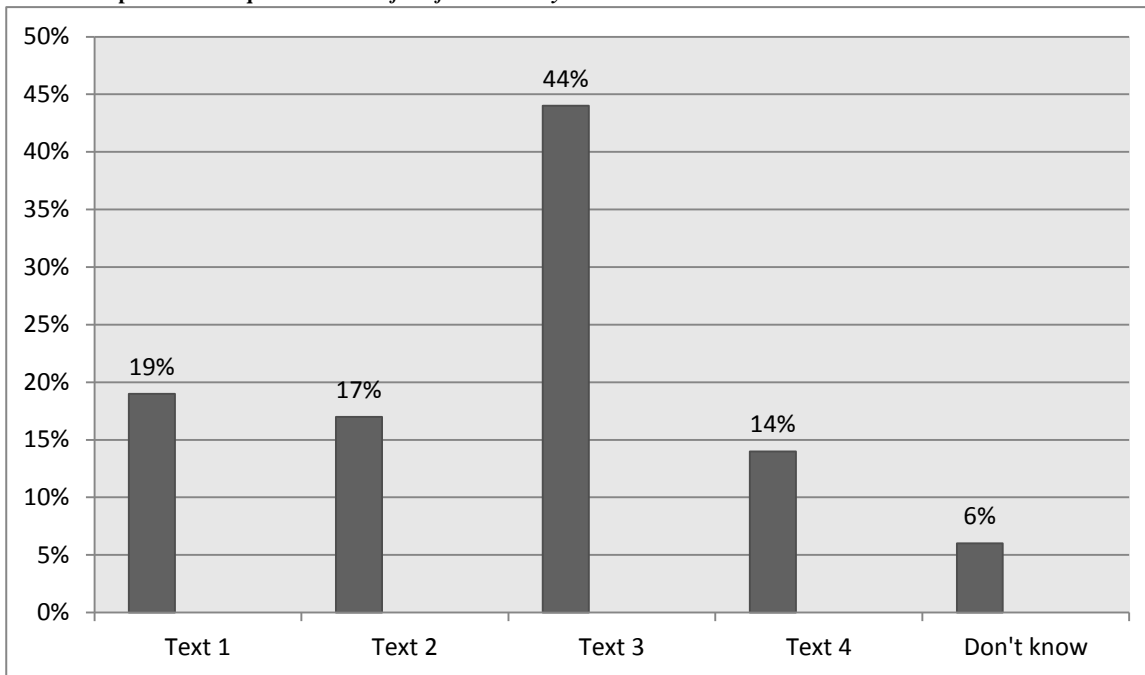
There are no indications of ‘strongly disagree’, and ‘disagree’ can barely be registered. Again, text 3 stands out by having the largest percentage of accumulated agreement answers (88%) and no disagreement (0%). Text 3 also has the lowest score for ‘can’t decide’ (11%). Finally, text 3 has the highest score for ‘strongly agree’ (30%), whereas the three other texts each score approximately 20%. Text 2, on the other hand, obtains the highest score in the category ‘disagree’ which is markedly higher than for the other texts. This may be because text 2 has no frames referring to corporate competence. That is, however, also the case for text 4. Thus, an alternative explanation which is worth investigating further is that the disagreement rate is caused by young consumers’ perception of what *socially responsible* is. Maybe the respondents recognize and acknowledge the contents of text 2 as being socially responsible to a lesser degree than they do the contents of the other texts.

Across the categories evaluating credibility, relevance, and social responsibility, this last category is where the highest levels of approval are found. This indicates that, as a company, it is possible to be perceived as being engaged in CSR, without necessarily being perceived as very credible, as long as your engagement is explicitly communicated. If the aim is to generate credibility and relevance for the stakeholders as well, a more careful framing in terms of corporate competence or ability and personally-oriented values appears to be required for this target audience.

Perception of the company

As demonstrated, the survey strongly indicates that a framing of CSR messages, using the strategies suggested in this paper, positively impacts the perception of the message. However, not only are the messages positively received, the perception of the company mediating them is also very positive with accumulated agreement to the statement *My overall perception of the company House, as presented in this text, is positive* ranging from 77 (text 2) to 85% (text 3). ‘Strongly agree’ is also relatively high here, ranging from 15 to 20%, but with no significant differences between the four texts. Furthermore, no ‘strongly disagree’ indications are obtained for this question. Thus, this part of the survey does not reveal *which* combination of frames will increase the possibility of the target audience evaluating both text message and company most positively. This point is, however, clearly demonstrated in the last part of the survey where the respondents were asked to compare the four texts and indicate which one they prefer:

Chart 1: Responses to the question *which of the four texts do you like the best?*



Text 3 clearly stands out by being the preferred text by 44% of the respondents, a score significantly higher than obtained for any of the other texts. Text 3 also has the highest score both for relevance, credibility, and social responsibility as well as overall positive perception of the company. The most salient differences between text 3 and the others are found in the evaluations of relevance and also to some extent in the evaluations of credibility, leaving the impression that this is where the largest communicative effort must be made in seeking to create a platform of CSR shared values that consumers and corporations can see eye to eye on.

