A Discursive Struggle for Getting the Balance Right?
An Explorative Study of Communicating Corporate Social Responsibility as Shared Value Creation

PhD dissertation

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Tak

Det har været et stort privilegium at skrive denne ph.d.-afhandling. Det har været lærerigt, udfordrende og givende og kunne ikke have ladet sig gøre uden hjælp og opbakning fra en række mennesker omkring mig. Det er derfor også et stort privilegium at få mulighed for at takke alle jer, der hver især og tilsammen har bidraget til, at jeg nåede i mål med afhandlingen.

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CHAPTER I

INTRODUCTION
1. Introduction

The global sustainable challenges of today are too complex and critical for any single actor to address alone. Accordingly, there is a call for all societal actors ranging from individuals to global companies to take on responsibility and cooperate to create a more sustainable world: socially, environmental and financially. This call is manifest by the new sustainable development agenda set forth by the UN in September 2015. As part of this agenda, countries have adopted a set of Sustainable Development Goals to end poverty, protect the planet, and ensure wealth for all (Sustainable Development Knowledge Platform, 2016).

At the 2015 World Economic Forum in Davos, it was highlighted that the corporate world plays a key role in meeting the Sustainable Development Goals through the development of more sustainable business models (Lloyd, 2015). It thus became clear that companies need to acknowledge that it is not about choosing between short-term and long-term key performance indicators on the one hand, and an environmental and social responsible bottom-line on the other (ibid.). Accordingly, the notion of shared value creation was articulated as an efficient way for companies to lead the global social agenda and help to achieve the Sustainable Development Goals (ibid.)

The notion that global issues provide new business opportunities that are able to create shared value has been strongly articulated in the management literature in recent years. In 2006, Michael Porter and Mark Kramer, renowned management strategists, introduced the concept of Creating Shared Value (CSV) in a Harvard Business Review article (Porter and Kramer, 2006). In 2011, the authors expanded the concept in a follow-up article in the same journal, entitled “Creating Shared Value: Redefining Capitalism and the Role of the Corporation in Society” (Porter and Kramer, 2011). The CSV concept has been celebrated in the management literature (e.g. Bosch-Badia et al., 2013; Moon et al., 2011; Pfitzer et al., 2013) and adopted by companies across the
world (Porter and Kramer, 2014; Strand and Freeman, 2015; Strand et al., 2015; Dembek et al., 2016). The fundamental and strategic message is that companies need to act more proactively and focus on cooperation and business opportunities rather than risks and limitations. Hence, it is argued that while Corporate Social Responsibility (CSR) is about taking responsibility, the CSV concept is about creating shared value (Porter and Kramer, 2011). At first glance, the notion of shared value creation and new forms of collaboration (Porter and Kramer, 2011, p. 76) seem to align with the view that all societal actors need to take on responsibility and cooperate to create a more sustainable world (Sustainable Development Knowledge Platform, 2016).

However, Porter and Kramer’s (2011) CSV concept has received considerable critique from business ethics scholars (e.g. Aakhus and Bzbak, 2012; Crane et al., 2014) (see a thorough discussion of this critique in chapter IV). According to these scholars, the CSV concept disregards deliberately the tensions, dilemmas, and conflicts that managers meet when seeking to reconcile the interests of the company and multiple stakeholders (ibid.). Thus, it is argued that the CSV concept disregards that companies are multi-purpose enterprises and that corporate decisions related to social and environmental issues involve multiple stakeholders with (possibly) conflicting viewpoints and values (ibid.). Recognizing this critique of the CSV concept, Strand and Freeman (2015) argue in their article “Scandinavian cooperative advantage” that Scandinavian companies practice shared value creation with considerable success. The authors hold that Scandinavian companies have cooperated with their stakeholders (e.g. the government, NGOs, critical stakeholders) for a long time. In an article in The Financial Times in 2014, one of the authors even suggests that given the longstanding co-operation between Scandinavian companies and their stakeholders, potential tensions are likely to be continuously negotiated in a way that can turn tensions into creative solutions (The Financial Times, 2014). It is thus highlighted that Scandinavia provides an interesting
research context from which to find a number of empirical examples of shared value creation (Strand and Freeman, 2015; Strand et al., 2015) (see chapter VI).

Amongst the Scandinavian and other European countries, Denmark is considered a CSR first mover. At the same time, Denmark is considered as the Scandinavian country in which the development within CSR has been most government driven (Vallentin, 2015). Accordingly, the government has played a considerable role in the development of CSR in Denmark with the purpose of making Danish companies internationally recognized for their ability to create shared value, suggesting that the companies’ work with CSR as shared value creation is influenced by the institutional context in which they are embedded (Vallentin, 2011; 2015) (see chapter VI).

On the basis of the above, several questions remain: what characterize the actual interaction processes between the company and multiple stakeholders when creating shared value? Are these interaction processes unproblematic and tension-free as the CSV concept theoretically assumes? And how do interaction processes with multiple stakeholders affect the CSV concept? With these questions in mind, the purpose of the dissertation is to theoretically and empirically explore the interaction processes related to the creation of shared value through analyses of how a Danish-based company and multiple stakeholders negotiate the meaning of shared value in a CSR context – a perspective, which has received only little theoretical and empirical attention in CSR and CSR communication research so far.

1.1 Positioning the dissertation

The dissertation is dedicated to the notion of CSR as shared value creation and how it unfolds in the interaction processes between the company and multiple stakeholders. Scientifically positioned within a social constructionist approach (section 2.2), the dissertation builds upon the assumption that a social phenomenon - such as shared value creation - is constructed through organizations’
interactions and ways of speaking about the world (Berger and Luckmann, 1966; Alvesson and Skölberg, 2009). For that reason, it is a central premise within the dissertation that there is not a unified understanding of CSR as shared value creation; rather, multiple interpretations of what it is or should be coexist (cf. Berger and Luckmann, 1966; Alvesson and Skölberg, 2009).

It can be argued that while companies are central and important actors to consider in order to gain an understanding of the notion of CSR as shared value creation, we need to gain insight into the active role and contribution of internal and external stakeholders in the construction of CSR as shared value creation. Consequently, the dissertation focuses upon the interaction processes through which the company and multiple stakeholders construct the meaning of CSR as shared value creation. In order to gain in-depth understandings of, and valuable knowledge about, real time interaction processes related to shared value creation a qualitative single case study has been conducted. While the Danish CSR frontrunner Arla CDK has been chosen as the overall case, the case study of the interaction processes has included multiple internal and external stakeholder voices (see section 5.1.2). Accordingly, the focus has been on the interaction processes in order to gain insight into the underexplored multiple stakeholder perspectives and their contribution to the construction of shared value.

1.2 Research objective and research questions

The research objective of the dissertation is to theoretically and empirically explore the interaction processes related to the creation of shared value through analyses of how the company and multiple stakeholders negotiate the meaning of shared value in a CSR context. The research objective is approached by posing two main research questions and three related sub-questions, which further frame the focus and guide the research process:
RQ1: How does CSR communication contribute to the processes of shared value creation?

- Sub-question I: How to re-conceptualize shared value creation from a communicative approach that is able to provide an understanding of the complex interaction processes between the organization and multiple stakeholders?

RQ2: How is CSR as shared value creation constructed through interaction processes between the company and multiple stakeholders?

- Sub-question II: How do the organization and its internal stakeholders translate the notion of CSR as shared value creation?
- Sub-question III: How is CSR multi-stakeholder dialogue practiced, experienced, and articulated in an empirical context?

