

**Comparing the Responsibility Understanding of the Alcohol, Tobacco and  
Pharmaceutical Industries towards Global Health:**

*The current State of Affairs in the Political Struggle over the Meaning of CSR*

by

**Annika Pade**

S1759655

Submitted in partial fulfillment of the requirements for the double degree of  
Master of Science & Master of Arts program European Studies, University of  
Twente & University of Münster

2018/2019

Supervisors:

Dr. Minna van Gerven-Haanpaa, University of Twente

Prof. Dr. Antje Vetterlein, University of Münster

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# 1 Research Question & Background

Particularly in the context of global governance which is at times characterized by regulatory gaps and minimal regulation, it can make a decisive difference whether transnational corporations (TNCs) chose to follow legal standards or normative considerations as behavioral guide for their actions (Vetterlein, 2018, p.11). Global health is a policy area in which this distinction even more entails severe consequences for the lives of billions of individuals worldwide. The policy area today is approached as an intersectoral issue that not only focuses on directly curing diseases and health conditions but also on tackling the underlying, broader determinants of these such as economic, social, environmental and political factors (World Health Organization, 2019). In the past, numerous examples have shown how business products and practices that naturally impact this area have in fact stayed within the boundaries of law but still violated ethical principles. Due to their profit-driven nature which disregards consequences for health, environment and society, their economic growths and their significant power, it has been argued that certain industries more than others have led to the emergence of new threats for human health and well-being in the past. Particularly the decisions of executives and managers of corporations in the alcohol, tobacco and pharmaceutical industries on products or practices of marketing, lobbying and public relations seem to have had an immense impact on increasing chronic diseases, which are the leading causes for premature and preventable deaths worldwide (Freudenberg, 2014, p.3).

The behavior of corporations in these industries has impacted global health in the past in many ways: the alcohol industry for instance via its social aspects and public relations organizations such as the International Alliance for Responsible Drinking has been known for misrepresenting the sound evidence on the association between alcohol consumption and risk for cancer. If evaluated by moral principles, implying that health risks like cancer are only caused by certain drinking patterns like heavy or binge drinking to mislead the consumer (Petticrew et al., 2018, p. 294) could be considered an example of unethical behavior. The tobacco industry in turn has expanded its markets into developing countries on the African continent during the last decade in which tobacco control policies tend to be much weaker (Peer, 2018, p.551). In doing so, the industry managed to dramatically increase smoking prevalence in traditionally low-smoking Sub-Saharan countries through heavy marketing (Drope & Schluger, 2018, p.21). While the decision for market expansion by legal standards had been undoubtedly lawful, it can be argued that in moral terms it took advantage of the lack of protection that these countries were able to provide for their citizens and further aggravated the

burden of disease that their health infrastructures have to carry (Gilmore et al., 2015, p.1029). Finally, also the behavior of the pharmaceutical industry has been contested in the past for being unethical. For instance branded corporations in the pharmaceutical industry when faced with expiring patents have successfully employed different evergreening strategies to circumvent patent law and to avoid market entrance of generic competitors. The extension of monopolies over patent rights had in fact not been illegal but seemed to undermine “the spirit of patent laws” (Dwivedi et al., 2010, p.329) to establish healthy competition. Their actions misled consumers in both high- as well as low- and middle-income countries to opt for the originator’s drug at much higher prices rather than treating their illnesses with cheaper generic drugs of the same effectiveness (ibid., pp.327-329; Ruff et al, 2016, p. 60).

In light of the large number of incidents, the societal demand towards businesses to embrace a broader definition of corporate social responsibility (CSR) as part of their core business that extends a prevailing understanding of CSR as accountability only has become stronger and stronger (Flohr et al., 2010, pp.7-8; Vetterlein, 2018, p. 10). Hence, corporations today are expected to define their responsibility towards society and the environment in moral terms from which a role concept of businesses as partners in global problem-solving flows that clearly transcends the traditional role understanding of businesses as mere private actors in the economic sphere (Ougaard, 2010, p.24; Scherer et al., 2016, p.279). Moral responsibility in a corporate context is thus not concerned with minimizing self-caused harms and complying with established laws to avoid legal liability which would correspond to a minimum definition of responsibility but is instead focused on taking a broader perspective on the organization’s role within society and how it can contribute to its advancement by means of its capabilities (Vetterlein, 2018, pp.18-19). Still, even though the behavior of the alcohol, tobacco and pharmaceutical industries has counteracted the efforts of global health policy to varying degrees in the past, the societal response with which businesses have been challenged to adopt an understanding of CSR as moral responsibility has differed considerably per industry. To gain greater insight into how this differing reaction has influenced corporate strategy in the respective industry, this research has been guided by the following question:

**Research Question:** To what extent do TNCs in the alcohol, tobacco and pharmaceutical industries differ with regards to their understanding of corporate social responsibility in global health?

To answer this research question, a comparative case study in form of a qualitative, structured content analysis according to the procedure of Mayring (2014) has been performed with categories based on the conceptual dimensions of accountability and moral responsibility, among others. The analysis has included the 2017 CSR and annual reports of Anheuser-Busch InBev, the industry leader in the alcohol sector, its counterpart in the tobacco industry, Philip Morris International, as well as the leading pharmaceutical TNC Johnson & Johnson.

The theoretical perspective of pragmatic political CSR has been applied to the industries under investigation as well as to their respective communities of responsibility which provide the industries with an expectational context for appropriate behavior. The theoretical perspective considers the external pressure of these kinds of actors as major driver behind CSR engagement and aims at explaining how definitions and practices of CSR develop by situating the role of the corporation into a context of global power dynamics in which it negotiates with other powerful actors the meaning of responsible conduct (Garriga & Melé., 2004, p. 52; Levy et al., 2016, p. 365). The theoretical puzzle that this research has therefore tried to solve is how this negotiation process manifests in corporate strategic communication on CSR as well as which power conditions might favor the corporate accommodation, resistance or contestation of issue-specific moral demands. This is of relevance as it contributes to the political theory approaches to political CSR and deepens the understanding of the communicative aspects of this negotiation. As the concept of CSR is not stable but develops over time (De Bakker et al., 2005, p.283), comparing the discursive construction of corporate responsibility in the different industries on a more empirical level can furthermore show how the meaning of CSR in global health might advance in the future. While the shape of CSR strategies has been commonly researched in the context of global environmental governance (see Popescu et al., 2016; Clapp, 2005), their role in the issue area of global health has been less developed.

The underlying sociolinguistic assumption of this research is that the hidden power dynamics can be accessed via the language used in the TNC's strategic CSR communication. This is because language as a cultural practice is embedded in relations of power and is therefore not only reflective of a wider social structure but also constitutive of it (Gal, 1989, p.347-348). For this reason, the way in which corporations define their responsibility towards global health also matters on a societal level as it can reveal on the one hand how powerful the societal demand for corporate moral responsibility is perceived by the business sector. On the other hand, it can show how corporations by participating with their communication in a broader CSR discourse shape the expectations for corporate responsible conduct against which they are going

to be evaluated in the future. The way in which corporations frame their responsibility on global health consequently indicates how seriously businesses engage with society's claims.

With the help of the theory, three hypotheses have been developed: As the tobacco industry's community of responsibility has been able to legitimize their claims and gain in power through the exclusion of industry members from many global and national policy forums and through the instauration of restrictive tobacco control policies, the tobacco industry has recently lost in powers due to declining tobacco consumption, limited access to decision-makers and the inability to lead the public discourse in their favor (Hawkins et al., 2018, pp.3-4). Still, as the moral responsibility claim in its most radical form demands from the industry to cease to exist, it has been assumed that the industry is nevertheless powerful enough to secure its survival by accommodating some elements of the moral responsibility and some elements of the accountability understanding of responsibility, leading to a hybrid form with regards to the issue area of global health.

The alcohol industry's community of responsibility in turn has been less successful to assert their claims as the regulatory regime around the alcohol industry is still considered to be rather weak. Instead, the alcohol industry possesses stable resources through its steady revenues (Statista, 2019a), has been powerful enough to position itself as a key stakeholder in decision-making processes around the globe (ibid., p.2) and has very successfully imposed its individual responsibility framing concerning alcohol consumption in the public discourse (Petticrew et al., 2017, p.1079-1080). It has therefore been assumed that the alcohol industry fully resists the claims and understands responsibility in global health as accountability.

Finally, the pharmaceutical industry has lost in powers during the last decade due to its declining productivity output of new molecular entities and the resulting inability to solely control innovation in drug research and development as well as due to the expiration of patents of several blockbuster drugs (Munos, 2009; Chao et al., 2016). Still, the industry is a key stakeholder in decision-making processes and has been able to assert some of its arguments in the public discourse (see Diependaele et al., 2017). But also its community of responsibility has successfully legitimized its claims through global agenda-setting and prompted regulations (see Koivusalo & Mackintosh, 2011). Expectations towards the industry to behave ethically are due to its capability to benefit society particularly high (Pollock, 2011). As the relationship between both is today characterized by mutual dependence and support as well as cooperation and partnership, it has been assumed that the industry fully accommodates the claims and understands its responsibility in global health as moral responsibility.



# 2 Theoretical Framework

## 2.1 The Concept of Responsibility

### 2.1.1 The Conceptual Dimensions of Moral Responsibility and Accountability

The understanding of responsibility that has informed this research builds on the approach of Vetterlein (2018) who argues that the meaning of responsibility in global governance today has to be conceived in a more differentiated way, beyond a common perception of responsibility as accountability only. Rather, the concept’s meaning seems to span on a continuum between accountability at one end and ethics at the other and can therefore take shape in different types of responsibility (ibid., p.8). To distinguish between accountability on the one hand and moral responsibility on the other, a closer look needs to be taken at how a responsibility claim fills in the conceptual dimensions of content, time, relationship, mode and authority.

<b>Dimensions</b>	<b>Accountability</b>	<b>Moral Responsibility</b>
Content	fixed, causation	broad, discretion
Time	backward-looking	future-oriented
Relationship	attribution to wrong-doer, sanction	relational, dialogue
Mode	corrective	guiding
Authority	power	capability

*Table 1: Conceptual dimensions – accountability and responsibility (Vetterlein, 2018, p. 18)*

The first conceptual dimension of content relates to the positive versus negative dichotomy of responsibility saying that responsibility can be either understood as a positive duty which is based on normative considerations to proactively take on responsibility or as a negative duty that refers to reducing self-caused harm (ibid., p.9). A responsibility claim based on a conception of responsibility as accountability for instance has a rather fixed content that is causally related to one’s own actions. Responsibility understood in moral terms leaves room for discretion to design responsible behavior, also beyond the scope of one’s own action (ibid., p.18.). The second conceptual dimension on which both terms differ concerns the time aspect of responsibility. If responsibility claims are rather backward-looking, for instance by referring to past events, accountability can be assumed. Instead, if the claim is oriented towards the future, this indicates responsibility in its moral sense (ibid., p.18). The third conceptual dimension touches upon the relationship in which a responsibility claim is formulated. If it is

conceived in a relational manner via a dialogue at community level, a broader conception of responsibility can be assumed. However, if it anticipates legal sanction and tries to avoid the attribution of blame or the reputation of a wrong-doer, the claim links to accountability (ibid., p.10). In addition to this, the concept of responsibility also entails a certain mode, representing its fourth conceptual dimension. This means that the action taken based on a sense of moral responsibility on the one hand has a guiding character, that might lead other actors to join. Accountability on the other hand has a corrective mode, connected to one’s negative duty (ibid., p.10). Finally, also authority is a conceptual dimension of responsibility. Authority is linked to the basis on which an actor assumes responsibility. If a responsibility claim is justified based on one’s powers, this indicates an approach to responsibility as accountability. When the capability to act, thus the potential to change, serves as justification, moral responsibility seems to underlie the responsibility claim (ibid., p.10).

*2.1.2 Understandings of Responsibility reflected in CSR Engagement*

The concept and practice that captures the idea that businesses carry responsibility towards society is corporate social responsibility (CSR). In the academic debate, CSR has been discussed since the 1950s (De Bakker et al., 2005, p.283). The concept has been approached from a range of theoretical angles and the multitude of existing terminology for the term demonstrates that there is no consensus on the definition of CSR (ibid., p.288).

In the context of responsibility conceptions, it can be argued that different practices of CSR reveal a different understanding of responsibility. The relation in which these practices are developed and their basis in a positive or negative duty indicate which type of engagement the corporation favors. For instance, philanthropic initiatives pertain to the CSR category of care since they are developed internally and are based on a company’s perception of moral behavior. Less formal, hybrid partnerships in turn are included in the category of precaution in which corporate social engagement develops in interaction with the community and aims at doing good. In contrast to this, self- regulation is an example of a CSR practice in the category of obligation. Practices of this category are again driven by the company’s own understanding

<i>Based on</i>	<b>Positive Responsibility</b>	<b>Negative Responsibility</b>
<i>Developed at</i>		
<b>Company level</b>	CARE philanthropy	OBLIGATION self-regulation
<b>Community level</b>	PRECAUTION hybrid partnerships	ACCOUNTABILITY (legal) liability

*Table 2: Taxonomy of CSR engagement (Vetterlein, 2018, p. 10)*

of appropriate behavior, however, this time the practice is rather related to corporate governance than to doing good. Finally, the compliance with rules and standards established by law that is motivated by avoiding legal liability refers to the category of accountability (Vetterlein, 2018, p.10).

## **2.2 Political CSR & the Development of CSR Definitions**

The political perspective to CSR (PCSR) that aims at explaining how definitions and practices of CSR develop by situating the role of the corporation into a context of global power dynamics in which it negotiates with other powerful actors the meaning of responsible conduct (Garriga & Melé., 2004, p. 52). Employing PCSR in this research, rather than instrumental, integrative or ethical CSR theories, permits to develop assumptions about how TNCs in the alcohol, tobacco and pharmaceutical industries at present define their responsibility with regards to global health by examining more closely the current state of power dynamics and expectational contexts surrounding these industries.

### *2.2.1 Developing Definitions of CSR – a Political Struggle over Meaning*

PCSR builds on the assumption of a globalized society that extends beyond national governance. The state as the traditional sole public power holder is no longer willing to and capable of providing the societal context for private interaction. With globalization new political, technological, social and economic developments have blurred the traditional division of labor between business, government and civil society, leading to an undersupply of and an emerging need for a new system of rules (Scherer & Palazzo, 2008a, pp. 415-422). In response to the gradual withdrawal of the state from public duties, the resulting regulatory vacuum has left room for the creation of new power dynamics (Scherer & Palazzo, 2008b, pp.1-4). The changing context of global governance has therefore constituted a shift for the role that businesses assume in it. Economic globalization entailing the transnationalization of production and capital, and the removal of trade barriers has not only led to an increase in number and size of TNCs but has also heightened their impact in developed and developing countries as well as their level of influence in the international political sphere (Levy & Newell, 2006, p.146; Levy & Kaplan, 2008, p. 435).

According to political CSR, the corporation hence assumes a role in society that clearly extends the economic sphere. By engaging in “public deliberations, collective decisions, and the provision of public goods or the restriction of public bads in cases where public authorities are unable or unwilling to fulfill this role” (Scherer et al., 2016, p.279), the corporation itself

becomes part of the political system as political actor. CSR therefore has to be interpreted as a form of global governance itself (Bair & Palpacuer, 2015, p.7). While the more idealist view on PCSR sees this political engagement as motivated by the corporation's aspiration to contribute to society and to enhance social welfare by filling regulatory gaps, the pragmatic approach rather considers the external pressure of society as driver behind CSR engagement. In doing so, the pragmatic view can better account for power imbalances in the "discursive and material struggle about business practice" (Ougaard, 2006, p.236) that CSR represents.

By employing a neo-Gramscian perspective, PCSR in the pragmatic view is analyzed as "an interactive *process* of political contestation and accommodation" that negotiates the structure of a "'value regime', in which configurations of economic value and normative values coevolve within particular governance mechanisms" (Levy et al., 2016, p. 365). It shows that through strategic moves, opponents of the dominant corporate-economic logic continuously challenge businesses and in doing so, shape the expectational context that these have to maneuver. While these opponents are too weak in power to overturn the whole economic value regime, businesses at the same time do not possess sufficient power to resist change and consequently have to make strategic concessions (ibid., pp. 370-371). Challengers in relation to businesses can therefore represent a community of responsibility (CoR) that generates expectations about the allocation and meaning of responsibility and the action that ought to result from it in the respective contexts (Vetterlein, 2018, pp.15-16). Since businesses are not powerful enough to ignore their respective community of responsibility, they adopt parts of the challenger's discourse and translate it with their discursive frames to fit their own business model. Challengers in turn chose to refrain from more radical claims to not lose their position at the negotiating table and to consequently engage pragmatically with the CSR definitions of businesses, given that this will more likely lead to change. Over time, this dynamic interaction that can be both conflicting and collaborative leads to the emergence of new business models, international regulations as well as definitions of CSR (Levy et al., 2016, pp. 370-371). If CSR definitions are thus analyzed at one point in time, this can reveal the current state of negotiation on responsible conduct between business and society.