Conclusion

This study supports the assumption that deliberate framing of CSR messages in accordance with stakeholder views can positively influence the perception of such messages and their sender. Furthermore, the assumption that skepticism is not as prevalent as currently suggested among young consumers is also supported.

The results of the study serve to show that young consumers are very positive towards companies communicating about CSR, and that they generally find the information relevant and credible. By sampling respondents from Denmark, a critical case in relation to CSR communication, implications of the findings can be expected to equally apply to other European countries typically supporting the implicit approach.

Findings indicate that it is easier to generate credibility and hence avoid skepticism than to generate perceived relevance. It is important to note, however, that relevance appears to be a key component in creating messages that appeal to young consumers. By enhancing personal relevance in the messages, the chances of a central processing of messages are also enhanced, which, in turn, will potentially lead to attitude change (Petty *et al.*, 2004). Further work needs to be done in order to more precisely determine how relevance can be increased, but most likely, it is a question of knowing the target audience in more detail and adjusting the communication accordingly.

To be perceived as a company engaged in CSR, on the other hand, is not very complicated. It is a question of explicitly communicating the involvement. A finding which is very much in line with Moura-Leite & Padgett's (2011) observation that CSR in the 2000s was all about being transparent and engaging with stakeholders through dialogue.

Competence seems to be a determining component deserving further attention. Competence is clearly also a key element in moving from the strategic towards the rhetorical level of CSR communication. By focusing on the company's own competences and how these can be applied in and contribute to a CSR engagement, skepticism may be decreased to a higher degree than when framing CSR through morally-oriented discourse.

In conclusion, this study suggests that corporate framings of CSR should give higher priority to competence. By referring to corporate competences, the frame of CSR highlights a professional engagement instead of a moral and perhaps even a political engagement. It seems reasonable to assume that the strong use of morally-oriented, personal, and political values traditionally attributed to CSR might explain both why companies are reluctant to communicate, and why the reception has been somewhat halfhearted across corporate audiences. In addition, the changed characteristics of young consumers support that a new CSR frame could prove advantageous. By framing CSR messages so as to aim for alignment between consumer expectations of corporate competences in relation to a CSR engagement, the chances of successfully engaging target audiences are increased.

Research limitations and implications

This study introduces framing as a way of operationalizing CSR communication strategies. Further qualitative research is required in order to gain more insight and a more nuanced picture of how framing, in particular the framing of competence, influences receivers' perceptions of personal relevance, credibility of text, and likeability of the company behind. In a different quantitative study, it may prove beneficial to test how additional independent variables such as respondents' individual values systems might affect how they process and evaluate CSR messages.

Finally, similar studies carried out among other target audiences (different age cohorts) are necessary to determine if this acceptance of CSR communication, with this study's particular framings, is related to generational traits (new media habits), life cycle stage, or if it is indeed caused by the rise of a new type of consumer.

Appendix A

Text 1 (Competence orientation YES - Personal orientation YES)

House: Responsible and sustainable design – Developed together with you

At House, our aim is to produce and design products that you as a consumer can buy with a clear conscience and at an affordable price. That's what we're good at. That's also why we each year, in cooperation with *Youth Residence Denmark*, sponsor a workshop for young, up-coming designer talents who develop products for other young people living in small apartments. The idea behind the workshop is that you as a participant get the opportunity to learn about sustainable product development and design, and that you also get the chance to influence the selection of product in our stores – of the sustainable kind of course. By combining our competences with your ideas, we can create new sustainable products – benefitting you, us, and the environment.

Please click [here](#) if you would like to participate in the workshop and learn more about sustainable design.

Text 2 (Competence orientation NO - Personal orientation YES)

House - Environmental concern is also about people, not just wastewater and CO² emissions

For House it is very important to create a good environment for the people we are in touch with. For us, it is only natural to make sure that all employees are given the best possible opportunities in terms of supplementary education and competency development. This means that you as a customer can count on getting excellent service from people who know what they are talking about.

We prioritize having a close connection with our customers, which is also why we've chosen to sponsor a number of events in connection with e.g. concerts, festivals and other cultural events. If you want to meet us, click [here](#) to see the updated list of our events. Among many others, activities this year include being part of the Design Tent at the big Festivals in both Roskilde and Skanderborg where we hand out goodie bags to festival visitors. We believe all companies have an obligation to give back to society and to you as our customer – why not have fun while we do that?