The two main research questions are overarching research questions guiding the dissertation, which comprises three independent papers and an overall synthesizing framework text. The purpose of the framework text is three-fold: first, it establishes a theoretical (chapter II and chapter III) and a methodological (chapter V) basis upon which the three papers are developed; second, it provides an overall discussion of the research objective set forth in the introduction (chapter VIII); and third, it synthesizes and discusses the contributions of the three papers on a meta-level in order to answer the two main research questions (chapter IX). Accordingly, the research process of the dissertation has included three individual papers with an independent research question and contribution (chapter IV, chapter VI, and chapter VII). At the same time, each paper contributes with different insights and perspectives to answering the two main research questions. The three contributions are submitted to three different international peer-reviewed journals. While one of the papers is accepted (Paper III)
the two other are under second (Paper I) and third review (Paper II), respectively, by the time of the dissertation deadline. The three papers are presented below the Figure 1.1.

Figure 1.1 depicts the overall structure of the dissertation and the interrelationship between the overall research questions and related sub-questions, and the three papers constituting the dissertation.

Figure 1.1. The structure of the dissertation
The first contribution is a conceptual paper for the special issue “Sustainability and responsibility” in *Corporate Communications: An International Journal* (see chapter IV). This conceptual paper takes its cue from the literature review of CSR and CSR communication (see chapter III) supporting that the interaction processes related to shared value creation have received only little theoretical and empirical attention in the CSR and CSR communication literature so far. The purpose of this paper is to re-conceptualize shared value creation from a communicative approach that is sensitive to and able to advance the understanding of the complex communicative processes related to the creation of shared value. Thus, in the context of the dissertation, Paper I highlights the potential for broadening the understanding of shared value creation from a communicative approach by exploring how CSR as shared value creation is co-constructed in interaction processes between the company and multiple stakeholders. Hence, Paper I establishes a frame of reference for the dissertation including the two empirical papers (chapter VI and chapter VII).

The second contribution is an empirical paper submitted to the special issue “CSR in Developed versus Developing Countries” in *Business Ethics: A European Review* (chapter VI). The paper is currently under third review. The paper takes its starting point in the growing interest in how the notion of CSR as shared value creation in translated by Scandinavian companies. Building upon the institutional logics perspective and the metaphor of translation, and framed within a case study of the Danish CSR frontrunner, Arla Consumer Denmark (Arla CDK), Paper II explores how the organization and its internal stakeholders translate the notion of CSR as shared value creation by employing different strategies in order to reconcile the contradicting logics of CSR as shared value creation.

The third contribution is an empirical paper, which has been co-authored together with my two supervisors (chapter VII). Paper III was accepted for publication in *Journal of Business Ethics* in September 2016. The paper studies how CSR multi-stakeholder dialogue is practiced,
experienced, and discursively articulated and provides insights into the underlying assumptions, expectations, and principles guiding CSR stakeholder dialogue in an empirical setting. The context of this study is a case study of a multi-stakeholder dialogue initiated by Arla CDK in relation to a specific societal problem. The study provides empirically driven insights into how the stakeholder dialogue creates value and corporate legitimacy, but also how dialogue meets resistance, reluctance, and stakeholder distrust, causing corporate confusion and protracted processes.

In the discussion chapter, the theoretical and empirical insights of the three papers are synthesized and discussed at a meta-level in order to answer the two main research questions. In closing, the discussion chapter suggests that a communication-centered approach highlighting how tensions are communicatively enacted in the interaction processes is needed (chapter VIII); and, finally, the dissertation is concluded by summarizing the contributions of the three independent, yet interrelated, papers with the purpose of answering the two main research questions and discussing possibilities for future research (chapter IX).

1.3 Research process

The dissertation builds on an abductive approach, which shares some characteristics with both induction and deduction without being any simple mix of these, as it adds new, specific elements (Alvesson and Kärreman, 2007). The abductive approach differs from the classical approaches of deduction and induction that imply a clear separation of theory and the empirical material in the research process in order to discover patterns that are assumed to be already present (Alvesson and Kärreman, 2007, p.1269). Instead, abduction starts from an empirical basis (like an inductive approach) but without rejecting theoretical preconceptions, and is therefore closer to deduction (Alvesson and Skölberg, 2009, p. 4). An abductive reasoning is thus based on the assumption that theory cannot be understood without empirical observations, and vice versa (Dubois and Gadde,
Accordingly, the research process can be described as an iterative process between theory and empirical insights “whereby both are successively reinterpreted in the light of each other” (Alvesson and Skölberg, 2009, p. 4). For this reason, it can be argued that abduction reflects the actual research process in a more realistic way compared to induction and deduction. An important point is that empirical material is always interpreted within a specific frame of reference, which gives them sense to begin with (ibid.). In this dissertation, the communicative approach developed in Paper I (chapter IV) has directed and informed the two empirical studies, and helped me to think about and understand the subjects in hand (Thomas, 2011, p. 126). Paper I has, however, evolved during the research process as the empirical insights derived from Paper II (chapter VI) and Paper III (chapter VII) also have informed and contributed to the development of the theoretical approach, emphasizing the iterative process between theory and empirical insights.

1.4 A reading guide
The dissertation follows an organic structure, reflecting the research process behind this dissertation; that is, the development of a conceptual paper (chapter IV) that provides a frame of reference for the two empirical papers. This explains why I have chosen to split-up the parts accounting for the research paradigm and methodology (chapter II), and the research design and strategies (chapter V), respectively. Accordingly, the dissertation consists of three major parts: A meta-theoretical part, an empirical part, and a discussion and concluding part.

The meta-theoretical part consists of three chapters: a presentation and discussion of the overall research paradigm and research methodology that has guided the research process (chapter II); a review of different theoretical perspectives on the CSR and CSR communication that demonstrates that the communication processes through which CSR as shared value creation is
constructed have received only little theoretical and empirical attention in the CSR and CSR
communication literature so far (chapter III); and the conceptual Paper I that explores how a
communicative approach, which is sensitive to and able to advance the understanding of the
complex communication processes, can contribute to the creation of shared value. Accordingly, the
conceptual paper brings ideas and concepts into play for the subsequent empirical studies of the
processes of interaction and dialogue between the company and multiple stakeholders across
different contexts (chapter IV).

The empirical part consists of three chapters: a presentation and discussion of the research
design, including a presentation of the single case study design, the construction of the empirical
material, the subsequent strategy of analysis, and reflections upon my position during the research
process (chapter V); Paper II exploring how the company and its internal stakeholders translate the
notion of shared value creation (chapter VI); and Paper III exploring the underlying assumptions,
expectations, and principles guiding CSR multi-stakeholder dialogue (chapter VII).

The discussion and conclusion part synthesizes and discusses the theoretical and empirical
contributions of the three papers on a meta-level (chapter VIII); finally, I conclude the dissertation
by answering the two main research questions and by discussing possibilities for further research
(chapter IX).

As a concluding remark of this reading guide, I would like to inform the reader that the
format of this article-based dissertation consisting of three interrelated, yet independent, papers has
certain implications. First, iterations and overlaps between the framework text and the individual
papers, and amongst the individual papers, are both necessary and inevitable in order to ensure both
the individual contributions of the papers and the organic structure of the dissertation. This is in
evidence in the outline of the case study and the methodology in particular. Second, the papers are
the result of comprehensive and productive (sometimes compromising) review processes that have
certain implications for the overall contributions of the dissertation. For this reason, I have included a text – an intermezzo – before each of the three papers in which I reflect upon the process of publishing and how it has affected the contribution of the individual paper as well as the contribution of the overall dissertation (see chapter IV, chapter V, and VI). Third and finally, I acknowledge that the long way from submission to publication of a paper in an international peer-reviewed journal makes it difficult to incorporate all new perspectives and insights that have come to my mind during the last months of my research process, into the papers. I have sought to incorporate these perspectives and insights into the text frame in order to demonstrate that the dissertation is also the result of a long process of learning.