### *2.2.2 The CSR Discourse and Corporate Communication*

The pragmatic perspective hence views political CSR as a form of negotiated global governance in which power is shifting between a corporate actor and its respective community of responsibility. The global discourse about CSR as a "dynamic continuum of competing, communicatively negotiated meanings" (Golob et al., 2013, p.186) can consequently be

interpreted as a socially constructed reflection of these power struggles on responsibility definitions (Levy et al., 2016, pp. 370-371). Language and the way in which it is used gives shape to the discourse and the social construction of reality that it transports (Elder-Vass, 2012, p.11) which is why preconceived understandings of responsibility in reverse can be accessed through the analysis of language. The textual communication of businesses on CSR hence has to be understood as a medium to participate in this discourse that can transmit both how corporations perceive what is expected of them and the extent to which they feel compelled to align with this expectation, moving away from own definitions. Frames in this regard are important elements of discourse because they select aspects of a perceived reality of responsibility and increase their salience by promoting a certain “problem definition, causal interpretation, moral evaluation, and/ or treatment recommendation” (Entman, 1993, p.52). Framing CSR in terms of accountability or ethics thus makes a decisive difference with regards to the action that a reader expects the corporation to take.

To develop assumptions about how corporations discursively construct responsibility at present, the pragmatic view on political CSR hence points at the different expectational contexts that communities of responsibility have currently established and the power that corporations possess at a given moment in time to resist the demanded changes.

### *2.2.3 Types of Corporate Political Power*

Corporate political power in global governance can be defined as the ability of a business actor “to pursue successfully a desired political objective” (Fuchs, 2005, p.774). One approach to assess this ability is to analyze the three dimensions of corporate political power, namely instrumental, structural and discursive power. Each of these manifest in different forms of political activity and draw on a different source of power. First, businesses can have instrumental power which they exert via lobbying efforts or party and campaign financing with the objective of bringing about a policy outcome in collective decision-making. Second, structural power of businesses is on the one hand traditionally linked to the state’s dependence on the businesses’ mere existence, for instance for investment or employment, turning it into a sort of passive agenda-setting power. On the other hand, the structural power of businesses also includes elements of active rule-setting power that is exerted via self-regulation as in codes of conduct, public-private and private-private partnerships (PPPs) to provide public goods such as public health and education, or via quasi-regulation for instance by rating agencies. Finally, businesses also possess discursive power which is wielded by using and shaping ideas in public deliberation to construct and frame issues for certain audiences (Fuchs, 2007, pp.63-66).

#### *2.2.4 The Community of Responsibility*

According to political CSR, the external environment influences corporate social behavior. In the academic literature, this environment is mostly defined as a configuration of institutional factors at macro level such as policies or norms as well as salient stakeholders at meso level (Lee, 2011, pp.285-286). The power of these factors has to be understood as interdependent since stakeholders can function as “buffers or amplifiers” (ibid., p.282) of institutional influences, while institutions can mediate stakeholder effects by providing legitimacy for their claims (ibid., p.282). Whereas the external environment can in principle affect any issue linked to the corporation, a community of responsibility in a narrower sense has to be considered as a specific issue arena of which the corporation itself forms part, providing it with the expectations of what constitutes responsible behavior in that context. A community of responsibility can thus be defined as “a group of actors [...] that has formed around an issue area with the general objective to enhance responsible behavior around” (Vetterlein, 2018, pp. 15-16) it. It tends to develop in particular in situations where corporations cannot be held accountable on a legal basis and organizes itself in formal ways like through formal institutions and networks as well as in informal ways like through multi-stakeholder initiatives or public-private partnerships (ibid., p.14). As businesses in the same industry are embedded in a similar community of consumers, policy-makers or employees and are consequently confronted with similar expectations and pressures, it could be shown that these also favor the same type of CSR strategies (Sweeney & Coughlan, 2008, pp. 119-120; O’Connor and Shumate, 2010, p.541).

This research therefore focuses on the communities of responsibility that have grouped around the alcohol, tobacco and pharmaceutical industries to generate expectations about corporate responsible behavior relative to the issue area of global health. Their power and potential to challenge the industries has been estimated via the degree to which their claims have been legitimized over time on the global level by means of institutions such as global agendas, policies and regulations or norms. As a limitation of this research, the specific national institutional contexts could not be considered.

#### *2.2.5 Accountability or Moral Responsibility?*

To estimate at which end of the responsibility continuum the CSR definitions on global health of TNCs in these industries now tend to range, the relative balance of power between the industry and its communities of responsibility as well as the strength of their expectations has to be examined. As the process of negotiation can be both collaborative and conflicting, also the extent to which the corporation is integrated into its community matters. If the structural,

instrumental and discursive powers of businesses in its totality seem to outweigh the strength of the challenger group's claim, a CSR definition based on an understanding of accountability can be expected. However, if in turn the industry seems to be too weak to resist the influence of the community of responsibility, it can be expected that the moral responsibility understanding of CSR prevails as hegemonic idea in the negotiation.

## 3 Hypotheses

### 3.1 Assumed Responsibility Definition of Alcohol TNCs

#### *3.1.1 Power of the Alcohol Industry*

**Structural** – The global alcoholic drinks market is expected to steadily grow from US\$1,587,928m of revenue in 2019 by 3.6% per year (CAGR 2019-2023) (Statista, 2019a), indicating that the industry's global financial position tends to be very stable and that demand-side factors of alcohol TNC's structural power seems to be favorable towards them.

**Instrumental** –To position themselves as key stakeholders in the decision-making process, alcohol TNCs in the past have adopted multiple organizational forms. These included for instance the extensive engagement in traditional forms of individual as well as collective lobbying via trade associations but also the creation of new forms of collective action such as using social aspects organizations like the International Alliance for Responsible Drinking (McCambridge et al., 2018, p.1580; Hawkins et al., 2018, p.11). Building long-term relationships with key decision-makers, creating reciprocal obligations with these and funding and disseminating supportive scientific research against the harmfulness of alcohol to change the public perception thereof have been major pillars of their strategy (McCambridge et al., 2018, p.1580; Babor & Robaina, 2013, p.207). A success indicator of these efforts might be that alcohol TNCs unlike TNCs in other harmful industries up to date still have full access to national and global policy-making platforms and that the global and national alcohol regulatory regime is considered to be rather weak (Hawkins et al., 2018, pp.4-6).

**Discursive** – To dispute their own influence in causing public health harms, the alcohol industry has consistently framed alcohol-related public health problems in the political debate in terms of “impossible complexity” (Petticrew et al., 2017, p.1079). Impossible complexity refers to the multifaceted and interconnected drivers of health problems that are according to the industry's argumentation outside of their control which is why evidence-based policies to

control alcohol consumption would be ineffective. Rather, alcohol TNCs commonly stress the responsibility of the individual to prevent alcohol misuse (ibid., pp. 1079-1080). To undermine evidence on the harmfulness of alcohol, the alcohol industry also promotes the narrative on health benefits achieved by drinking in moderation. On a global level, this framing has been very successful in favoring highly targeted interventions towards a minority of heavy drinkers and an acceptance of individual rights and responsibilities in alcohol consumption instead of supply-side control measures (Savell et al., 2016, p. 26).

### *3.1.2 Community of Responsibility of the Alcohol Industry*

While the alcohol industry in the past has assumed an active role in formulating alcohol policies aimed at tackling the social and health consequences of alcohol misuse, its community of responsibility has consistently stressed that the starting point for ethical engagement would undoubtedly be the minimization of “harm caused by its products at all stages of the production chain, including product design, pricing and marketing” (Babor et al., 2013, p. 2046). Still, if compared to other harmful industries such as tobacco, the problem awareness of the global health community concerning industry involvement in global and national policy-making and the health-related harms caused by alcohol consumption seem to have been only recently on the agenda (Hawkins et al., 2018, p.2). This can also be seen in the fact that at the global level only the WHO Global Strategy to Reduce the Harmful Use of Alcohol exists, a legally non-binding international treaty whose measures are considered to be comparatively weak and not extensive enough. Likewise, there has never been a globally coordinated education campaign on the health-related harms caused by alcohol consumption unlike those organized against tobacco usage. Alcohol policy is still considered a national issue (ibid., p.4) which reflects the alcohol industry’s framing of alcohol consumption and misuse as a culture-sensitive and context-dependent issue (Petticrew et al., 2017, pp.1079-1080).

The challenger group’s demand to transform the business model of alcohol TNCs towards harm-minimized alternatives as a way to embrace moral responsibility has hence only been marginally implemented, pointing to a rather weak challenger group. Due to its financial resources, political influence and its ability to shape the political debate around health-related harms of alcohol consumption, the alcohol industry to date seems powerful enough to resist the claims of its community of responsibility. Therefore, it can be expected that TNCs in the alcohol industry frame their responsibility towards global health in their CSR communication in a fixed, sanction-avoiding, backward-looking and corrective manner which they will justify based on their powers. Furthermore, it can be expected that the described CSR practices for the most part



belong to the types of engagement of obligation or accountability which are grounded in a negative duty.

**Hypothesis 1:** Overall, TNCs in the alcohol industry resists the claims of its community of responsibility by employing a responsibility definition towards global health that reflects an understanding of responsibility as accountability.

## **3.2 Assumed Responsibility Definition of Tobacco TNCs**

### *3.2.1 Powers of the Tobacco Industry*

**Structural** - The implementation of the Framework Convention on Tobacco Control (FCTC) of 2005, the first global public health treaty (Sparks, 2010, p.71), and the success of tobacco control policies in many states has led to a global decline in tobacco consumption, diminishing demand-side factors of the tobacco industry's structural power (Bialous & Glantz, 2018, p.114). On the supply side, tobacco companies in principle have many potential supply possibilities due to the tobacco crop's ability to grow on various types of soil. Still, only very few countries such as Malawi or Zimbabwe fully dependent economically on tobacco businesses for investment and employment today (Holden & Lee, 2009, pp.334-335).

**Instrumental** - For this reason, the political activity of the tobacco industry has mostly shifted to lobbying efforts, campaign financing, attempts to influence the scientific debate or legal attempts to delay or weaken regulation to restore its diminished structural power (ibid., 2009, pp. 344-345). However, due to Article 5.3 of the FCTC, the tobacco industry today is excluded from many global and national policy-making forums (Hawkins et al., 2018, p.12), which is why the industry's political activity mostly manifests in an indirect and informal way as in third-party lobbying or via front groups (Savell et al., 2014, p.3). Still, more possibilities to exert direct political influence exist in developing countries in which tobacco control policies are often weaker or in states that have not ratified the FCTC (Holden & Lee, 2009, p.337; Hawkins et al., 2018, p.5).

**Discursive** - To influence regulation, tobacco companies have framed their arguments in the past in a relatively narrow way by mostly using four different frames: the first frame referred to the negative unintended consequences caused by more regulation for manufacturers, the economy, public revenues, associated industries, public health or illicit trade. The second one

framed arguments in a legal way as in infringing legal rights of the company. The third frame stressed the regulatory redundancy of more regulation. The fourth frame referred to the insufficient evidence of the health impacts of tobacco or the functioning of the proposed policy (Savell et al., 2014, p.5). The power of these frames today seems rather weak given the failure to avoid the growing number of tobacco control policies (Bialous & Glantz, 2018, p.114) and the increasing societal stigmatization of smoking (Chapman & Freeman, 2008, pp.26-27).

### *3.2.2 Community of Responsibility of the Tobacco Industry*

The tobacco industry's community of responsibility that includes among others anti-smoking NGOs, "heart foundations, cancer councils, health promotion foundations, religious organizations, [or] academic institutions" (Sparks, 2010, p.71) has challenged the economic rationality of corporations in the sector in the past. By framing tobacco consumption as an "exceptional public health threat" (Hawkins et al., 2018, p.2), these public health advocates have made clear that they have no interest in the further existence of tobacco corporations (Palazzo & Richter, 2005, p. 392). The demand for morally responsible behavior that follows from this manifests at best in a total stop or at least in a reduction of the production and sales of tobacco products, meaning a transformation of the current business model of tobacco corporations.

Especially if compared to other harmful industries such as alcohol, the challenger group of the tobacco industry has been particularly successful in strategically pressuring corporations in the sector to involuntarily follow this demand in the past. Their lobbying efforts have not only resulted in national tobacco control measures such as taxation to increase prices, bans on public smoking, health-risk warnings on the packaging of tobacco products or marketing restrictions but also in the globally coordinated WHO Framework Convention on Tobacco Control (Hawkins et al., 2018, pp.3-4). In addition to this, the industry has further been challenged by the carve-out from several international trade agreements such as the Trans-Pacific Partnership Agreement of 2015 (Hirono et al., 2016, p.2) or by the exclusion from global initiatives like the UN Global Compact which has banned manufacturing and producing companies of tobacco as of October 2017 (UN Global Compact, 2019).

Considering this, the powers of the tobacco industry currently seem to be too weak to resist the demand for defining CSR on global health in terms of moral responsibility. While it seems unlikely that the industry fully stops manufacturing and selling harmful tobacco products, it can be neither expected that TNCs in the industry fully adhere to an understanding of responsibility as moral responsibility nor as accountability. Rather, it can be assumed that

the CSR communication will favor elements of both, locating its understanding of responsibility as a whole in the middle of the responsibility continuum.

**Hypothesis 2:** Overall, TNCs in the tobacco industry partly accommodate the demands of its community of responsibility by employing a hybrid definition of responsibility towards global health that entails both, aspects of an understanding of responsibility as accountability and as moral responsibility.

### **3.3 Assumed Responsibility Definition of Pharmaceutical TNCs**

#### *3.3.1 Power of the Pharmaceutical Industry*

**Structural** – Given that pharmaceutical corporations traditionally were the only actors capable of affording the cost-intensive drug discovery process, their structural power primarily stemmed from privately controlling innovation in the research and development (R&D) of medicines (Schuhmacher et al., 2013, p.1133) and from capitalizing on the produced knowledge by protecting it from public access (Muzaka, 2011 p.4). However, while companies in the industry have heavily invested into pharmaceutical R&D, the productivity output of new molecular entities, referring to not yet marketed and approved active ingredients of medications, has stagnated for many years at the same rate as in the 1950s (Munos, 2009, p.964), meaning that the billions of dollars invested into R&D have been regularly lost to a large extent on unprofitable projects (Reichman & Simpson, 2016, p. 782). Additionally, also the expiration of patents of many blockbuster drugs, one of a pharmaceutical company's major sources of revenue, during the period from 2009 to 2016 (Chao et al., 2016, p.259) has put further pressure on the industry. Out of necessity, pharmaceutical businesses were forced to resort to more open innovation models of drug R&D by partnering with academia, small pharma start-ups or governments during the last decade (Reichman & Simpson, 2016, pp.779-782), which consequently also impacted their structural position.

**Instrumental** - Despite failing innovation, the pharmaceutical industry has nonetheless been capable of increasing its profitability via marketing, legal strategies to prolong patents and extensive political lobbying (Tyfield, 2008, p.547). Its instrumental power has become particularly apparent in case of the Trade-Related Intellectual Property (TRIPS) agreement of

1995 which follows the demand of the pharmaceutical industry for a global patent reform that re-fosters its monopoly position in drug R&D and pricing of medicines (ibid., p.536).

**Discursive** – To legitimize the protection of clinical data the pharmaceutical industry has successfully framed arguments in terms of innovation, property rights and justice. The innovation frame argues that through the financial incentive provided by the profits that data exclusivity generates, innovation in drug R&D is stimulated. The second frame refers to property rights as legitimate measure to protect clinical data. The justice frame argues that data exclusivity prevents an unfair competitive advantage for the generic industry whose business builds on expired patents to copy the originator's efforts (Diependaele et al., 2017, pp.18-20).