Text 3 (Competence orientation YES - Personal orientation NO)

House - Our world, our responsibility

House has chosen to focus extensively on environmentally-sound materials and production processes. As a company, we want to make use of our competences by developing and setting new standards for the business, particularly within textiles. Here, our experience and abilities enable us to really make a difference, and this is how we can benefit both society and ourselves through the work we do in our company. An example is that every time we sell a product from our range of textiles, 1% of the selling price is donated to our Cotton School in India. Here, the cotton farmers are trained in cultivating cotton for our business in a manner which reduces the use of water, pesticides and fertilizer – to the benefit of both society, environment, and the business.

Text 4 (Competence orientation NO - Personal orientation NO)

House - A responsible company

House recognizes that as a company in a modern, consumption-driven world, we have a responsibility towards the society in which we operate. Our aim is to produce top-quality, innovative, yet highly functional, products, but we can't afford to compromise when it comes to people or planet. We have to take responsibility. That is why we each year donate a fixed amount to the organization *A Better World* as a way of taking part in the responsibility we share for taking care of our planet.

Note

Please note that the texts have been elaborated with a Danish audience in mind, meaning that events and places referred to in this direct translation will not necessarily be recognizable for non-Danish readers.

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CONCLUDING THE PROJECT

13. Synthesizing the contributions

The aim of this chapter is to synthesize the findings from the three studies in the dissertation with a view to addressing the motivating question behind this research, namely:

whether companies' CSR aspirations and commitments primarily support internal and institutional objectives, or whether they reflect and respond to consumers' expectations of corporate responsible behavior in their corporate communication in a way that supports a bridging of understandings between companies and consumers?

Before discussing the accumulated outcome of the research project, a summary of the findings of the three studies is given in Table 13-1:

Table 13-1: Main findings from the three studies

Study 1	Study 2	Study 3
<p>Focus: Consumers Young people want more CSR communication than what they are offered today. They are not aware of the extent/scale of CSR engagement among corporations. They display favorable attitudes towards CSR activities that also benefit them. They do not perceive CSR solely as a morally-based concept, but rather as a competence – a required part of doing business today. They seem to favor very explicit communication forms.</p>	<p>Focus: Companies Companies operate with two different value systems – one for corporate identity and one for CSR. The corporate identity value system is very much based on competence values. The CSR value system is very much based on moral values. The two systems are not only different, they are sometimes even each others' contrasts.</p>	<p>Focus: Communication CSR messages framed around competence positively impacts evaluations of both message and company behind . Skepticism towards CSR communication is not as prevalent among young consumers as suggested by the CSR literature. Messages framed around personally-oriented values generate strong responses, both negative and positive.</p>

Each study contributes with individual findings, but an accumulated view can facilitate and contribute with new knowledge in the domain of consumer-oriented CSR communication.

In synthesizing the findings, the following four themes appear:

- 1) Discrepancy
- 2) Competing frames of CSR
- 3) CSR fits
- 4) Changing roles in society

The four themes will be treated in this chapter before the final conclusion of the project is drawn up in section 13.5.

13.1. Discrepancy

The three studies point to several discrepancies between consumer expectations and corporate facilitation of CSR communication. Drawing on empirical illustrations from the datasets, these discrepancies will be discussed in terms of scale, media, and content.

13.1.1. Scale

As shown in article 1, young consumers express that they are not offered CSR communication on a scale that they consider appropriate and satisfactory. This discrepancy is caused by the choice of media for carrying CSR communication (see below), but also by a strong corporate reluctance to communicate about responsibilities outside the realm of traditional corporate activities. When companies communicate CSR, it is often to a very limited extent and primarily through institutionalized and conventional channels such as reporting:

We should not as such communicate explicitly [...] the only place that we proactively communicate, that's in our reporting.

Company B (toys)

It is remarkable that the participating companies in the DI study in Article 2 recognize that they do not live up to stakeholder expectations, yet they persist in refraining from meeting those expectations as the following quote illustrates:

We don't communicate at all to the level that it is expected from us. Many people come to us and that is consumers, that is customers, so the retailers say to us why don't you inform more, why don't you communicate more about what you're actually doing. You're doing so many great things but we don't know of them.

Company B (toys)

Apparently, the companies do not feel comfortable in this new role as socially engaged corporations in society. At least, they are not comfortable communicating this engagement and find it difficult to strike the right balance:

But it's really a hard balance to find because we want to be open and we want to enter into the dialogue, but on the other hand we don't want to really tell the consumers or the shoppers what to think and believe, so it's a hard balance to find.