American English spelling is used throughout the dissertation. The three individual papers follow the individual author guidelines set forth by the journal that they have been submitted to.
CHAPTER II

RESEARCH PARADIGM AND METHODOLOGY
2. Research paradigm and methodology

The purpose of this chapter is to present and discuss the research paradigm and research methodology that guide the research process and create the structure of the dissertation. In this dissertation, research paradigm is understood in a broad and generic sense as “a basic set of beliefs that guides action, whether of the everyday garden variety or action taken in connection with a disciplined inquiry” (Guba, 1990, p. 17). Hence, the chapter aims to respond to a set of basic questions characterized as the ontological question (what is out there to know about?), the epistemological question (what and how can I know about it?), and the methodological question (how do I acquire knowledge?) (Guba, 1990, p. 18).

The chapter is structured as follows: first, I present and discuss the social constructionist approach upon which the dissertation builds (section 2.1); second, I position the dissertation within the moderate social constructionist position (section 2.2); and third, I explain the methodological consequences of my social constructionist research approach by outlining the qualitative and discourse-based research methodology of the dissertation (section 2.3).

2.1 A social constructionist approach

With its focus on how the notion of CSR as shared value creation is constructed through interaction processes (section 1.2), the dissertation builds upon a social constructionist approach (Burr, 2003). There is some linguistic confusion about the concept of social constructionism, as the two concepts social constructionism and social constructivism are often used interchangeably (Alvesson and Skölberg, 2009, p. 51). While the approaches embedded in the concepts focus upon ways in which social phenomena are constructed (Burr, 2003), I subscribe to constructionism, as constructivism also relates to other scientific orientations in developmental psychology and mathematics (Alvesson and Skölberg, 2009, p. 51). The social constructionist approach has its origins from a number of
disciplines including philosophy, sociology, and linguistics, and has recently been related to postmodernism in qualitative research (Wenneberg, 2002; Burr, 2003; Alvesson and Skölberg, 2009). The multidisciplinary background of social constructionism means that the approach draws on a number of different sources (e.g. Berger and Luckmann, 1966; Gergen, 1978; Latour, 1988) and can thus be characterized as a broad and multi-faceted perspective (Alvesson and Skölberg, 2009, p. 23).

Within a social constructionist approach, reality is not something naturally given; rather reality (or at least parts of it) is socially constructed (Alvesson and Skölberg, 2009, p. 23). Accordingly, social constructionism focuses upon uncovering the ways in which people contribute to the construction of their perceived social reality. This involves an exploration of how social phenomena are constructed and become taken-for-granted when people are interacting (Berger and Luckmann, 1966). According to Burr (2003), there is no common characteristic that identifies a social constructionist position; rather, it is more appropriate to think of social constructionism as an approach based on a number of core assumptions that any social constructionist researcher needs to subscribe to (Burr, 2003, p. 2). These core assumptions have guided my research process and run as follows:

First, a social constructionist approach involves a critical stance towards our taken-for-granted ways of understanding the world including our-selves (ibid.), which is considered as one of the main strengths of social constructionism (Larsen, 2005, p. 137). Its ability to question everything that is taken-for-granted calls for a critical review of the conventions underlying the phenomena explored (ibid.). Second, the social constructionist approach considers our understandings of social phenomena as historically and culturally dependent (Burr, 2003, p. 2). This means that our understandings are specific to a given culture and period of history, suggesting that our interpretations are always prejudiced (Burr, 2003, p. 3). Third, the social constructionist approach
assumes that knowledge is constructed in social processes and interactions (Burr, 2003, p. 4). Hence, the social constructionist approach is not about identifying objective facts or providing truth claims (Burr, 2003, p. 158). For that reason, it does not provide a final description of the world; all knowledge is contestable (Alvesson and Skölberg, 2009). Accordingly, the positivist concepts of reliability and validity are inappropriate for evaluating social constructionist work (Burr, 2003; Alvesson and Skölberg, 2009). Consequently, I acknowledge the importance of using reflexivity to evaluate the subjectivity concerning my role as a researcher in order to ensure trustworthiness (Alvesson and Skölberg, 2009) (see a thorough discussion of reflexivity in section 5.4). Fourth, the social constructionist approach presumes that our constructions of the world involve some forms of social action while excluding other forms (Burr, 2003, p. 5). The social constructionist approach considers interactions as producing knowledge. Thus, it celebrates the notion of language as performative, as language constructs rather than represents reality (Burr, 2003, p. 62). Consequently, the notion of language as performative locates language in the center of research (see section 2.3).

While Burr (2003) includes all possible orientations (e.g. deconstructionism, grounded theory, post-structuralism etc.), which subscribe to the idea that society and its institutions cannot be taken-for-granted as they are socially constructed, other scholars argue that there are different understandings as to what is socially constructed with positions ranging from moderate to radical (e.g. Wenneberg, 2002; Alvesson and Skölberg, 2009). These scholars emphasize the importance of clarifying ones position within social constructionism in order to avoid confusion of ideas (ibid.). Wenneberg (2002) distinguishes between four different forms of social constructionism: a critical perspective, a sociological theory, a theory of knowledge, and a theory of reality. These four forms provide four degrees of radicality within social constructionism: a critical position (social constructionism-I), a social position (social constructionism-II), an epistemological position (social constructionism-III) and an ontological position (social constructionism-IV) (Wenneberg, 2002, p. 158).
The critical position is the least radical and most commonly used. This position focuses upon the revelation that something, which on the surface seems to be natural, is not natural but rather socially constructed. The social position suggests that society is socially constructed as it is produced and reproduced by shared meaning (ibid). The epistemological position considers knowledge as socially constructed; further, Wenneberg (2002) distinguishes between a trivial epistemological constructionism focusing upon the social world and a radical epistemological constructionism focusing upon the natural world (Wenneberg, 2002, p. 109). Finally, the ontological position is the most radical position, considering reality (including natural reality) as a social construction. The four different social constructionist positions are located within a critical, moderate, and radical perspective, respectively (see Figure 2.1).

While the four positions represent varied degrees of radicality, Wenneberg (2002) argues that they constitute a slide upon which the researcher can easily (and imperceptibly) move from a critical social constructionist position towards the most radical social constructionist position (Wenneberg, 2002, p.135). Wenneberg (2002) rejects the radical social constructionist positions, suggesting that the researcher needs to dig in her heels when she is positioned in the middle of social constructionism III (the epistemological perspective). He argues that the trivial epistemological constructionism on the social world can be accepted, while the radical epistemological constructionism focusing upon the natural world cannot be accepted (Wenneberg, 2002, p. 137).

Figure 2.1 illustrates the four different positions of social constructionism, indicating the point at which it is suggested to discontinue one’s way down the slide (Wenneberg, 2002, p. 135).
2.2. Positioning the dissertation within social constructionism

As a starting point, I subscribe to the moderate position of social constructionism that is rooted in the sociological approach to social constructionism (the social perspective), as I consider the cultural and social reality (e.g. values, concepts, meaningful actions) as constructed in social processes and interactions (Burr, 2003). A major contribution rooted in the sociology of knowledge is Berger and Luckmann (1966), who argue that people construct and sustain all social phenomena through social practices (Berger and Luckmann, 1966). The authors focus upon how knowledge is constructed and understood in everyday interactions between people and how people use language to construct their reality: they do not distinguish between true and false knowledge (ibid.). Accordingly, social constructionism, as influenced by Berger and Luckmann (1966), has an epistemological rather than an ontological perspective, meaning that society is provided with both an objective and subjective reality (Berger and Luckmann, 1966). Thus, the social constructionist position accepts that the world
of tangible objects may exist independently from human thoughts, but how we make sense of this world is socially constructed through our interactions (ibid). Additionally, Berger and Luckmann (1966) emphasize that our subjective interpretation and knowledge are influenced by the cultural and social context in which we are embedded.