### *3.3.2 Community of Responsibility of the Pharmaceutical Industry*

The pharmaceutical industry has been challenged by its community of responsibility in the past as well, however, in a less fundamental way. The demands for morally responsible behavior in the pharmaceutical industry mostly relate to ethical questions of social justice and global inequality in public health (Pollock, 2011, p.107). In more specific terms, civil society organizations have continuously asked of the pharmaceutical industry to include tiered pricing of medicine for developing countries, to support more flexible intellectual property rights to allow for better access to medicine, to grant more expenditure on the research and development of neglected tropical diseases and to align with WHO standards of conduct for drug use instead of self-regulation (Bluestone et al., 2002, p.4). Additionally, the pharmaceutical industry has been expected to take into account the ethical aspects of marketing (Abraham, 2010, p.613).

The power of the lobbying and campaigning efforts of these challenger groups has become particularly apparent in global agenda-setting for instance in case of the NGO access campaign against the implementation of TRIPS, which framed intellectual property in terms of the right to life and the right to health (Sell & Prakash, 2004, p.145). In 2001, this led to the Doha Declaration on TRIPS which exempts least developed countries from compliance and allows for flexibilities in form of compulsory licensing (Koivusalo & Mackintosh, 2011, p.547). Also global patient and consumer networks have successfully campaigned for a higher sensitivity to patient and consumer interests in the past. Having started as a social movement in the 1960s driven by growing distrust in the pharmaceutical industry, the pressure of consumer and patient groups was considered a serious threat by pharmaceutical corporations. Since the 1980s however, relations between the pharmaceutical industry and advocacy groups have become much more participatory and mutually supportive (Lofgren, 2004, pp.228-231).

At present, the powers of the pharmaceutical industry seem to be less constrained than those of the tobacco industry. Still, its global position has become much more dependent on other actors and its economic rationality has been consistently counteracted by various challenger groups. Due to its capability to contribute to global health, expectations towards the industry to behave ethically are even higher. Therefore, it can be expected that TNCs in the pharmaceutical industry will frame their responsibility towards global health in their CSR communication in a broad, relational, future-oriented and guiding manner which they will justify based on their capabilities. Furthermore, it can be expected that the described CSR practices for the most part belong to the types of engagement of care or precaution which are grounded in a positive duty.

**Hypothesis 3:** Overall, TNCs in the pharmaceutical industry fully accommodate the claims of its community of responsibility by employing a responsibility definition towards global health that reflects an understanding of responsibility as moral responsibility.

# 4 Research Design

To analyze to what extent the understanding of responsibility reflected in the CSR communication of the alcohol, tobacco and pharmaceutical industries differs with regards to global health, a comparative case study has been carried out. Anheuser-Busch InBev served as case example for the alcohol industry. To represent the tobacco industry, Philip Morris International has been selected. Johnson & Johnson has been chosen as representative case of the pharmaceutical industry. Case selection has been performed according to the criteria of 'Industry Membership' to include respectively one case from all industries and 'Revenues 2017 (US\$M)' to ensure the case's global relevance. The data that these cases provided consisted of the latest available version (2017) of CSR reports and annual reports. To deconstruct the cases' communicative self-representation of responsibility in the context of global health, a qualitative, structured content analysis according to the procedure of Mayring (2014) has been chosen as data collection method. Categories for the content analysis have been developed based on the conceptual dimensions of accountability and moral responsibility, among others. The subsequent comparison of results per case allowed for better grasping inter-industry variations.

## 4.1 Research Strategy - Comparative Case Study

Multiple case studies consisting of several cases enable the researcher to determine and replicate similarities and differences between the units of analysis (Baxter & Jack, 2008, p.550). In case of this research, analyzing only few, selected cases of TNCs has therefore allowed for getting an in-depth insight into their discursive construction of CSR in the context of global public health from which certain inferences about the whole industry could be drawn. By mapping out and comparing each TNC's conception of responsibility, the nature of this comparative case study can be categorized as mainly descriptive, however with the goal of developing plausible explanatory statements on the received outcomes (ibid., p.547).

### *4.1.1 Industry & Case Selection*

The first criterion on which cases have been selected was industry membership. As outlined before, the alcohol, tobacco and pharmaceutical industries have been known in the past for behaving unethically and by doing so, have counteracted the efforts of global health policy (see Freudenberg, 2014). While this might also be true for other industries in the global consumer

economy such as food and beverages or automobiles, the three industries in particular have been confronted with distinctive societal pressures and expectational contexts in response to this behavior. Selecting these three industries therefore allowed for better examining the differences in CSR definitions in case of varying power dynamics between industries (see the visualization of hypotheses in table 3).

<b>Industry</b>	<b>Industry's Power</b>	<b>CoR's Power</b>	<b>Expectations towards industry</b>	<b>Assumed CSR Definition</b>
<i>Alcohol</i>	+	-	-	Accountability
<i>Tobacco</i>	-	+	+/-	Hybrid
<i>Pharmaceutical</i>	+/-	+	++	Moral Responsibility

Table 3: Industry selection (from very strong to very weak: ++, +, +/-, -, --)

To then establish a population of important players per industry, different industry rankings have been consulted. The ‘Leading alcoholic beverage companies worldwide in 2017, based on sales’ ranking by Statista (2019c) served as population for the alcohol industry. The ‘Largest tobacco companies worldwide in 2018, based on net sales’ by Statista (2018) has been used as a population for TNCs in the tobacco industry. The ‘Global Top 25 Pharma Companies’ (2018) by market cap and revenue by Global Data served as population for TNCs in the pharmaceutical industry. To ensure greater comparability of all rankings, the revenues of the listed companies have been researched individually with the help of the ‘Global Fortune 500’ search engine by Fortune (2018) and other statistics and have been lined up accordingly to establish a new ranking based on revenues. In a second step, the company with the highest revenue per industry has been selected. Choosing the industry leader with the selection criterion of ‘revenue in US\$M in 2017’ helped to ensure the case’s global relevance. Finally, the selected cases have been checked against the definition of transnational corporations as specified by Dicken (2007), saying that a TNC is “a firm which has the power to *coordinate* and *control* operations in more than one country, even if it does not owe them” (ibid., p.292). However, since this definition is hardly quantifiable due to a lack of data on the relationships between and within companies, this research has followed Dicken’s suggestion of only focusing on the more restrictive criterion of ownership of internationally based assets (ibid., p.16). This has made sure that the selected cases indeed conformed to the type of company under investigation: the transnational corporation. Therefore, the sample consisted of the following cases:

<b>Case</b>	<b>TNC</b>	<b>Revenues 2017 (US\$M)</b>	<b>Industry Membership</b>
A	Anheuser-Busch InBev	56,444 <sup>1</sup>	Alcohol
B	Philip Morris International	28,748 <sup>2</sup>	Tobacco
C	Johnson & Johnson	76,450 <sup>3</sup>	Pharmaceutical

Table 4: Case Selection Criteria

#### 4.1.2 Data Material

The data set that these cases provided consisted of the TNC's most recent available version (2017) of CSR reports and its online annual report since corporations tend to employ these instruments differently to provide information on their corporate social engagement for their stake- and shareholders (Kolk, 2008, p.5). The unit of analysis of this research thus constituted the case of TNC which at the same time also functioned as context unit for the content analysis. The different documents represented the recording units of this research. The main clauses contained in the texts of the TNC's CSR reports or annual reports have been selected as units of observation, or coding units. In case of this research, coding full sentences that put single words into relation, has been considered more expedient to grasp the underlying understanding of responsibility than examining single words only. Since this research did not aim at examining a development over time but rather the present state of responsibility definitions, the data collected for this research has been cross-sectional, limited to the year 2017 only. Table five below presents an overview of the sources that have been used as material in the content analysis.

<b>Case</b>	<b>CSR report</b>	<b>Annual report</b>
Anheuser-Busch InBev	Rising to every occasion – Annual Report 2017	
Philip Morris International	Sustainability Report 2017	Change 2017
Johnson & Johnson	2017 Health for Humanity Report	Annual Report 2017

Table 5: Data sources

<sup>1</sup> Statista. (2019d). *Revenue of Anheuser-Busch InBev (AB InBev) worldwide from 2005 to 2018 (in million U.S. dollars)*. Retrieved from <https://www.statista.com/statistics/269112/revenue-of-anheuser-busch-inbev-worldwide/>

<sup>2</sup> Fortune. (2018). *Philip Morris International*. Retrieved from <http://fortune.com/global500/philip-morris-international/>

<sup>3</sup> Fortune. (2018). *Johnson & Johnson*. Retrieved from <http://fortune.com/global500/johnson-johnson/>



## **4.2 Data Collection Method – Qualitative Content Analysis**

Generally, the case study approach can align with several philosophical orientations that inform the research process. This research's method of content analysis can best be located within the pragmatic constructivist approach to case study research of Merriam (as cited in Harrison et al., 2017). This philosophical orientation assumes that the research process makes sense of a reality which is intersubjectively constructed through socially established meanings and understandings with the help of organized and systematized methods of data collection (Merriam 2009, as cited in Harrison et al., 2017).

The qualitative, structured content analysis is a form of systematic text review with the objective of distilling a given structure from the text material (Mayring, 2014, pp. 95-98). The approach to qualitative content analysis as established by Mayring (2014) aims at combining the advantages of quantitative content analysis with those of a qualitative one. This means that the method intends to warrant a high reliability and validity of results while preserving the detailed focus on interpretation of the text's underlying semantic content. It does so by following certain basic principles: first, the interpretation of the material always includes the context in which the communication takes place. The analysis therefore not only focuses on reviewing the material but also on locating it within the respective communication process by specifying its origin and effect. Second, the analytical procedure of the content analysis is strictly rule-bound. It systematically follows a body of rules spelling out the conditions of encoding that have been determined in advance (ibid., p.39). Third, the central instrument guiding the analysis constitutes a system of categories that aims at representing the objects of analysis. Moreover, the object of analysis is the most important factor when choosing for a certain content analysis technique. This means that the applicability of one of the three base techniques of content analysis, namely summarizing, explaining or structuring, must be determined on a case-by-case basis with the object of analysis as reference point (ibid., p.40). Furthermore, the procedure of analysis includes a pilot stage in which the developed instruments of analysis are tested on the material. This shows that content analysis must be understood as a process that requires new decisions regarding the procedure in every stage. Another basic principle of content analysis therefore is that each procedural decision is guided by theoretical arguments. Additionally, the qualitative content analysis according to Mayring (2014) is also open for integrating quantitative measures such as frequency measurements of categories (ibid., p.41) under certain conditions if the research process would benefit from it.

Finally, the qualitative content analysis is characterized by an assessment of results based on certain quality criteria.

#### *4.2.1 Strengths of the Qualitative Content Analysis*

The choice for a qualitative content analysis in case of this research can be justified on several grounds: since the objective of this research was to detect the latent meaning behind responsibility claims of TNCs, a quantitative approach based on a mere quantification of words has not been deemed expedient. Instead, the qualitative-interpretative approach to content analysis has allowed for examining the material in a more holistic manner and within its communicative context which has ensured to grasp a more complete picture of CSR with regards to global public health. In comparison to other text-based qualitative methods like hermeneutics or the thematic text analysis, the qualitative content analysis also offers the advantage of a systematic review according to categories which are each determined by a clear definition, one prime example, and a coding rule (Mayring & Frenzl, 2014, pp. 544 – 549). In case of this research, the category system made it possible to operationalize each dimension of the responsibility concept laid out in the theoretical framework in advance and to accordingly match them with the data material. Finally, as explained earlier, the strictly rule-based analysis procedure of Mayring (2014) has ensured a greater quality of results.

#### *4.2.2 Limitations of the Qualitative Content Analysis*

Still, it needs to be pointed out that the method of qualitative content analysis particularly in the setting of this research project has some limitations relating to quality criteria. On the one hand, while the category system is considered advantageous in case of this research, it has also been criticized for preventing a comprehensive understanding of the material due to its dissecting character. However, in response to this, the greater reliability and comparability of results has to be invoked (ibid., p.40). To still address the concern, this research has tried to carefully construct categories that capture a broad range of data from the material (see “Data analysis”). On the other hand, it has been discussed whether classical quality measurements such as objectivity, reliability or validity can be applied to qualitative content analysis at all. Mayring (2014) rather suggests applying specific content-analytical quality criteria addressing the analysis’ two main sources of error. The first area in which error is likely to occur concerns the object model which is the content-analytical communication model that sets the material, the subject matter, the recipient, the communicator and the content-analyst in relation to each other (ibid., p.113). Here, for instance, researcher bias affecting the accuracy and reproducibility of results could occur. Since encoding is a strongly interpretative process, it builds on the

researcher's emotional, cognitive or motivational background which might produce certain preconceptions (ibid., p.49). To limit this risk, this research has tried to strictly follow the rules of interpretation established in advance and to document the process of analysis. The second source of error refers to the procedural model of analysis specifying each step of the content analysis (ibid., p.113). Semantic validity concerning the appropriate definition of categories, sampling validity regarding the accuracy of sampling, the stability and reproducibility of results could be mentioned in this regard as specific quality criteria. Again, this research has tried to achieve this quality by basing category development on established theories and by employing specific selection criteria in the sampling procedure. The stability of the results has been tested in form of intra-coder agreement, meaning that the instrument of analysis has been applied a second time to the material. However, since this research is constrained with regards to the number of coders, it has not been possible to test the reproducibility via inter-coder agreement in which a second researcher analyzes the material according to the established procedure. Yet, by documenting the process of analysis and the coding decisions taken in cases when categories could not be applied unequivocally (see appendix B), it has still been tried to achieve a greater objectivity of results.

### **4.3 Data Analysis**

The data analysis started with the definition of categories. In a structured content analysis, the category formation happens deductively based on the previously consulted theory (Mayring, 2014, p.95). In case of this research, the concept of responsibility has been operationalized to the categories of content, time, relation, mode and authority, corresponding to the concept dimensions established in the theoretical framework (section 2.1.1). Because the theoretical framework (section 2.1.2) showed that different practices of CSR can reflect different understandings of responsibility, also the types of engagement as in 'legal liability', 'self-regulation', 'hybrid partnership' and 'philanthropy' were added as categories. Since the degree of responsibility can range on a continuum from ethics to accountability, the measurement level of these categories could be classified as ordinal. As these mainly examine the way in which corporations engage, also certain nominal categories have been added to gain greater insight into the concrete substance of that engagement. From the theory it became clear that global health today is no longer focused on tackling diseases only but also targets the wider determinants of health. To better grasp the scope of the corporate responsibility definition, the categories of 'Objective – Health' and 'Objective – Broader Determinants of Health' have been

added to the coding scheme. Furthermore, since much of the past unethical behavior of the industries happened in developing countries, also a distinction between the country of origin of the CSR action’s beneficiary was made. By adding the categories ‘global’, ‘High-Income Country’ and ‘Low- or Middle-Income Country’ it has been attempted to retrace whether the TNCs show awareness for this issue. Finally, the category ‘deflection – blaming others, demanding from others’ has been added after a first trial run as a single value category because it was very noteworthy in the material.

The content analysis has then been performed with the help of the ATLAS.ti software. Via a first quick scan through the material, the relevance of the categories had been confirmed. In the next stage of the structured content analysis, a coding guideline was established. To that end, values pertaining to the categories were developed based on the characteristics of responsibility and accountability. Furthermore, category definitions, coding rule and a prime example from the material were added to the table. Table six gives an excerpt of the coding guideline whose complete version can be found in appendix A.

<b>Category variable</b>	<b>Value</b>
Content	C1: Fixed, causation
	C2: Broad, discretion
Objective	C3: Health
	C4: Broader determinants of health
Time	C5: Backward-looking
	C6: Future-oriented
Relation	C7: Attribution to wrong-doer, sanction
	C8: Relational, dialogue
Beneficiary	C9: Global
	C10: High-Income Country
	C11: Low- or Middle-Income Country
Mode	C12: Corrective
	C13: Guiding
Authority	C14: Power
	C15: Capability
Type of Engagement	C16: Legal liability
	C17: Self-regulation
	C18: Philanthropy
	C19: Hybrid partnership
Deflection	C20: Blaming others, demanding from others

Table 6: Category variable & value (Extract from table 1: Coding Guideline – appendix A)

In the next step, the material was coded. For this purpose, text passages were marked if these fulfilled the category definition and the category label was noted. After an initial run through the material the coding guideline was checked and adjusted in case of inaccuracy. Finally, the

whole material was worked through. The stability of results was checked via intra-coder agreement, referring to a second run through the material. The frequency of category application per recording unit as result of this analysis hence indicated how many sentences of the report were devoted to the respective dimension of the responsibility concept or type of CSR engagement. The numbers and percentages received from the analysis however were not meant to be understood as a definitive classification but rather as tendencies to one end of the responsibility continuum or the other. The final results of the analysis consisted of a comparison of frequency distributions between the different cases. The complete version of results can be found in appendix C. As the context matters in a qualitative content analysis, also the total number of encoded sentences as indicator for the general scope of the corporation's responsibility definition as well as certain structural elements of the reports such as adherence to international guidelines formed part of the final evaluation.