Company B (toys)

13.1.2. Media

The studies included in this dissertation are not focused on corporate media use and consumer media habits. Still, a few comments in this connection are in order. As mentioned before, existing literature on CSR communication suggests very traditional, and supposedly more discreet and

credible, channels for communicating CSR, such as annual reports and websites. The participants in study 2, the DI companies, confirm this tendency by primarily mentioning subtle, indirect channels as their main channels for communicating CSR. The consumers, on the other hand, express quite different preferences for and experiences with CSR communication.

Table 13-2 shows a prioritized list for the DI companies of their chosen means for communicating CSR (see interviews in appendices 6-11). These are ranked alongside prioritized lists of both consumer preferences for CSR communication channels and consumer experiences with CSR communication channels based on the data generated for article 1 (see Appendices 1 & 2):

Table 13-2: Means of CSR communication

Means of CSR communication		
Companies report that they <i>communicate</i> through:	Consumers <i>would like</i> companies to communicate through:	Consumers <i>experience</i> that companies communicate through:
Reporting	Packaging	Television (advertising and as part of programs/news)
Websites	Articles (magazines & newspapers)	Print advertising
Code of conduct	Websites	Articles (magazines & newspapers)
Global Compact	Television advertising	Packaging
Internal reporting/communication	Sponsorships	(almost nothing on websites)
Press releases	News (journalistic stories)	
	Print advertising	

Some of the companies also explicitly discuss their selections by rejection, e.g. company E (energy) which has decided not to include CSR in its advertising (Appendix 16), and company F (sweets) which has considered entering the blogosphere but decided that the blog medium was too time-consuming (Appendix 17). This suggests that changes in terms of media selection and use are only considered and then very quickly rejected.

It deserves notice that even though young consumers say websites are an appropriate channel for communicating CSR, they do not pay attention to corporate website communication. This may be indicative of a consumer perception of websites as an acceptable way of communicating CSR, but not the preferred way. If we turn to where consumers notice CSR communication, it is evident that advertising, news coverage, and packaging are the preferred, and also most noticed, means of CSR communication. This suggests that corporate rethinking of communication and media planning is required for companies wishing to engage with young consumers through CSR communication.

13.1.3. Content

The data generated in the three studies display conflicting perceptions of what CSR communication should encompass. While the young consumers request more detailed and extensive information on corporate social engagement, the companies from the DI first movers network are much more

hesitant, concerned, and also skeptical towards CSR communication. Here, one of the CSR managers explains his company's reluctance to communicate about CSR:

Even as ... when I'm just ... a private person and I read some advertising for a company where ... they try to say 'we are here to save the world', I think crap, no we aren't, [...] No, don't try to communicate to me that you are going to save the world. No, you're going to earn some money, so am I.

Company D (windows)

This quote clearly demonstrates a corporate concern that CSR communication will be met with skepticism. This dissertation argues that such skepticism is behind the belief that it is better not to explicitly communicate about CSR. If the companies embark on communicating CSR, the style of communication, it seems, is very implicit:

We're doing a lot of things so why don't we communicate it much more. And on the other hand maybe it is the best way not to say too much, but keep it low, keep it fact based, and just do things right instead of telling about it. But it's a balance between [...] it's a balance on that story telling, the way of storytelling, I mean you can tell a story offensively or you could do it just plain. And I think we're doing it plain.

Company C (airline)

This quote illustrates the level at which companies reflect on their framing CSR messages in terms of both content and style. As Article 3 suggests, the problematics of communicating CSR may be addressed by reconsidering the framing of such messages. The three studies' accumulated contribution to the understanding of corporate versus consumer frames of CSR will be discussed in the next section.

13.2. Competing Frames of CSR

Frames are not consistent over time but change continuously in reflection of changes in the object being framed, in societal context, in participants in the framing process, etc. This also applies to the CSR frame and is expressed by Ihlen (2008, p. 135):

The norms, values and expectations regarding CSR are not fixed entities, and it is thus vital for organizations to engage in ongoing listening and dialogue to keep abreast of these changing factors. Companies have to attempt to be well-informed and well-read participants in civic society.

So companies need to critically rethink the way they frame CSR to always ensure that their framing of the concept corresponds with the prevailing societal understanding and resultant framing of CSR. In their work, taking a social constructivist perspective on CSR communication, Wehmeier & Schultz (2011, pp. 481-482) follow this train of thought by suggesting that:

mirroring and presenting different meanings of CSR to different stakeholders can be regarded as a way of communicatively handling the complex web of competing CSR constructions and coping with the challenges of public pressure, modernization, rationalization, and social change.

The predominant corporate frame of CSR identified in this project is a very habitual, traditional way of approaching the concept, and this poses a potential problem for corporations. The corporate

morally-based frame of CSR may be appropriate in relation to some stakeholder groups, but not in approaching the young and rising generation of consumers. The three studies indicate that Danish companies are in danger of losing public support and competitive edge if they do not step up to the challenge by revising and reviewing the way in which they embrace CSR and not least communicate about it. The data confirm that the culturally-bound Danish perception that any promotion of one's own good deeds is inappropriate is beginning to shift. It would thus be meaningful for CSR communication aimed at Danish consumers to reflect this development.

