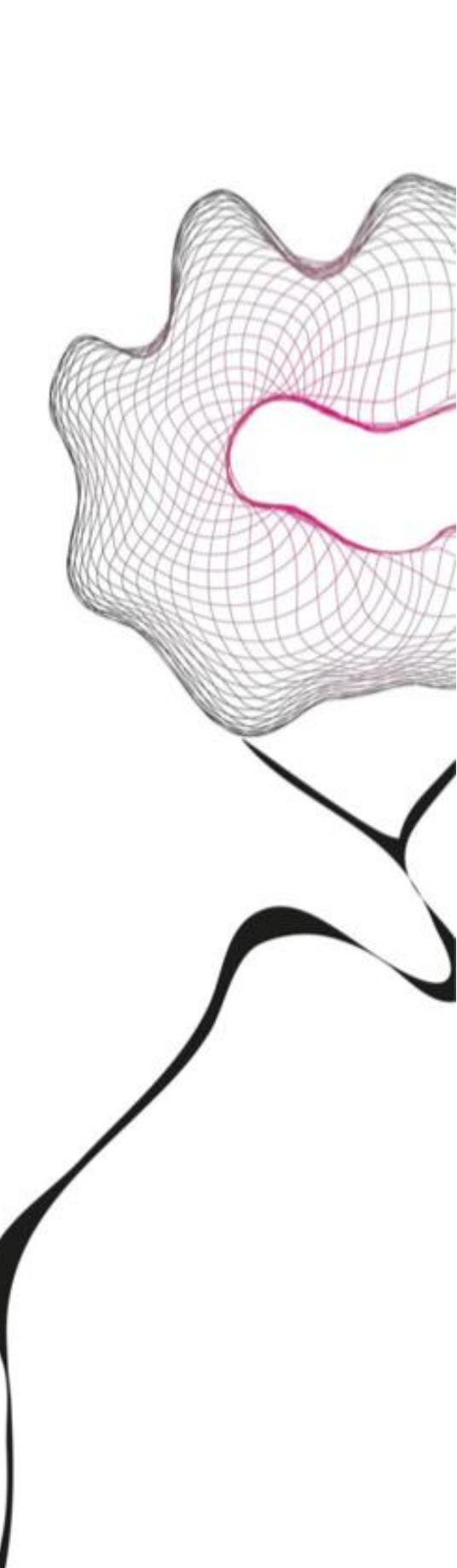


MASTER THESIS

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# CSR COMMUNICATION IN THE BUSINESS-TO- BUSINESS CONTEXT: AN EXPLORATORY STUDY

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# Preface

This report is my master thesis for the conclusion of my master program Communication Studies at the University of Twente. Moreover, it is also a conclusion of my graduate internship at Atradius. Of course, I would not have been able to finish this project on my own. I met a lot of people during my internship who kept firing my enthusiasm about the topic and who contributed to my project.

First, I would like to thank my supervisor at Atradius, Martijn Kranenburg, Global HR manager. He gave me a lot of trust and flexibility while working on my project. In addition, he gave me the opportunity to bring ideas about CSR that I picked up during my project into practice.

Second, I would like to thank my supervisors at the University of Twente: Jordy Gosselt and Suzanne Janssen. They helped me to focus my research and they provided me with practical guidelines for my data collection. In addition, they advised me on my scientific writing to make sure that all of my interesting findings still looked interesting written down on paper.

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# **Abstract**

Existing literature suggests that engaging and communicating about CSR is beneficial for organizations as it reaps positive consumer responses. However, in order for CSR to be effective, it requires sophisticated communication strategies. Although some researchers have described ways to communicate about CSR effectively, these studies always took place in a business-to-consumer setting. This study has two objectives. First, it wants to generate a first insight in how business-to-business organizations should communicate about CSR. This objective was fulfilled by conducting qualitative interviews from CSR experts at business-to-business organizations. The second objective was to investigate how business customers respond to their supplier's CSR communication. This was reached by conducting qualitative interviews with purchasers. Overall, findings indicate that CSR is no longer a strategically disconnected topic and that business-to-business organizations should communicate about CSR being integrated into business strategies. This more integrated approach results in a broader view of CSR in which the supply chain is taken into account. In addition, results from this study suggest the existence of a new motive for organizations to engage in CSR, a rationally-driven motive, which – in the business-to-business context – is preferred over existing motives. These findings suggest that, for business customers, there are different underlying mechanisms for CSR communications as opposed to for consumers.

## **Keywords**

CSR communication, strategic CSR, CSR motives, supply chain, business-to-business

# 1. Introduction

More and more organizations are paying attention to their impact on society. In doing so, they are creating corporate social responsibility (CSR) strategies, responding to numerous social, environmental and economical pressures (Commission of the European Communities, 2001; Matten & Moon, 2008). In addition, organizations are incorporating these CSR strategies in their communications, responding to consumers' beliefs that it is important for companies to make them aware of their efforts to address societal issues (Edelman, 2012). Research has supported the fact that CSR initiatives provide the company with several benefits. For example, a company's CSR activity is increasingly important in attracting and retaining good employees (Bhattacharya, Sen, & Korschun, 2008). Also, CSR initiatives foster strong and enduring relationships with stakeholders (Waddock & Smith, 2000). Moreover, CSR communication influences consumer behaviour, as it generates favorable attitudes towards the firm (Brown & Dacin, 1997) and increases behaviors such as purchase intention (Murray & Vogel, 1997).

However, in order for CSR to be effective, it requires sophisticated communication strategies (Morsing & Schultz, 2006). There are three reasons why these communication strategies are needed now more than ever. First, stakeholder attention is not only focused on particular industries anymore (for example tobacco, alcohol and weapon industry); all industries are experiencing stakeholder criticism nowadays. Second, sophisticated CSR communication is necessary because the number of CSR transparency rankings is increasing. Third, critical stakeholders focus not only on the company's decisions and actions, but also on the decisions and actions of their suppliers, consumers and politicians (Morsing & Schultz, 2006).

This research is performed at Atradius, which is a credit insurance company and its goal is to support other companies' growth by strengthening their credit and cash management. In doing so, Atradius offers a variety of products, such as credit insurance, reinsurance, bonding, and debt collection services. Atradius is situated in the business-to-business market. An ever-present question regarding Atradius' CSR engagement, is whether or not CSR should have a more central position within the organizational communications, and if so, how. In order to give advice to Atradius on this issue, insight is needed in how business-to-business organizations communicate about CSR and if and how CSR is taken into account in procurement decisions.

Most research about CSR has been performed in a consumer setting, where it is proved that CSR communication results in multiple positive outcomes. For instance, it may enhance corporate credibility (Becker-Olsen, Cudmore, & Hill, 2006), it can result in consumer word-of-mouth (Du, Bhattacharya & Sen, 2007) and it can lead to a more positive attitude towards the company and higher purchase intention (Groza, Pronschinske, & Walker, 2011). However, in general, communication from an organization to another organization differs from communication between an organization and consumers (Kotler, Pfoertsch, & Michi, 2006). This research suggests, therefore, that communication about CSR and responses to CSR communication are also different in the business-to-business context. There are many indications for this assumable difference. First, business customers have stakeholders while consumers do not. Organizations experience a lot of pressure from these stakeholders about

having a corporate socially responsible supply chain (Kubenka and Myskova, 2009). To make sure that organizations have a responsible supply chain, they need to select the organizations they do business with very carefully by paying attention to the CSR communication of these organizations. Consumers, on the contrary, do not have to take into account the needs and wants of their stakeholders. So, it is likely that organizations pay more attention to CSR communication from other companies in their supply chain. Second, purchasing in the business-to-business context is a multi-step process, as opposed to in the business-to-consumer context, where it is a single-step process (Murphy, 2007). In addition, business-to-business purchasing decision making is rational rather than emotional. Furthermore, research concludes that CSR criteria have been incorporated into procurement activities since the 1990s and that this process of rating and choosing suppliers based on CSR criteria is starting to become mainstream (Kanji, 2007). Sustainable procurement can be defined as a purchasing process in which the triple bottom line, including the economic, environmental and social impacts, is taken into account. With sustainable procurement, organizations' needs for goods and services can be met in a way that not only benefits the organization, but also society and economy, without harming the environment (CIPS & NIGP, 2012). Practically, incorporating CSR into procurement processes means including CSR criteria in agreements with suppliers. This happens by including environmental and social aspects in quality criteria (Kanji, 2007).

Based on these arguments, one can state that business-to-business purchasing decisions encompass a more highly involved process in which business customers pay more attention to communications from their suppliers. Moreover, CSR has been incorporated into company's purchasing policies, which makes it assumable that CSR communication plays a bigger role in procurement processes than in consumer purchasing processes. That is why CSR communication should be approached separately in the two different contexts (Neergaard, 2006, in: Andreasen, 2008).

The goals of this research are to generate a first insight in how business-to-business organizations should communicate about CSR and how purchasers perceive CSR communication from their suppliers. In order to reach these goals, two research questions were developed. The first research question is the following: How should business-to-business organizations communicate about their CSR engagement? By conducting interviews with CSR experts, insight will be given in ways in which business-to-business organizations could communicate about CSR, and what the best CSR communication characteristics are according to CSR experts. These insights will then function as examples in the second study. The second research question is: How do business customers respond to their suppliers' CSR communications? With this research question, insight will be gained in the way in which CSR communication characteristics – as suggested by participants in the first study - are perceived and experienced by purchasers during the procurement process. This research question will be answered by conducting interviews with purchasers. This study will contribute to CSR literature and to organizational communication literature because it extends the current knowledge about CSR to the business-to-business environment. This research will also give managers of business-to-business organizations an insight into the best way to communicate about CSR activities.

## 2. Theoretical Framework

In the following section, CSR will be defined. Also, an explanation will be given about what effective CSR communication is. Section 2.2 describes CSR message characteristics that were found in literature. Both content topics and form subjects are discussed.

### 2.1 CSR

From the 1950s onward, many scholars have tried to define the concept of CSR (Maignan, Ferrell, & Ferrell, 2005), leading to an abundance of different definitions (Coombs & Holladay, 2012). Most definitions are covered by an environmental, a social, an economic, a stakeholder or a voluntariness dimension (Dahlsrud, 2006). In some definitions, the environmental, social and economic dimension are combined. According to Linnanen, Panapanaan, Karvonen and Phan (2003), CSR consists of an economic responsibility, an environmental responsibility and a social responsibility. A similar distinction is made by Kaptein and Wempe (2002), claiming that CSR consists of three dimensions; people, planet and profit. These three dimensions also form the basis for the triple bottom line. In the context of the current research, the following definition will be used: “a company’s activities – voluntary by definition – demonstrating the inclusion of [economic], social and environmental concerns in business operations and in interactions with stakeholders.” This definition was developed by Van Marrewijk and Werre (2002, p. 107) and adjusted so that the economic aspect of business practice is covered as well.

#### *CSR communication*

Now that the concept of CSR is defined, it should be noted that this research is about organizations’ *communications* about CSR. CSR communication is defined as communication – designed and distributed by the organization – about its CSR efforts. Organizations need to implement sophisticated strategies for their CSR communication to become effective (Morsing & Schultz, 2006). In this research, effective CSR communication is considered to be CSR communication which generates positive customer outcomes.

Table 1 shows which outcomes of CSR communication are already described in literature. These articles were found using several scientific databases and by looking for keyword combinations such as “CSR outcomes”, “CSR influences”, and “CSR consumers”. The CSR outcomes were divided into three clusters, namely: knowledge, attitude and behavior. These clusters have been used in several studies before (Iverson & Portnoy, 1977; Byrd-Bredbenner, O’ Connell, Shannon, & Eddy, 1984; Bettinghaus, 1986; Kruse & Card, 2004). The ‘knowledge’ cluster consists of outcomes that have to do with the consumer’s knowledge of the organization. The ‘attitude’ cluster exists of consumer evaluations of the organization or of organizational characteristics. Finally, the ‘behavior’ cluster exists of outcomes that describe consumer behaviors that are influenced by CSR communication.

Table 1  
*CSR outcomes found in literature*

Cluster	CSR outcome	Found in:
Knowledge	Corporate image	Sen & Bhattacharya, 2001; Roy & Graeff, 2003
	Reputation	Morsing, Schultz, & Nielsen, 2008; Morsing et al., 2008; Walker & Kent, 2009; Sweeney, 2009
Attitude	Attitude	Bhattacharya & Sen, 2004; Lohrer, 2013; Nan & Heo, 2007; Murray & Vogel, 1997; Pirsch, Gupta & Grau, 2007; Ross, Patterson, & Stutts, 1992; Lafferty & Goldsmith, 2005; Brown & Dacin, 1997; Barone, Norman & Miyazaki, 2007; Klein & Dawar, 2004; Sen & Bhattacharya, 2001; Bigné-Alcañiz, Currás-Pérez, Ruiz-Mafé, & Sanz-Blas, 2010; Folkes & Kamins, 1999; Marin, Ruiz, & Rubio, 2009; Mohr & Webb, 2005; Sen, Bhattacharya, & Korschun, 2006
Behavior	Consumer skepticism	Pirsch et al., 2007; Lohrer, 2013
	Corporate credibility	Lohrer, 2013
	Customer satisfaction	Luo & Bhattacharya, 2006
	Perceived expertise	Hoeffler & Keller, 2002
	Choice	Barone, Miyazaki, & Taylor, 2000; Ross et al., 1992; Roy & Graeff, 2003; Pracejus & Olsen, 2004; Hoek & Gendall, 2008
	Countering negative impact of crisis	Vanhamme & Grobben, 2008
	Customer loyalty	Bhattacharya & Sen, 2004; Du et al., 2007; Pirsch et al., 2007 ; Van den Brink, Odekerken-Schröder, & Pauwels, 2006 ; Marin et al., 2009; Sweeney, 2009; Lee, Park, Rapert, & Newman, 2012; Maignan, Ferrell, & Hult, 1999;
	Goodwill	Murray & Vogel, 1997; Vázquez, Lanero, Alves, Gutiérrez, & García, 2012; Scanlon & Marco, 2013
	Identification & advocacy behaviors	Du et al., 2007; Walker & Kent, 2009; Bhattacharya & Sen, 2004; Bhattacharya & Sen, 2003; Murray & Vogel, 1997; Marin et al., 2009; Sen et al., 2006; Lee et al., 2012; Lichtenstein, Drumwright, & Braig, 2004; Lohrer, 2013
	Price premium	Bhattacharya & Sen, 2004
Perception	Punishing non-CSR companies	Klein, Smith, & John, 2002; Sen & Bhattacharya, 2001
	Purchase intention	Bhattacharya & Sen, 2004; Ellen, Webb, & Mohr, 2006; Lohrer, 2013; Pirsch et al., 2007; Brown & Dacin, 1997; Sen & Bhattacharya, 2001; Sprinkle & Maines, 2010; Klein & Dawar, 2004; Ross et al., 1992; Barone et al., 2007; Roy & Graeff, 2003; Bigne-Alcaniz et al., 2011; Mohr & Webb, 2005; Sen et al., 2006; Lichtenstein et al., 2004
	Resistance to negative information	Bhattacharya & Sen, 2004; Lohrer, 2013; Eisengerich, Rubera, Seifert, & Bhardwaj, 2010; Murray & Vogel, 1997; Klein & Dawar, 2004
	Trust	Gupta & Pirsch, 2006; Morsing, Schultz, & Nielsen, 2008; Vlachos, Tsamakos, Vrechopoulos, & Avramidis, 2009; Homburg, Stierl, & Bornemann, 2013; Pivato, Misani, & Tencati, 2008

## **2.2 CSR message**

Organizations vary in the way they engage in CSR and how they communicate about it. When it comes to CSR communication, existing literature mainly focuses on CSR fit and motives. However, CSR communication consists of more than only these two topics. In the sections below, an overview is presented of seven CSR communication components, as found in CSR communication literature.