# 5 Results

## 5.1 Anheuser-Busch InBev

Anheuser-Busch InBev is a manufacturer and distributor of alcoholic and non-alcoholic drinks (Reuters, 2019). It is the world’s largest brewer of beer and was the leading alcohol corporation by revenue in the industry in 2017 (Statista, 2019d). It operates in more than 50 countries worldwide and is organized in nine geographical zones. Next to developed markets, Anheuser-Busch InBev has also a strong presence in emerging regions like Asia, Central and South America and Africa (Anheuser-Busch InBev, 2019b). It was founded in 2008 after a merger of the US-American brewer Anheuser-Busch and the Belgian-Brazilian InBev corporation (de la Merced, M.J., 2008). Its registered office today is in Brussels, Belgium and its two global headquarters are seated in Leuven, Belgium and in New York, US (Anheuser-Busch InBev, 2019a). The corporation’s product portfolio encompasses more than 400 global beer brands, among which for instance Budweiser, Corona, Stella Artois, Beck’s or Leffe (Anheuser-Busch InBev, 2019b).

The CSR communication of Anheuser Busch InBev in 2017 consisted of a combined annual and CSR report of 181 pages of which around 30 pages were expressively dedicated to CSR activities. The TNC stated that the standards of the Global Reporting Initiatives (GRI) have served as guide for the report’s preparation. Also, its membership in the UN Global Compact as well as its contributions to the UN Sustainable Development Goals and the company-own 2025 Sustainability Goals were occasionally referenced. The results of the analysis will be discussed below:

C1	C2	C3	C6	C7	C8	C12	C13	C14	C15
Fixed	Broad	Backward-looking	Future-oriented	Sanction	Relational	Corrective	Guiding	Power	Capability
208	101	70	19	7	42	26	32	2	9

Table 7: Category Frequency – Alcohol Industry (Extract from Table 3: Results – appendix C)

### 5.1.1 Content & Objective

Anheuser-Busch InBev’s annual report was structured around the theme of “bringing people together for a better world”<sup>4</sup>. Given the combined nature of the report, a large extent of the

<sup>4</sup> Anheuser-Busch InBev, 2018, p.1

sections “Letter to our shareholders”, “Global footprint”, “Delivering growth”, “Uniting through passion”, “Creating a better world”, “Financial report” and “Corporate Governance Statement” was not dedicated to any CSR content. In total, only 309 sentences could be encoded according to the established coding rules.

Of the encoded sentences 67% could be classified as “fixed, causation”, 33% in turn as “broad, discretion”. This was mainly due to the fact that most of the action taken was concerned with reducing harms previously caused by the corporation’s business operations such as improving the TNC’s safety performance through a management system to reduce injuries and fatalities<sup>5</sup> or reducing packaging materials by 10,000 tons<sup>6</sup>. An example of Anheuser-Busch InBev’s broader engagement could be considered its volunteering and disaster response via its “Voluntarios Modelo” program that had also won a UN Global Compact award<sup>7</sup>.

While 43% of the encoded sentences dealt with addressing health issues directly, the larger part of the report focused with 57% on actions or beliefs related to the broader determinants of health. The health issues discussed were for the most part limited to four key topics, namely ensuring the quality of the beer’s ingredients and manufacturing process, promoting alcohol health literacy and smart drinking, advocating road safety and ensuring workplace safety. Even though 43% as a number seemed to indicate a rather high awareness for health responsibility at a first glance, looking at the specific topics showed that the actual health-risks related to alcohol consumption had not been addressed at all in the report. The discussed topic that came closest to dealing with health-risks related to alcohol consumption was the promotion of alcohol health literacy and smart drinking. The precise strategy that Anheuser-Busch InBev pursued in this regard built on two pillars: firstly, changing behaviors through social norms and secondly, empowering consumers through choice<sup>8</sup>. The corporation invested in social norms programs and social marketing to influence social drinking norms and argued that it responded to the growing consumer need to lead an “active”<sup>9</sup> or “balanced lifestyle”<sup>10</sup> by expanding its product portfolio with no- or lower alcohol products.

The topics classified as broader determinants of health that Anheuser-Busch InBev engaged for, concentrated to a great extent on sustainability-related actions like clean energy,

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<sup>5</sup> Ibid., p.38

<sup>6</sup> Ibid., p.33

<sup>7</sup> Ibid., p.28

<sup>8</sup> Ibid., p.36

<sup>9</sup> Ibid., p.4

<sup>10</sup> Ibid., p.37

smart agriculture, water conservation, recyclable packaging as well as driving economic growth in local communities by helping local suppliers to increase crop quality and yields.<sup>11</sup>

### *5.1.2 Relation & Beneficiary*

42 Sentences (86%) of the TNC's report could be encoded as relational, seven (14%) could be classified as avoiding sanction. Examples of relational actions covered for instance partnerships with the government of the state of São Paulo in Brazil and other local partners to “implement a road safety intervention program in 62 cities”<sup>12</sup> or partnering with “local stakeholders to develop recovery and recycling solutions”<sup>13</sup> such as ‘Manja Pamodzi (Hands together)’ with the Lusaka City Council in Zambia to support small-scale waste collectors. Examples of avoiding sanction were for instance conducting “a risk-based global analysis leading to more than 20 legal assessments”<sup>14</sup> or installing a whistle-blowing hotline<sup>15</sup> to prevent bribery and corruption. The corporation's CSR action for the most part had a global beneficiary (40%) or aimed at assuming responsibility in a low- or middle-income country (44%). Specific countries in which action was taken included among others Argentina, Mexico, Brazil, Uganda or Zambia<sup>16</sup>.

### *5.1.3 Time*

While 79% of the encoded sentences in Anheuser-Busch InBev's report were backward-looking, 21% were future-oriented. Future-oriented actions included for instance striving to roll out effective interventions from its “City Pilots program”<sup>17</sup> to reduce harmful drinking to more cities in the future or to achieve the set goal of ensuring that “No- or Lower-Alcohol beer products represent at least 20% of AB InBev's global beer volume by the end of 2025”<sup>18</sup>. Backward-looking action for the most part concerned the year 2017 and included diverse actions such as the 2017 “Global Be(er) Responsible Day [...] to promote awareness about smart drinking”<sup>19</sup>, “reducing the amount of water [used] to brew beer”<sup>20</sup> or “empowering entrepreneurial small businesses [within its supply chain] to grow and thrive”<sup>21</sup>.

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<sup>11</sup> Ibid., p.5

<sup>12</sup> Ibid., p. 37

<sup>13</sup> Ibid., p. 35

<sup>14</sup> Ibid., p. 39

<sup>15</sup> Ibid.

<sup>16</sup> Ibid., p. 25; *ibid.*, p. 29; *ibid.*, p. 37; *ibid.*, p. 32; *ibid.*, p. 35

<sup>17</sup> Ibid., p. 36

<sup>18</sup> Ibid.

<sup>19</sup> Ibid., p.29

<sup>20</sup> Ibid., p. 33

<sup>21</sup> Ibid., p. 35



#### *5.1.4 Mode*

The mode of the encoded sentences was rather balanced with 45% being corrective and 55% being guiding. Examples of corrective actions included for instance investments in “innovative programs to improve road safety and reduce injuries and fatalities from traffic accidents”<sup>22</sup> of the company fleet or rolling out “behavioral safety programs and challenging safety targets”<sup>23</sup> to reduce occupational injuries and fatalities. As an example of guiding actions the “Creciendo por un sueño ‘Growing for a Dream’ program”<sup>24</sup> can be referenced which empowered women-run small retailers in its supply chain in Columbia, Peru and Ecuador with access to business skill training. The launch of a “global compliance hotline”<sup>25</sup> that advised employees on how to prevent corruption and bribery could be considered another example.

#### *5.1.5 Authority*

With eleven encoded sentences the category “Authority” was the least coded one. Nine of these sentences could be classified as capability, the remaining two could be classified as power. The TNC justified its CSR action as capability for instance based on being “the world’s leading brewer”<sup>26</sup> which provided it with the opportunity to build an ethical company culture or its “global reach and scale”<sup>27</sup> allowing it to make a positive difference by purchasing 100% of electricity from renewable energy sources by 2025. A power justification of the TNC was for instance its obligation to reduce product waste as “one of the world’s largest buyers of glass and aluminum”<sup>28</sup>.

#### *5.1.6 Type of Engagement*

The preferred type of engagement in the report was philanthropy (36%), followed by legal liability (33%), self-regulation (23%) and hybrid partnerships (8%). Philanthropy activities were mostly managed by the company-own ‘Bavaria Foundation’, ‘Anheuser Busch Foundation’ or ‘Grupo Modelo Foundation’<sup>29</sup>. An example of legal liability and self-regulation was for instance the company’s ‘Responsible Sourcing Principles’ that required suppliers to “observe applicable laws and regulations concerning the environment”<sup>30</sup>. The described

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<sup>22</sup> Ibid., p. 37

<sup>23</sup> Ibid., p. 38

<sup>24</sup> Ibid., p. 35

<sup>25</sup> Ibid., p. 39

<sup>26</sup> Ibid., p.26

<sup>27</sup> Ibid., p.34

<sup>28</sup> Ibid., p.35

<sup>29</sup> Ibid.

<sup>30</sup> Ibid., p. 34

partnerships were oftentimes closely linked to the marketing and branding activities of different products. For instance, Budweiser supported the “Give a Damn. Don’t Drive Drunk” campaign in partnership with Lyft<sup>31</sup>, Stella Artois promoted the “Buy a Lady a Drink” campaign in partnership with water.org for access to clean water in developing countries<sup>32</sup> or Corona in partnership with Parley addressed marine plastic pollution<sup>33</sup>.

## **5.2 Philip Morris International**

Founded in 1847, Philip Morris International (PMI) is an American tobacco corporation with headquarters in New York that operates in more than 180 markets excluding the United States. Globally, the corporation serves around 150 million consumers (Philip Morris International, 2019b; Philip Morris International, 2019c). Until 2008, PMI formed part of the Altria Group which today still owns Philip Morris USA in the United States (Altria Group Inc., 2019). Philip Morris International possesses 46 production facilities around the world and its global workforce consists of more than 77,000 employees (Philip Morris International, 2019b). Its product portfolio includes some of the best-selling cigarette brands worldwide such as Marlboro, L&M, Chesterfield or Philip Morris. Recently, the corporation has been building its smoke-free product portfolio with brands like IQOS and Solaris (Philip Morris International, 2019a). In 2017, PMI was the leading corporation by revenue in the tobacco industry (Statista, 2018).

In the same year, PMI’s CSR communication consisted first and foremost of its “Sustainability Report 2017” of 65 pages excluding annexes. The report had not been written according to any global reporting standard but cross-referenced the UN Sustainable Development Goals (SDGs). Its annual report “Change 2017” included only few pages in which CSR is implicitly addressed. One page was explicitly dedicated to PMI’s approach to sustainability which was structured according to the UN’s SDGs. An overview of the results of the content analysis can be found in table eight and will be discussed in more detail below:

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<sup>31</sup> Ibid., p.11

<sup>32</sup> Ibid., p..12

<sup>33</sup> Ibid., p.14

C1	C2	C3	C6	C7	C8	C12	C13	C14	C15
Fixed	Broad	Backward-looking	Future-oriented	Sanction	Relational	Corrective	Guiding	Power	Capability
647	371	252	102	43	148	178	117	15	18

*Table 8: Category Frequency – Tobacco Industry (Extract from Table 3: Results – appendix C)*

### 5.2.1 Content & Objective

PMI's 2017 CSR report was structured around the corporation's business model transformation to a producer of smoke-free products which in comparison to traditional tobacco products ought to reduce the health risks associated with tobacco consumption. The sections "Transforming our business", "Driving operational excellence", "Managing our social impact" and "Reducing our environmental footprint" were all discussed in the context of the TNC's business model transformation that aims at creating a smoke-free future. In total, 1018 sentences could be encoded as dealing with a responsibility claim or action. Additionally, its annual report referenced responsibility claims or actions in 97 sentences.

62 % of the encoded sentences in PMI's CSR report had the objective to impact global health directly, 38% focused on its broader determinants. This was mostly due to the fact that PMI presented in this report its ambition and progress on contributing to a smoke-free future. The TNC showed awareness for the health risks that smoking tobacco poses by clearly stating that smoking "causes serious diseas[es] [such as] heart disease, lung cancer, emphysema and other"<sup>34</sup> and that it is "addictive"<sup>35</sup>. It argued however, that "while nicotine is addictive [...] the primary cause of smoking-related diseases is found in toxicants generated by combustion and inhaled [...] cigarette smoke"<sup>36</sup>. As a consequence, the TNC had decided to transform its business model by fully replacing cigarettes with smoke-free alternatives as soon as possible. The TNC explicitly stated that it does not target non-smokers or quitters but instead aims at switching continued smokers to the harm-reduced alternatives<sup>37</sup>. According to the TNC, an act of responsibility-taking would hence consist of taking market share from competing cigarette brands<sup>38</sup>.

<sup>34</sup> Philip Morris International, 2018b, p. 12

<sup>35</sup> Ibid.

<sup>36</sup> Ibid.

<sup>37</sup> Ibid., p. 15

<sup>38</sup> Ibid.

PMI's engagement for the broader determinants of health focused on its social and environmental impact. The TNC in this regard ranked in CDP's A-list on climate and water management<sup>39</sup>, areas that had previously not been impacted intensively by the tobacco supply chain. The TNC was however aware that with its transformation to a technology leader, its supply chain might have a bigger impact on these areas in the future.

Because even the switch to smoke-free products is only an act of harm reduction, 64% of the encoded sentences have been classified as fixed. Broader engagement (36%) could mostly been found in areas such as combatting illicit trade of tobacco products and its links to funding terrorism<sup>40</sup> or its Inclusion and Diversity Agenda in all PMI regions<sup>41</sup>.

### *5.2.2 Relation & Beneficiary*

77% of PMI's actions and statements in its CSR report could be encoded as relational, 23% as avoiding sanction or the attribution of a wrong-doer. Particularly, the letter of PMI's CEO cordially invited stakeholders to "comment, challenge, and guide"<sup>42</sup> the TNC in its sustainability approach. Interestingly, the majority of self-regulation (e.g. its Marketing Principles or its Principles for Engagement with third-parties) in its CSR report, however, had been developed internally, leaving room for the question why the development of standards and principles did not involve stakeholders in the first place. Also the biggest section on sustainability of PMI's annual report was dedicated to how its practices aligned with the externally established SDGs<sup>43</sup> despite PMI's exclusion from the Global Compact during the same year.

With 56%, most of PMI's CSR action was targeted at a global beneficiary, with 24% benefitting high-income countries in particular and 20% benefitting low-or middle-income countries. PMI expressively stated that its "goal to replace cigarettes with smoke-free products extends to all countries where [it] operate[s], regardless of development status"<sup>44</sup>. The pilot stages had been implemented in Milan, Italy and Nagoya, Japan<sup>45</sup>. The only country on the African continent in which IQOS was available in 2017 was South-Africa<sup>46</sup>.

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<sup>39</sup> Ibid., p. 4

<sup>40</sup> Ibid., p. 9

<sup>41</sup> Ibid., p. 42

<sup>42</sup> Ibid., p. 4

<sup>43</sup> Philip Morris International, 2018a, p. 5

<sup>44</sup> Philip Morris International, 2018b, p. 19

<sup>45</sup> Ibid.

<sup>46</sup> Ibid., p. 20

### 5.2.3 Time

Around 71% of the encoded sentences in the CSR report could be classified as backward-looking, 29% as future-oriented. Also the annual report showed a similar ratio. Much of the future-oriented action dealt with how the TNC strategically planned to “replac[e] cigarettes with smoke-free products”<sup>47</sup>. Its ambition was that “30% of [its] consumers who would otherwise continue smoking switch to [its] smoke-free products by 2025”<sup>48</sup>. Backward-looking actions and statements were not limited to the year 2017 only but included also what had been done until now to achieve this goal such as piloting IQOS in 2014<sup>49</sup> or the announcement of its business transformation in 2016<sup>50</sup>.