Accordingly, I consider reality as something we co-construct through our interactions and ways of speaking about the world, accepting thus the existence of multiple interpretations of social phenomena as a premise. Consequently, my focus is on the construction itself and not on the world per se (Berger and Luckmann, 1966); I focus thus upon interactions and social practices rather than the structures when explaining the social phenomenon of CSR as shared value creation. This means that I am not seeking to determine what CSR as shared value creation is; rather, I strive to highlight how CSR as shared value creation is constructed through interaction processes between the company and multiple stakeholders. The overall interest in social processes and interactions constructing CSR as shared value creation calls for a qualitative methodology that enables an understanding of the processes of meaning negotiation between and within multiple interpretations. Throughout my research process, my focus has not only been on the processes of social construction. I have also developed an interest in the dynamics of power contributing to the processes of social construction moving towards an epistemological perspective and a theory of knowledge about the social world (Wenneberg, 2002, p. 135). The methodological consequences of my social constructionist approach are elaborated below in section 2.3.
2.3 Research methodology

The social constructionist approach considers language as constructing rather than representing the world (Burr, 2003, p. 62), suggesting that language is at the center of social constructionist research methods. Accordingly, there is a preference in the social constructionist approach for qualitative methods, as they are ideal for constructing linguistic and textual empirical material (Burr, 2003, p. 149). While a social constructionist approach does not necessarily imply that one must use discourse analysis, as other qualitative and quantitative methods are also considered valid for analyzing linguistic and textual empirical material, discourse analysis has been widely adopted by many social constructionists (Burr, 2003, p. 150). On this basis, the term discourse is often used within the social constructionist approach to describe the subject of the research (ibid.). Discourses are understood as “practices which form the objects of which they speak” (Burr, 2003, p. 67), meaning that an object comes into being as a meaningful entity through its representation in discourses. Discourse analysis shows some similarities with social constructionism as it looks at how reality is constructed through language in texts, thus avoiding objectivistic assumptions and claims about reality (Alvesson and Skölberg, 2009, p. 228).

There are several interrelated reasons why a discourse analytical approach is considered useful within this dissertation, which I briefly elaborate on below and more thoroughly in section 5.3. Building upon my social constructionist approach, I acknowledge the socially constructed nature of CSR, focusing upon how language is regarded as implicated in the production of social reality (Phillips and Hardy, 2002). Accordingly, I do not consider the notion of CSR as shared value creation as an object to be measured but as a social construction to be interpreted (Phillips and Oswick, 2012, p. 441). Discourse analysis is considered a methodology for studying such reflexive processes of social construction as a result of its strongly social constructionist epistemology (Alvesson and Kärreman, 2007). Whereas other qualitative methods such as semiotics, conversation
analysis, and narrative analysis also provide the opportunity for understanding the social world and the meaning of this world for the participants, it can be argued that discourse analysis takes one step further in embracing a strong social constructionist epistemology (e.g. Berger and Luckmann, 1966), focusing attention on the processes whereby the social world is constructed and maintained (Phillips and Hardy, 2002). Accordingly, a discourse analytical approach enables an understanding of the complex social processes and interactions of meaning negotiation that organize the social phenomenon of CSR as shared value creation in different ways and potentially establishes different relations between power and knowledge (cf. Grant and Nyberg, 2011). As there are a number of discourses surrounding the notion of CSR as shared value creation, which each provides an alternative view and different possibilities for action, it follows that the dominant discourse of CSR as shared value creation is continuously contested (cf. Burr, 2003, p. 69).

As mentioned in section 2.2, my focus has thus not only been on the processes of social construction; I have also developed an interest for the dynamics of power contributing to these processes, recognizing how the dominating discourse is continuously challenged by alternative discourses that might threaten its positions as truth (cf. Burr, 2003, p. 80) (see a more thorough discussion of the interest in power dynamics in section 5.3.3). This interest points towards a more critical discourse analytical approach suitable for capturing the relationship between language and power (Phillips and Hardy, 2002). The concrete choices made in regard to the research strategy and strategy of analysis accommodating the empirical interests is presented and discussed in chapter V.

This section concludes the introduction to the research paradigm and methodology of the dissertation and paves the way for the theoretical background of the research field of CSR and CSR communication research (chapter III). Positioned within social constructionism, the dissertation aligns with the view that there is not one objective unified view or definition of CSR; rather CSR is understood to be an ambiguous and discursively concept open towards multiple interpretations.
(Guthey and Morsing, 2014, p. 556). It is against this background that the following chapter presents different perspectives on CSR and CSR communication.
CHAPTER III

LITERATURE REVIEW
3. Literature review

The purpose of this chapter is twofold: first, it presents different perspectives on the research field of Corporate Social Responsibility (CSR) and, more specifically, establishes the social constructionist view on CSR underlying the dissertation; and second, it outlines the state of CSR communication research that constitutes the research subject of the dissertation. Thus, the chapter does not aim to cover all CSR and CSR communication concepts from a historical perspective, as the different concepts do not characterize a certain historical period, suggesting that a concept becomes irrelevant with the appearance of a new (Vallentin, 2011, p. 41). Rather, the different concepts are considered as coexisting and representing different perspectives on the same phenomenon (ibid.), emphasizing the social constructionist nature of CSR (section 3.4).

The chapter is organized as follows: in the first part of the chapter, I focus upon the concepts and approaches that have dominated the research field of CSR from a broad, contextual and pluralistic view; in the second part of the chapter, I present the field of CSR communication, discussing the current divide between functionalist and constitutive conceptions of CSR communication (Crane and Glozer, 2016); in closing, I argue that the field of CSR communication has paid only little attention to the notion of CSR as shared value creation. Consequently, I address the need for re-conceptualizing shared value creation from a communicative approach, which is the focal point of the conceptual paper of the dissertation (see chapter IV).

3.1 A broad view on Corporate Social Responsibility

The notion that companies have broader responsibilities to society than making profit for shareholders can be traced back for centuries and has given rise to a number of different CSR definitions and approaches ranging from highly conceptual to managerial ideas (Kakabadse et al., 2005; Gond and Matten, 2007; Dahlsrud, 2008; Carroll and Shabana, 2010; Gond and Moon, 2011).
Due to its changing nature as an academic concept and managerial idea, CSR can be seen as an emergent, fluid, and contextual concept without a comprehensive or commonly accepted definition (Kakabadse et al., 2005; Dahlsrud, 2008; Gond and Matten, 2007; Gond and Moon, 2011); rather, a number of different (and competing) theories and approaches coexist, suggesting that the field is in a continuing state of emergence (Gond and Moon, 2011, p. 15-16). Broadly speaking, however, it can be argued that two main perspectives have dominated the CSR literature: a societal and a corporate perspective. These main perspectives are elaborated upon below.