A possible way of curbing the corporate reluctance towards explicit CSR communication could be to take a much more competence-oriented approach to CSR as suggested by the findings in Articles 1 and 3. Companies are accustomed to communicate about their competences, which could make the communication of CSR less complicated. At the same time, young consumers value CSR engagements and activities that are not only societally beneficial, but also personally beneficial or relevant. A way of meeting "what's in it for me"- driven demands in a very tangible manner could be through a competence approach to CSR as it could include concrete benefits to young consumers, and as such, the competence-oriented frame holds promise of serving as a bridge between companies and consumers.

The competence-based framing of CSR furthermore holds potential of alleviating the problem identified in Article 2: the identification of parallel, sometimes very divergent, value systems guiding communication on corporate identity and corporate social responsibility, respectively. It might lessen the difficulty of the task of communicating CSR if companies implemented CSR to an extent where it also reflects – or is reflected – in the corporate core values. It seems as if corporations subscribe to a more traditional, morally-based understanding of CSR, which is particularly problematic when dealing with the new generation of consumers. CSR communication reflective of the new understanding of CSR could potentially alleviate the problem.

The identification of a "new frame of CSR" among young consumers naturally leads to the question of whether their frame is age-contingent: perhaps the frame of CSR will change significantly and a moral turn will appear as consumers get older. In that case, the findings here are still relevant for companies targeting young consumers specifically, but less so when working with older generations.

13.3. CSR Fits

The competing frames discussed above are closely linked to the concept of 'fit' discussed in this section. Strategic fit, the degree to which there is a logical, congruent link between a company's CSR commitment and its core values, has received much attention in buying-behavior research, but surprisingly enough less so in a corporate communication context. Based on the findings on the importance of personally-oriented values, corporate competence and personal relevance in the three studies, this dissertation thus suggests that the concept of fit can be refined to a greater extent. Table 13-3 illustrates four possible types of fit based on the value combinations applied in Article 3:

Table 13-3: Four kinds of fit as the result of different value combinations

Value combinations	Competence – YES	Competence – NO
Personally oriented – YES	CSR-Consumer-Company fit	CSR-Consumer fit
Personally oriented – NO	CSR-Company fit	No fit

The findings in the first study indicate that a tighter fit between consumers’ personal values (and perceived relevance) and the CSR commitment is beneficial when dealing with young consumers. In a marketing context, Green & Peloza (2011, p. 55) have reached the same conclusion and state that “consumers typically measure how a company’s philanthropy relates to their own values, morals, standards and priorities”. This kind of fit is termed the CSR-Consumer fit in the figure. Article 2 documents a lack of fit between corporate values and CSR values. If companies increasingly focus on competence values, which arguably will be closely connected with the corporate identity of the company, a strong CSR-Company fit may be generated. Logically, the strongest strategic fit possible would be one combining both Consumer-CSR fit and Company-CSR fit: the CSR-Consumer-Company (CCC) fit. In Article 3, this triple fit was tested against the other two fits and a fourth text with no apparent fit. The expected outcome of the test was thus that the third kind of fit, the CCC, would generate the most positive results. In the event, the CCC text did not obtain the highest accumulated positive score, but it did succeed in creating stronger reactions, both positive and negative, than did the other three texts. This indicates that a clear CCC fit may be difficult to create and communicate but that if succeeding in establishing such a fit, it holds promise of generating very positive perceptions of both communication and company among young consumers. This has also been suggested by Öberseder, Schlegelmilch & Gruber (2011, p. 457) in their study on the role of CSR in the purchase decision-making process where they suggest that:

The most valuable approach, although difficult, would be to segment consumers according to their personal concern and communicate different CSR efforts to different target groups.

Öberseder et al. thus also acknowledge the difficulty in obtaining such a fit while emphasizing the value of it. The concept of fit or shared values is closely related to the changed context that companies need to navigate in. Porter & Kramer address the challenges of the current business environment, a capitalist system under siege as they label it, and call for a reinvention of capitalism by suggesting that (Porter & Kramer, 2011, p. 4):

Companies must take the lead in bringing business and society back together [...]The purpose of the corporation must be redefined as creating shared value, not just profit per se.

The next section discusses how corporate communication of CSR is influenced by the new roles of both companies and consumers in society.