### 5.2.4 Mode

60% of the encoded sentences in PMI’s CSR report were classified as corrective, 40% as guiding. Guiding CSR action mostly included training sessions for employees, business partners or consumers for example around the topics of ‘business and human rights’ via a “Human Rights e-learning module”<sup>51</sup> for employees or the conversion from smokers to IQOS-users through a digital “30-Day Challenge Program”<sup>52</sup>. PMI also has the aspiration “to continue to lead the industry in this massive transformation”<sup>53</sup> to less harmful products. Examples of corrective actions were for instance the launch of an awareness campaign against the “accidental or unintended *HeatStick* ingestion”<sup>54</sup> by children after reported incidents or the reduction of the 34.6% of “hazardous work performed by children below 18 years old”<sup>55</sup> in its tobacco supply chain through its Agricultural Labor Practices program.

### 5.2.5 Authority

Only 18 sentences of PMI’s CSR report could be classified as capability and 15 sentences as power. In the annual report the result was even lower with two sentences classified as capability and three as power. An example of PMI’s capability-justification could be found in the context of SDG 3 on Health and Well-Being, where PMI justified its business model transformation as the “greatest contribution PMI can make to society”<sup>56</sup>. An example of CSR action based on

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<sup>47</sup> Ibid., p. 4

<sup>48</sup> Ibid., p. 15

<sup>49</sup> Ibid., p.22

<sup>50</sup> Ibid., p.12

<sup>51</sup> Ibid., p. 31

<sup>52</sup> Ibid., p.22

<sup>53</sup> Ibid., p. 4

<sup>54</sup> Ibid., pp. 22-23

<sup>55</sup> Ibid., pp. 48-49

<sup>56</sup> Ibid., p.5

power was its ‘Good Agricultural Practices program’ which was initiated due to the TNC’s “larger role [...] on biodiversity in [the] supply chain”.

#### *5.2.6 Type of Engagement*

PMI’s responsibility communication to a large extent referenced self-regulation (62% - CSR report) as type of CSR engagement. Examples of self-regulation were for instance PMI’s company-own Responsible Sourcing Principles<sup>57</sup>, its Marketing Principles<sup>58</sup>, its Principles for Engagement with third-parties<sup>59</sup> or international standards such as the Good Laboratory Practices and Good Clinical Practices<sup>60</sup> for its smoke-free product research and development. Only 24% of the text in its CSR report was devoted to hybrid partnerships. These mostly took place with regards to topics such as the illicit trafficking of tobacco products<sup>61</sup> or child labor and living conditions of migrant workers in the tobacco supply chain<sup>62</sup>.

#### *5.2.7 Deflection*

As the only TNC in this research, PMI also deflected responsibility and shifted blame to others at 15 instances in its CSR communication. For instance, the corporation called out the “ideological rhetoric [...] when tobacco is the topic”<sup>63</sup> which according to them prevents “the public from understanding factual information and undermin[es] sound public policy”<sup>64</sup>. The main targets of this deflection were thus the “harsh media coverage”<sup>65</sup> as well as “biased scientific studies”<sup>66</sup>. Additionally, also the exclusion of tobacco companies from the UN Global Compact was addressed by stating that PMI had been “disappointed”<sup>67</sup> by the decision and that in fact the fastest way to meet global societal expectations would have been to “recogniz[e] and encourag[e] those willing to disrupt their existing business with a more sustainable one”<sup>68</sup>. In line with this argumentation, the corporation also criticized regulators for not differentiating supply and demand measures “based on product attributes and risk profiles”<sup>69</sup> as a result of

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<sup>57</sup> Ibid., p. 4

<sup>58</sup> Ibid., p.7

<sup>59</sup> Ibid., p.4

<sup>60</sup> Ibid., p.16

<sup>61</sup> Ibid., p.34

<sup>62</sup> Ibid., p.32

<sup>63</sup> Ibid., p. 18

<sup>64</sup> Ibid.

<sup>65</sup> Ibid.

<sup>66</sup> Ibid.

<sup>67</sup> Ibid., p.4

<sup>68</sup> Ibid.

<sup>69</sup> Ibid., p. 21

ideology-informed policy. According to the TNC, this prevented the corporation from informing people about “less harmful, yet satisfying, alternatives to smoking”<sup>70</sup>.

### 5.3 Johnson & Johnson

The American transnational corporation Johnson & Johnson (J&J) with headquarters in New Brunswick, New Jersey was founded in 1886 and manufactures consumer healthcare products, medical devices and pharmaceutical products (Johnson & Johnson, 2019c; Johnson & Johnson, 2019a; Johnson & Johnson, 2019d). The corporation employs 134,000 employees worldwide across more than 260 operating companies that are located in 60 countries (Johnson & Johnson, 2019b). In its pharmaceutical segment J&J is specialized in immunology, cardiovascular and metabolic disease and pulmonary hypertension. Its medical device segment focuses on surgery, orthopedics, cardiovascular disease and specialty and its consumer healthcare segment on baby and beauty products as well as health and healing products (Johnson & Johnson, 2019d). The corporation sells its products worldwide with Europe and the United States being J&J’s largest markets by revenue (Statista, 2019b). In 2017, J&J was the leading company by revenue in the pharmaceutical industry (Global Data, 2018).

In this year, J&J’s CSR communication to a great extent consisted of its “2017 Health for Humanity Report – Progress in Citizenship & Sustainability” with 121 pages excluding appendices. The report was prepared in accordance with the standards of the Global Reporting Initiative (GRI) and cross-referenced the principles of the United Nations Global Compact (UNGC) and the Sustainable Development Goals (SDGs) as well as the Health for Humanity 2020 Goals established by the TNC itself. The corporation’s “Annual Report 2017” included only few pages referring to J&J’s responsibility for global health with sections like “Our Credo” and “To Our Shareholders”. In total, 1,870 sentences could be encoded for J&J. An overview of results can be found below:

<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C6</b>	<b>C7</b>	<b>C8</b>	<b>C12</b>	<b>C13</b>	<b>C14</b>	<b>C15</b>
Fixed	Broad	Backward-looking	Future-oriented	Sanction	Relational	Corrective	Guiding	Power	Capability
648	1153	279	144	134	396	311	378	53	168

Table 9: Category Frequency – Pharma Industry (Extract from Table 3: Results – appendix C)

<sup>70</sup> Ibid.

### 5.3.1 Content & Objective

As indicated by its title, the 2017 CSR report of Johnson & Johnson is structured around the theme of health for humanity. That means that all actions described in the different sections of the report such as the corporation's "Sustainability Approach", its "Progress on Commitments", "Better Health for All", "Innovation", "Our People", "Environmental Health" and "Responsible Business Practices" were discussed in terms of their positive or negative impact on global health.

With 64% the majority of encoded sentences in J&J's CSR report had been classified as broad, 36% belonged to the category of 'fixed, causation'. This can be well exemplified by J&J's Health for Humanity Goals that consisted on the one hand of broader goals such as developing and delivering innovative solutions to address the world's major health challenges<sup>71</sup>, delivering innovative healthcare access and training programs in underserved areas<sup>72</sup>, collaborating with government, non-profit and private sector to improve economic well-being and healthcare in key emerging markets<sup>73</sup> or fully integrating sustainable design solutions<sup>74</sup>. On the other hand, the TNC was for instance also focused on reducing its own negative impact on climate and water resources<sup>75</sup>. In its annual report, the few encoded sentences showed a clear tendency for broad content given that the main responsibility section dealt with J&J's Credo<sup>76</sup>.

Whereas 70% of the encoded sentences in J&J's CSR report aimed at addressing global health challenges directly, 30% focus on their broader determinants. Particularly the section "Better Health for All" stated how J&J attempts to achieve a "World Without Disease"<sup>77</sup> by tackling HIV, tuberculosis, malaria or neglected tropical diseases. It showed how the TNC contributes to "Access to Healthcare"<sup>78</sup> by increasing drug availability, affordability, adoption and appropriate use<sup>79</sup> and how it aimed at "Strengthening Health Systems"<sup>80</sup> by supporting the Universal Health Coverage (UHC) movement<sup>81</sup>, by shifting to value-based care<sup>82</sup> and by

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<sup>71</sup> Johnson & Johnson, 2018b, p. 16

<sup>72</sup> Ibid., p.17

<sup>73</sup> Ibid., p. 18

<sup>74</sup> Ibid., p.19

<sup>75</sup> Ibid., p.20

<sup>76</sup> Johnson & Johnson, 2018a, preface

<sup>77</sup> Johnson & Johnson, 2018b, p. 28

<sup>78</sup> Ibid., p.37

<sup>79</sup> Ibid.

<sup>80</sup> Ibid., p. 42

<sup>81</sup> Ibid.

<sup>82</sup> Ibid., p.43



strengthening the global health workforce<sup>83</sup>. The section also detailed how J&J encouraged “Community Engagement”<sup>84</sup> by mobilizing partners like Save the Children, Operation Smile or Global Citizen<sup>85</sup> or for instance by promoting employee volunteerism, disaster preparedness and relief as well as product donations<sup>86</sup>. According to J&J’s argumentation, innovation in how to serve patients, customers and consumers and innovation in how the TNC’s business works<sup>87</sup> were the main sources to achieve these goals. Additionally, the corporation also aspired to have the “healthiest workforce in the world”<sup>88</sup> by creating an “environment that encourages a culture of health”<sup>89</sup>. J&J also showed awareness that “human health is inextricably linked to the health of the planet”<sup>90</sup> in its section “Environmental Health”. By founding and steering the Private Sector Roundtable (PSRT), J&J also contributed to the Global Health Security Agenda<sup>91</sup> and showed awareness for the intersection of health and security.

### *5.3.2 Relation & Beneficiary*

Of the encoded sentences, 75% could be classified as relational, 25% as avoiding sanction or the attribution of a wrong-doer. Generally, J&J’s CSR report seemed to be very people-centered and its CSR beliefs and actions oftentimes developed in cooperation with others. The report also dealt extensively with J&J’s risk-management and audit system that ensured compliance with external regulations and standards<sup>92</sup>.

With 77% most of J&J’s actions and beliefs targeted a global beneficiary, whereas 11% benefitted high-income countries and 12% benefitted low- and middle-income countries. Already the title of J&J’s CSR report “Health for Humanity”<sup>93</sup> underlined this global engagement that mostly did not distinguish between countries.

### *5.3.3 Time*

66% of the encoded sentences in J&J’s CSR report were backward-looking, while 34% were future-oriented. J&J’s report was written in a dense manner, describing many different CSR actions that had been taken in 2017 to achieve the set goals. The corporation also frequently

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<sup>83</sup> Ibid., p. 44

<sup>84</sup> Ibid., p. 46

<sup>85</sup> Ibid., pp.46-47

<sup>86</sup> Ibid., p.48

<sup>87</sup> Ibid., p.50

<sup>88</sup> Ibid., p. 73

<sup>89</sup> Ibid., p.74

<sup>90</sup> Ibid., p. 79

<sup>91</sup> Ibid., p.33

<sup>92</sup> Ibid., p. 101

<sup>93</sup> Ibid., p. 6

referred to its history of engagement, for instance with sentences like for “more than 130 years, we have been committed to improving the health of individuals”<sup>94</sup>. Most sections additionally gave a small outlook on how J&J planned to deepen the commitment in the future.

#### *5.3.4 Mode*

378 sentences could be encoded as ‘guiding’, 311 in turn as corrective. In its CSR report, J&J showed in light of critical public health challenges its willingness to assume “bold leadership and [to contribute] novel ways of delivering impact”<sup>95</sup>. With ‘Johnson & Johnson Global Public Health’ it created for instance the “first fully-dedicated organization within a healthcare company”<sup>96</sup>. Still, much of the CSR action dealing with J&J’s value chain could be classified as ‘corrective’, for example efforts to reduce animal testing in the drug discovery process<sup>97</sup>.

#### *5.3.5 Authority*

With 168 encoded sentences, J&J frequently justified its actions and beliefs based on its capability to do good. For instance, the corporation considered itself as a “global citizen and healthcare innovator”<sup>98</sup> which allowed the TNC to harness the company’s “collective breadth, scale, and legacy of scientific innovation”<sup>99</sup> to influence the trajectory of health for humanity. Still, the corporation was also aware of its powers to which it referred at 53 instances in its CSR report. For example, as a “global manufacturer”<sup>100</sup> the TNC felt compelled to reduce its operational waste and contribute to a circular economy.

#### *5.3.6 Type of Engagement*

With 38% a majority of encoded sentences in J&J’s CSR report referred to hybrid partnerships, followed by self-regulation (34%), legal liability (23%) and philanthropy (6%). Particularly in the area of global health J&J partnered extensively with other organizations, for instance with Medicines for Malaria Venture (MMV) to protect vulnerable populations from the disease<sup>101</sup> or with the WHO to make treatment against intestinal worms globally available<sup>102</sup>. Self-regulation was strongly represented in the area of Environmental Health for instance in form of J&J’s

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<sup>94</sup> Ibid., p.26

<sup>95</sup> Ibid., p. 26

<sup>96</sup> Ibid.

<sup>97</sup> Ibid., p. 114

<sup>98</sup> Ibid., p. 27

<sup>99</sup> Ibid., p. 26

<sup>100</sup> Ibid., p.92

<sup>101</sup> Ibid., p.36

<sup>102</sup> Ibid., p.31

Responsible Palm Oil Sourcing Criteria or its Forest Products Sourcing Principles<sup>103</sup> as well as in the area of Responsible Business Practices with for example J&J's Ethical Code of Conduct for R&D<sup>104</sup> and its Global Labor and Employment Guidelines<sup>105</sup>.

#### **5.4 Understandings of Responsibility reflected in CSR communication**

Having analyzed the CSR communication of three TNCs representing the alcohol, tobacco and pharmaceutical industries, several observations can be made (for a more detailed overview of comparative observations see appendix D): it can be concluded that Johnson & Johnson's communication the clearest tendency for understanding CSR in global health as moral responsibility which confirms hypothesis three. In doing so, it has accommodated the claims of its community of responsibility to the largest extent. This can be evidenced from the ordinal categories which examined the dimensions of the responsibility concept. Except for the category of time, the majority of sentences in Johnson & Johnson's CSR communication has been encoded for the category values pertaining to moral responsibility. In addition to this, also the covered topics, types of engagement and beneficiaries fully aligned with the societal expectations of how morally responsible behavior in the pharmaceutical industry should look like. Finally, the TNC also gave the most extensive definition of its responsibilities in global health in terms of breadth and depth and had aligned its communication to the largest extent with international guidelines and standards.

Establishing the responsibility understanding of Philip Morris International is not as clear cut as for Johnson & Johnson. When looking at the ordinal categories, the tobacco TNC aligned three times with category values pertaining to accountability (see content, time & mode) and two times with category values of moral responsibility (see relation & authority). On the one hand, its type of engagement had a tendency for favoring CSR action based on a negative duty. Also, its deflection of responsibility seemed to be rather irreconcilable with assuming moral responsibility. On the other hand, its topic choice addressed to a degree the demands of its challenger group and the TNC's business model transformation might be the most pragmatic way to align with the societal demand for moral responsibility. The scope of the tobacco TNC's responsibility definition was rather comprehensive but certainly left room for improvement. Even though the TNC referenced some international guidelines, it did not include any score

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<sup>103</sup> Ibid., p. 81

<sup>104</sup> Ibid., p. 113

<sup>105</sup> Ibid., p. 117

cards on progress and rather focused on internally established agendas and goals. The tobacco industry therefore showed as expected in hypothesis two a sort of hybrid understanding of moral responsibility and accountability and only partly accommodated the demands of its community of responsibility.

Similarly, distilling Anheuser-Busch InBev's understanding of responsibility from its communication material is not as straightforward as in case of Johnson & Johnson. Looking at frequency distributions in the ordinal categories, the TNC scored twice for category values pertaining to accountability (see content & time) and three times for category values of moral responsibility (see relation, mode & authority). Its type of CSR engagement in turn built for the larger part on a negative duty. The topics covered under the objective of health and broader determinants of health did not adequately address the issues for which the industry had previously been challenged. In terms of depth and breadth, its responsibility definition can be clearly considered minimal. The TNC said that it used certain international standards as guideline for the preparation of its report. However, it did not include any score cards to make its progress on commitments measurable. Therefore, its understanding of responsibility could be interpreted as ranging closer to the accountability end of the responsibility continuum as assumed in hypothesis one. Still, the corporation seems to employ a broader definition of responsibility concerning topics that do not directly challenge its core business which disconfirms the established hypothesis in this regard. However, by not addressing the main issues raised against the industry, the TNC by no means understands its responsibility in terms of morals and has therefore resisted the claims of its community of responsibility.