### **2.2.1 CSR fit**

CSR fit is defined as “the perceived link between a cause and the firm’s product line, brand image, positioning and target market” (Varadajan & Menon, 1988, in: Hill & Becker-Olsen, 2005, p. 47). Organizations may choose to engage with social causes that fit the core business of the organization – in such cases, one can speak of a ‘high fit’ – or with social causes that have no link with the organization (low fit). Existing literature suggests the importance of a high CSR fit. CSR fit is claimed to be a general requirement for CSR to be successful (Du, Bhattacharya, & Sen, 2010). CSR fit is important for three reasons. First, it influences how much thought people give to a relationship and thus the amount of elaboration on the organization, the social cause and their relationship with the firm. Second, it influences the specific types of thoughts that are generated by consumers; CSR fit induces positive thoughts about the firm. And third, CSR fit influences evaluations of the company and the cause (Hill & Becker-Olsen, 2005). Moreover, consumers are more likely to purchase from companies that engage in CSR in domains that consumers deem personally relevant and appropriate. CSR actions are considered to be appropriate when there is a high degree of fit between the company and the CSR cause (Du et al., 2007). An explanation for the necessity of CSR fit can be found in the associative network theory. According to this theory, high levels of perceived relatedness between the company and the cause enhance consumer attitudes towards firms or brands because they view the actions of firms as appropriate (Hill & Becker-Olsen, 2005). In other words, CSR initiatives that fit existing associations of a firm – consisting of prior expectations, knowledge, actions and competencies – can be more easily integrated into the consumer’s existing cognitive structure. This, in turn, strengthens the connection between the firm and the social initiative (Fiske & Taylor, 1991; Wojciske, Brycz, & Borkenau, 1993, in: Hill & Becker-Olsen, 2005).

### **2.2.2 CSR motives**

The second CSR communication component is the used motivation in CSR communication. There are many different motives for organizations to engage in CSR, which may be included in CSR communication. Individuals use attributions to evaluate motives of organizations in order to understand their behaviors. This is called the attribution process (Heider, 1958, in: Lohrer, 2013). According to attribution theory, observed behavior can be attributed to an organization’s internal disposition (intrinsic motivation) or to external constraints (extrinsic motives). Intrinsic motives are perceived as honest motives for the firm to act in a certain behavior. Applied to CSR, this means that when organizations use intrinsic motives to engage in CSR, internal attributions will be assigned to their CSR activity and consumers will think that the organization engages in CSR for their genuine interest in the cause. Extrinsic motives, on the other hand, are perceived to be influenced by external contextual factors. Thus, when organizations use extrinsic motives to engage in CSR, external attributions will be assigned to their CSR activity and consumers will think that the

organization engages in CSR because of situational factors, for example business returns or pressure from the market.

The content of CSR communication affects the attribution process of consumers (Yoon, Gurhan-Canli, & Schwarz, 2006, in: Lohrer, 2013). Consequently, the motives consumers assign to a firm's CSR activity influences firm evaluations (Ellen, Webb, & Mohr, 2006). Consumers are more likely to have negative attitudes, beliefs and behaviors towards the organization when they assign extrinsic motives to their CSR engagement (Hill & Becker-Olsen, 2005). Recent studies found, however, that consumers who attribute both intrinsic and extrinsic motives to a CSR message report more positive responses to the firm, greater purchase intention (Ellen et al., 2006) and lower consumer skepticism (Timmer, Janssen, Beldad, & De Jong, 2012, in: Lohrer, 2013) than those who attributed either extrinsic or intrinsic motives. This suggests that consumers are aware of organizations' combined intrinsic and extrinsic motives to participate in CSR. In fact, consumers accept this combined motivation (Lohrer, 2013). According to Edelman's Trust Barometer (2014), the acceptance of the combined intrinsic and extrinsic motives is something that has grown over the past few years.

Ellen et al. (2006) have found three more specific motives for CSR engagement, namely: values-driven, stakeholder-driven, and strategic-driven motives. Values-driven motives are an example of intrinsic motives and exist when the company engages in CSR purely because it has a genuine concern for the CSR topic. Stakeholder-driven motives are used when a company engages in CSR due to stakeholder pressure. Strategic-driven motives concern motives of a company to engage in CSR because it wants to increase sales or reduce loss. Both stakeholder-driven and strategic-driven motives are examples of extrinsic motives.

In consumer literature, stakeholder-driven motives are perceived negatively, as consumers believe the company is acting only to avoid retribution from stakeholders (Vlachos et al., 2009). Strategic-driven motives are perceived positively because consumers think that organizations can reach their own goals by engaging in CSR (Vlachos et al., 2009). Furthermore, a combination of values-driven and strategic-driven motives leads to more positive consumer responses. For example, they lead to a more positive evaluation of the firm, greater purchase intention (Groza et al., 2011) and lower skepticism (Skarmeas & Leonidou, 2013). Using stakeholder-driven motives results in more negative consumer responses. Ellen et al. (2006) found that a combination of motives for CSR engagement results in most positive consumer outcomes compared to when motives are used individually. Moreover, findings by Lohrer (2013) indicate that consumer outcomes are most positive when a combination of values- and strategic-driven motives is communicated.

### **2.2.3 CSR commitment**

Communication about CSR commitment may involve the amount of input, the durability of the engagement with the social cause and the consistency of this input (Du et al., 2010). Up to this point, there is no knowledge yet concerning consumer evaluations of these specific options for communicating commitment. In general, communication about CSR commitment leads to positive associations by consumers because it is factual and thus will not be perceived as bragging (Sen et al., 2009, in: Du et al., 2010). Also, communicated CSR

commitment gives an idea about the firm's underlying motives to engage in CSR: long-term durability of CSR engagement is perceived as a genuine concern for the cause, while short-term engagement is perceived as exploitation of the cause for profit (Webb & Mohr, 1998, in: Du et al., 2010).

## **2.2.4 CSR impact**

Firms may choose to communicate the impact of their CSR engagement. According to the triple bottom line, CSR activities may impact the environment, the economy and society (Brown, Dillard, & Marshall, 2006). No research has yet been done to investigate how organizations should communicate about their impact. However, it is suggested that communication about impact leads to favorable consumer behaviors because perceived societal impact of CSR engagement influences consumers' attributions (Du et al., 2009; Du et al., 2010).

## **2.2.5 Message source & channel**

Many channels may be used for organizational CSR communication. In literature, there is a focus on the difference between internal and external message sources for CSR communication. Internal message sources exist within the organization. Examples of channels with an internal message source, are CSR reports or press releases or pages on the corporate website. External sources, on the other hand, are not controlled by the company and include news articles in the media and word-of-mouth. Du et al. (2010) found that there is a trade-off between the controllability and credibility of CSR communication. Messages sent through external sources are less controllable by the firm and therefore considered more credible, and vice versa. It is important for messages to be considered credible, because a high-credibility source is more persuasive than a low-credibility source when it comes to influencing attitudes and beliefs (Pornpitakpan, 2004, in: Lohrer, 2013).

## **2.2.6 Proactive and reactive CSR**

Organizations may use a proactive or a reactive CSR communication strategy. Organizations that use a proactive strategy, engage actively in CSR and communicate about it even if they do not receive any negative publicity (Du et al., 2007). Organizations that use a reactive strategy communicate about CSR to protect the image and reputation of the organization after negative news is released. Proactive CSR communication is considered to have more positive consequences because consumers believe that the firm's CSR engagement is based on its altruistic nature. This results in more favorable firm attitudes and higher purchase intentions (Groza et al., 2011). Consequently, reactive CSR communication is perceived as more negative. It leads to negative thoughts and firm attitudes.

## **2.2.7 Stakeholder engagement in CSR communication**

Organizations often engage stakeholders in the development of their CSR strategy and communication. Morsing and Schultz (2006) describe three stakeholder engagement strategies. The first strategy is the stakeholder information strategy, where communication is always one-way; from the organization to its stakeholders. The purpose of this strategy is to inform the public objectively, not necessarily with a persuasive intent. The second strategy is the stakeholder response strategy. This strategy is based on two-way asymmetric communication, where communication flows to and from the public. However, the company does not change based on feedback from the public, it only tries to change the public's

attitude and behavior. The third strategy is the stakeholder involvement strategy, which assumes a symmetric dialogue with the stakeholders. Persuasion comes both from the stakeholders as well as from the organization, resulting in possible change for the organization and the stakeholders. The stakeholder involvement strategy provides most desirable outcomes, suggesting that truthful CSR messages benefit from a proactive stakeholder endorsement (Morsing & Schultz, 2006). Furthermore, stakeholder relationships may be improved by inviting external stakeholders to publicly raise CSR concerns in cooperation with the organization. In this manner, critical stakeholders become partially responsible for the CSR messages, since they provide input for the initiatives. This makes it more likely that these stakeholders identify with the company.

# **3. Study 1**

## **3.1 Research design**

In this section, insight will be given in the way in which the first research question was approached. The first research question is:

*“How should business-to-business organizations communicate about their CSR engagement?”*

Many of the topics as described in Chapter 2 have not been discussed in a business-to-business context in scientific literature. For that reason, a qualitative interview method was used to gather data for answering the first research question. In order to receive the right information to answer this research question, CSR experts who work in or for business-to-business organizations were recruited. These people are experienced with CSR communications in the business-to-business context, which makes them experts in the field of business-to-business CSR communication. For this research question, it was important to get a clearer understanding of the beliefs and experiences of these CSR experts regarding CSR communication. According to McCracken (1988), a qualitative interview is a suited methodology to reach this deeper understanding. Given this reason, it was most suitable to choose for in-depth interviews with CSR experts. During the interviews, an exploratory approach was used to develop a grounded understanding of CSR experts' evaluations of CSR messages.

### **3.1.1 Participants**

Since qualitative research is focused on in-depth exploration, literature recommends a small but diverse sample (Öberseder, Schlegelmilch, & Gruber, 2011). According to McCracken (1988, in: Öberseder et al., 2011), eight respondents are sufficient for qualitative research projects. A purposive sample was used because it was important that the participants had knowledge of CSR and that they were experienced with communicating about CSR from an organizational perspective. Additionally, it was important that the sample was balanced regarding organizational occupancy and size. Therefore, CSR experts from different organizations were recruited. Two approaches were used during the recruitment process of participants. The majority of interviewees were selected via CSR networking websites (MVO Nederland, Transparency Benchmark, NEN Normen en Normalisatie) and via LinkedIn. Second, a few interviewees were recommended by participants (snowballing). An e-mail was sent to them in order to ask if they wanted to participate in the interviews and to make an appointment. In two cases, telephone contact took place to set a date for the interview. In the e-mails that were sent, the participants were asked to bring some good and bad examples of business-to-business CSR communications to the interview.

Of the participants, nine were male, seven were female. The participant characteristics are described in Table 2. Participants came from organizations of different sizes and in different sectors. These organizations were chosen because they – partly or entirely – serve business customers.

Table 2  
*Participant characteristics study 1*

Participant job description	Sector	# employees
CSR professional	Insurance	10.000+
CSR coordinator	Furniture	500-1000
Stakeholder engagement manager	Chemicals	10.000+
Communications & sustainability manager	Facilities Services	10.000+
Sustainability officer	Information Technology & Services	5.000-10.000
Head of CSR	Commercial Real Estate	201-500
Partner	Consultancy	10-50
Foundation manager	Management Consulting	10.000+
Sustainability manager	Chemicals	10.000+
Corporate citizenship & corporate affairs manager	Information Technology & Services	10.000+
Business humanizer	Marketing & Advertising	10-50
Chief Operating Officer	Transportation	200-500
Senior director sustainability	Electrical/ electronic manufacturing	10.000+
Manager sustainability & responsible governance	Accounting	10.000+
CSR manager	Construction	5.000-10.000
Director of purchases & sustainability	Food production	200-500

### 3.1.2 Procedure

The interviews mostly took place in the work place of the participants to ensure their comfort. This – to them – familiar atmosphere resulted in a trusted environment. One participant came to the office of the interviewer, because that participant worked in a virtual office. However, this participant had already visited this place a few times before, so it was not unfamiliar to her. At the start of the interview, participants were told that the purpose of the study was to research their opinions and beliefs, since the questions were about what, according to these experts, are good or bad business-to-business CSR communications. For that reason, there were no right or wrong answers. These situational factors encourage participants to give open and honest answers (Öberseder et al., 2011).