13.4. Changing Roles in Society

This study took its point of departure in the recognition that the traditional roles of both companies and consumers are transformed. This is confirmed by the three studies, especially the two involving young consumers. They express a view of the present order of the world, which, in terms of perception of corporate engagement in social issues, differs from the one presented by both academic literature and corporate professionals alike. Young consumers supposedly see CSR as a basic premise of running a business, a competence relevant to communicate on a par with e.g. product safety and financial performance. However, the Danish corporations participating in the study still seem to subscribe to the view that CSR is not necessarily part of their core business activities, and definitely not an obvious candidate for the focus of their corporate communications.

Potential consequences of a corporate reluctance towards a more explicit communication approach to CSR are manifold: loss of public support, decreasing competitive edge, and problems of attracting and retaining talented employees. The implicit, almost subdued, corporate approach furthermore carries with it the danger of creating *ethical closure* (Kärreman & Alvesson, 2010) meaning that in order to avoid possible accusations of not ‘walking the talk’, corporations play it safe by making absolutely sure that they do not promise more than what they are certain to deliver. On the face of it, this seems like a reasonable plan, but the problem is that this approach does not provide any significant progress, only ethical closure. This may have wide societal consequences in a time where welfare societies seem to be crumbling, and the global environment is suffering. On a smaller, corporate scale, the social initiatives and their derived communication risk become unimportant and insignificant to the company’s stakeholders.

The new role of corporations in society, and their associated challenges in terms of communication, is also acknowledged by Brunsson (2002) who presents the notion of the *organization of hypocrisy*. Companies today, he argues, are “involved in the creation, clarification, transmission and application of rules, norms and interests – all of which can greatly impede the prospects for efficient production” (Brunsson, 2002, p. 1). He further states that modern organizations are faced with increasing demands that are often even conflicting or contradictory and practically impossible for corporations to meet. This is especially problematic in a corporate communication context in which consistency is a key issue. According to Brunsson, however, inconsistency between word and deeds is not necessarily negative. Thus, he puts forward his idea of how “organizations produce ideology, and how ideology and action can systematically conflict with one another to the benefit of organizational legitimacy and survival” (Brunsson, 2002, p. vii). While the quite provocative thoughts about the *organization of hypocrisy* are fascinating, for obvious reasons, they hold greater explanatory than recommendatory power, especially in a CSR context.

13.5. Conclusion

The three studies in combination address the overall research question posed in the beginning of the dissertation. Hence, the studies suggest that companies primarily support internal and institutional objectives instead of acknowledging and incorporating consumer expectations in their corporate communication. This conclusion does not necessarily reflect a corporate world indifferent to

consumer attitudes and expectations, but rather that the perception, or the framing, of what CSR is and should be differs greatly from consumers and companies. This entails that current CSR engagement and communication, as explored in this project, does not facilitate a bridging of understandings between companies and consumers.

Corporate acknowledgement and incorporation of consumer frames of CSR may possibly alleviate the reported difficulties of communicating CSR. By applying framing strategies of CSR communication based on competence and personally-oriented values, CSR messages might serve as a company-consumer mediator. This dissertation does not, however, argue that the framing strategy should be based on a business case approach, as the term *competence* might suggest, but rather on an approach supportive of young consumer's understanding of CSR as being a natural component of modern business life. In order to do so, companies need to continuously monitor their environment and endeavor to engage stakeholders in communication and keep track of attitude changes (value changes) in young consumers and in society at large. As a concept, CSR continually changes meaning and focus in the eyes of stakeholders, and corporations constantly need to be attentive and adapt to changes in society and consumers. If corporations succeed in doing so, CSR possibly holds potential of creating the value platform upon which companies and consumer can meet and create some sort of connection or common understanding to the benefit of both parties involved.

In the process of exploring the research questions in the three studies, the dissertation contributes theoretically by expanding our knowledge on the concepts of skepticism and framing in relation to CSR communication. The traditional corporate attempts to curb skepticism do not necessarily generate the best perceptions of a company and its communication. A communication strategy resting on the framing of CSR discourse by way of corporate competence and personal relevance seems to offer a way to decrease consumer wariness of CSR motives. The dissertation furthermore contributes empirically by generating knowledge of the under-researched stakeholder group of young consumers. Skepticism towards corporate social engagement is not very prevalent in this group as its view on corporations' role in society differs from the traditional perception of that role. The empirical identification of parallel, but very different, corporate value systems further adds to a deeper understanding of the CSR communication paradox. Finally, the dissertation empirically demonstrates how the theoretical framework of value systems is applicable as both a tool for analyzing the dynamics in CSR communication and for the production of CSR messages.

To conclude, the difficulties of aligning or bridging corporate and CSR values leads to the question of whether the communication of CSR will inevitably entail a choice between hypocrisy or discrepancy? Here, it is argued that the answer to that question is a no. Dynamic framing of CSR messages offers a potential solution. Hence, it is suggested that CSR communication, in a time characterized by increasing consumer demands, may serve as a bridge between company and consumer; a place where shared values can be created, developed and maintained.