## **6 Discussion & Conclusions**

### **6.1 The current State of Affairs in the Political Struggle over Meaning**

If interpreted through the lens of pragmatic political CSR, this means the following: firstly, the pharmaceutical industry's community of responsibility has seemingly been powerful enough to impose normative over economic values in the negotiation. The industry seems to have made large strategic concessions by nearly fully accommodating the external pressures that it faced in the past in its communication on CSR. By integrating large parts of the challenger's discourse into its own, to the detriment of its corporate-economic logic, moral responsibility as the current

hegemonic idea in the pharmaceutical industry has been fostered. At the discursive level, this process of accommodation manifested in framing corporate responsibility towards global health in a broad, relational, and guiding manner, in justifying it based on capabilities and by addressing all claims for which the industry had previously been challenged by its community of responsibility. Particularly the broad perspective that the industry took on its engagement, its wide-ranging vision to create societal benefit, the large scope of its CSR definition in general as well as its elaborate discussion of its authority to act responsibly distinguished the responsibility understanding of the pharmaceutical industry from those of the other industries. At a strategic level, accommodating the demand for moral responsibility has manifested in a pro-active and collaborative approach to CSR. Its preferred type of engagement of precaution underlined that the industry is integrated into its community of responsibility as CSR practices are mutually developed with the intention to positively contribute to the common good. Also, the voluntary integration of external international standards and the measurement of progress on these commitments into its strategic communication legitimizes the industry as part of the community and gives credibility to its practices. Still, its second-ranked type of engagement of obligation which indicates CSR practices developed at company level with the intention to reduce self-caused harm as well as its content ratio of around one third of sentences devoted to the fixed category value suggest that the industry is nevertheless powerful enough to secure its autonomy to some degree in the negotiation by resisting the moral responsibility expectation in this regard.

Secondly, also the tobacco industry seems to perceive its challenger group as rather powerful given that it accommodates the radical demand to stop tobacco production and sales to some extent by means of its business transformation. Similar to the pharmaceutical industry, also the tobacco industry seems to have made great strategic concessions to accommodate the external pressure of its community of responsibility in its CSR communication by devoting large parts of it to the change of its core business model. Yet, when taking a closer look at the specific implementation of this transformation, it has to be considered that no studies on the long-term effects of smoke-free products exist and even existing short-term studies confirm that their consumption still entails health risks. The industry has therefore only partially integrated its challenger's normative values into its discourse and is still able to set economic values to a similar degree against these. At the discursive level, this partial accommodation has manifested topic-wise in an acknowledgement of health risks related to tobacco consumption, in addressing claims of its community of responsibility by reporting on changes of its core business, its general communication theme that aims at creating societal benefit to a certain degree and its

relational way to frame its responsibility. Also, its reference to the UN's Sustainable Development Goals despite the industry's recent exclusion from the UN Global Compact might be interpreted as an attempt to reconnect to the global community, as would be expected of a morally responsible business. However, as no measurements of progress on commitments have been included in the communication, the legitimacy and credibility secured through this act has to be considered as limited. The resistance to the moral responsibility claim has most distinctively manifested in framing its responsibility in a fixed manner. Its deflection of responsibility at several instances in its communication can be interpreted as an act of contestation. At strategic level, the partial accommodation of the moral responsibility demand, and the partial resistance and contestation has led to a rather defensive and conflictive approach to CSR. Its choice to transform its core business model to a less but still harmful alternative therefore seems to reflect the most feasible and pragmatic solution for the industry to meet the demands of its challenger group. In doing so, it might be able to legitimize its existence to some degree which secures its survival and might help to regain in autonomy and power. Moral responsibility is therefore not the hegemonic idea in the CSR negotiation with the tobacco industry. However, there is a tendency that the claim might further gain in power in the future.

Finally, the alcohol industry seems to perceive itself as rather powerful as it does not engage seriously with any of the claims of its challengers in its CSR communication. By not integrating the normative values of its community of responsibility on issues for which it had been challenged, the industry has largely been able to impose economic values in the negotiation on health CSR. At the discursive level, this resistance manifested in its CSR theme that for the most part does not aim at creating societal benefit, the narrow scope of its CSR definition, its tendency for a fixed perspective on CSR engagement, its few future-oriented statements, its tendency to favor legal liability as second-ranked type of engagement and the complete omission of issues for which it had been challenged. Nevertheless, the industry also accommodated some elements of the moral responsibility expectation for instance by framing its responsibility in broader terms with regards to sustainability-matters or by extending its product line with non- or low-alcoholic beverages on a small-scale. In contrast to the tobacco industry however, these elements of the moral responsibility understanding do not touch upon the core business of the industry, which is why these can be considered rather small strategic concessions that are outweighed by the general accountability tendency. At a strategic level, the industry's resistance to the moral responsibility claim and its upholding of the accountability understanding has manifested in an avoidant or circumventing approach to CSR. By not engaging in the negotiation, the tobacco industry seems powerful enough to not seek legitimacy

in its community of responsibility. Accountability therefore seems to be the hegemonic understanding of responsibility in the tobacco industry.

The results have as well given an indication that the power conditions under which the corporate accommodation, resistance or contestation of moral demands in the issue area of global health can be expected are very much context-dependent. The case of the pharmaceutical industry might have shown that a full integration into the community of responsibility as well as mutual dependence has been an effective way to incentivize the industry to approach CSR in a pro-active and collaborative way and to ultimately foster the moral responsibility understanding within it. In case of the alcohol industry however, the continued integration into its community of responsibility and the weak counterweight that this is setting against the industry's economic values, seem to have not worked sufficiently to achieve an outcome that benefits society. Rather these power conditions seem to have favored a situation in which the industry can avoid or circumvent a serious engagement with its responsibility. The case of the tobacco industry in this regard might have shown that the exclusion of businesses from major policy forums and restrictive tobacco-control policies seem to have been effective in partially driving the industry to strive for transformative change in the way it does business. Still, it did not fully achieve the adoption of a moral responsibility understanding within the industry. Generally, also the conflict that underlies these CSR negotiation might be an influencing factor which could be an avenue for further research.

The future meaning of CSR in global health might then also look differently per industry, given that not all industries depart from the same point. As the pharmaceutical industry has fully accommodated the societal demand for moral responsibility in its strategic communication, it has at the same time reinforced the expectation towards itself to serve as a reliable partner in achieving social justice and fighting inequalities in global health governance in the future. The tobacco industry by integrating societal demands into its CSR communication to a certain degree, signaled general willingness for assuming limited responsibility in global health governance, under the condition that its survival can be secured through the profits of its new business model. The alcohol industry with its minimum definition of CSR has indicated that society cannot expect the industry to act as partner in global health governance nor to behave morally responsible in the future if this stands in conflict with its core business.

## 6.2 Research Limitations

Still, it needs to be acknowledged that this research comes with some limitations: firstly, it needs to be pointed out that the choice of theoretical angle applied in this research has necessarily steered the interpretation of results into the direction of external structures and actors as driving forces behind CSR engagement. On the one hand, the focus on the political negotiation over the meaning of CSR has allowed for a more detailed analysis of the power dynamics surrounding three industries in which the societal response to past unethical behavior seemed to diverge. On the other hand, this choice of theory has not taken into account internal factors such as corporate culture or manager's values or beliefs (see Brown et al., 2010, p. 6) as explanatory variables for CSR engagement. This was mostly due to the time and resource constraints of this research. For future research, it might therefore be interesting to gain an additional perspective on the process by tracing back how changes in organizational structures and actors might have affected the way in which TNCs in these industries understand their responsibility towards global health today.

Furthermore, it also needs to be highlighted that the chosen theoretical perspective is not uncontested in the academic debate as it comes with several dilemmas in the operationalization of power. For instance, it has been questioned whether the Gramscian concept of "hegemony" and the relations of power that it transports is really capable of capturing and predicting real-world phenomena as it is made up of a range of components and tends to be value-loaded (Cerny, 2006, p.67). Also, power as a scalar concept is contested in the academic debate as it is characterized by oppositions of being either consensual or conflictive and by being focused on either agents or structures (Haugaard, 2006, p.10). The developed assumptions of this research have therefore been highly influenced by the chosen definition of the CoR's and corporate power, which nevertheless attempted to include elements of all oppositions. The obtained results then rather have to be understood as presumable tendencies.

In addition to this, also the case selection has certainly influenced the obtained results. For one thing, choosing the industry leaders as case examples seemed to be the best option in case of this research's focus on external factors. As spearheads of the respective industries it could be assumed that the pressure on the selected cases was similarly concentrated. Nevertheless, it needs to be stressed that the results from one case example are not necessarily generalizable to an industry as a whole industry. Yet, considering the diffusion of norms and practices, it can be argued that industry leaders show its other industry members the way ahead



by engaging with challenger claims on responsibility towards global health. However, further research is required to definitely say that other TNCs mimic the CSR behavior of industry leaders in this regard.

For another thing, it also needs to be highlighted that the selected cases to some extent come from different national institutional backgrounds. While Johnson & Johnson and Philip Morris International have their headquarters in the United States, Anheuser-Busch InBev is legally based in Brussels, Belgium with additionally two global headquarters in Leuven, Belgium and in New York, US. Comparative CSR frameworks like that of Matten and Moon (2008) have mapped out that liberal market economies like the U.S. rather tend to favor the development of explicit CSR, meaning that here corporations explicitly describe activities that assume responsibility in the interests of society. These consist of voluntary policies, programs and strategies and are motivated by the perceived expectations of different stakeholders. In coordinated market economies in turn, CSR is rather an implicit element of the corporate institutional framework and is motivated by a societal consensus on the legitimate behavioral expectations towards societal actors (*ibid.*, p. 410). This means that Anheuser-Busch's institutional background from a coordinated market economy could in principle be an alternative explanation accounting for differences in responsibility understandings. However, as pointed out earlier, this research has prioritized selecting the globally most relevant case in form of the industry leaders over choosing cases from the same national institutional background. Given that Anheuser-Busch InBev is in fact a merger of a U.S. and a Belgian-Brazilian corporation and to date still has two global headquarters, it can also be argued that the influence of the case's different institutional background on the results has been anyway rather moderate. Nevertheless, future research might make up for this trade-off in case selection by comparing more cases from respectively each institutional background.

Finally, as the Research Design section has already elaborated on, also the qualitative content analysis as a method influences the obtained results with its limitations. As mentioned earlier, the reproducibility of results could not be checked via inter-coder agreement due to a lack of a second coder. Since coding in a qualitative content analysis is a highly subjective and interpretative process, it has to be acknowledged that the likelihood of researcher bias can be higher in an analysis without second coder. To compensate for that, it has been tried to make the coding decisions more transparent by documenting them in appendix B. Intra-coder agreement has been checked via a second run through the material. With hindsight, it could have also been interesting to refine the coding guideline more with regards to the category of

‘objective’. While this category now distinguishes between ‘health’ and ‘broader determinants of health’, it might have also been revealing to go further into detail by listing each thematic issue that had been previously discussed in the theoretical part separately. In doing so, the analysis might have better accounted for important topics such as ‘consumption risks’ which have been omitted to a large extent in some reports and are therefore not visible in the obtained frequency numbers. Then again, and in light of this research’s constraints, the current category choice provided the advantage of being more inclusive without prioritizing certain thematic issues over others.

### **6.3 Conclusion**

In conclusion, it can be said that the understandings of responsibility towards global health varies between all three industries. While the pharmaceutical industry understands its responsibility in moral terms which stretches out to all areas of its business, the tobacco industry understands its responsibility in a rather pragmatic way that includes elements of moral responsibility, as well to a certain degree in the area of its core business. The alcohol industry in turn rather understands its responsibility towards global health as accountability with elements of a moral understanding in areas that do not touch upon its core business.

By distilling the different understandings from CSR reporting, this study contributed on a theoretical level to the academic understanding of how strategic processes of accommodation, resistance and contestation can manifest in corporate communication as part of a bigger negotiation over the meaning of CSR and gave an indication about which dynamics of power between corporations and communities of responsibility might favor certain strategies over others. On a societal level, this study could be considered encouraging as it showed that external influence can indeed bring about change in the corporate understanding of responsibility regarding certain issue areas to the benefit of the common good.

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# Appendix A

Table 1: Coding Guideline

Category variable	Value	Definition	Coding Rule	Prime Example
Content	C1: Fixed, causation	The TNC's CSR engagement on global health is limited to practices linked to its own business operations.	Encode, if the <b>perspective</b> of the CSR engagement on global health is causally related and limited to own business operations.	B: "Laboratory studies confirm [...] that [...] IQOS [is] significantly less toxic than cigarette smoke".
	C2: Broad, discretion	The TNC's CSR engagement on global health goes beyond the scope of its own business operations.	Encode, if the <b>perspective</b> of the CSR engagement on global health goes beyond the scope of its own business operations.	A: "We leverage the Johnson & Johnson breadth and size to fulfill our aspiration of improving health for all".
Objective	C3: Health	The TNC's CSR action aims at reducing self-caused harm or positively contributing to global health.	Encode, if the <b>objective</b> of the described CSR action is to reduce harm on or improve the health and well-being of people on a global scale.	B: "But much more can be done to reduce health risks for the 1.1 billion men and women".
	C4: Broader Determinants of Health	The TNC's CSR action aims at reducing self-caused harm or positively contributing to the broader determinants of health.	Encode, if the <b>objective</b> of the described CSR action is to reduce harm on or improve economic, social or environmental determinants of health.	A: "As a leading healthcare company, we understand the link between environmental and human health".
Time	C5: Backward-looking	The TNC's CSR engagement on global health is oriented towards past events or issues.	Encode, if the described CSR engagement on global health <b>refers</b> to the past.	B: "In 2017, the absolute CO2 emissions from our fleet decreased [...] versus our 2010 baseline".

	C6: Future-oriented	The TNC's CSR engagement on global health is proactive and oriented towards future events or issues.	Encode, if the described CSR engagement on global health <b>refers</b> to the future.	A: "Striving towards [...] a Brighter Future for people worldwide"
Relation	C7: Attribution to wrong-doer, sanction	The TNC's CSR engagement on global health anticipates external sanction or avoids the attribution of (legal) blame due to the violation of norms and standards.	Encode, if the standard for CSR on global health has been <b>developed</b> externally at community level without involvement of the TNC.	A: "At a minimum, we must be compliant with environmental regulations and industry standards".
	C8: relational, dialogue	The TNC's CSR engagement on global health responds to norms and standards developed with or relating to stakeholder expectations.	Encode, if the standard for CSR on global health has been <b>developed</b> in consultation with the community.	A: "Our pharmaceutical R&D group integrates the insights of patients into our clinical trials, and in 2017 launched a Patient Voice Initiative".
Beneficiary	C9: Global	The TNC's CSR action on global health equally benefits people worldwide.	Encode, if the <b>beneficiary's country of origin</b> of the CSR action on global health is not further specified or explicitly referenced as 'global'.	B: "This program has been rolled out globally".
	C10: High-Income Country	The beneficiary of the TNC's CSR action on global health stems from a high-income country.	Encode, if the <b>beneficiary's country of origin</b> is referenced as a high-income country.	A: "In the United States, through Jansen, we provide funding to encourage community-based care models".
	C11: Low- or Middle-Income Country	The beneficiary of the TNC's CSR action on global health stems from a low- or middle-income country.	Encode, if the <b>beneficiary's country of origin</b> is referenced as a	B:" Malawi has been selected as a priority market for our

			low- or middle-income country.	diversification efforts as tobacco accounts for half of the country's export".
Mode	C12: corrective	The TNC's CSR engagement counteracts its own harmful impact concerning global health.	Encode, if the described CSR engagement <b>aims</b> at reducing the TNC's own harmful impact on global health and/or corrects past shortcomings.	A: "In 2017, we announced the discontinuation of the program [due to] safety concerns"
	C13: guiding	The TNC assumes leadership in taking on responsibility with regards to global public health.	Encode, if the described CSR engagement on global health <b>aims</b> at leading others.  Exclude leadership claims concerning business operations.	B: "My ambition is to make PMI a true leader in sustainable business practice".
Authority	C14: power	The TNC's justification to take CSR action concerning global health builds on a negative duty.	Encode, if the described CSR engagement is <b>justified</b> based on the negative impact of the TNC's business operations on global health.	B: "By replacing cigarettes with less harmful alternatives, we can significantly reduce the negative impact of our products on individuals and society".
	C15: capability	The TNC's justification to take CSR action concerning global health builds on a positive duty.	Encode, if the described CSR engagement is <b>justified</b> based on the TNC's potential positive impact on global health.	A: "Leveraging our size and skills, we have placed an emphasis on innovative R&D partnerships".
Type of Engagement	C16: legal liability	The TNC's CSR action on global health consists of complying with country-specific	Encode, if the described CSR action on global health involves	B: "Legal obligations and societal expectations

		or global regulations and laws.	compliance with global or country-specific laws or regulations.	require that our transactions are based on sound tax strategies”.
	C17: self-regulation	The TNC’s CSR action on global health consists of self-regulating principles, policies, standards or codes of conduct.	Encode, if the described CSR action on global health involves self-regulating principles, policies, standards or codes of conduct.	A: “Adherence to Johnson & Johnson quality and safety standards that apply to all operations globally”.
	C18: Philanthropy	The TNC’s CSR action on global health consists of donations or sponsorship.	Encode, if the described CSR action on global health involves donations or sponsorship.	B: “We agreed to contribute \$80 million per year over the next 12 years”
	C19: hybrid partnership	The TNC’s CSR action on global health consists of a partnership with an external party.	Encode, if the described CSR action on global health involves external partners.	A: “We are committed to partnering with governments and multilateral institutions to combat drug-resistant TB”.
Deflection	C20: blaming others, demanding from others	The TNC blames other actors for their wrongdoings.	Encode, only if the sentence attribute the exclusive blame to other actors or demand responsibility from other actors without including any reference to the corporation’s own responsibility.  This excludes collective acts of responsibility taking.	B: “We understand that harsh media coverage or biased scientific studies are inevitable”