For the interviews, a topic list was developed. This topic list was prepared carefully and slightly adapted after pretesting. Each interview started with an explanation of the purpose of the study, after which the interview questions were asked. The topic list consisted of questions that went from general to more specific. First, an introduction took place from both the interviewer and the interviewee in which they would describe their background. Second, participants discussed their examples of good and bad business-to-business CSR communications. Questions were asked regarding the examples why the participant thought they were good or bad examples. The interviewer tried to find out whether or not some of the characteristics of CSR communication as described in Section 2.2 – such as CSR fit, motives and impact - were present in those examples. Some interviewees did not bring any examples, which resulted in a shorter interview with only the other topics from the topic list being discussed. Third, the interviewees were asked to define more general good and bad characteristics of business-to-business CSR communication. Fourth, if needed, additional questions were asked to cover subjects that had not been mentioned yet in part two and three of the interview. In the end, the topics as described in Section 2.2 had to be discussed, which were: CSR fit, CSR motives, CSR commitment, CSR impact, message source,

message channel, proactive and reactive CSR communication and stakeholder engagement. The interview ended with the question whom in the participant's network would also be interesting to interview.

The interviews took place in the Netherlands in the summer of 2014. They lasted between 38 and 109 minutes. The participants gave permission to have the interviews audiotaped.

### **3.1.3 Data analysis**

All of the interviews were transcribed verbatim, leading to 143 transcript pages. The transcriptions were analyzed using ATLAS.ti software. Five analysis steps for qualitative data by Baarda, De Goede and Teunissen (2009) were used, consisting of coding the data, linking codes, interpreting and defining code structure, defining main categories and determining intersubjectivity.

First, the interview transcriptions were coded based on the themes that were discussed in Section 2.2. Second, open coding was applied on the remaining relevant pieces of text, using the grounded theory approach (Locke, 2001). Eventually, codes were divided into four main categories by applying an iterative procedure: statements about the content of CSR communication, about the form of CSR communication, stakeholder engagement and CSR strategy. Main category content includes statements about the content of CSR communication, for example certifications, CSR fit, motives and impact. Subjects within the form-category are about message channel, communication strategy and other communication characteristics that are not part of the content. The stakeholder engagement category includes topics that have to do with organizations trying to involve stakeholders with regards to CSR, for example stimulating CSR in the supply chain. The 'strategy' category includes topics that have to do with CSR strategy in general. This includes all statements about CSR strategies which are not about topics that are communicated. Afterwards, the categories and codes were defined in a codebook. During this process, codes that were assigned to only one comment were left out, as the aim was to collect common ideas and patterns in the data collected from participants.

When ten per cent was coded, a second independent coder looked at the same interviews and coded them as well. This initial coding round resulted in Cohen's  $\kappa$ 's of .51 (content), .77 (form), .56 (stakeholder engagement) and .31 (strategy). The author and the second coder discussed the codebook after which some code definitions were clarified and the codebook was modified. Subsequently, the second coder and author coded another ten per cent of the interviews based on the adjusted codebook. Cohen's  $\kappa$ 's for the new codebook were set at .81 (content), .87 (form), .71 (stakeholder engagement) and .87 (strategy). The final codebook can be found in the appendix in Section 8.2.

## **3.2 Results**

This section contains information on the results of the first data collection round. Per CSR message characteristic as described in Section 2.2, the findings will be presented, supported with quotes. These quotes were translated from Dutch. The results section ends with five added results paragraphs with codes that were created using open coding. These topics came across when questions were asked such as "What are general characteristics of good/bad business-to-business CSR communications?", or when discussing the good and

bad examples brought by the participants. The topics that were raised could not be linked to the topics found in literature. For that reason, these remaining findings were added at the end of this section.

### **3.2.1 CSR fit**

Communicating about having a fit between one's CSR activities and one's core business, is important to a big majority of the participants. Most participants stated that they think it is important for the organization's CSR activities to be linked to the core business. The majority immediately mentioned CSR fit as a requirement for good CSR communication when they were asked for good examples of business-to-business CSR communications. When talking about CSR fit, participants described it as CSR activities going hand in hand with the business, activities that are kept close to the business, activities that have something to do with the business and activities that are inside the business. In general, CSR fit is applied in two ways. The first way is that the CSR activity is linked to the organization's core business. This way is used by a few participants. In these cases, CSR fit was referred to when talking about donating to charities or about the establishment of a foundation. For example, one participant from an insurance company explained that his organization started a foundation which tries to teach people in third world countries about financial independence. This fits the core business of the insurance company. Most participants, however, stated that donating to charity or having a foundation is a has-been form of CSR. According to them, CSR should be integrated in the company's business processes. Thus, instead of engaging with external causes, organizations are focusing on improving internal processes. This, then, is not necessarily a 'fit' between the organization's core business and the cause, but the core business itself is becoming more responsible. For example, one of the companies that is in the chemicals sector, now creates paints that are not health-damaging, and paints used on boats that cause for less algae to stick on the boat, which makes that the boat is able to move faster and for it to use less fuel. So, with integrated CSR, participants stated that every decision within that company – for example creating new products – were made with the company's responsibility kept in mind. In addition, one participant gave an example of how an ICT-organization used an ICT-enabled message channel (namely an e-course) to communicate about CSR, so the way in which an organization sends a CSR message can also fit the organization. The following statements illustrate this conclusion:

"One of the things we tell in our story about CSR is that CSR is completely integrated into our business strategy [...]the past 12 years we really invested in educating people, in thinking, in strategy, [...], but also in reporting and embedding it in management systems. [...] if you start thinking about: what am I going to do this year with my team and my business unit, then CSR always has to be a part of that. [...] So CSR is interwoven in our entire organization."

"At [company name] we think it's important that CSR is really integrated in the business. [...], we do not want to look at it as if it were a staff position."

Integrated CSR is also visible in communications. Instead of using specific channels for CSR communication, participants stated to spread CSR information via all adopted message channels.

### **3.2.2 CSR motives**

A majority of the participants stated that they think it is important to communicate why organizations engage in CSR. Only one participant stated that it did not matter what the motivation was, "as long as it happens". Therefore, that organization did not communicate about CSR motives. Reasons for engaging in CSR that were randomly mentioned by the participants without focusing on the three motives found in literature, were because engaging in CSR results in benefits for the customer, because the organization has to achieve certain CSR targets, or because CSR makes the products better. A few participants immediately mentioned that they communicate an intrinsic motivation to engage in CSR. Moreover, some participants stated that knowing the motivations for engaging in CSR is mostly important for internal use, rather than for external use.

When being asked about the three motivations that were found in literature, a majority of the interviewees stated that they would use strategic-driven motives in their CSR communications, half of the participants chose for values-driven motives for their CSR communications and none of the participants would use stakeholder-driven motives. A suggestion was made by some participants to add rationally driven motives to this list. These participants suggested to include simple reasoning as a motive to engage in CSR. For example, one participant stated that the company she worked for had realized that the way everybody on the planet is currently making use of the planet's natural resources, needs to change because the natural resources are not available unlimitedly. For that reason, this company was looking for alternative ways to use less or no natural resources in the production of their products. A summary of the results on CSR motives and the arguments used in favor and against the motives, is presented in Table 3.

The participants interpreted the use of strategic-driven motives in many ways. Most interpretations revolved around communicating the benefits of CSR for the company. One participant, who claimed to never communicate about strategic-driven motives, interpreted it as if thanks to the CSR policy of the organization, they were able to charge the customer a higher price.

Values-driven motives are described as 1) it is in the values of the organization, 2) it is in the reason why we are here on this planet, 3) it is our idealistic feeling, 4) it is not about extrinsic factors, 5) we believe in it.

Communicating about stakeholder-driven motives in CSR communication is interpreted by participants as taking the thoughts and opinions of stakeholders into account. Although the participants did think that it was a good thing to involve stakeholders, none of them wanted to include stakeholder-driven motives in their CSR communications.

Some experts showed that they include rational reasons in their motives by referring to the impact of CSR activity as a reason to engage in CSR. They conclude that, simply by reasoning, the company will not exist within a certain amount of years if everyone keeps doing business the way they are doing it now. This reasoning takes into account the amount of people currently living on the planet and the limited availability of resources.

Table 3  
CSR motives

Option	Arguments	Sample comments
Strategic-driven <i>11 participants</i>	+ transparent + inspiring + important - awkward	"I very much believe that, when something is necessary strategically, this is the most convincing for the business." "I would never use a strategic-driven motive towards a customer. [...] It seems like an awkward message to me."
Values-driven <i>8 participants</i>	+ true + credible + authentic - no added value	"[CSR communication] needs to have a certain authenticity, you can reach that by communicating values-driven motives." "Communicating that CSR is in your values is beautiful, of course, but what good does it do? It maybe makes it more credible, [...] but I wonder if that makes you sell more products."
Rationally driven <i>3 participants</i>	+ simple reasoning	"...if we want to live on this planet with nine billion people and we all want to have a decent living environment, then we, the business community, need to play a role in this. But also, put simply, if we don't do anything, our company will not exist in ten years. [...] the raw materials that we use are not available to us unlimitedly. [...] We want to contribute, we want to continue to exist, we want to have a positive impact on people's lives and doing that, we want to minimize our negative impact on the planet. So that's our story."
Stakeholder-driven <i>0 participants</i>	- irrelevant - extrinsic - not wise	"...you're not going to say to a customer: 'Yeah, Greenpeace said that we need to make cleaner [products] and so we did.' I think that would not be good communication."

### 3.2.3 Commitment

In literature, it was found that communication about commitment may include the amount and the consistency of the input, and the durability of the engagement with the social cause (Du et al., 2010). However, as mentioned before, most participants agreed that CSR does not have to do with supporting social causes anymore. Rather, it is something that is embedded in the strategy, something that cannot be seen as a topic that is disconnected from the business. Therefore, a majority of the participants stated that they do not communicate about these aspects of commitment. Arguments that were used against communicating the amount, consistency and durability of commitment to a cause were that this more integrated approach to CSR makes it impossible to calculate these data and that organizational members nowadays do not look at it anymore as a commitment to a cause, but just committing to their own policy. Hence, when CSR is integrated into the organization's policy, it is not necessary anymore to communicate about commitment to CSR. This is illustrated by the following quote:

"If you integrate it well, then you will not look at it as a commitment to your CSR policy, it is just committing to your organizational policy. That is much more an aspect of the

old CSR model, in which you say: 'We spend that many hours on volunteer work or we spend this much money on charity.'

As an alternative, these participants suggested to communicate examples of the activities that they organized. One specific example of a CSR activity that was mentioned a few times, was that of CSR-related innovations, as these innovations help the organization progress in the field of CSR: "...you do want to show your customers that you are innovative. That you spend time and money [...] in developing new products with the customer in mind." Moreover, a small number of participants from smaller organizations stated that they do communicate their time in the sense of hours spent on volunteer work, because they do not have a budget to invest a lot of money in a cause.

### **3.2.4 Impact**

All participants stated that they communicate about the impact of their CSR activity because they think it is important to show the results of their CSR engagement. When talking about impact, the most immediately mentioned topics by the participants were environment issues like carbon dioxide, green energy, green products and efficiency. Another subject that was mentioned a lot, was good personnel management. The p for profit was not mentioned without giving a cue. When asking more specifically if the participants communicated about the three p's, they mentioned that they communicate about all p's. Most participants agreed that CSR communication should always involve a combination of the three p's, some add to this that it is a balance between the three. Their opinion is that organizations have to communicate about the p where they have the biggest impact. So this differs per organization. This is also the reason why a few participants would not include the 'people' aspect in their CSR communications. They stated that, for their organization, it was difficult to define their impact on 'people'. A minority of the participants emphasize the importance of communicating about profit as well, since it is considered to be more trustworthy and because, by showing that CSR has financial benefits as well, organizations might influence other companies to start engaging in CSR too. Moreover, according to some participants, it is important that the impact of the organization is translated to the impact it has in the supply chain. The following example illustrates this conclusion:

"CSR is about balancing these three [p's], and for organization A, people weighs heavier, right? Because you work in, for example, health care and people are the core of your primary process, for others it's the environment and for others it's profitability. But in essence, it's about finding the right balance between the three and that can differ, so the balance can differ per organization."

### **3.2.5 Message source**

Organizations use numerous various message channels for their CSR communication. Participants showed two different approaches to communicating from an internal and an external message source. The first approach is to minimize communication from an internal source and to mostly stimulate other parties to tell something about the organization's CSR activity. This approach was used by a few participants. The second approach is to communicate from an internal source as well. Most participants used this approach. Participants who supported the latter approach also see that external parties can add value to CSR communications. The following examples support these conclusions:

"My preference is to not do it ourselves but to let other parties do it that can say: '[company name] is participating.' It's a bit stronger when other people say: 'They are doing a good job', than that you have to shout it yourself the whole time."

"Serious information has to be credible, and credibility is inherent to interest. You can't give it that credibility yourself, so you need to ask a third party for that. [...] So: communicate externally but also include that added value from that third party."

When talking about third parties, most participants mentioned the media. Other third parties that were mentioned to communicate about an organization's CSR activity, are stakeholders, nongovernmental organizations, employees, certification bodies, partners and, in general, the audience.

### 3.2.6 Message channel

The participating organizations use a wide variety of message channels to communicate about CSR. In line with the findings surrounding CSR fit, where CSR has to be integrated into the strategy, a large amount of the participants mentioned that CSR was implemented into their integrated marketing communications strategy. More specifically, the channels that they mostly use are the annual report, although a large number of participants mentioned that the annual report is not read by many people, let alone customers. In addition, placing information about CSR on the company website is also considered to be common practice. Moreover, the participants mentioned to send out press releases after they organized a certain event, published a research paper or when they received a CSR-related certificate. Another channel that is often used for CSR communication is that during tenders account managers use CSR as an 'extra' to convince the potential customer. Table 4 presents an overview of the mentioned communication channels for CSR communication.

Table 4  
*Message channels as mentioned by participants*

Message channel	Frequency
Annual Report	13
Event	9
Tender	9
Website	9
Brochure	8
Social media	8
Press release	7
News letter	4
Advertising	3
Article in external magazines	2
Blog	2
Gift	2
Internal CSR magazine	2
Video	2
E-course	1

The following examples support these conclusions:

"Important communications to us, for [company name] with customers, are tenders. Written tenders or pitches, those kinds of things. [...] Where we score with potential customers, is for a big part on our CSR policy. [...] So that communication means consisting of tenders and customer relationships, we put our CSR policy in it."