3.1.1 A societal perspective on Corporate Social Responsibility
The notion of CSR as a formal practice in management research is often traced back to Bowen (1953) and his seminal book *Social Responsibilities of the Businessman*. Bowen sets forth an initial definition of social responsibility: “It refers to the obligations of businessmen to pursue those policies, to make those decisions or to follow those lines of action, which are desirable in terms of objectives and values of our society” (Bowen 1953, p. 6). The core idea is that it is reasonable to expect that businesses could and should serve society in a way that goes beyond their economic obligations (Kakabadse et al., 2005, p. 279). This first definition of businessmen’s social responsibility has provided the basic assumption for the normative and society oriented understanding of CSR (Andriof and Waddock, 2002; Gond and Moon, 2011). A number of scholars have built on this assumption that CSR implies that business’ responsibilities go beyond corporate economic goals (e.g. Davis, 1960; Frederick, 1960; McGuire, 1963; Carroll, 1979). An important contribution to this view is McGuire (1963), who states: “The corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond the obligations” (McGuire, 1963, p. 144). McGuire clarifies these obligations by emphasizing that a company should act as a proper citizen, focusing on its employees, the society, and the social world.
In continuation hereof, Carroll (1979) provides a four-part definition: “The social responsibility of business encompasses the economic, legal, ethical and discretionary [philanthropic] expectations that society has of organizations at a given point in time” (Carroll 1979, p. 500). This early modeling of the social responsibility of businesses provides the viewpoint that companies should shift from their narrow business-oriented focus towards a broader societal focus that considers stakeholders’ expectations and those of society as a whole. Thus, Carroll’s (1979) approach to CSR establishes a close link with the stakeholder concept (Freeman, 1984), suggesting that stakeholders’ interests, needs, and expectations need to be considered as important drivers for why companies engage in CSR, which has been widely acknowledged by other scholars (e.g. Andriof et al., 2002; Bhattacharya et al., 2009; Morsing et al., 2008).

While the definition provided by Carroll (1979) remains a key definition in the normative CSR literature (Carroll, 1999; Dahlsrud, 2008), it has also been criticized for its simplistic characteristic of a hierarchy relationship between economic, legal, and ethical expectations (e.g. Crane et al., 2013). Consequently, scholars advance the normative understanding of CSR by emphasizing its close interrelationship with alternative themes such as business ethics, sustainability, corporate social performance, corporate citizenship and normative stakeholder theory (e.g. Carroll, 1999; Matten and Moon, 2004; Crane et al., 2013). Matten and Moon (2004), for example, define CSR as “a cluster concept, which overlaps with such concepts as business ethics, corporate philanthropy, corporate citizenship, sustainability, and environmental responsibility. It is a dynamic and contestable concept that is embedded in each social, political, economic and institutional context” (Matten and Moon, 2004, p. 339). It can be argued that the normative understanding of CSR builds upon ethical ideals that focus upon how businesses should serve society in a way that goes beyond narrow profit seeking (e.g. Bowen, 1953; Carroll, 1999) rather
than describing how companies *actually* translate the ethical ideals into practice (Vallentin, 2011, p. 48-49).

The emergence of the stakeholder theory (Freeman, 1984) suggests one way to operationalize the notion of CSR as a counterpoint to the idea that companies should be managed in accordance with the shareholders’ interests (Freeman, 2010; Vallentin, 2011). Several scholars argue that there is a natural fit between the notion of CSR and the company’s stakeholders, as CSR seeks to define what responsibilities to fulfill, while the stakeholder concept addresses to whom the company is or should be accountable (Carroll, 1999; Kakabadske et al., 2005). Accordingly, it is argued that the company should not only pay attention to the stakeholders that are relevant in achieving its economic goals; rather, it needs to consider all stakeholders with a legitimate claim in the running of the business if it wants to ensure its license to operate (Freeman, 1984; Waxenberger and Spence, 2003; Kakabadske et al., 2005). Consequently, CSR has been increasingly presented in stakeholder terms as focusing on how the company should fulfill the expectations and demands from the stakeholders (Wood, 1991; Kakabadske et al., 2005; Gond and Moon, 2011). In continuation hereof, the question emerges of which stakeholders to prioritize and which stakeholders to deprioritize. In other words, the company needs to consider which stakeholders they consider legitimate including the criteria for legitimate stakeholder interests (Vallentin, 2011). Accordingly, stakeholder theory has played a considerable role in the development of the CSR research field both in general and as a possible way of redefining the notion of value creation (Freeman, 2010; Vallentin, 2011).

3.1.2 A corporate perspective on Corporate Social Responsibility

The development of CSR has strongly been influenced by a corporate perspective, although stakeholder interests, needs, and expectations are considered as drivers for companies’ engagement
in CSR (Gond and Matten, 2007; Gond and Moon, 2011; Carroll and Shabana, 2010). This perspective considers the company and/or the management as the main unit of analysis, and approaches CSR as a measurable unified concept. This functionalist understanding of CSR has paved the way for research seeking to demonstrate a positive relationship between CSR and corporate financial performance (e.g. Margolish and Walsh, 2003) and prove the business case for CSR (e.g. Kurucz et al., 2008; Carroll and Shabana, 2010).

The business case for CSR refers to “the bottom-line reasons for businesses pursuing CSR strategies and policies” (Carroll and Shabana, 2010, p. 86) and the interest in CSR as a means to create value has dominated research on CSR as a business case. The precursor to the notion of the CSR business case is arguably corporate social performance (CSP), focusing upon the outcome of the investment of time and resources dedicated to social responsible activities (e.g. Carroll, 1979; Wood, 1991; Carroll and Shabana, 2010). Additionally, Friedman’s (1970) criticism of the CSR concept, in which he emphasizes that companies should merely focus on their long-term profits and value creation, has arguably also contributed to the development of the business case (Carroll and Shabana, 2010, p. 92).

Over the past two decades, the notion of CSR as a business case has gained considerable impact as companies seek to rationalize and legitimize their CSR activities financially towards shareholders as well as towards other stakeholders such as consumers and governmental institutions (Carroll and Shabana, 2010, p. 92). For that reason, a number of business cases for CSR have been developed (e.g. Zadek, 2000; Vogel, 2005; Berger et al., 2007; Kurucz et al., 2008). On this basis, Carroll and Shabana (2010) present four business case arguments for CSR: 1) CSR benefits in terms of cost and risk reduction; 2) the effects of CSR on competitive advantage; 3) the effects of CSR on company legitimacy and reputation; and 4) the role of CSR in creating win-win situations for the company and society (Carroll and Shabana, 2010, p. 97). A narrow instrumental view of the
business case only recognizes CSR as a business case when there is a clear link to the financial performance of the company in terms of cost and risk reduction as well as legitimacy and reputation benefits. A broad view on the business case, in contrast, acknowledges both the direct and indirect link between CSR and the performance of the company (Carroll and Shabana, 2010, p. 101). Accordingly, the broader view acknowledges that the business case for CSR is also present when companies can identify win-win situations that provide benefits for both company and society (Carroll and Shabana, 2010). This societal turn has thus brought new reflections on CSR as a mechanism for value creation (Andersen and Nielsen, 2015).

While several researchers have suggested the notion of win-win situations for business and society through synergistic value creation (e.g. Du et al., 2010; Freeman, 2010), it is, however, Porter and Kramer’s (2006; 2011) CSV concept, which has played the most influential role for the way the management literature addresses the notion of CSR as shared value creation today (Crane et al., 2014). Porter and Kramer (2011) argue that the narrow perspective on short-term value creation and financial performance has caused a legitimacy trap between companies and society. In order to gain legitimacy again, Porter and Kramer (2011) argue that the company’s purpose needs to be redefined from profit maximization towards shared value creation (Porter and Kramer, 2011, p. 64). According to Porter and Kramer (2011), companies can create shared value opportunities in three ways: 1) by reconceiving products and markets; 2) by redefining productivity in the value chain; and 3) by enabling local cluster development (Porter and Kramer, 2011, p. 65) Hence, Porter and Kramer’s (2011) notion of shared value creation links social activities to the corporate goal rooting the CSV concept in functionalism (see chapter IV for a thorough discussion of the CSV concept). Accordingly, it can be argued that the win-win perspective of Porter and Kramer (2006; 2011) is proactive in the way that it allows the company to pursue its economic interests and fulfill the needs and demands of the stakeholders. This notion of CSR as shared value creation has gained
considerable recognition among management scholars (e.g. Bosch-Badia et al., 2013; Moon et al., 2011; Pfitzer et al., 2013) and in corporate practices across the world (Porter and Kramer, 2014; Strand and Freeman, 2015; Strand et al., 2015; Dembek et al., 2016).