# Appendix B

Table 2: Coding Decisions in chronological order

Document	Section	Issue	Decision taken
Health for Humanity 2017 (J&J)	Message from Alex Gorsky	Do credos, believes and statements form part of the analysis or is the analysis limited only to the concrete CSR action taken?	Credos, believes, and company statements are encoded just like the described CSR action because they convey the corporation's understanding of responsibility. Mere information provided on the specific health challenges is not being encoded.
	Better Health for All	Are CSR actions taken on issues like access to medicine for which pharmaceutical companies have been criticized in the past encoded as corrective?	No, because taking action on broader global health issues still builds on a positive duty, even though pharmaceutical companies might not have paid attention to these issues in the past.
		Are sentences encoded for the category of capability if the CSR action taken implicitly builds on the capability of the corporation?	No, the category of capability is only applied if the text expressively refers to the corporation's capability to do good as a justification for the action.
		Does the category of guiding apply only when the corporation's CSR initiative is a global pioneer in taking health responsibility or also when the corporation enables others to act responsibly?	Both, the category applies when the corporation's initiative is either pioneering on a global scale or when the company guides others to take on responsibility.
		Are statements referring to the long tradition of engagement of the corporation encoded as guiding?	No, while the corporation might want to imply a leadership role by referring to the long legacy of CSR engagement in the past, this reference does not allow for a comparison to the actions of others to confirm the role of a CSR leader.
		Are statements referring to the long tradition of engagement of the corporation encoded as capability?	Yes, because the reference to past engagement implies company expertise.

		Is the company’s reference to product innovation encoded as ‘capability’ even though product innovation is in the self-interest of a pharmaceutical corporation to secure its survival in the market?	Yes, the corporation describes how it designs the process of product innovation responsibly showing that responsibility practices form part of its core business model.
		Is the company’s reference to product design or development due to its close link to the company’s business operations encoded for ‘C1: fixed, causation’ or ‘C2: content - broad, discretion’?	The category application depends on the intention behind product design and development. If the product design or development serves to reduce harms, it is encoded as C1; if it serves to achieve global goals in health, it is encoded as C2.
		Does the support of healthcare systems belong to the category of ‘content - health’ or ‘content – broader determinants of health’?	The support of healthcare systems is encoded as ‘content – health’ because it aims at improving the patient’s access to healthcare rather than its economic or social position (even though linkages might exist).
		If both high and low- and middle-income countries as beneficiaries are referenced in one sentence, will the category of ‘global’ be applied?	No, the sentence will be coded for both ‘high income country’ and ‘low- and middle-income country’ because the corporation itself has decided to distinguish between both types of countries.
	Innovation	Does the section “Innovation” form part of the analysis?	Yes, because the section details how responsible innovation contributes to global health.
		Are references to the consumer segment of J&J’s product portfolio that is separate from its pharmaceutical segment encoded as well?	Yes, because this allows for a more holistic view of the company. Furthermore, these segment’s products also intend to contribute to health (e.g. skin cream).
		How are prices or ranks that are externally awarded to the company encoded?	Prices or ranks awarded to the company are encoded as ‘guiding’ because they indicate a leading position in CSR which is externally verified.
		Are sentences in the sub-section ‘Business Model Innovation’ encoded as	Yes, because they form part of the corporation’s broader argumentation of contributing



		well even though they don't explicitly refer to global health?	to global health through corporate innovation.
	Our People	Does the section "Our People" form part of the analysis of global health responsibility?	Yes, because the section "Our People" describes how J&J enables its employees to engage in global health initiatives and what the company does to ensure the health of its employees worldwide.
		Are the results of the employee survey encoded as 'guiding'?	Yes, because the survey confirms that the corporation exceeds external benchmarks.
		Is the oversight of talent management by human resource leaders encoded as 'corrective'?	No, because talent management as a resource for improving health still builds on a positive duty and a lack of it would not cause harm.
		Is the recruitment and compensation of employees encoded as 'objective-health' or 'objective-broader determinants of health'?	The corporation argues that it is capable of better impacting global health through a healthy and committed workforce. That means the focus of this section is generally – if not specified otherwise – on J&J's performance as healthcare provider which is why the engagement for employees is encoded as 'objective-health'.
		Are employee benefits encoded as 'objective-health' or 'objective-broader determinants of health'?	Both, employee benefits are not performance-related and also stretch out to family members of the employees. The corporation argues that by supporting the economic and social situation of its workforce, it also contributes to its health.
		Is employee training encoded as 'guiding'?	Yes, in this case the training is not intended to reduce any harms but to develop the potential of the employees to contribute to global health.
		Are employee initiatives aimed at reducing environmental impact encoded as 'content-fixed, causation' or 'content-broad, discretion'?	The focus of this sub-section is on the empowerment of the employees and to a lesser extent on the reduction of the corporation's environmental impact. Still, this type of

			engagement is encoded as both.
		Is ensuring employee safety encoded as ‘content-fixed, causation’ or ‘content-broad, discretion’?	Measures of employee safety are encoded as ‘content-fixed, causation’ because they are intended to avoid potential harm.
		Is ensuring road safety encoded as ‘content-fixed, causation’ or ‘content-broad, discretion’?	Ensuring road safety for employees is encoded as ‘content-broad, discretion’ because the corporation is tackling with this a problem outside of its core business.
Environmental Health		Does the section “Environmental Health” form part of the analysis?	Yes, because the corporation argues that its sustainability engagement is intended to improve global health.
		IS J&J’s control of the extended supply chain encoded as ‘C1: fixed, causation’ or ‘C2: broad, discretion’?	The control of J&J’s extended supply chain has been encoded as C1 because also the extended supply chain still contributes to the potentially negative impact of J&J’s products.
		If an initiative is innovative in its approach but intended to reduce emissions, will it be encoded as ‘guiding’ or ‘corrective’?	In this case, the sentence will be encoded for both categories.
		Are quotes from others about the company that are included in the report encoded?	No, while the inclusion of the quotes shows how the corporations likes to present itself to the public, the quotes do not represent the direct voice of the company.
		Is the influencing of consumer recycling behavior encoded as ‘corrective’ or ‘guiding’?	Both, this type of initiative aims at guiding consumer to act more consciously. Still, it only tackles the symptoms of the harm caused by the company.
	Responsible Business Practice		Does the section “Responsible Business Practice” form part of the analysis?
		Are references to quality standards encoded as ‘corrective’?	No, the implementation of standards does not prove that harm was caused by the corporation in the past.

	Are references to quality standards encoded as ‘content - health’ or ‘content- broader determinants of health’?	Both, quality standards refer to both product-related standards and standards along the supply chain which regulate the potential impact on environmental health.
	Is fighting illicit trade of pharmaceuticals encoded as ‘content-broad, discretion’ or ‘content-fixed, causation’?	The negative impact of illicit trafficking of pharmaceuticals is not self-caused by the corporation. Its engagement against illicit trade is therefore encoded as ‘content-broad, discretion’.
	Are references to corporate citizenship or business ethics encoded as ‘objective-health’ or ‘objective-broader determinants of health’?	Corporate citizenship engagement or business ethics can have a positive impact on global health as well as on its broader determinants. If not specified in more detail, the reference is encoded for both categories.
	Is “pro-active risk-management” encoded as ‘content- broad, discretion’ or ‘content-fixed, causation’?	Both, risk-management in principle is intended to reduce potential harm. The proactive nature of the activity however indicates an approach that extends minimum requirements.
	Is disclosure to stakeholders encoded as ‘relational, dialogue’?	No, this category is only applied if responsibility definitions have been developed in a mutual effort. Disclosure only indicates one-sided communication.
	Are principles encoded as ‘legal liability’ or ‘self-regulation’?	Principles are not necessarily enshrined in laws or regulations. Therefore, the adherence to these is encoded as ‘self-regulation’.
	Are committees consisting of company-own experts encoded as ‘relational, dialogue’?	No, while these committees are instaled to ensure independent scrutiny, they are too closely linked to the company to be considered an external party.
	Are advisory committees to the corporation encoded as ‘self-regulation’?	No, while the text indicates that advisory committees guide the corporation on ethical questions, it is not specified if the advice is truly followed.

		Is the reporting about risk-management to the public encoded as ‘content-fixed, causation’ or ‘content-broad, discretion’?	While risk management is encoded for the category ‘content-fixed, causation’, the reporting to the public as an act of transparency is encoded as ‘content-broad, discretion’.
		Is the avoidance of animal testing of medicine encoded as ‘content-broad, discretion’ or ‘content-fixed, causation’?	Even though animal testing is a legal practice, the corporation still causes harm to animals by employing it. Therefore it is encoded as ‘content-fixed, causation’.
		Is the sub-section of board of directors being encoded?	No, the sub-section only provides information about which different committees belong to the board of directors. Because it does not detail in which way this composition is responsible, this sub-section is considered an informational text and therefore not encoded.
		Are actions contributing to transparency encoded as ‘objective-health’?	Yes, because the corporation as a healthcare producer ultimately argues that transparency as a means to inform civil society and patients in particular contributes to global health.
		Is respecting human rights encoded as ‘content-broad, discretion’ or ‘content-fixed, causation’?	Human rights are legal rights that every company has to follow to avoid sanction. Respecting human rights is therefore encoded as ‘content-fixed, causation’.
		Is providing employees with the freedom to establish formal employee representations except where prohibited by law encoded as ‘legal liability’?	By implication, the statement says that employees are allowed to establish formal representation in cases where the law allows it. This type of engagement is therefore encoded as ‘legal liability’.
		Is setting expectations for suppliers to work ethically and according to corporate values encoded as ‘content-fixed, causation’ or ‘content-broad, discretion’?	Both, because in the first place, these expectations serve to reduce potential harm. However, the ethical dimension of these expectations goes beyond legal requirements.

		Is the requirement for suppliers to contribute to at least two sustainability goals encoded as ‘content-fixed, causation’ or ‘content-broad, discretion’?	This requirement is encoded as ‘content-broad, discretion’ because it is not limited to the corporation’s own supply chain.
Johnson & Johnson Annual Report 2017	Our Credo	Does the section ‘Our Credo’ form part of the analysis?	Yes, the section specifies explicitly J&J’s beliefs about its responsibility concerning global health.
	To Our Shareholders	Does the section ‘To Our Shareholder’ form part of the analysis?	Yes, the section contains several statements concerning J&J’s responsibility concerning global health.
	PART I, II, III, IV	Do the sections PART I, II, III, IV form part of analysis?	No, these sections do not provide any information on J&J’s responsibility concerning global health.
Philip Morris International Sustainability Report 2017	Sustainability at PMI	Does the section ‘Sustainability at PMI’ form part of the analysis?	Yes, because here PMI’s CEO addresses health risks of cigarettes and commitments to global initiatives are listed.
		Is the business model transformation to smoke-free products encoded as ‘content-broad, discretion’ or ‘content-fixed, causation’?	It is still encoded as ‘content-fixed, causation’. While smoke-free products are less harmful than cigarettes with regards to health, their consumption still poses several health risks to the consumer.
		Are references to a smoke-free future encoded as ‘content-fixed, causation’ or ‘content-broad, discretion’?	The references are encoded as ‘content-broad, discretion’ because these refer to a broader vision of the future that is not exclusively linked to the business model transformation.
		Is the corporation’s social sustainability agenda encoded as ‘content-broad, discretion’ or ‘content-fixed, causation’?	Both, because the agenda describes how it aims at tackling self-caused harms and adding value to social sustainability on a larger scale.

		Is tackling illicit tobacco products encoded as ‘content-broad, discretion’?	Yes, because illicit trade is out of the corporation’s control which is why its engagement against it is beyond its scope of business operations.
		Is reference to transparency policies encoded as ‘content-broad, discretion’ or ‘content-fixed, causation’?	It is encoded as ‘content-fixed, causation’ because a lack of transparency on business practices of tobacco TNCs can ultimately cause harm.
		Is the support for public health and harm reduction policies encoded as ‘content-broad, discretion’ or ‘content-fixed, causation’?	‘Content-broad, discretion’, because the pro-active support for public health and harm reduction policies that the company describes goes beyond what is required of the company.
		Are responsible sourcing/ labor practices encoded as ‘content-broad, discretion’ or ‘content-fixed, causation’?	These practices are encoded as ‘content-fixed, causation’ because they aim at reducing harm previously associated with the TNC’s business operations.
		Is the commitment to the SDGs encoded as ‘content-broad, discretion’ or ‘content-fixed, causation’?	Both, because the commitment consists of reducing self-caused harm and a contribution beyond the TNC’s own business operations.
	Transforming our business	Does the section ‘Transforming our business’ form part of the analysis?	Yes, because the corporation’s business transformation aims at reducing its impact on global health.
		Is the sub-section ‘projection of smoking prevalence’ encoded as well?	No, this sub-section only states figures projecting smoking prevalence in the future, but it does not link these figures to PMI’s CSR actions.
		Is the reference to competitors changing their business model encoded?	Yes, because the TNC argues that the competition stimulates its own capacity for innovation and consumer acceptance?
		Are references to the past success of PMI’s cigarette business encoded?	No, these references do not entail any responsibility claim, belief or action.

		Are references to general developments in the industry encoded?	No, these references do not refer to acts of responsibility and do not specify PMI's individual beliefs or actions concerning these developments.
		Is the licensing of smoke-free technology to other companies encoded as 'content-broad, discretion' or 'content-fixed, causation'?	It is encoded as 'content-broad, discretion' because the licensing contributes to global health beyond PMI's own business operations.
		Are opinions of the TNC on for instance the role of the media in the tobacco debate encoded as well?	No, because these sentences do not entail any information about the corporation's role in taking on responsibility for global health.
		How should the blaming of others that does not include any reference to own wrong-doings be encoded?	This type of deflecting responsibility has not been present in the previously examined CSR report of J&J. In PMI's report however, this way of shifting responsibility came up at several instances. Instead of exempting it from the analysis, a new category has been introduced called 'Deflection-blaming others' During the second run through the material both reports have been checked for the category again to ensure the coherence of category application.
		Is the creation of websites to allow for more transparency and scrutiny of scientific results on smoke-free products encoded as 'content-fixed, causation' or 'content-broad, discretion'?	While the execution of scientific studies aims at reducing harm, the publication of results to the public is an act of broader responsibility taking which is why it is encoded as 'content-broad, discretion'.
		How is meeting the demand for smoke-free products encoded with regards to content?	It is encoded as 'content-fixed, causation' because the production of smoke-free products is still an attempt to reduce the harm of combustible products.