SUMMARIES

14. English Summary

Companies are under increasing pressure to engage in social and environmental issues. Leading professional and industrial bodies, experts, politicians, and opinion-formers agree that there is an urgent need to focus on sustainable development and growth. A way to contribute to achieving sustainability is for companies to embrace the notion of Corporate Social Responsibility (CSR). Not only is it expected of corporations that they engage in CSR, they also have to communicate about it.

Especially in a Scandinavian context, the increasing demands for companies to explain and express their initiatives in relation to CSR can be perceived as a challenge. Denmark, for example, has had no tradition for communicating explicitly about CSR even though companies have been working professionally and strategically with the concept for years. The explanation for the very implicit approach to the work with and communication of CSR is probably found in the socio-cultural context. Contrary to many other countries, Scandinavian countries have traditionally had a very high level of welfare, which has not led to a pronounced and explicit corporate commitment to responsibility by way of e.g. health care and education. However, the traditional Scandinavian welfare model is not as strong as it used to be, which may partly explain why companies experience an increasing interest in CSR from their stakeholders. This is where the dissertation takes its starting point.

The dissertation poses the following overall research question:

Do companies' CSR aspirations and commitments primarily support internal and institutional objectives, or do they reflect and respond to consumers' expectations of corporate responsible behavior in their corporate communication in a way that supports a bridging of understandings between companies and consumers?

The dissertation takes the form of a compilation consisting of three individual research articles which are embedded in a meta-text. The three empirical studies address the research question from the perspectives of consumers, companies, and the communication that connects them.

Article 1, *Consumer-oriented CSR communication: focusing on ability or morality?*, investigates and maps young consumers' attitudes and expectations to companies' CSR engagement and related communication from a value-theoretical perspective.

Article 2, *Identical or Just Compatible? The Utility of Corporate Identity Values in Communicating Corporate Social Responsibility*, explores the value systems which a group of Danish companies have adopted as the foundation for their CSR and corporate identity communication and the nature of the interplay between these value systems.

Article 3, *Introducing Value-Based Framing as a Strategy for Communicating CSR*, tests how different framings of CSR messages affect consumer perceptions of both CSR communication and the company behind. In this study, the threads are pulled together from the two previous articles in that the value-based frames identified in studies 1 and 2 are operationalized in four CSR texts and tested on a target audience consisting of young consumers.

The dissertation takes a problem-oriented, pragmatic approach allowing the research interest and its derived questions to guide the choice of method. Hence, the dissertation employs both quantitative and qualitative methods: Article 1 is based on data from an online questionnaire completed by young Danish consumers, article 2 draws on interview data and website texts from six large Danish companies, and article 3 on data from an online survey inspired by experimental design.

The contributions of the dissertation are both theoretical and empirical. Theoretically, it contributes by modifying the importance of skepticism when working with communication aimed at young consumers. The reason for this was found in the first empirical study showing that young consumers' perception of CSR is based on CSR being an integrated part of contemporary business where CSR is not a moral or an ethical add-on. The second empirical study demonstrates, however, that companies are working with two markedly different value systems for CSR and corporate identity communication, respectively, which indicates that they see CSR as something extra and not necessarily as part of the company's core. Finally, the dissertation contributes by illustrating how framing can be used as the background for a CSR communication strategy. Value-based frames focusing on corporate competence rather than moral and ethical reasons for engaging in CSR can increase perceived credibility and relevance of CSR communication and also positively influence the perception of the company communicating about CSR.

The dissertation concludes that the framing of what CSR is and should be differs greatly from consumers to companies. Hence, companies primarily support internal and institutional objectives instead of acknowledging and incorporating consumer expectations in their corporate communication of CSR. The dissertation thus suggests that a dynamic framing of CSR messages, based on personally-oriented values and competence values, may serve as a bridge between company and consumer, and create a place where shared values can be created, developed, and maintained.

15. Dansk Sammendrag

I disse år oplever virksomheder et stadigt stigende pres for at engagere sig i sociale og miljømæssige problematikker. Førende interesseorganisationer, eksperter, politikere og meningsdannere er enige om, at der skal satses på bæredygtig udvikling og vækst. En måde at bidrage til bæredygtighed på er at arbejde med konceptet Corporate Social Responsibility (CSR), på dansk kaldet samfundsansvar. Og ikke blot forventes det, at virksomheder engagerer sig i sociale og miljømæssige problematikker, dette engagement skal også kommunikeres.