"[The way you communicate about CSR] depends on the way you communicate with the customer. It has to be integrated into that. It should not be separate CSR communication, or the least as possible. [...] So to summarize, no separate CSR communication."

### **3.2.7 Proactive and reactive CSR communication**

All participants agreed that organizations should communicate about CSR proactively. Reasons that they gave included that CSR needs to be used as a marketing tool, and thus proactively. According to the participants, communicating about CSR can build up a buffer that can decrease the impact of negative publicity. So, when organizations only start communicating about CSR when they receive negative publicity, participants stated that this gives them a disadvantage. One participant even claimed that communicating about CSR will prevent that organization from receiving negative publicity. Another reason mentioned by a participant for communicating proactively about CSR is that it can build an organization's reputation. The participants did state that negative publicity always asks for crisis communications. So organizations should respond to negative information, but in addition, they should also communicate about CSR proactively. This is supported by the following examples:

"You absolutely have to communicate proactively. And then, if something happens, [...] it would be nice if something remains among the people, like: 'Oh well, they distinguish or they mean a lot at a social level.' That's a nice scenario."

"We do it throughout the year, so that the moment something negative arrives, we have built a buffer."

### **3.2.8 Stakeholder engagement**

In most interviews that were held, it came across that stakeholders were being involved in the formation of CSR strategy. Examples of stakeholder involvement activities that were mentioned, are 1) creating a materiality matrix with input from stakeholders, which is a graphical representation of the organization's most material societal issues (Global Reporting Initiative, 2011), 2) organizing or participating in expert panels, 3) organizing stakeholder dialogues, 4) setting up an external advisory board that focuses on CSR, and 5) engaging stakeholders via social media. The reason that was mentioned most often to engage stakeholders, is because they help to define subjects that organizations should focus on in their CSR strategy: "[Stakeholders] all give us an idea of how they think we should behave." When it comes to communicating about stakeholder engagement, the opinions are diverse. Most organizations do not incorporate stakeholder engagement in their proactive CSR communications. Only one participant stated to communicate about

stakeholder engagement apart from the organization's annual report in order to show stakeholders that they are taken seriously. Some participants mentioned that in all communications about CSR, stakeholders should be asked for feedback in order to make it more of a dialogue instead of a monologue. The following examples support this conclusion:

"I wonder if it's relevant if you communicate about how you incorporate your stakeholders. I think it's important to show that you're aware of the developments, but in particular developments in their market, because apart from that they won't be really [...] interested, I suspect. [...] If it's relevant for that specific product or service, coincidentally, then you can incorporate it, but I wouldn't factor it as a default option."

"Good CSR communication is when it is a dialogue instead of one-way traffic."

### **3.2.9 Added value for customers**

By many participants it was mentioned that an organization's CSR communications must have an added value for the customer. This added value is interpreted as customer benefits (a product that suits the customer's needs better, a product that is the solution to the customer's sustainability problem), financial benefits (cost reduction, profit) and environmental benefits (reducing customer's co2 emissions). The participants mentioned several reasons for making sure that the CSR communication is an added value for the customer, but they all have to do with sales. Participants mentioned that including an added value for the customer in CSR communications is an extra selling point, it makes customers want to stay with that organization as their supplier, it makes it easier for representatives of the organization to talk about CSR and the reasons for the organization to invest in it, it makes it relevant to communicate about it, it increases the purchase decision of customers, it sells the product better and at last, it is a deciding factor in whether or not organizations get an assignment or not. The following examples support this conclusion:

"For us, it's an extra selling point. For the customer, this results in enormous cost savings."

"Then, you start thinking about what makes it so interesting for a customer. The customer makes money from it, or saves costs, rather. He needs less fuel to go from A to B, and he emits less CO2. Those are the things that sell the product, eventually."

### **3.2.10 Product communications**

Supplement to the findings that b2b CSR communication must include what the added value for the customer is, in most interviews it is mentioned that CSR must be embedded in (the communication about) the product. This is reflected in for example the water and energy use in the production process of the product. Other examples mentioned by participants in which CSR is embedded in the products, are for example products that stimulate reintegration in the labor market, products that finance environment-friendly solutions, services that increase other organization's CSR, products that are healthier, products that are more efficient with raw materials, products that enable patients to live longer in their own living environment, products that enable cost savings in health care and long-lasting products. Reasons for organizations to make sure CSR is embedded in their products are mainly strategic-driven. For example, participants mentioned that they can receive a higher score during tenders, it

can result in a more responsible supply chain and it helps promoting the product among customers. In addition, one participant used a rationally driven motive, stating that there is international legislation and there are guidelines from multinationals forcing companies to implement CSR in products. The following quotes provide support for the presented findings:

"You are communicating more about the characteristics of the product than CSR itself. [...] So the [product] that we make, is first of all of good quality and for a good price, it is long-lasting, it is easy in use and secondly it is also produced with recyclable materials and we used rainwater instead of clean drinking water while producing it. [...] from CSR alone you will not sell more products. It is really a combination of: what do we have to offer."

"That customer who buys a [product] from your organization, I want to give him information about the social and environmental characteristics of that [product]."

### **3.2.11 CSR in the supply chain**

Of the participants, a large amount mentioned that, with their CSR communication, they would like to stimulate other organizations in their supply chain to engage in CSR, they focus on the CSR in their supply chain or they involve organizations in their supply chain to improve the CSR impact of the entire chain. The interviewees gave a number of examples of how they incorporate this in their communication. Ways in which the participants try to stimulate CSR in their supply chain, are making links towards the customer by saying: "we do good and we want you to do good, too", by giving good examples, for instance when it comes to certificates, setting requirements for their suppliers, working together in for example reducing CO2 emissions, communicating about CSR activities and stimulating stakeholders to do the same. The following quote presents a part of these findings:

"On the one hand, you can say: 'alright, dear supplier, these are my demands, you have to meet them to become my supplier.' Of course, we have that. But we also discuss together about how can we do the things that we do, more responsibly?"

"If you have a company that is not CSR-minded or, very extremely, doesn't follow the legislation on labor [...] that is very bad for the company when that comes out, but it is also bad for its customers. So I think [their CSR policy] is very important when I choose my suppliers."

### **3.2.12 Certifications**

In the field of CSR, a lot of certificates exist. More than half of the participants mentioned something about certificates during the interviews. They came up with examples for CSR certificates, such as product certificates, the CO2 performance scale, leed certificates, ISO certificates, certificates for sustainable buildings and for safety standards. Some participants were in favor of communicating CSR-related certificates, a few more participants were against. Arguments in favor of communicating about certificates, were that it provides evidence for the customers, and that, by means of certificates, organizations can set a good example. Additionally, certifications can function as a benchmark because they are recognizable and they can be seen as a common language for CSR standards and they are auditable. Finally, one participant stated that until someone else says that the organization

behaves responsibly, it is a form of greenwashing. Arguments against using certificates in CSR communications, is that certifications often cover a small part of responsible behavior. For example, they are only about CO<sub>2</sub> emissions, while CSR is a much broader concept. In addition, one participant mentioned that a certificate will not cause for more customers. Other participants mentioned that CSR certificates are not relevant for the customer, or that they are not interesting. This can be seen in the following examples:

“In our view, [certifications] are important because then you can show how you behave relative to others.”

“When organizations communicate how many certificates they have, [...] I don’t think that’s interesting communications.”

### 3.3 Conclusion study 1

The goal of the first study was to gain an insight in the way in which business-to-business organizations communicate about CSR. With the findings described in Section 3.2, the first research question can be answered, which was: How should business-to-business organizations communicate about their CSR engagement?

According to the CSR experts that participated in this study, supporting social causes that fit the organization is not considered to be CSR anymore. Rather, participants for this study suggest a more integrated approach to CSR, which has come to be known as strategic CSR. Strategic CSR is seen as a business strategy in which CSR is integrated with core business objectives of an organization. Strategic CSR is designed for creating business value and positive social change, and it is embedded in everyday business culture and processes (McElhaney, 2009). Findings by Ellen et al. (2006) support this, stating that CSR initiatives should be designed and implemented at the strategic level. As a logical result, CSR communications is not seen by the participants as a disconnected communications topic. Instead, CSR should be a default component of the integrated (proactive) marketing and communications strategy. This also leads to the result that CSR communication should take place in all message channels and sources that are normally used by the business-to-business organization. In addition, CSR should also be incorporated into product communications according to these participants. For example, when communicating about a certain product, the environmental impact of that product should be communicated.

Participants from this study stated to communicate mostly strategic-driven and values-driven motives. None of the participants would make use of stakeholder-driven motives. In addition, some participants brought up a rationally-driven motive, one that uses simple reasoning to explain why the company engages in CSR. This rationally-driven motive is present in literature already: Garay and Font (2012) found that reasons related to cost savings and scarcity of resources influenced the development of new practices – in this case, CSR practices. However, most emphasis in literature so far was on the three motives that were covered in Section 3.2.2 CSR motives (Du et al., 2010; Lohrer, 2013).

The movement towards strategic CSR is also represented in the findings about communicating commitment. In literature, options for commitment were found that included the amount of money and time spent on a social cause, and the duration of the support of a

cause. Most participants stated to use none of these options with regards to commitment. Since in the eyes of the participants CSR has more to do with business processes and policies, they stated that organizations are more committing to their own policy, in which CSR subjects are addressed. Ways in which organizations may communicate about their commitment to CSR, are to communicate examples of CSR activities organizations engage in. One way that was mentioned particularly, was for organizations to communicate about CSR-related innovations.

Participants showed interest in the supply chain as well. According to Porter and Kramer (2006), this is a consequence of CSR being integrated into business processes. The importance of the supply chain was revealed at first when talking about impact. The three p's (people, planet, profit) of an organization's impact should be brought into balance, focusing on the p that the organization has the most impact on. This balance can thus differ per organization. In addition, participants suggested to translate the impact of the communicating organization to the supply chain. Thus, instead of only communicating the impact of one organization, this impact should be applied to the supply chain by looking at the impact of one organization on all other companies in the chain. In addition, the topic of the supply chain emerged when participants were mentioning other requirements of good business-to-business CSR communication. Most CSR experts stated that they wanted to stimulate CSR in the supply chain by involving suppliers in the improvement of CSR.

Although all participants claimed to involve stakeholders in the development of CSR policies, the majority of the participants would not communicate about it. Only a few participants mentioned that they would communicate about stakeholder engagement, either by providing the reader with a description of how, in that organization, stakeholders are involved in the strategy development process, or by inviting the reader of CSR information to provide the organization with feedback.

Most participants argued that CSR information needs to have an added value for the customer as well. This means that, when the customer of a business-to-business organization focuses on natural energy resources, for example, then the business-to-business organization should focus their CSR communication towards that customer on that subject, which results in relevant information that has an added value for the customer.

A small majority of the participants states that business-to-business organizations should also communicate about CSR-related certificates. However, the difference between proponents and opponents is rather small.

Table 5 is a summary of all findings described in the previous sections.

**Table 5**  
*Overview of frequency per characteristic*

Topic	Options	Frequency
CSR fit	Integrated CSR	14
	High CSR fit	2
CSR motives	Strategic-driven	11
	Values-driven	8
	Rationally driven	3
	Stakeholder driven	0
	Exclude	1
	CSR activities	12
CSR commitment	Time: volunteer work	2
	Balance of three p's	14
Impact	Translation to supply chain	7
	Only planet & profit	2
	Internal & external sources	14
	External sources	2
Proactive and reactive CSR communication	Proactive	16
	Reactive	0
Stakeholder engagement	Exclude	13
	Actively involving stakeholders	2
	Stakeholder engagement	1
	Include	12
Added value for customers	Not mentioned	4
	Include	12
Product communications	Not mentioned	4
	Include	12
Relevance	Not mentioned	5
	Include	11
Supply chain	Not mentioned	6
	Include	10
Certificates	Not mentioned	7
	Exclude	5
	Include	4

# **4. Study 2**

## **4.1 Research design**

In this section, insight will be given in the way in which the second research question was approached. Here, it concerns the following research question:

*“How do business customers respond to their suppliers’ CSR communication?”*

In order to answer this research question, findings from the first study were used as examples to find out how business customers respond to these examples. Although excessive research has been done about some of the topics described in Chapter 2 and consumer responses to those topics, no research has ever focused on the business-to-business market. For that reason, a qualitative interview method was used for the data gathering. Purchasers were recruited to gather relevant data to answer the second research question. These purchasers are people who make decisions on behalf of an organization, and who receive instructions to make purchases based on standards within that organization. For that reason, purchasers are able to give an insight in the way in which CSR is embedded in organizations’ procurement criteria or strategies and they are the ones who see and respond to CSR communication from their suppliers. In order to answer this research question, a clearer understanding of the beliefs of purchasers regarding CSR communication is necessary, which is again why a qualitative interview method is suitable (McCracken, 1988). During the interviews, an exploratory approach was used to develop a grounded understanding of purchasers’ responses to CSR communication.

### **4.1.1 Participants**

Similar to the first study, this study is a qualitative research focusing on in-depth exploration for which a small but diverse sample is recommended (Öberseder, Schlegelmilch, & Gruber, 2011). For this part of the research, a purposive sample was used because the people who participated needed to have knowledge of procurement methods and the way CSR is embedded in the procurement methods in their organizations. Purchasers from fifteen different organizations were recruited to achieve a balance with regards to organizational occupancy and size. For the recruitment process of the participants, four approaches were used. Small groups of purchasers were recruited via the network of the researcher, via CSR experts that were interviewed in the first study and via the network of one of the purchasers of the company where the research is performed. Most purchasers, however, were contacted via purchaser networking websites, like the NEVI and LinkedIn. Most of the times, contact took place via e-mail. In a few cases, telephone contact was used to make the appointment. Most interviews took place with one person, however, in three cases, two purchasing experts from the same organization were interviewed in one interview. During these interviews, a second person would join the interview as it was thought by the participants that their knowledge would be of value for the interview. So in total, eighteen purchasing experts from fifteen organizations were interviewed. Of the participants, three were female and fifteen were male. In Table 6, an overview is given of the participant characteristics.