On the basis of the above it can be argued that, the societal perspective on CSR, suggesting that businesses are expected to serve society in a way that goes beyond narrow profit seeking (e.g. Bowen, 1953; Carroll, 1999), has been eclipsed to some extent by a corporate perspective considering CSR as a means to gaining competitive advantages (e.g. Porter and Kramer, 2006), and more broadly to building and maintaining societal acceptance by creating shared value (e.g. Carroll and Shabana, 2010; Porter and Kramer, 2011). While it might be argued that the notion of shared value creation has brought a more societal turn back to the discussion of CSR (Andersen and Nielsen, 2015), its corporate-centric and functionalist perspective can also be considered to ignore that the company is a multi-purpose enterprise (Crane et al., 2014). The understanding of the company as serving multi-purposes is considered an important, yet unsolved, issue within CSR research and management research in general (Crane et al., 2014, p.115). Accordingly, CSR can be seen as a concept and a practice that might produce tensions between the societal and the corporate perspective (Vallentin, 2011, p. 209), which is a key question underlying this dissertation (see chapter IV for a further discussion). The following sections present two different contributions to the CSR literature that aim to clarify the field of business and society (Garriga and Melé, 2004) and develop a theoretical approach that acknowledges multiple perspectives on the business and society relationship (Gond and Matten, 2007).

3.2 A contextual view on Corporate Social Responsibility

Scholars argue that the research field of CSR is continuously developing, meaning that no unified understanding exists of what CSR is or should be as it depends on the perspective taken (Gond and
Matten, 2007; Vallentin, 2011; Gond and Moon, 2011). Accordingly, there is no single profound theory about CSR but rather a number of differing and competing theories and approaches. Some theories combine different approaches and use the same concepts with different meanings (Garriga and Melé, 2004, p. 51), highlighting that: “corporate social responsibility means something, but not always the same thing to everybody” (Votaw, 1972, p. 25). In order to create an overview of the dynamic, overlapping and contextual concept of CSR, scholars have attempted to organize the various components of CSR into a chronological order (Carroll, 2008), typologies (Carroll, 1979), and territories (Garriga and Melé, 2004). Garriga and Melé (2004) have proposed one of the most cited classifications of the CSR literature. The authors classify the main CSR theories and related approaches into the following four groups by considering how the theories focus upon the interactions between business and society. The four groups consist of instrumental, political, integrative, and ethical theories (Garriga and Melé, 2004).

The instrumental theories focus upon social activities as means to fulfill economic objectives in terms of maximization of shareholder value (e.g. Friedman, 1970), competitive advantage (e.g. Porter and Kramer, 2006), and through social activities (McWilliams and Siegel, 2001). This group of theories focuses upon the business case for CSR and has traditionally received the most significant attention in the CSR literature (Garriga and Melé, 2004; Gond and Matten, 2007) (section 3.1.2). The political theories of CSR build mainly upon corporate constitutionalism (Davis, 1960) and the conception of the company as a corporate citizen (Wood and Lodgson, 2001). These theories focus upon business as a political actor (Scherer and Palazzo, 2007), emphasizing the need to consider how the socio-cultural context of the company influences CSR (Scherer and Palazzo, 2011). The integrative theories of CSR build upon the assumption that companies depend on acceptance and legitimacy from society in order to survive, meaning that companies need to integrate social demands in a way that corresponds to what society values (Garriga and Melé, 2004,
This group of theories builds upon notions of issue management (e.g. Sethi, 1975), public policy (Preston and Post, 1975), and corporate social performance (Wood, 1991). The integrative approach remains a key theoretical approach for CSR studies today, focusing upon macro-levels of analysis (institutional and organizational level) rather than individual level analysis (Blindheim, 2015) (see further discussion in chapter VI). Finally, ethical theories focus upon the normative idea of CSR as the right thing to do to achieve a good society (Garriga and Melé, 2004, p. 60) and bring ethics and justice into business (Freeman, 2010). A major contribution within ethical CSR theories is the normative stakeholder theory (Freeman, 1984), emphasizing that the company needs to balance all legitimate interests of the company in order to achieve a good and dynamic society (Garriga and Melé, 2004, p. 64).

While Garriga and Melé (2004) demonstrate that the research field of CSR draws upon a range of diverse fields, the instrumental theories have, however, received the most attention, emphasizing that the functionalist perspective dominates the CSR research field (Garriga and Melé, 2004; Gond and Matten, 2007). Accordingly, the authors point towards the need for developing a new theory on the interrelationship between business and society that includes and integrates instrumental, political, ethical, and integrative aspects (Garriga and Melé, 2004, p. 64).

3.3 A pluralistic view on Corporate Social Responsibility

Gond and Matten (2007) address the need for a theoretical approach that is able to move CSR research beyond its functionalist and corporate-centric understanding of the business and society interrelationship (Gond and Matten, 2007, p. 3). The authors question the dominant functionalist view that considers CSR as an objective and measurable outcome to be managed for instrumental benefits, suggesting that there is a need for a pluralistic approach to CSR:
Previous theoretical developments of CSR abandoned the macro-social orientation as well as the ‘society’ side of the equation to focus solely on the ‘business side’. We contend that in order to advance CSR conceptually, we need a theoretical approach that acknowledges multiple alternative perspectives on society. This could be done by recognizing alternatives to the dominant model of corporation and society commonly found in current CSR research (Gond and Matten, 2007, p. 9).

To do so, the authors build upon Burrell and Morgan’s (1979) seminal typology of sociological paradigms and organizational forms to map out a pluralistic framework for CSR.

The purpose of the pluralistic CSR framework, suggested by Gond and Matten (2007), is to draw attention to less or non-functionalist perspectives within the CSR field in order to re-establish the balance between business and society in the CSR field (Gond and Matten, 2007, p. 3). The pluralistic CSR framework consists of two axes that clarify positions between CSR approaches according to what level they are oriented towards, e.g. subjectivity or objectivity (the nature of science) and to what extent they focus on change or regulation (nature of society) (Gond and Matten, 2007, p. 11). The framework challenges the dominating functionalist approach to CSR by exploring four alternative trends in the CSR literature: 1) CSR as a social function embedded in a functionalist view; 2) CSR as a power relationship embedded in a socio-political view; 3) CSR as cultural product embedded in a culturalist view; and 4) CSR as a socio-cognitive construction embedded in a constructionist view (Gond and Matten, 2007, p. 13).

The pluralistic CSR framework on the corporation-society interrelationship is illustrated below in Figure 3.1.
Figure 3.1. Overview of the pluralistic CSR framework (Gond and Matten, 2007, p. 12)

Burrell and Morgan (1979) argue that the four paradigms in the framework build upon different sets of assumptions and mutually exclusive views of the social world. The authors argue that a shift from one paradigm to another is not achievable in practice, as this indicates an epistemological break (Burrell and Morgan, 1979, p. 25). Gond and Matten (2007) suggest that rather than combining the underlying paradigms it might be fruitful to combine insights from previous research on the different perspectives in order to develop a new theory on CSR (Gond and Matten, 2007, p. 28-29). Accordingly, the authors provide a number of research questions that evolve by combining insights and perspectives two by two (ibid.).