Specielt i en skandinavisk kontekst kan det stigende krav om kommunikation af samfundsansvar opleves som en stor udfordring. I Danmark har der eksempelvis ikke været tradition for at kommunikere eksplicit om samfundsansvar, selvom virksomheder i årevis har arbejdet med det på meget professionel og seriøs vis. Forklaringen på den meget implicite tilgang til arbejdet med og kommunikationen af samfundsansvar kan formentlig findes i den socio-kulturelle kontekst: de skandinaviske lande har været karakteriseret af et meget højt velfærdsniveau, der ikke på samme måde har fordret, at virksomheder påtager sig et eksplicit ansvar for eksempelvis sygesikring og uddannelse. Men den traditionelle skandinaviske velfærdsmodel er ikke længere så stærk, hvilket kan være en del af forklaringen på, at virksomhederne oplever en stigende interesse for CSR fra deres stakeholdere. Det er her, afhandlingen tager sit afsæt.

Afhandlingen stiller således det overordnede forskningsspørgsmål:

Understøtter og fokuserer virksomheders kommunikation primært på interne, organisatoriske mål, eller anerkender og inkorporerer de forbrugernes forventninger til virksomheders samfundsmæssige engagement i deres virksomhedskommunikation på en sådan måde, at der skabes en fælles forståelse mellem virksomheder og forbrugere?

Afhandlingen er bygget op som en kompilering bestående af tre enkeltstående forskningsartikler, der er indlejret i en diskuterende og analyserende metatekst. De tre empiriske studier belyser problemstillingen fra tre forskellige vinkler: forbrugerne, virksomhederne og kommunikationen, der binder dem sammen.

Artikel 1, *Consumer-oriented CSR communication: focusing on ability or morality?*, undersøger og kortlægger unge menneskers holdninger og forventninger til virksomheders samfundsmæssige engagement og kommunikation herom ud fra et værditeoretisk perspektiv.

Artikel 2, *Identical or Just Compatible? The Utility of Corporate Identity Values in Communicating Corporate Social Responsibility*, undersøger hvilke værdisystemer, der danner grundlag for en udvalgt gruppe danske virksomheders kommunikation af henholdsvis CSR og virksomhedsidentitet, og hvilket samspil der er imellem disse værdier.

Artikel 3, *Introducing Value-Based Framing as a Strategy for Communicating CSR*, undersøger hvordan forskellige udformninger (*framings*) af CSR-tekster kan påvirke forbrugernes opfattelse af både kommunikation om CSR og virksomheden bag. I dette studie samles trådene således fra de to foregående artikler, idet de værdibaserede *frames*, som identificeres i studie 1 og 2,

operationaliseres i form af CSR-tekster og testes blandt modtagergruppen bestående af unge forbrugere.

I afhandlingen er der anlagt en problemorienteret, pragmatisk tilgang, hvor det er forskningsinteressen og de heraf afledte spørgsmål, der styrer valget af metode. Metodisk inkluderer afhandlingen således både kvantitative og kvalitative metoder: Artikel 1 er baseret på data fra en online spørgeskemaundersøgelse blandt unge danske forbrugere, artikel 2 på interviewdata samt websitetekster fra seks større danske virksomheder, og artikel 3 på data fra en online survey inspireret af eksperimentelt design.

Afhandlingens bidrag er af både teoretisk og empirisk karakter. Teoretisk bidrager den med at modificere betydningen af skepsis, når der arbejdes med kommunikation målrettet unge forbrugere. Dette bunder i, at unge forbrugeres forståelse af CSR, som identificeret i det første empiriske studie, bygger på CSR som værende en integreret del af det at drive virksomhed i dag, en del af virksomhedens kernekompetencer, og således ikke som en moralsk eller etisk tilføjelse. Det andet empiriske studie viser imidlertid, at virksomhederne arbejder med to yderst forskellige værdisystemer for henholdsvis CSR- og identitetskommunikation og dermed ser CSR som noget ekstra, der ikke nødvendigvis er en del af virksomhedens kerne. Endelig bidrager afhandlingen ved at vise, hvordan framing kan bruges som baggrund for en CSR-kommunikationsstrategi. Værdibaserede frames, der fokuserer på virksomhedens kompetencer frem for dens moralske og etiske grunde til at engagere sig i CSR, kan medvirke til at øge troværdighed og relevans af CSR-kommunikationen, ligesom de kan influere positivt på opfattelsen af virksomheden.

Afhandlingen konkluderer således, at der er stor forskel på henholdsvis virksomheders og unge forbrugeres forståelse af CSR, og at virksomhedernes kommunikation om CSR primært understøtter en organisatorisk forståelse af CSR frem for at anerkende og inkorporere forbrugernes forventninger. Afhandlingen foreslår derfor, at en dynamisk tilgang til CSR-kommunikation baseret på værdibaserede frames, der fokuserer på hhv. personligt orienterede værdier og kompetenceværdier, kan være med til at bygge bro mellem forbrugere og virksomheder, og give plads til at fælles værdier kan skabes, udvikles og forankres.

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