Table 6  
*Participant characteristics study 2*

Participant job description	Sector	# employees
Category manager	Banking	10.000+
Manager purchasing	Furniture	500-1000
Manager business services procurement	Oil & Energy	5.000-10.000
Purchasing director	Hospital & Health Care	5.000-10.000
Purchaser	Insurance	1.000-5.000
Facility manager + Senior facility manager	Staffing & Recruiting	5.000-10.000
Senior purchaser	Management Consulting	10.000+
Chief Purchasing Officer + Procurement manager	Insurance	5.000-10.000
Director + Purchaser	Electrical/Electronic Manufacturing	11-50
Purchaser	Transportation/Trucking/Railroad	1.000-5.000
Sourcing manager	Information Technology & Services	10.000+
Management trainee	Transportation/Trucking/Railroad	1.000-5.000
Local buyer	Pharmaceuticals	1.000-5.000
Senior manager procurement	Accounting	10.000+
Procurement consultant	Human Resources	10.000+

#### 4.1.2 Procedure

Similar to the first study, a topic list was developed for the interviews in the second study. This topic list was prepared carefully and slightly adapted after pretesting. Each interview started with an explanation of the purpose of the study, after which the interview questions were asked. The topic list consisted of questions that went from general to more specific. First, an introduction took place from both the interviewer and the interviewee. Second, questions were asked about the purchasing criteria of the company, as it had to become clear which role CSR played in the purchasing processes of the organization. Finally, for each of the subjects that came out as a relevant result in study 1, as described in Section 3.2, text fragments were developed. These text fragments were presented as if they were CSR communications from a potential supplier, so that the participants could empathize with the situation. A fictional company was used to function as a potential supplier. The participant, then, had to indicate which CSR information he or she found to be interesting, convincing or necessary. A fictional case company was used since this minimizes influences due to pre-existing attitudes towards the organization (Brown & Dacin, 1997; Wagner, Lutz, & Weitz, 2009). Text fragments were developed about the case company's CSR fit, motives, commitment, impact, stakeholder engagement, supply chain, products and certificates. These text fragments were developed using examples that were mentioned by participants in the first study. In addition, the website of the participant organizations of the first study were visited to look for examples of CSR communication about the topics. The text fragments were presented to the participant per topic. Some topics had multiple options, for example for CSR fit, there was the option of high fit, low fit and integrated CSR. Per topic, the participant would indicate which of the options he or she preferred and why. The text fragments are presented in the associated results sections in this section, from Section 4.2.2 to 4.2.13. In addition, these text fragments are formed into an optimal CSR story in Section 4.3.1.

All of the interviews took place at the participants' offices, which was to ensure their comfort and to provide for a trusted environment. At the start of the interview, participants were told that the purpose of the study was to research their opinions and beliefs, since the questions were about what, according to these experts, are good or bad CSR communications. For that reason, there were no right or wrong answers. These situational factors encourage participants to give open and honest answers (Öberseder et al., 2011). The interviews took place in the Netherlands in November 2014. They lasted between 41 and 69 minutes. The participants gave a written permission to have the interviews audiotaped.

#### **4.1.3 Data analysis**

All of the interviews were transcribed verbatim, leading to 123 transcript pages. The transcriptions were analysed using ATLAS.ti software. The same analysis approach was used as described in Section 3.1.3.

Codes were divided into five main categories. The first main category is about the content of CSR communication, and includes statements about for example CSR fit, motives and commitment. Form of CSR communication, which is the second main category, contains topics as message channel and communication strategies. The third main category is about CSR strategy, and evolves around topics such as innovations. Fourth, a main category for descriptions of the procurement process was created, which covers topics such as the company's purchasing criteria and CSR procurement tools. The final category consists of the purchaser's evaluation of CSR (communication) in general, and includes codes as influence of CSR on purchaser and purchaser's information needs.

The codes and categories were developed into a codebook. After 10 per cent of the interviews were coded, the interviews were coded by a second independent coder. This initial coding round resulted in Cohen's  $\kappa$ 's of .54 (content), .38 (form), .23 (strategy), .05 (procurement process) and .12 (purchaser evaluation). Especially the scores for the procurement process and the purchaser evaluation category are very low. One explanation for these low scores is that these two categories consisted of a small number of codes. More specifically, for the procurement process category, this low score was caused by a number of codes that were very similar and that were defined ambiguously. After discussion with the second coder, these similar and ambiguous codes were redefined into one clear code. The category about purchaser evaluation had a low score as well, which was caused by the vague distinction between the 'evaluation' factor and the 'description of current situation' factor. For example, in some cases the participant would describe through which channels he receives information from its suppliers; a code which belongs to the form category. In other cases, the participant would describe what his preferred method was for receiving this information, which is an evaluation and thus belonged to the evaluation category. This distinction was not clearly represented in the codebook. After clarifying these definitions and modifying the codebook by removing similar codes, the second coder and author coded another ten per cent of the interviews based on the adjusted codebook. Cohen's  $\kappa$ 's for the new codebook were set at .75 (content), .89 (form), .74 (strategy), .77 (procurement process and .72 (purchaser evaluation). The final codebook for the second interviews can be found in the appendix in Section 8.4.

## 4.2 Results

This section presents the results of the second data collection. The section starts with a description of the role of CSR in procurement activities. Next, findings about the topics as described in previous chapters are presented. For some sections, data were collected using text fragments. In these sections, a table in which the text fragments are shown is included. Sections that do not include a table, were written based on answers to interview questions. The quotes and the text fragments used in this section were translated from Dutch.

### 4.2.1 CSR in procurement activities

Only a few organizations reported to not have CSR structurally embedded into their procurement practices. Participants from these organizations used arguments such as the size of the organization, supply and demand and budget. The latter was mentioned by participants from two organizations that were government-owned. They stated that the Dutch government does not stimulate responsible purchasing. A big majority of the participants, however, did state to incorporate CSR in purchasing. When asking the participants how CSR is embedded in their procurement practices, participants reported that they use three different ways. These three methods include having CSR-related purchasing criteria, using a CSR procurement tool or a certifying institutions to value suppliers based on their CSR and to have suppliers sign a supplier code of conduct, in which certain behavior rules are set up that – among others – have to do with CSR. A summary of these findings is presented in Table 7.

Table 7  
*CSR procurement practices*

CSR procurement practice	Sample comments
CSR-related purchasing criteria	<p>"When we look at products, we look at a lot of things. We look at price, but also the environmental issues, but [...] that is not negotiable. They have to do something about [CSR], or else we won't do business with them."</p> <p>"Let's look at the simple example for coffee [...], there we write in our specifications that it needs to have Max Havelaar certifications."</p>
CSR procurement tool	<p>"We began working with EcoVadis, and EcoVadis is a market leader in the field of measuring CSR-performance of suppliers. And because of the fact that we get insight in that, each supplier will receive a grade. [...] In the future, we want to be able to say: we only want to have suppliers who have at least a 40 [...] so that we can be sure that we only have suppliers who – just like us – are motivated to work on [CSR]."</p>
Supplier code of conduct	<p>"In our supplier code of conduct, issues like child labor are included. [...] That also means that if an infringement is being made, it is exit immediately. Whether it is a contract for 5 or 10 million, [...] it means end of contract."</p>

In cases where CSR is embedded in the purchasing criteria, participants mentioned two ways in which this is brought into practice. First of all, as procurement is always a consideration of price and quality, some companies have put a number of CSR related issues under the quality criteria. For example, as one participant mentioned, when buying a product, they will look at the quality of the product but also the amount of energy used by the

product, since it is important for their energy costs, but also because of the environment. A CSR-related criterion can also be a certificate. The second way to embed CSR in procurement criteria, was to have CSR as a knockout criteria, meaning that suppliers need to have a CSR statement or need to have thought about the sustainability characteristics of a product, or else they will not be able to become a supplier of the organization. Participants mentioned that CSR criteria are different for different product groups and in some cases exceptions are made when the supplier company has a monopoly in its field.

A group of participants also stated to make use of a CSR procurement tool. CSR procurement tools are websites where suppliers can fill in information about themselves and about their CSR policies, after which an independent institution grades them based on their CSR activities. These grades can help companies to value suppliers and compare them, based on their CSR. Reasons that were mentioned by participants why they are making use of this tool, were that they do not have the knowledge to audit suppliers based on their CSR, which is why it is convenient if others, who do have the knowledge, can value these suppliers for their CSR. Here it concerns very substantive expertise, for example the materials that were used in a chair, not general CSR information of an organization. Ways in which these tools are used, are to have all communication about CSR go through the tool, since relevant questions are asked per product group. In addition, some participants also mentioned that they will only do business with companies who have committed to such a tool, or who have a – to them – sufficient grade for their CSR activities.

A number of other participants stated to have set up a code of conduct for suppliers. In the cases mentioned by the participants, this code included statements in the field of CSR, or it included the CSR statement of the company itself. A code of conduct is mostly an attachment of the supplier contract that needs to be signed. Examples that are mentioned of statements in the supplier code of conduct are for example that the supplier cannot take part in child labour. Some participants also stated to audit their suppliers and when they find out that the code is being broken, the supplier relationship will end and the supplier will receive a major fine.

#### **4.2.2 CSR fit**

Table 8 shows the text fragments of the different CSR fit options, including a summary of the arguments that were used by the participants.

A majority of the participants preferred for their potential customers to have CSR integrated into the business operations. Hence, they chose for the strategic fit. Participants argued that integrated CSR shows a broad vision which should be the basis for all CSR activity. The following quotes support this conclusion:

“Being a purchaser, I would choose for strategic fit, because it is relevant for [company name] as well [...] then you know for sure that the products that you buy meet the standards.”

“This [integrated fit] will continue forever. [...] If they start well with this [integrated fit], then that never stops.”

Table 8  
*CSR fit text fragments and arguments*

Option	Text fragment	Arguments
Integrated CSR <i>16 participants</i>	CSR is embedded in BrightLight's culture and business strategy, which means that for every new product and every decision we make, our responsibilities are taken into account. As a consequence, all of our products do not contain harmful materials and they ensure energy- and cost savings.	+ shows broader vision + similar to participant company + relevant for customers + beneficial + resembles timeless commitment + has added value + stays in your head
High fit <i>3 participants</i>	BrightLight supports the Light for Africa foundation, which provides a light source to millions of people in Africa without access to electricity. This results in better school grades and it increases families' capacity to generate income.	
Low fit <i>1 participant</i>	BrightLight supports the African Aids foundation, which facilitates education about HIV and aids. This results in better educated youth, which decreased the number of infections compared to 2011.	+ fits healthcare sector

Although only a few participants chose for the high fit option, many participants did respond positively to this text fragment. These participants see communicating a high fit between the company's core business and its CSR activity as added value in CSR communications and as something that would stay in their heads. In addition, a number of participants mentioned that potential suppliers should not per se communicate about how their CSR activity fits their own business, but they should communicate about how their CSR activity fits the business of the customer and the customer's field of interest. For example, one participant who worked in a healthcare-related organization, mentioned that he thought of the low-fit option to be interesting because it fitted the healthcare sector. This argument was used more often by participants, which is why it is mentioned here. CSR communication of a supplier should fit the customer as well.

#### 4.2.3 CSR motives

The majority of the participants responded positively towards rationally-driven motives. About half of the participants responded positively towards values-driven motives and strategic-driven motives. A few participants chose for stakeholder-driven motives. Table 9 provides an overview of the findings, including the arguments that were used by the participants.

Table 9  
*Text fragments for CSR motives*

Option	Text fragment	Arguments
Rationally driven <i>15 participants</i>	We pay attention to our social responsibility because we realize that our natural resources are not available to us unlimitedly. Because of this, we need to work efficiently.	+ true + most convincing + create awareness - reveals self-interest - not an intrinsic motivation
Values-driven <i>8 participants</i>	We pay attention to our social responsibility because we feel that it is our job to concern about the society.	+ intrinsic motivation - normal - marketing story - not measurable
Strategic-driven <i>7 participants</i>	We pay attention to our social responsibility because it helps us to remain a healthy, profitable organization that can handle the competition on the market.	+ broader vision + transparent - too self-centered - too commercial - too obvious - not relevant for external stakeholders
Stakeholder driven <i>4 participants</i>	We pay attention to our social responsibility because we want to fulfill the expectations of our stakeholders.	+ transparent + honest + result-oriented + reveals importance of stakeholders for company - extrinsic - not appealing

The following quotes support these findings:

"For me, [strategic-driven motive] is a broader vision where they say clearly and transparently: 'We have to do those things, but we are also a business that wants to make money'. Often, this is being idealized because eventually, we are here to make money."

"[Strategic-driven motive] is very much reasoned from their egocentric perspective. [...] I do think it's fair, if that is the reason why they are doing it, but I'm expecting more involvement in society."

"[Stakeholder-driven motive] is very honest [...] I'm not sure if it's the right approach. If you are paying attention to [CSR], you have to do it because you think it is important, otherwise it will never be something integrated."

#### 4.2.4 Commitment

Participants in this study preferred to receive information about the CSR activities that are performed by the organization. They argued that this way to communicate commitment is similar to how their own organization would communicate commitment. The participants were most enthusiastic about communicating the CSR activity, because they are concrete examples, which gives the purchasers an idea of what the supplier does in the field of CSR. A lot of them mentioned that they react positively to CSR activity communication, because

then they can see if the supplier company is aligned with the CSR strategy of the purchasing company. Only a few participants stated that they would communicate the amount of time invested in CSR activity. In addition, most participants commented that it would not influence them, or that they would not grant extra points in the tender process if the potential supplier would communicate about time investments. Even less participants responded positively to communicating the amount of money spent on CSR activities.

Some of the participants claimed that the amount of money is interesting, but would not be a critical factor in the procurement process. Another participant claimed that the amount of money is nice for communicating, but in the end very unimportant. Moreover, one participant claimed that the amount of money could be used to make current customers loyal to your organization, but not to attract new customers. Also, when communicating about the amount of money, some participants claimed that they would see this as a commutation, meaning that if you invest enough money, then besides investing money you can behave irresponsibly. The findings are summarized in Table 10.