The functionalist view approaches its subject from an objectivist point of view and is rooted in the sociology of regulation (Burrell and Morgan, 1979, p. 25). Within this paradigm, CSR is considered as a social function and a taken-for-granted phenomenon (Gond and Matten, 2007). As
mentioned above, most of the past CSR concepts are rooted in functionalism and focus on how to integrate business and societal objectives (Gond and Matten, 2007). From a positivist viewpoint, this research focuses upon justifying a positive relationship between social activities and business revenues and upon proving the business case for CSR (Vogel, 2005; Porter and Kramer, 2006; Carroll and Shabana, 2010). It is within this view that the notion of CSR as shared value creation (Porter and Kramer, 2011) has emerged (section 3.2.1). According to Gond and Matten (2007), functionalist CSR research has mainly adopted a corporate viewpoint (Gond and Matten, 2007, p. 24). The authors suggest that more macro-social or societal perspectives could develop the research on CSR as a social function, thus emphasizing the potential of applying other disciplines such as communication studies. In Paper I, I demonstrate the potential of exploring CSR as shared value creation from a communication-centered approach (chapter IV).

The sociopolitical view is inspired by sociology and political science, regarding CSR as a power relationship focusing upon the political role of corporations in today’s societies (Gond and Matten, 2007; Scherer and Palazzo, 2007; 2011). It depicts the interrelationship between business and society as a political arena characterized by struggle, domination, power, and goal divergence that can potentially influence corporate behavior (Gond and Matten, 2007). The perspective can be characterized as objectivist as it seeks to discover the real agendas of corporations (Gond and Matten, 2007, p. 17). In the center of this perspective is the concept of legitimacy that can be regarded as a condition in which corporations conform to societal norms, values, and expectations (Barlett and Devin, 2011), and scholars often link legitimacy theory to CSR (e.g., Scherer and Palazzo, 2007; Basu and Palazzo, 2008). Although the sociopolitical view takes a more critical perspective on CSR and focuses on the role of power, it follows a normative ideal of dialogic and deliberative (Habermas, 1996) stakeholder communication as the way of solving conflicts, and building and maintaining moral legitimacy (Palazzo and Scherer, 2006). Gond and Matten (2007)
argue that the socio-political view could be advanced with a more critical perspective. Such a perspective focuses upon how the dynamics of power between the company and stakeholders shape and influence the corporate and societal CSR agendas (Gond and Matten, 2007, p. 24-25).

In the culturalist view, CSR is regarded as a cultural product, representing how desirable relationships between business and society reflect the cultural context and norms (Gond and Matten, 2007). Focusing upon how things actually are rather than on how they should be, this perspective emphasizes stability and is subjectively oriented as CSR expressions and meanings are not regarded as universal but dependent on their individual national and cultural context (Gond and Matten, 2007, p. 18-19). Accordingly, one research stream within the culturalist view accounts for cross-national and cross-cultural differences in CSR definitions and perceptions, suggesting that CSR reflects the social and institutional context in which the corporation is embedded (e.g. Matten and Moon, 2008; Brammer et al., 2012). While this stream focuses on how companies respond to the institutionalized norms from a macro-level perspective (e.g. Meyer and Rowan, 1977), another research stream adopts an inside-out perspective, addressing the role of organizational culture and value integration in decision-making processes (e.g. Basu and Palazzo, 2008). According to this research stream, the study of internal elements such as sense-making processes, mental frames or logics within the organization provide a more holistic description of CSR than those solely focusing on external institutional influences (Basu and Palazzo, 2008; Blindheim, 2015).

The constructivist view promotes subjectivity and a focus upon change (Gond and Matten, 2007). The view focuses upon understanding the world within the frame of reference of individuals (Burrell and Morgan, 1979, p. 28). In spite of many calls to explore the constructionist perspective of CSR, it is the least developed of the four perspectives of CSR (Gond and Matten, 2007; Gond and Moon, 2011). Within this view, CSR is regarded as a socio-cognitive construct transformed into dynamic processes of negotiating the mutual responsibilities of CSR (Gond and Matten, 2007, p.
Thus, the constructivist view challenges the functionalist approach to CSR by suggesting that models and concepts of CSR are defined and socially constructed by the company and the stakeholders. Gond and Matten (2007) argue that the constructivist view offers a fruitful lens to explore the complexity related to the contemporary interrelationship between business and society. A number of scholars subscribe to the social constructionist view that CSR does not represent a particular reality, thus challenging the dominating functionalist view of CSR as an objective outcome (e.g. Gond and Matten, 2007; Glozer et al., 2013; Schultz and Wehmeier, 2010; Schultz et al., 2013). This dissertation is located within this view on CSR, which is elaborated upon below.

3.4 Corporate Social Responsibility as a social construction
The view of this dissertation aligns with the view that there is not one objective unified view or definition of CSR; rather, CSR is a social construction that is contextually bound (e.g. Dahlsrud, 2008) and understood to be an ambiguous and discursively open concept towards multiple interpretations (Guthey and Morsing, 2014, p. 556). Hence, to overcome the limitations of a narrow corporate-centric and functionalist perspective on CSR, and more specifically CSR as shared value creation, I argue that research needs to incorporate other theoretical perspectives into the investigation of the concept (Gond and Matten, 2007, p. 24). Accordingly, it can be argued that while companies are central and important actors to consider in order to gain an understanding of CSR as shared value creation, we need to gain insight into the active role and contribution of internal and external stakeholders in the construction of CSR as shared value creation. It is upon this basis that the dissertation focuses upon the interaction processes through which the company and multiple stakeholders construct the meaning of CSR as shared value creation. In working towards a greater understanding of these processes, attention now turns towards the research field on CSR communication to locate the dissertation within the field of CSR communication.
3.5 An outline of CSR communication

The following section outlines the state of CSR communication research. The section focuses primarily on presenting and discussing the current paradigmatic divide between functionalist and constitutive conceptions of CSR communication. In closing, the section points towards the need for re-conceptualizing shared value creation from a communicative approach, which is the focal point of the conceptual Paper I (see chapter IV).

The literature on CSR communication is rather scarce compared to the compressive literature on CSR, and likewise is research that explicitly refers to definitions, understandings, and interpretations of CSR communication (Podnar, 2008; Ihlen et al., 2011; Nielsen and Thomsen, 2012; Golob et al., 2013; Crane and Glozer, 2016). An increased number of academic articles, the issue of two comprehensive handbooks (Ihlen et al., 2011; Diehl et al., in press), and three international conferences (Amsterdam, 2011; Aarhus, 2013; Ljubljana, 2015) indicate, however, that CSR communication is gaining ground in academic circles (Nielsen and Thomsen, 2012; Golob et al., 2013; Schultz et al., 2013; Crane and Glozer, 2016). However, the conceptual development of CSR communication is arguably influenced by the same ambiguity and fragmentation as the field of CSR (section 3.1) as the two fields are closely interrelated (Maignan and Ferrell, 2004; Barlett and Devin, 2011; Crane and Glozer, 2016). This means that the communication part of CSR depends on the perspective adopted and on the way CSR is defined (Barlett and Devin, 2011, p. 61).

Accordingly, scholars characterize CSR communication as a fragmented research field as works have been published within a number of different communication disciplines including public relations, corporate communication, marketing communication, organizational communication, and organizational studies with important implications for the study in question (Golob et al., 2013, p. 178). Thus, it can be argued that the indigenous purpose and characteristics of each communication discipline substantially influence the approach to CSR communication, as the works often stay
within the limits of their discipline (Ihlen et al., 2011; Golob et al., 2013; Crane and Glozer, 2016). Consequently, it is also impossible to identify a definition that aligns with the complex CSR communication research field (Crane and Glozer, 2016).