		How are marketing efforts to convince smokers to switch to smoke-free products encoded with regards to content and mode?	These efforts are encoded as 'content-fixed, causation' and 'mode-corrective' because they still aim at reducing the harm that continued smoking would cause.
		Is the description of new challenges that the company is facing encoded?	No, because the description does not include which attitudes the corporation has towards these challenges or which action it is going to take to tackle them.
		Is PMI'S case study on smoke-free products in Japan encoded?	Yes, because it exemplifies the business transformation to smoke-free products.
Driving operational excellence		Does the section 'Driving operational excellence' form part of the analysis?	Yes, because the corporation argues that driving operational excellence is part of its business transformation that aims at reducing its impact on global health.
		Is the described skepticism of others towards PMI encoded?	Yes, because the description forms part of PMI's responsibility argumentation.
		Is the sub-section 'Interacting with governments' encoded as well?	This sub-section forms part of PMI's broader vision to achieve a smoke-free future which is why it is encoded.
		Is the sub-section 'our approach to corporate tax' encoded as well?	Yes, because the corporation argues that their corporate tax approach forms part of their business transformation that ultimately seeks to achieve a smoke-free future.
		How is PMI's commitment to human rights encoded?	Like in J&J's report, PMI's commitment to human rights has been encoded as 'content-fixed, causation' because the respect for human rights along the supply chain has to be considered a minimum requirement to operate their business.



		How are human rights standards for the extended supply chain encoded?	Like in J&J's report, also standards for the extended supply chain have been encoded as 'content-fixed, causation' because also the extended supply chain still contributes to the potentially negative impact of PMI's production process.
		Are sentences describing PMI's supply chain encoded?	No, because they do not include information about responsible business practices along the supply chain or believes on global health.
		Are actions in line with the responsible supply chain encoded as 'objective-health' or 'objective-broader determinants of health'?	Both, because these refer to the well-being of workers and the corporation's environmental impact.
		Are efforts to make tobacco farming more profitable for farmers encoded as 'content-fixed, causation' or 'content-broad, discretion'?	These efforts are encoded as 'content-broad, discretion' because they are a positive contribution to the well-being of farmers.
	Managing our social impact	Does the section 'Managing our social impact' form part of the analysis?	Yes, because the corporation argues that managing its social impact is part of its business transformation that aims at reducing its impact on global health.
		Is the engagement for diversity encoded as 'content-broad, discretion' or 'content-fixed, causation'?	As in J&J's report it is encoded as 'content-broad, discretion' because the engagement for it is a positive contribution and not intended to reduce harm.
		How is the respect for the freedom of association encoded?	It is encoded as 'content-fixed, causation' because the respect for these rights can only be seen as a minimum of responsibility taking.
		How are Collective Labor Agreements (CLAs) encoded?	CLAs are not compulsory but voluntary. Therefore, they are encoded as 'content-broad, discretion'.

	How is road safety/ fleet safety encoded?	While in J&J's report road safety consisted of funding road works and was therefore encoded as 'content-broad, discretion', PMI interprets road safety as efforts to make its fleet safer. For this reason, it is encoded as 'content-fixed, causation'.
	Is systematic monitoring of the implementation of the ALP Code encoded as 'self-regulation'?	Yes, the ALP Code represent a form of self-regulation and the monitoring of its progress is part of the developed code of conduct.
	Is the publication of results from the monitoring encoded as 'content-broad, discretion'?	Yes, the publication of results aims at being transparent with the public. It is therefore a broader act of responsibility taking, which is not limited to reducing harms.
	How are PMI's efforts to improve working conditions and the living situation of migrant workers encoded?	Efforts relating to improved working conditions are encoded as 'content-fixed, causation' because they are directly linked to PMI's business operations. Efforts to improve the living situation of migrant workers however are encoded as 'content-broad, discretion' because these go beyond the scope of business of PMI.
	Are efforts concerning agricultural labor practices encoded as 'objective- health' or 'objective-broader determinants of health'?	Both, the TNC describes the agricultural labor practices in light of its business transformation to a smoke free future that ultimately benefits global health. Additionally, these efforts improve the living and working conditions of workers and in doing so, improve the broader determinants of these worker's health.
	How is PMI's message to tobacco suppliers encoded that says that the TNC will not buy from them unless they are complying with labor	The message is encoded as 'content-fixed, causation' because it still aims at reducing harm that was previously associated with the tobacco products.

		and living standards for workers?	
		How is PMI's engagement for crop diversification on farms encoded?	It is encoded as 'content-broad, discretion' because the proactive engagement goes beyond of what is required of PMI.
Reducing our environmental footprint		Does the section 'Reducing our environmental footprint' form part of the analysis?	Yes, because the corporation argues that reducing its environmental footprint is part of its business transformation that aims at reducing its impact on global health.
		How is PMI's water stewardship encoded?	This depends on whether efforts are intended to reduce water ('content-fixed, causation') or to assume water stewardship on a broader scale ('content-broad, discretion').
		How is the planned company-internal ranking of factories concerning water management encoded?	While water management itself is an effort to reduce harm in form of wasting resources, the ranking is a broader effort to incentivize supplier factories to follow water stewardship standards. It is therefore encoded as 'content-broad, discretion'.
		How is the execution of a baseline study on water risk assessment in tobacco agriculture encoded?	The baseline study not only examines the company-own soils but also water management risks in a wider geographical area to provide an information base against which to monitor progress. Therefore, this effort is encoded as 'content-broad, discretion'.
		How is the engagement against deforestation at supplier's sites or factories encoded?	The engagement is encoded as 'content-fixed, causation' because it still constitutes an effort against previously caused harm associated with PMI's production process.

	Concluding Remarks	Does the section ‘Concluding Remarks’ form part of the analysis?	Yes, because here the future plans concerning PMI’s business transformation are being discussed.
Philip Morris International Change 2017	Designing a smoke-free future	Does the section ‘designing a smoke-free future’ form part of the analysis?	Yes, just like in the CSR report, this section discusses PMI’s aspiration to create a smoke-free future.
	Letter to Shareholders	Does the section ‘Letter to Shareholders’ form part of the analysis?	Yes, while this section mostly deals with financial aspects of PMI’s business transformation, only those sentences aligning the business transformation with responsibility taking will be encoded (as specified in the coding guideline).
	Our Sustainability Approach	Does the section ‘Our Sustainability Approach’ form part of the analysis?	Yes, this section explicitly refers to PMI’s responsibility with regards to global health.
	PART 1, Item 1 - Business	Does the section ‘Business’ form part of the analysis?	Yes, also in this section information on PMI’s business transformation is provided.
	PART I - except Item 1 PART II, PART III, PART IV	Do the sections PART I (except Item 1), PART II, PART III and PART IV form part of the analysis?	No, because these sections do not specify any acts or believes on PMI’s responsibility towards global health.
AB InBev – Rising to every occasion	Letters to our Shareholders	Does the section Letters to our shareholders form part of the analysis?	Yes, even though most of the text deals with AB InBev’s financial performance, there are also few sentences on its responsibility taking.
		Is the act of bringing people together through drinking considered to be an act of taking responsibility?	Even though bringing people together through drinking aims at creating a “better world”, the act does not aim at improving any determinants of global health, which is why it is not encoded.

	Is purchasing electricity from 100% renewable energy sources encoded as ‘content-fixed, causation’ or ‘content-broad, discretion’?	Ultimately, purchasing electricity from renewable energy sources is a way to reduce the harm that purchasing from non-renewable sources would have caused. Therefore, it is encoded as ‘content-fixed, causation’.
	Are phrases like ‘serving the evolving needs of our consumers’ encoded?	No, taking into account that the following sentences deal with growth opportunities and product portfolios, these kind of sentences point at a consumer-centered business model, rather than acts of responsibility-taking.
Delivering Growth	Does the section ‘Delivering Growth’ form part of the analysis?	Yes, because certain parts of the section describe acts of responsibility-taking.
	How is ensuring the quality of the beer encoded?	This is encoded as ‘content-fixed, causation’ because low-quality beer with additives, etc. might be even more harmful for consumers.
Uniting through our passion	Does the section ‘Uniting through our passion’ form part of the analysis?	Yes, because this section details how the corporation assumes responsibility for its employees and suppliers and therefore touches upon both determinants of health and broader determinants of health.
Creating a better world	Does the section ‘Creating a better world’ form part of the analysis?	Yes, because this section deals with how the corporation assumes responsibility to create a better world.
Financial Report	Does the section ‘Financial Report’ form part of the analysis?	No, this section does not specify any acts of responsibility-taking.
Corporate Governance Statement	Does the section ‘Corporate Governance Statement’ form part of the analysis?	No, this section does not specify any acts of responsibility-taking.

# Appendix C

Table 3: Results (2017 CSR reports)

Category	Value	Frequency			Percentage of encoded sentences devoted to category value		
		<i>Johnson &amp; Johnson</i>	<i>Philip Morris International</i>	<i>Anheuser-Busch InBev</i>	<i>Johnson &amp; Johnson</i>	<i>Philip Morris International</i>	<i>Anheuser-Busch InBev</i>
Content	C1: Fixed, causation	648	647	208	36%	64%	67%
	C2: Broad, discretion	1153	371	101	64%	36%	33%
Objective	C3: Health	1269	794	145	70%	62%	43%
	C4: Broader determinants of Health	550	493	194	30%	38%	57%
Time	C5: Backward-looking	279	252	70	66%	71%	79%
	C6: Future-oriented	144	102	19	34%	29%	21%
Relation	C7: Attribution to wrong-doer, sanction	134	43	7	25%	23%	14%
	C8: Relational, dialogue	396	148	42	75%	77%	86%
Beneficiary	C9: Global	560	185	44	77%	56%	40%
	C10: High-Income Country	82	80	17	11%	24%	16%
	C11: Low- or Middle-Income Country	89	68	48	12%	20%	44%
Mode	C12: Corrective	311	178	26	45%	60%	45%
	C13: Guiding	378	117	32	55%	40%	55%
Authority	C14: Power	53	15	2	24%	45%	18%
	C15: Capability	168	18	9	76%	55%	81%
Type of engagement	C16: Legal Liability	144	36	30	23%	10%	33%
	C17: Self-regulation	214	218	21	34%	62%	23%
	C18: Philanthropy	36	12	33	6%	2%	36%
	C19: Hybrid Partnership	244	84	7	38%	24%	8%
Deflection	C20: Blaming others, demanding	0	15	0	n/a	n/a	n/a

Table 4: Results (2017 annual reports)

Category	Value	Frequency*		
		<i>Johnson &amp; Johnson</i>	<i>Philip Morris International</i>	<i>Anheuser-Busch InBev</i> <sup>*2</sup>
Content	C1: Fixed, causation	3	70	208
	C2: Broad, discretion	66	27	101
Objective	C3: Health	64	83	145
	C4: Broader determinants of Health	8	19	194
Time	C5: Backward-looking	2	28	70
	C6: Future-oriented	13	10	19
Relation	C7: Attribution to wrong-doer, sanction	0	6	7
	C8: Relational, dialogue	7	4	42
Beneficiary	C9: Global	44	17	44
	C10: High-Income Country	0	5	17
	C11: Low- or Middle-Income Country	0	2	48
Mode	C12: Corrective	2	4	26
	C13: Guiding	11	9	32
Authority	C14: Power	0	3	2
	C15: Capability	6	2	9
Type of	C16: Legal Liability	0	1	30
	C17: Self-regulation	0	2	21
	C18: Philanthropy	0	4	33
	C19: Hybrid Partnership	2	1	7
Deflection	C20: Blaming others, demanding	0	0	0

\*given the low number of encoded sentences, calculating the percentage of encoded text devoted to category values has not been deemed useful to gain meaningful insights in case of the annual reports.

\*<sup>2</sup>because Anheuser-Busch InBev combined its annual report with its CSR report, the presented category frequency is the same as in table 1.

# Appendix D

Table 5: Summary of Observations

<b>Context of Communication &amp; Categories</b>	<b>Pharmaceutical Industry</b> <i>Johnson &amp; Johnson</i>	<b>Tobacco Industry</b> <i>Philip Morris International</i>	<b>Alcohol Industry</b> <i>Anheuser-Busch InBev</i>
Theme	„Health for Humanity“ seems to be the broadest and most encompassing vision to create societal benefit.	“Creating a smoke-free future” by switching continued smokers from harmful to less harmful products seems to strive at creating limited societal benefit.	“Bringing people together for a better world” through drinking seems to be the least ambitious vision to create societal benefit.
Scope	In total, J&J delivered the longest and broadest definition of its responsibilities towards global health.	PMI’s definition of its responsibilities towards global health is rather elaborate, referencing more claims and actions than AB-InBev and less than J&J.	AB-InBev delivered the least extensive definition of its responsibilities towards global health.
Structural adherence to international guidelines	Report established in accordance with standards of the Global Reporting Initiative and the principles of the UN Global Compact and with reference to the Sustainable Development Goals. Score cards to measure progress on commitments are included.	Report is not established according to any international standards. The Sustainable Development Goals are cross-referenced. No score cards to measure progress on commitments are included.	The standards of the global reporting initiative served as guide for the report’s preparation. The membership in the UN Global Compact as well as the UN Sustainable Development Goals are cross-referenced. No score cards to measure progress on commitments are included.
Annual vs. CSR Report	Different from the CSR report, the annual report did not focus on specific action but repeats the TNC’s Credo that specifies its responsibility beliefs concerning its global role.	CSR report mostly structured around company-internal goals whereas the only sustainability section in its annual report is structured according to the externally established SDGs.	CSR report is part of the annual report. At times, the line between commercial activity and acts of responsibility-taking is very thin.
Objective	Clear focus on reducing harm or contributing to health and well-being of people. Action and beliefs fully addressed previously raised concerns of its external environment such as access to and	Clear focus on CSR action that aims at addressing health risks. However, efforts are mainly limited to changing continued smokers from harmful to less harmful alternatives. The health risks of tobacco	Slight focus on broader determinants of health such as sustainability.  Some of the CSR action also aims at addressing certain health risks such as workplace safety.



	<p>affordability of healthcare, tackling neglected tropical diseases etc.</p> <p>Also broad engagement with other determinants of health such as security or sustainability.</p>	<p>consumption were openly acknowledged.</p> <p>Also broader determinants of health such as sustainability in its supply chain were discussed.</p>	<p>The issues for which it had been previously challenged are for the most part not addressed. CSR action to promote “smart drinking” or “alcohol literacy” reinforce the individual responsibility frame.</p>
Beneficiary	Tendency for a globally benefitting people.	Tendency for globally benefitting people.	Tendency for globally benefitting people with strong focus on low- and middle-income countries.
Deflection	J&J does not deflect responsibility or blames others in its CSR communication.	PMI deflects responsibility at several instances in its CSR communication and blames other actors for undermining the TNCs efforts.	AB-InBev does not deflect responsibility or blames others in its CSR communication.
Type of engagement	<p>Tendency for hybrid partnerships and self-regulation.</p> <p>CSR practices thus indicate the types of engagement of precaution (positive responsibility/ developed at community level) and obligation (negative responsibility/ developed at company level).</p>	<p>Tendency for self-regulation.</p> <p>The CSR practice thus indicates the types of engagement of obligation (negative responsibility/ developed at company level).</p>	<p>Tendency for philanthropy and legal liability.</p> <p>CSR practices thus indicate the types of engagement of care (positive responsibility/ developed at company level) and accountability (negative responsibility/ developed at community level).</p>
Content	Clear tendency for taking a broader perspective on its responsibilities.	Clear tendency for taking a fixed perspective on its responsibilities.	Clear tendency for taking a fixed perspective on its responsibilities.
Time	Mostly backward-looking with the highest frequency of future-oriented statements.	Mostly backward-looking with some future-oriented statements.	Mostly backward-looking with the lowest number of future-oriented statements.
Relation	Tendency for action established in relation with the community/ beliefs involving the community.	Tendency for action established in relation with the community/ beliefs involving the community.	Tendency for action established in relation with the community/ beliefs involving the community.
Mode	Rather balanced with a slight tendency for a guiding mode.	Rather balanced with a slight tendency for a corrective mode.	Rather balanced with a slight tendency for a guiding mode.

Authority	Clear tendency for an authority understood as a capability.	The TNC's discussion of authority is in total minimalist. Slight tendency for authority understood as capability.	The TNC's discussion of authority is in total minimalist. Slight tendency for authority understood as capability.
CSR strategy & Understanding of Responsibility	Strategy to fully accommodate moral responsibility	<p>Strategy to partly accommodate moral responsibility with regards to changing its core business</p> <p>Strategy to resist accommodating moral responsibility and adopting an understanding of accountability with regards to the exact implementation of its new business model</p>	<p>Strategy to resist accommodating moral responsibility and adopting an understanding of accountability if core business is concerned</p> <p>Strategy to partly accommodate moral responsibility in areas that do not touch core business</p>