Table 10  
*Text fragments for commitment*

Option	Text fragment	Arguments
Activities 17 participants	Brightlight's CSR policy focuses on raw materials recycling, in which we try to reuse materials that arised from waste for new products or projects.	+ similar to participant company + concrete + gives insight in what supplier is really doing
Time 3 participants	Employees of BrightLight can do volunteer work 8 hours a year during working hours.	+ similar to participant company + concrete - too easy - nonsense - too detailed - not convincing
Amount & duration 2 participants	Since 2006, BrightLight has donated half a per cent of the net profit to charity each year.	+ distinctive + clear + better than nothing - too easy - nonsense - too detailed - not convincing - CSR is not about money

The following quotes support these findings:

"I would not choose the easy way [...] donating money from the annual profit. I don't know how much profit they make, but anyways... I think it's the easiest way. And I would appreciate that the least."

"Personally, I don't think it's about the money [...] it is more about what you do and what impact it has, than how much it costs."

"You have to develop yourself instead of sticking to your existing product. And in that development, you have to include all CSR-aspects. Make sure that you are improving."

#### 4.2.5 Impact

Most participants would want suppliers to include both the short description of the impact including the three p's and the translation of the company's impact to the supply chain. They stated that adding the translation to the supply chain makes it more convincing because it concretely describes the meaning to the customer of the supplying company's CSR outcomes. In addition, some conclude that this is closer to the people who are concerned, in this case the customer. The translation to the supply chain is something that is considered interesting information to know. Another participant stated that CSR is all about involving the supply chain, which is why it is thought that the supply chain should be involved as well in communication about the CSR impact of the company.

A small group of participants does not want their suppliers to translate their impact to the supply chain. According to one participant, the thinking about CSR has evolved to the chain, but this is not implemented in purchasing activities yet. In addition, these participants were positive about communicating the organization's own impact, because it is better to keep it close to the source and it makes them feel that it is honest.

A few participants claimed that they would not include either the impact or the supply chain impact, because it is a typical marketing story and it is too detailed. These participants would leave out the entire impact part of CSR communication. Table 11 presents the findings about impact.

Table 11  
*Text fragments for impact*

Option	Text fragment	Arguments
3P balance 14 participants	The way we work takes people, planet and profit into consideration. This means that the offices of 14.000 employees of our customers have better lighting by our led lights, that we have improved our energy efficiency with 20 per cent and this has resulted in cost savings of 25 per cent.	+ close to the source + honest - typical marketing story - too detailed
Translation to supply chain 13 participants	Translated to our supply chain these results mean a general increase in employee satisfaction about their offices, less CO2 emission in the chain and less costs in the field of office lighting.	+ convincing + interesting + supply chain must be involved - too obvious - too difficult to measure - looks like a salespitch - creates suspicion
Exclude 2 participants		

#### 4.2.6 Message source

In general, in the purchasing process, the participants receive information from both an internal message source and external message sources about the supplying organization's CSR activity. They receive information from internal message sources by visiting the website and when documents are submitted during tender processes. The participants stated that

they also receive information from external message sources, however, messages in the media about the (potential) supplier do not influence them in the decision making process. Rather, the participants are following a policy and as long as the supplier meets the criteria, messages in the media do not influence the decision making process. Information that is received by certifying institutions – which are external message sources as well – do influence the participants in the decision making process. For example, if a certifying institution provides the participants with information on a supplier with a low-scoring CSR policy, the participants may choose to not become a customer of that supplier.

#### **4.2.7 Message channel**

The participants described three phases in which they communicate with their suppliers on the theme of sustainability. First of all, before the purchasers invite suppliers to join in a tender, they enter the phase called 'sourcing', in which they go look for information – among others about their corporate social responsibility – to decide whether or not this potential supplier should receive an invitation to join the tender. For this phase, participants use websites and visit fairs. The second phase consists of the tender process. During this process, all participants stated to take into account corporate social responsibility information from the supplier. However, the extent to and the way in which CSR is taken into account, depends on the products that are bought. For some products, CSR is more easy to incorporate into purchasing practices because for these product groups, international standards or certificates exist. Examples that were mentioned were products such as chairs or coffee cups, but also services such as cleaning. One participant mentioned that for financial services, it is harder to take CSR into account because no general guidelines are set up yet. During the tender process, participants stated to receive information about potential supplier's CSR digitally, in tender documents or during pitches in which the potential supplier presents itself. The last phase is during the supplier-customer relationship. A few participants stated that suppliers update them about CSR regularly using mailings, for example when they earned a certain certificate. In addition, some participants mentioned that their organizations organize supplier meetings to be updated on – among others – corporate social responsibility.

#### **4.2.8 Proactive and reactive CSR communication**

All participants stated that organizations need to include CSR in their general communications and thus communicate proactively about CSR, instead of only when they receive negative publicity. However, opinions differ when it comes to (potential) suppliers communicating directly towards the (potential) customer.

Most participants do appreciate it when existing suppliers communicate directly to them about CSR, but would not appreciate it if potential customers communicate about CSR towards them. They would like to receive CSR information from existing suppliers for several reasons. First of all, one participant mentioned that since CSR is positioned on his organization's strategic agenda, they need information from all of those parties to achieve goals on that strategic agenda. Therefore, constant dialogue is needed. Another reason for organizations to want their suppliers to communicate proactively about CSR to them, is because some participants stated that it is easier than constantly asking for news and updates themselves. Another participant mentioned that developments in the field of CSR are evolving so rapidly, that people will lag behind if they do not get updated regularly.

Although participants would appreciate it if their existing suppliers update them with relevant CSR news, they do not want potential suppliers to do so because this is just too much information and resembles advertising. The following examples illustrate these findings:

“...corporate social responsibility is really high-priority on our strategic agendas. And for every business line, this results in different targets, so we very much need those parties to achieve that strategic agenda. And [...] then you cannot go and wait passively, no, you need to be in a continuous dialogue.”

“We really want to know how it is going with our suppliers and what they are dealing with, and if new opportunities arise for us to cooperate better or in different fields. That can always be very interesting, and especially in the field of CSR.”

A small group of participants stated that they do want their potential suppliers to communicate directly to them about their corporate social responsibility. One participant stated that this happens already because potential suppliers include CSR information in the communication about the products. A different participant mentioned that if non-existing suppliers communicate their developments about CSR, then they could examine whether or not their current suppliers are engaging in these activities as well. Another reason why non-current suppliers should communicate directly towards potential customers about CSR is because it is a subject that is on the agenda, a subject that is popular at the moment. At last, one participant stated that potential suppliers should communicate about CSR because they should be transparent about their business processes. This in turn will, according to this participant, increase trust. These examples support this conclusion:

“I deal with that daily. Because daily, suppliers come to me and explain why a certain product is better.”

“Because of the fact that we get called by suppliers, we become aware of new developments, and then we can examine among our own suppliers if they are doing those as well.”

#### **4.2.9 Stakeholder engagement**

A big majority of the participants responded positively to a description of the stakeholder engagement from the supplying organization. A small majority wanted to be involved themselves as well. These findings, including the text fragments, are presented in Table 12.

A few participants did not want to be engaged with their suppliers in the field of CSR. Finally, some participants claimed to be not interested in how their suppliers engage with their stakeholders. They stated that for customers, it is not important how their suppliers engage with their stakeholders, and that this is internal policy that is thus not relevant for, in this case, the customer. The following quotes support these findings:

“They should say: ‘We are aware of our common responsibility and we would like to be into dialogue with our customers to see what our agenda should be and how we can develop it together.’”

"I don't want to put too much effort in it. Especially because I cannot influence it in a relevant way."

"...we have stakeholders as well and we would cooperate because we think it is very important that our stakeholders cooperate as well. And that does not mean that they are the same people, but if you expect it from your own stakeholders, then your stakeholders should expect it from you as well."

"To me, it is totally not important how he establishes [his CSR policy]. Because we have our own requirements, and either you meet them or you do not."

Table 12

*Text fragments for stakeholder engagement*

Option	Text fragment	Arguments
Description stakeholder involvement <i>15 participants</i>	Our stakeholders are actively involved in the formation and execution of our CSR policy. For example, we have regular meetings with customers, suppliers and shareholders to define issues that we need to focus our CSR policy on.	+ resembles own strategy + learn from stakeholders - not important for customers - internal policy
Invitation <i>9 participants</i>	At BrightLight, we use feedback from our stakeholders to improve our business and to refine our CSR policy. That is why we ask you to provide us with feedback.	+ ability to create new developments + same is expected from own stakeholders + perfect setting to learn from each other about CSR - takes too much time and effort - suppliers should be able to develop their own policies - feedback will not be used - insecure about relevant knowledge - too far away - not interesting - not important
Exclude <i>3 participants</i>		

#### 4.2.10 Added value for the customer

Table 13

*Text fragment for added value for the customer*

Text fragment	# chosen
Our LED lights help our customers with their energy use as they use up to 85 per cent less energy and have a duration of maximum 20 years. This is beneficial for our customers because they need to replace their lights less often and they use less energy which results in cost savings and a decrease in negative impact on the environment.	17
Exclude	2

The majority of the participants responded positively to communicating added value for the customer. A main reason for this, was that immediately, the result for the customer was

described. A participant described this as being “neat”. Another participant mentioned that he could immediately see the profit for him, which he thought made it very clear and transparent. Another participant described it as convincing. Also, participants mentioned that their suppliers could include this in their CSR communications. A few participants did not react positively to communicating an added value for the customer. They said that it is obvious that there is some added value for the customer. In addition, another one stated that it resembles advertising too much. The following quotes are examples of these findings:

“I think that is really good, it is clear. As a customer, you benefit from [CSR].”

“That sounds like music to the ears for every purchaser.”

“It looks like advertising.”

#### **4.2.11 Product communications**

Table 14

*Text fragment for product communications*

Text fragment	# chosen
Our BrightLight XL Model 002 LED light has a very nice design with a high light output. With a duration of 20 years, the customer does not have to replace the light often, which saves costs. In addition, the lamp is energy efficient.	15
Exclude	3

The majority of the participants responded positively towards including CSR information in communications about a specific product. They stated that it says something about the quality of the product, which makes it interesting for purchasers. However, the participants would not include specific CSR characteristics of a product in general CSR communication. They mentioned that CSR information about a specific product does not say anything about the company in general, which is thought to be more important. In addition, a few participants mentioned that CSR information about a product resembles advertising too much. Moreover, participants mentioned that this information was more relevant to put in product brochures. The following quotes illustrate these findings:

“This [...] is more part of the selling story of a product, it doesn’t say anything about the vision of a company generally, for me. It is just a piece of technical specifications.”

“[It] is a bit of brochure language [...] it kind of gives a combination of quality.”

#### **4.2.12 CSR in the supply chain**

Table 15

*Text fragment CSR in the supply chain*

Text fragment	# chosen
At BrightLight, we want to stimulate CSR in our supply chain. Therefore, we choose partners who share our values and we help other companies in our chain with their corporate social responsibility.	16
Exclude	2

A big majority of the participants responded positively towards organizations communicating about stimulating CSR in the supply chain. The most used argument in favour of including this in CSR communications, was because it was similar to the participant organization, or that it was also on the organization's agenda. Most participants stated that their organization was also stimulating companies in their own supply chain. In addition, one participant mentioned that it is necessary that all companies in the supply chain are involved and stimulated to work on CSR, which is why he thought it needed to be included in CSR communication.

One participant mentioned that he did not think it was interesting to include an explanation of how organizations in the supply chain are stimulated to work on CSR, because for him and his company, this was 'too far away'. This company was still trying to work on its own CSR policy, so they were not focusing on their supply chain yet. Another participant stated that 'supply chain' is such a popular word nowadays, that he gets irritated if anyone uses it. These findings are illustrated by the following quotes:

"What I read here is that they want to stimulate CSR [...] and I think that we try that as well with corporate social procurement. So I would think of this as a very interesting addition."

"This is something that is too far away for now. I understand it, but it is not relevant yet, here."

#### **4.2.13 Certificates**

Table 16

*Text fragment certificates*

Text fragment	# chosen
In 2014, BrightLight set a goal to achieve the Lean & Green certificate. This certificate is unique and focused on transport. The most important requirement of this certificate is that there needs to be a decrease of 20 per cent in CO2 emission.	15
Exclude	3

Only a small amount of participants did not react positively towards communication about CSR-related certificates. Reasons for them to not be interested in certificates, were that it is just a small part of responsible behavior and purchasers were more interested in the broader vision of the company's CSR policy. Another reason is that certificates are – according to these participants – purchasable, so it does not mean anything if companies have these certifications because this means that companies have only spent money on it.

Most participants were interested in including certifications in CSR communication. One participant even claimed certificates to be "the most important" communication concerning CSR. Most participants stated that they are actively looking and asking for certifications from their (potential) suppliers. Some participants even claimed that, for certain products, suppliers were required to hand over their certificates, or else they could not join in the tender. Arguments that were used by participants why they were interested in certificates from their potential suppliers, included that certificates are objective and can function as proof that organizations are actually behaving responsibly. In addition, for purchasers, it is easy if organizations are certified in a CSR field, because then their statements about behaving responsibly have been verified by a certifying institution. This is supported by the following statements:

“Sometimes, it is a selection requirement. If suppliers want to participate in a tender, then they at least have to reach a certain level for a CO2 performance ladder, a CSR performance ladder, a certification, well, anything.”

“One of our requirements is that for all of the products and services that we try to purchase, the supplier has to be certified.”

“A certificate is checked by an institution, so I prefer that [...]. It is concrete and it is objectified by an independent institution.”

“Certificates are only a small part of CSR, it does not say anything about the broader scope or vision of the company.”

### 4.3 Conclusion study 2

The goal of the second study was to gain an insight into the way in which purchasers respond to CSR communications from their suppliers. First, it is important to find out whether purchasers take CSR information into account when buying new products for the organization. Second, it is important to find out how purchasers respond to CSR communication characteristics as described in Section 2.2 and Section 3.2.

When it comes to CSR communication, participants showed a few general requirements that were often mentioned in their arguments. Participants stated to like text fragments when they were similar to what their own organization communicates, when they were concrete, transparent and measurable, and when they showed a broader vision of the organization regarding CSR.

On the other hand, participants responded negatively to text fragments when they were “typical marketing stories” or when they resembled advertising too much. This latter finding is also represented in existing literature, where it is stated that CSR advertising inspires skepticism (Pomering & Johnson, 2009; Pomering, 2009).

Participants of the second study also demonstrate the shift to integrated CSR. First, this is represented by the finding that most participant companies take CSR into account in their procurement processes. Second, participants responded most positively to the integrated CSR text fragment. Third, participants stated that CSR communications should be integrated into the communications during tenders. In addition, all participants stated that suppliers should communicate proactively about their CSR engagement. This is supported in literature, where it is stated that proactively communicating about CSR yields favorable responses from consumers (Becker-Olsen et al., 2006; Groza et al., 2011).

The shift to integrated CSR causes another shift, namely a shift to a broad supply chain focus (Porter & Kramer, 2006). This shift was represented by the answers of the purchasers. The purchasers in this study responded positively to communicating impact and communicating the impact to the supply chain. In addition, the participants also wanted their suppliers to communicate about how CSR is promoted in the supply chain. This shift can also be found in literature. For example, Keating, Quazi, Kriz and Coltman (2008) state that

organizations are starting to collaborate with supply chain partners to enhance CSR performance. The main reason for this collaboration is the fact that organizations within supply chains can influence each others' reputation and performance as they are interdependent units. This has led to the notion that the CSR focus should be extended beyond firm boundaries and thus that supply chain partners should be involved too (Kytle & Ruggie, 2005, in: Keating et al., 2008). The most visible outcome of this awareness is the emergence of CSR oriented purchasing activities (Keating et al., 2008).

The rationally-driven motive was preferred by most participants. This motive was mentioned in every possible combination with the other motives; with one or a combination of strategic-driven, values-driven and stakeholder-driven motives, but also on its own. Although consumer-focused CSR research claims that a combination of strategic-driven and values-driven motives reaps the most positive responses (Lohrer, 2013), this research suggests using a single, new motive which uses simple reasoning as an argument to engage in CSR. More generally, research suggests that stakeholders do not trust organizations who use extrinsic motives in their CSR communications (Du et al., 2010). The rationally driven motive, however, is an extrinsic motive.

When discussing commitment, it came forward that the participants wanted to hear about CSR activities the most instead of the amount and duration of the CSR engagement. Although these latter are the most concrete, which is also thought to be important by purchasers, it is not considered to be CSR anymore, as CSR is an integrated concept according to the participants.

With regards to stakeholder engagement, most participants responded positively towards the case company engaging in the stakeholder involvement strategy by Morsing and Schultz (2006). This may be a consequence of recent developments in marketing theory, in which there is a movement from a customer-centric approach towards a stakeholder approach. It is said that organizations that address concerns of stakeholders perform better than organizations that do not (McDonald & Rundle-Thiele, 2008). In addition, more than half of the participants wanted to be involved in their suppliers' stakeholder engagement. By inviting stakeholders to raise CSR concerns in cooperation with the organization, stakeholder relationships may improve (Morsing & Schultz, 2006).

Another finding from this study is that CSR communications should be relevant for the customer when directly communicated towards the customer. The added value for the customer was thought to be important by almost every participant. In addition, CSR should also be included in product communications.

Finally, participants want CSR communication to be transparent and measurable, as they can take away suspicions of greenwashing. This is also why participants value certificates so much, as they are often provided by objective, independent institutions that examine organizations before they award a certificate. Willers and Kulik (2011) support this finding, stating that in order to take away greenwashing accusations, companies should earn performance certificates and communicate these clearly. This is confirmed by Kamp (2011), who claims that organizations value certificates because they ensure transparency in the supply chain.

### **4.3.1 Optimal CSR story**

In summary, the following is the final CSR story for the case company. This story was created by putting together the text fragments that were used in the second study. For this story, each option to which more than half of the respondents responded positively was included.

CSR is embedded in BrightLight's culture and business strategy, which means that for every new product and every decision we make, our responsibilities are taken into account. As a consequence, all of our products do not contain harmful materials and that they ensure energy- and cost savings. We pay attention to our social responsibility because we realize that our natural resources are not available to us unlimitedly. Because of this, we need to work efficiently.

Brightlight's CSR policy focuses on raw materials recycling, in which we try to reuse materials that arised from waste for new products or projects. In 2014, BrightLight set a goal to achieve the Lean & Green certificate. This certificate is unique and focused on transport. The most important requirement of this certificate is that there needs to be a decrease of 20 per cent in CO2 emission.

The way we work takes people, planet and profit into consideration. This means that the offices of 14.000 employees of our customers have better lighting by our led lights, that we have improved our energy efficiency with 20 per cent and this resulted for 25 per cent in cost savings. Translated to our supply chain these results mean a general increase in employee satisfaction about their offices, less CO2 emission in the chain and less costs in the field of office lighting.

Our stakeholders are actively involved in the formation and execution of our CSR policy. For example, we have regular meetings with customers, suppliers and shareholders to define issues that we need to focus our CSR policy on. That is why we ask you to provide us with feedback. At BrightLight, we want to stimulate CSR in our supply chain. Therefore, we choose partners who share our values and we help other companies in our chain with their corporate social responsibility.

Our LED lights help our customers with their energy use as they use up to 85 per cent less energy and have a duration of maximum 20 years. This is beneficial for our customers because they need to replace their lights less often and they use less energy which results in cost savings and a decrease in negative impact on the environment.

## 5. General discussion

The aim of this study was to examine CSR communication in a business-to-business context. This study shows how business-to-business organizations communicate about CSR and how purchasers perceive and evaluate CSR communication during the procurement process. In this general discussion, first a description and explanation is given of the differences and similarities between the perceptions of the two participant groups. In addition, an overview will be given of how the findings in this research, where it concerns the business-to-business context, differ from the CSR literature in business-to-consumer markets. Third, the practical and theoretical implications of this research are discussed. Finally, an overview is provided of the limitations of this research.

### 5.1 Comparison CSR managers & purchasers

Two different target groups were used in study 1 and study 2. Since the first group – consisting of CSR experts – mostly decides what is communicated about CSR and the second group – consisting of purchasers – makes purchasing decisions partly based on this CSR information, it is interesting to compare the opinions and beliefs of these two groups. Table 17 shows a summary of the similarities and differences between the two participant groups.

Table 17

*Similarities and differences in opinions between CSR experts and purchasers*

	CSR experts	Purchasers
Integrated CSR	+	+
Durability & amount of support social cause	-	-
Commitment: activities	+	+
Supply chain	+	+
Added value for customers	+	+
Product communications	+	+
Proactive	+	+
Motives	Strategic- & values-driven	Rationally driven
Stakeholder engagement	-	+
Certificates	-	+

Below, the similarities and differences of the beliefs of the two participant groups are described.

#### 5.1.1 Similarities

On most topics that were covered in the interviews, CSR experts and purchasers agreed with each other. First, both groups agreed that CSR should be integrated into business processes and marketing communications strategies. Donating to charity is no longer seen as CSR, although it is still an accepted CSR activity according to purchasers. Second, as a logical consequence, communicating the amount and durability of social cause supporting was not seen as interesting communications by both groups. Instead, descriptions of specific CSR activities should be communicated. In addition, the impact of these activities should also be included in CSR communication, with a translation to the supply chain.

CSR communication should also have an added value for the customer according to both groups. Furthermore, CSR aspects of specific products should be included in product communications. In addition, CSR experts and purchasers agreed that organizations should communicate about CSR proactively. And finally, both CSR experts and purchasers found it to be interesting to communicate how CSR is stimulated in the supply chain.

### **5.1.2 Differences**

For a number of topics, opinions and beliefs of the participant groups were different. First, this was the case for CSR motives. Most CSR experts stated that organizations should communicate values- and strategic-driven motives and none would communicate stakeholder-driven motives. Of the purchasers, only around half of the purchasers chose for values- and strategic-driven motives. Two main reasons for not including values-driven motives, were that – according to purchasers – it is already obvious that CSR is embedded in organizational values and this should therefore not be communicated, and because it is not measurable. In general, purchasers showed a pattern that CSR information needs to be concrete and measurable. Arguments that were used against strategic-driven motives were that they resemble advertising too much and that they are too self-centered. This is another pattern shown by the purchasers: CSR should not resemble advertising. Third, none of the CSR experts would use stakeholder-driven motives because it would not be a good reason to communicate to customers. Some of the purchases, however, did choose stakeholder-driven motives since they were thought to be transparent. Most participants from the second study preferred rationally-driven motives in CSR communication, while in the first study, only a few did. An explanation for the fact that from the first study, only a few participants mentioned this motive, is that it was not an ‘option’ in the first interviews. CSR experts came up with this motive themselves, while in the second study, participants responded to a cue.

A second difference in opinions and beliefs from CSR experts and purchasers had to do with stakeholder engagement. Although both participant groups agreed that stakeholders should be involved proactively, opinions differed as to whether or not this should be communicated. CSR experts would not include this topic in their communications. Most purchasers, however, did respond positively towards the text fragment about stakeholder engagement because they think they can learn from their stakeholders and they want to work together to achieve CSR goals. So, CSR experts misjudged the fact that purchasers would not be interested in how the potential supplier engages its stakeholders. A majority of the purchasers even wants to be invited to engage with their suppliers.

The final major difference concerns certificates. Most CSR experts did not recommend for organizations to communicate about certificates because they are irrelevant for the customer, or because certificates only cover small topics while CSR is such a broad concept. Most purchasers, on the other hand, do value certificates in CSR communication. To them, certificates are proof that the organization is actually behaving responsibly.

## **5.2 Comparison business-to-consumer and business-to-business**

Most of the research described in Chapter 1 and Chapter 2 were performed in a business-to-consumer setting. This research, however, took place in a business-to-business setting. Most of the results in this study differ from findings in previous consumer-focused research. As one of the goals of this study was to create an insight in the way in which CSR information should be communicated specifically for the business-to-business context, it is relevant to compare findings in the two different markets. This section describes both the similarities and the differences in business-to-consumer and business-to-business markets.

### **5.2.1 Similarities**

Some findings from literature correspond with findings from this research. Here, it mainly concerns responses to CSR topics. For example, communicating about CSR commitment leads to positive associations by consumers (Sen et al., 2009, in: Du et al., 2010). Participants from this study responded positively to CSR commitment text fragments as well. In addition, communicating about CSR impact leads to positive responses from consumers (Du et al., 2009; Du et al., 2010) and from purchasers in this study. Furthermore, proactive CSR communication results in more favorable firm attitudes (Groza et al., 2011). This study shows that purchasers respond positively towards proactive CSR communication as well.

Finally, consumers trust messages about CSR more when they come from an external source (Du et al., 2010). Although purchasers claim to not get influenced by messages in the media, they do seek assurance from independent, objective certifying institutions.

### **5.2.2 Differences**

A first major difference between findings in the business-to-consumer context and findings from this literature, is that – as far as investigated – consumers respond most positively towards organizations who support social causes that fit the organization (Du et al., 2007; Du et al., 2010; Hill & Becker-Olsen, 2005). In the business-to-business context, however, integrated CSR is valued more. A possible explanation for this is that integrated CSR results in products that are created using responsible business processes. Thus, this affects product quality, which is beneficial for purchasers who need to buy products with the best price to quality ratio.

In addition, consumers respond most positively towards a combination of values- and strategic-driven motives to engage in CSR. Purchasers in the business-to-business context, on the other hand, responded most positively towards rationally-driven motives in this research. Reasons why rationally driven motives may work better in a business-to-business setting, are that they are factual. Participants often made comments about organizations not telling the truth about the real reason for them to engage in CSR and just using – for example – values-driven motives because they sound so beautiful. Purchasers may thus have become skeptical towards these kinds of motives, which explains why they respond most positively to a motive that is factual.

Moreover, this study suggests that, similar to consumers (Du et al., 2007), purchasers pay attention to CSR when making purchasing decisions. The way in which this happens, however, is different. Consumers use CSR information to evaluate organizations, as CSR information changes their attitudes (Bhattacharya & Sen, 2004; Murray & Vogel, 1997). Furthermore, CSR information might also influence consumers' behaviors, such as company choice (Barone et al., 2000; Ross et al., 1992) and purchase intention (Bhattacharya & Sen, 2004; Ellen et al., 2006). The purchasers that participated in this study, however, explained that there are different mechanisms for business purchases, as this purchasing process mostly exists of filling in scoring sheets and granting scores to potential suppliers for price and quality of the products and for the CSR information of the company.

### **5.3 Theoretical implications**

This study contributes to existing literature in three major ways. First, this study shows a shift in CSR from a strategically disconnected topic to a more integrated approach where CSR is embedded into organizational processes. Although this shift has been described in literature (McElhaney, 2009; Vosman, 2013), this is the first research to investigate how receivers from CSR information respond to organizations communicating this integrated CSR approach.

Second, as a result from this shift to integrated CSR, another shift was shown by the participants in which the supply chain gains importance. This shift was described in literature (Porter & Kramer, 2006; Keating et al., 2008), but no research took place yet to evaluate communication about the supply chain.

Third, this research suggests the existence of a new motive for organizations to engage in CSR. Extensive research already took place in the consumer context about values-, strategic- and stakeholder-driven motives (Ellen et al., 2006; Lohrer, 2013), however, the purchasers that participated in this research responded most positively to a rationally driven motive. Although this motive has already been conceptualized as a possible reason for organizations to start engaging in CSR (Garay & Font, 2012), this research is the first to empirically investigate this motive and to demonstrate that, in the business-to-business context, it reaps the most positive responses. Future research on communicating CSR motives should employ quantitative methods to empirically test responses to this motive from consumers.

These findings described above are different from findings from consumer literature. They suggest that business-to-business organizations should have a more integrated approach to CSR in which the supply chain is taken into account as well. In addition, business-to-business organizations should communicate rationally-driven motives for engaging in CSR. As these findings differ from consumer literature, it is suggested that consumers use different mechanisms to evaluate CSR communication. This leads to a question for future research, namely: How do consumers respond to integrated CSR and to the rationally driven motive? Quantitative research methods should be employed to test and generalize if consumers respond to these topics the same way or if they differ.

Moreover, findings from this study advance previous literature about CSR communication in the business-to-business context (Andreasen, 2008; Homburg, Stierl, & Bornemann, 2013; Kim, 2011; Raman & Davies, 2011) by isolating specific CSR message characteristics from practice and investigating responses from purchasers. Until now, a number of CSR content characteristics was only conceptualized (Andreasen, 2008) and general responses were examined. However, it was never clear what the responses were for the different ways to communicate about these content characteristics. Here, it concerns responses to the various forms of commitment and impact communications. This study provides insights in how business-to-business organizations should communicate about these topics. Quantitative data collection methods should be employed to test if these findings are generalizable among business customers and to find out if this differs from consumers. The different ways to communicate about commitment and impact should be manipulated into an experimentally designed questionnaire to examine more specific responses such as perceived expertise or customer loyalty.

Furthermore, the results of this study suggest that a number of findings from consumer literature are also applicable to the business-to-business context. Similar to consumer literature, business customers responded positively to commitment (Sen et al., 2009), in: Du et al., 2010) and to CSR information being communicated proactively (Groza et al., 2011). These findings need to be generalized by performing quantitative research.

Although consumers and purchasers showed to agree on a few topics, on most topics, findings from this study differed from findings in consumer literature. This suggests that the underlying mechanisms with which consumers and purchasers view CSR communication, are different. Further quantitative research is needed to create more support for this suggestion.

Finally, researchers found that CSR communication influences consumer purchasing behavior (Bhattacharya & Sen, 2004; Ellen et al., 2006; Eisingerich, Rubera, Seifer, & Bhardwaj, 2010; Brown & Dacin, 1997; Sen & Bhattacharya, 2001). Although findings from this study suggest that CSR communication plays a role in business-to-business purchasing as well, it is unsure if field research will yield the same results. Therefore, this still needs to be tested in a more natural setting, for example by using observations techniques during purchasing processes. On the other hand, as CSR is isolated in this study, this research does say something about the specific elements – such as CSR fit, commitment, CSR motives and impact – and purchaser evaluations of these elements.

## **5.4 Practical implications**

Organizations are expected to engage in CSR and are challenged with questions about effective CSR communication. The present study provides several practical implications for managers of business-to-business organizations for communicating about CSR. While recent studies suggest that managers should communicate proactively about CSR, this study helps managers of business-to-business organizations to carefully choose what and how to communicate about CSR. Managers should include strategic CSR, rationally-driven motives, commitment, impact, stakeholder engagement, an added value for the customers and certifications in their CSR communications.

Also, this study provides recommendations to organizations about their CSR strategy. CSR should be integrated into business processes, since purchasers responded most positively towards integrated CSR. Moreover, managers should focus their CSR strategy on their supply chain, as such a broad vision reaped positive responses as well.

Finally, the findings suggest implications regarding how CSR communication should be sent. Managers should incorporate CSR into their general communications strategy, using all adopted message channels. Furthermore, they should communicate in a proactive manner.

## 5.5 Limitations and further research

This study is only a starting point in examining CSR communication by business-to-business organizations. A number of limitations should be acknowledged when interpreting the findings. First, as a qualitative study, this research suffers from the limitation that the results cannot be generalized because the group of participants is too small. Although it is possible to achieve data saturation with twelve interviews (Guest, Bunce, & Johnson, 2006), it is in no way stated that the findings from this study are the only and general assumptions. Further (quantitative) research is needed to confirm and extend these findings. And in addition, as McCracken (1988) stated, the objective of qualitative research is exploration and conceptualization instead of generalization. Second, the findings are from a purchaser perspective. Purchasers are educated to achieve the best price-quality ratio. There are many other organizational members with a decision-making ability when it comes to purchasing goods, who might consider a different approach to responsible procurement. In addition, the purchasers who participated in this study were mostly CSR enthusiasts because – in most cases – CSR was on the corporate agenda. Therefore, this study is in no way representative for all organizations or organizational members. Fourth, the case company in the second study was based in one specific context, which is the lighting sector. It is unsure if the same results would be reaped if organizations in different sectors were used as a case company. Future research should involve organizations in different sectors and should employ quantitative methods. More specifically, the identified CSR message characteristics could be cast in a questionnaire to measure the influence of these message characteristics in a large-scale survey.

Finally, the investigation of ethics-related topics is vulnerable to the social desirability bias (Öberseder et al., 2011). Although several measures were taken to reduce the bias – face-to-face interviews on familiar locations (participants' offices), a semi-structured interview and the emphasis that the questions were about the participants' opinions and beliefs and that, thus, there were no right or wrong answers – the social desirability bias cannot be eliminated.

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# Appendix

## Topic list study 1

### Introductie

1. Kunt u me iets over uw achtergrond vertellen?
2. Hoe ver is deze organisatie met CSR?

### Communicateanalyse van voorbeelden

3. Waarom is dit een voorbeeld waar u trots op/minder tevreden over bent?
4. Kunt u me er iets meer over vertellen? – Context, doel, doelgroep etc.
5. Kunt u me iets vertellen over de inhoud van deze uiting  
(CSR fit, motives, commitment, impact, stakeholder engagement)
6. Waarom heeft u ervoor gekozen om de elementen die erin staan te noemen en andere juist niet?
7. Kunt u me iets uitleggen over de vorm van deze uiting?  
(message source, message channel, proactive/reactive)
8. Waarom heeft u ervoor gekozen om het bericht op deze manier te verspreiden?

### Algemeen

#### *Los van de voorbeelden:*

9. Wat maakt dat iets goede b2b CSR communicatie is?
10. Wat maakt dat b2b CSR communicatie minder geslaagd is?

### Het ideale b2b CSR communicatie bericht

11. Stel: u mocht een bericht samenstellen voor uw klant over uw CSR engagement. Wat zou er dan in dit bericht staan?  
(CSR fit, motives, commitment, impact, stakeholder engagement)
12. Hoe zou dit bericht eruit zien en verstuurd worden?  
(message source, message channel, proactive/reactive)

### Afsluiting

13. Wie zou ik nog meer moeten spreken?
14. Wat zou u zelf nog meenemen in een interview over CSR communicatie?

# Codebook study 1

Table 18  
*Codebook first data collection round*

Code	Definition
<b>Content</b>	
CSR fit	Contains information on how the organization's CSR activity must fit the core business of the organization.
Certifications	Contains information on communicating about having certain certifications linked to CSR, for example the CO2 performance ladder or the BREEAM certificate.
CSR activities	Contains information about communicating about certain activities one has performed that have to do with CSR, for example volunteer activities or supporting a good cause.
CSR motives	Contains information on the motives used in CSR communication, meaning the reasons why the organization engages in CSR.
Strategic-driven motives	Contains information on using strategic driven motives in CSR communication, for example because organizations know that by engaging in CSR, they can have a competitive advantage.
Stakeholder driven motives	Contains information on using stakeholder driven motives in CSR communication, for example because NGO's put pressure on the organization.
Values-driven motives	Contains information on using values driven motives in CSR communication, for example because CSR is in the values of the organization. From a certain sincere interest.
Impact: people	Contains information on communicating the impact the organization has on people with its CSR activities.
Impact: planet	Contains information on communicating the impact the organization has on planet with its CSR activities.
Impact: profit	Contains information on communicating the impact the organization has on profit with its CSR activities.
Product	Contains information on CSR communication being embedded in the products and communication about the products.
Commitment	Contains information on communicating CSR commitment to a cause.
Added value for customers	Contains information about how the CSR communication or CSR activity provides for added value for the customer or is of worth to the customer.
Relevance	Contains information on how CSR communication has to be relevant.
<b>Form</b>	
Proactive communication strategy	Contains information on having a proactive CSR communication strategy, meaning that the organization does not only communicate after they receive negative publicity.
Reactive communication strategy	Contains information on using a reactive CSR communication strategy, meaning that the organization only communicates about CSR after they receive negative publicity.
Alignment receiver	Contains information on how the CSR communication should be aligned to the customer, either content or form.
Internal message source	Contains information on the internal CSR communications.
External message source	Contains information on having an external message source (thus, parties other than the organization, for example a newsletter) for CSR communication.
Message channel	Contains information on the message channels used for CSR communication.
<b>Stakeholder engagement</b>	
CSR and the supply chain	Contains information on carrying corporate social responsibility in the

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	whole supply chain.
Stakeholder engagement	Contains information on how the stakeholders are involved in the CSR communication or CSR policy process.
<b>Strategy</b>	
Innovations	Contains information on innovation.
Integrated marketingcommunications	Contains information on how the marketing and communications are integrated, meaning that CSR is not an individual communication subject, rather it is integrated in all forms of communication.
Integration in business	Contains information on how CSR is integrated in every aspect of the organization, for example product innovations as well, instead of being just a stand-alone part of the organization.

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# Topic list study 2

## Introductie

1. Kunt u me iets over uw achtergrond vertellen?

## Inkoopcriteria

2. Waar let u op bij het beoordelen van een aankoop?
3. Hoe belangrijk is communicatie over MVO bij een aankoopbeslissing?
4. Hoe uit dit belang van MVO-communicatie zich bij het maken van een aankoopbeslissing?
5. Kunt u me iets vertellen over uw ervaringen met bedrijven die goed over MVO communiceren?

## Goede/minder goede voorbeelden MVO communicatie

6. Waarom is dit een voorbeeld wat u goed of minder goed vindt?
7. Op welke manier bent u dit voorbeeld tegengekomen?
8. Leg uit.

*Ontdekken of de volgende dingen erin zitten en wat de participant daarvan vindt:*

- a. CSR fit
- b. CSR motives
- c. CSR commitment
- d. Impact
- e. Stakeholder engagement
- f. Added value for customers
- g. Product communications
- h. Relevance
- i. Supply chain
- j. Certificates

## MVO Communicatie

9. In hoeverre bent u op de hoogte van MVO-activiteiten van leveranciers?
10. Hoe komt u te weten over de MVO-activiteiten van leveranciers?
11. In hoeverre communiceren leveranciers tijdens inkoopprocessen nog over hun MVO activiteiten?
12. Waar let u op bij MVO communicatie?
13. Hoe kritisch kijkt u naar deze communicatie over MVO?
14. Wanneer beschouwt u MVO communicatie als greenwashing?
15. Op welke manier zou u informatie over MVO graag ontvangen?
  - a. Kanaal
  - b. Timing
16. Vindt u dat organisaties proactief over MVO moeten communiceren, of alleen wanneer zij negatieve publiciteit ontvangen?

## Attitude

17. Wat voor invloed heeft communicatie over MVO op u?
  - attitude tegenover de leverancier
  - vertrouwen in de leverancier
  - imago van de leverancier
  - geloofwaardigheid van de leverancier

## Tekst samenstellen – tekstfragmenten

Voorbeeldbedrijf: BrightLight verlichtingstechniek.

## Codebook study 2

Table 19  
*Codebook second data collection round*

Code	Definition
Content	
Certificates	Statements about certificates concerning CSR or sustainability. Also includes statements about tekst fragment "certificates".
CSR fit	Statements about the tekst fragments concerning "CSR fit", including high fit, low fit and integrated fit.
CSR motives	Statements about the tekst fragments concerning "CSR motives", including strategic-driven, values-driven, stakeholder-driven and rationally driven motives.
Impact	Statements about the tekst fragments concerning "impact", including people, planet, profit & translation to the supply chain.
Product communications	Statements about tekst fragment "product communications"
Commitment	Statements about the tekst fragments concerning "commitment", including money, time, innovations and activity.
Added value for customer	Statement about tekst fragment "added value for customer".
Stakeholder engagement	Statements about tekst fragement concerning "stakeholder engagement" including a stakeholder engagement description and actively involving stakeholders.
Stimulating CSR in supply chain	Statements about the tekst fragment "stimulating CSR in the supply chain", or when the participant mentions something about stimulating CSR in the supply chain.
Concrete	Statements about how CSR communication by suppliers needs to be concrete.
Greenwashing	Statements about Greenwashing (i.e. A company presenting itsself as more sustainable and responsible than it really is) and its effects on the participant/company.
Self promoter's paradox	Information on the self-promoter's paradox (i.e. When a company is promoting its CSR policy too heavily, which induces negative thoughts) and its effects on the purchaser or on the company.
Transparency	Statements about CSR communication that needs to be transparent.
Form	
Proactive/Reactive CSR communication	Statements about proactive and reactive CSR communication. Proactive CSR communication: proactively communicating about CSR. Reactive CSR communication: waiting to communicate about CSR until being asked about it.
Message channel: app	Contains information about suppliers using an app for CSR communication towards the company being interviewed.
Message channel: brochure	Contains information about suppliers using a brochure for CSR communication towards the company being interviewed.
Message channel: conference	Contains information about suppliers organizing or visiting a conference for CSR communication towards the company being interviewed.
Message channel: face-to-face	Contains information about suppliers using face-to-face communication for CSR communication towards the company

	being interviewed.
Message channel: mailing	Contains information about suppliers using mailings for CSR communication towards the company being interviewed.
Message channel: movies	Contains information about suppliers using movies for CSR communication towards the company being interviewed.
Message channel: supplier meetings	Contains information about suppliers visiting supplier meetings for CSR communication towards the company being interviewed.
Message channel: supplier company website	Contains information about suppliers using websites for CSR communication towards the company being interviewed.

#### CSR strategy

Creating shared value	Statements about companies working together in order to create shared value by setting cooperative goals or decreasing CO2 emission together.
Innovations	Statements about innovations - for example, by suppliers - that concern CSR.
Differences between companies/sectors/products	The participant describes differences between sectors, products or companies when it comes to CSR (communication).

#### Procurement process

Description of procurement process (general)	The participant gives a general description of the procurement process, not particularly for that company.
Company's purchasing criteria	Statements about specific purchasing criteria in the company, for example requirements for the supplier to be able to supply.
Procurement & CSR in company	Statements about how CSR is embedded in the procurement activities of the company.
CSR procurement tool	Statements about a tool used by purchasers to evaluate or collect information on the supplier's CSR policy.
Reception of CSR information	Statements about how purchasers receive CSR information from their suppliers, for example during which phase of the purchasing process CSR information is delivered, apart from message channel.
Supplier code of conduct	Statements about suppliers having to sign a code of conduct in order to ensure that they are behaving responsibly.
Supplier relationship management	The participant specifically mentions how he builds and maintains relationships with his suppliers.

#### Purchaser's evaluation

Impressive/convincing CSR communications	Statements about CSR communication that is considered to be impressive by the participant, f.e. Examples from different companies.
Influence of CSR on buyer	Statements about what influences the buyer with regards to CSR communication.
Information needs of purchasers	Statements about certain information needs by purchasers.
Benefits of supplier's CSR for company	Statements about how a supplier's CSR can cause for benefits for the organization being interviewed.