In order to create an overview of the different streams, several scholars distinguish between a functionalist and constitutive approach to CSR communication (Golob et al., 2013; Schoeneborn and Trittin, 2013; Schultz et al., 2013; Castelló et al., 2013; Crane and Glozer, 2016). The functionalistic approach has dominated CSR communication research, focusing upon the outcome(s) of communicating about CSR and based on a positivist orientation that considers CSR as a fixed concept (Crane and Glozer, 2016). The constitutive approach, on the other hand, builds upon a constructionist orientation and considers CSR as co-constructed between the company and multiple stakeholders (Golob et al., 2013; Schoeneborn and Trittin, 2013; Schultz et al., 2013; Castelló et al., 2013; Crane and Glozer, 2016). The following sections discuss main contributions within the two different conceptions of CSR communication in order to provide a direction for the papers constituting the dissertation.

### 3.5.1 A functionalist approach to CSR communication

The conceptualization of CSR within management research relates, to some extent, to the field of communication, focusing increasingly on the role of communication in informing, responding to, and involving stakeholders in the development and implementation of the company’s CSR strategy (Golob et al., 2013, p. 177). This focus on CSR as a communicative practice may arguably be ascribed to the development of CSR research within the management literature. The fundamental and strategic message is that companies need to act more proactively and focus on business opportunities rather than limitations (Porter and Kramer, 2011). A prerequisite for creating business opportunities while benefitting society (Porter and Kramer, 2006) is a transition towards a
more explicit approach to CSR (Matten and Moon, 2008); hence, CSR communication is articulated as critical for realizing the potential of strategic CSR. Correspondingly, a number of studies explore the communicative aspects of engaging in CSR (e.g. Barlett and Devin, 2011), focusing on how to communicate about CSR in order to enhance the company’s reputation and gain legitimacy among internal and external stakeholders (Nielsen and Thomsen, 2012; Frandsen and Johansen, 2014).

The functionalist perspective is particularly prevalent in research within marketing communication focusing on the consequences and effects that CSR initiatives have on buying behavior, brand value, reputation, and consumers’ perception of CSR (e.g. Sen and Bhattacharya, 2001; Bhattacharya and Sen, 2004; Beckmann, 2006; Vaaland et al., 2007; Podnar and Golob, 2007) in fields such as cause-related marketing, corporate social marketing, and corporate philanthropy (Vaaland et al., 2007; Coombs and Holladay, 2012). The functionalist perspective is also strongly represented in the public relations field, focusing on relations and alignments between the organization and the stakeholders as a means to improve transparency and gain stakeholders’ acceptance of the companies’ CSR activities and policies in order to improve the reputation and obtain financial or competitive benefits for the company (Clark, 2000; Morsing and Schultz, 2006; Nielsen and Thomsen, 2012; Schultz et al., 2013; Golob et al., 2013). Accordingly, CSR studies within marketing communication and public relations focus on how instrumental measures such as how more information about CSR are expected to influence the stakeholders’ perception of the company’s CSR (Nielsen and Thomsen, 2012; Golob et al. 2013; Schoeneborn and Trittin, 2013). Thus, the role attributed to communication is tactical and tool-oriented (Nielsen and Thomsen, 2012), and can be characterized as a sense-giving process in which the company attempts to influence the way stakeholders understand and make sense of the company’s CSR (Morsing and Schultz, 2006). This indicates a strategic-instrumental notion of communication, as the primary

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focus is how CSR communication creates value for the company (Nielsen and Thomsen, 2012; Schoeneborn and Trittin, 2013).

A related strand of research argues that dissemination of one-way CSR information is not adequate and needs to be complemented by two-way communication processes and stakeholder involvement in order to meet ever-changing stakeholder expectations. The goal is that company and stakeholders create a shared understanding of what CSR is or should be as a result of sense-giving and sense-making processes (Morsing and Schultz, 2006, p. 325-326). Accordingly, stakeholder dialogue is increasingly regarded as a moderator for CSR, enabling companies to incorporate relevant stakeholder response and feedback into the business strategy (Morsing and Schultz, 2006). The ideal is an open, two-way dialogue that aims at co-creating a common understanding or agreement in order to create a range of benefits including relationship building, encouraging participatory decision-making, and creating win-win situations in which both society and corporations meet their goals (Morsing and Schultz, 2006; Gond and Matten, 2007; Glozer et al., 2013). The recognition of stakeholder involvement and sense-making processes as a point of interest for what stakeholders want and ascribe meaning to (Morsing and Schultz, 2006) reinforces the relation between CSR communication and the constructionist paradigm (e.g. Berger and Luckmann, 1966), thus paving the way for the constitutive approach to CSR communication (Golob et al., 2013).

### 3.5.2 A constitutive approach to CSR communication

A growing body of research questions the strategic and instrumental approach to CSR communication, arguing that: “CSR communication is not solely a mechanism through which corporate objectives are expressed and achieved, but rather a way through which they construct CSR and negotiate its meaning” (Golob et al., 2013, p. 188). This body of research builds on the
constructionist paradigm (Berger and Luckmann, 1966) and the *Communication Constitutes Organization* (CCO) perspective (e.g. McPhee and Zaug, 2000; Ashcraft et al., 2009). The CCO perspective builds on the idea that the organization is created and sustained through communication practices and interactions among the members of the organization as well as between those and third parties (Schoeneborn and Trittin, 2013; Schoeneborn and Vasquez, forthcoming). Accordingly, CSR communication is conceptualized as a continuous meaning negotiation process, and scholars focus, therefore, on how CSR communication practices emerge as a result of social constructions between the organization and its stakeholders (e.g. Schultz and Wehmeier, 2010; Cheney and Christensen, 2011; Christensen et al., 2013; Schoeneborn and Trittin, 2013; Schultz et al., 2013).

Within the constitutive approach, the interaction processes are at the center (Gond and Matten, 2007; Glozer et al., 2013), suggesting that the construction of social meaning involves an element of co-construction with others (Schoeneborn and Vasquez, forthcoming). The co-construction of CSR between the company and multiple stakeholders implies that when actors engage in organizing, it might result in ambiguity and indecisiveness (Schoeneborn and Vasquez, forthcoming). As a consequence, scholars emphasize the importance of considering the less positive consequences of stakeholder interactions rather than maintain an unambiguous focus on consensus, suggesting that dissension and conflict might be important sources for social change (Schultz et al., 2013, p. 688). This view is thoroughly elaborated in the conceptual Paper I (see chapter IV).

According to Golob et al. (2013), scholars will continue to study CSR communication through alternative lenses that challenge the prevailing functionalist approach (Golob et al., 2013, p. 189). Crane and Glozer (2016) argue that the proponents of the constitutive perspective indicate that a paradigmatic war between the functionalist and constitutive perspective is taking place (e.g. Golob et al., 2013; Schoeneborn and Trittin, 2013; Schultz et al., 2013). The authors contend that the functionalist and constitutive approaches are lenses that because of what they aim at observing
construct their object of observation, meaning that each perspective has its own fundamental legitimacy. Thus, rather that contributing to the paradigmatic battle between the functionalist and constitutive conception of CSR communication, the authors claim that there may be a potential for developing interdisciplinary research (Crane and Glozer, 2016). In consequences, they argue that dissolving the boundaries not only between the internal and external (stakeholder) perspectives but also between the functionalist and constitutive perspective on communication will possibly provide a more complex and holistic view of CSR communication (Crane and Glozer, 2016, p. 23-24). At the same time, however, they acknowledge that multi-paradigmatic research on CSR communication presents challenges for researchers due to “the different fundamental ontological positions regarding the role of communication in either reflecting or constructing reality” (Crane and Glozer, 2016, p. 24). The viewpoint aligns with Gond and Matten (2007), who suggest that it is fruitful to combine insights from previous research on the different perspectives in order to develop new theory rather than combining different paradigms (Gond and Matten, 2007, p. 28-29; see also section 3.3).

Table 3.1 provides an overview of the paradigmatic differences between a functionalist and constitutive perspective on CSR.
Table 3.1. The functionalist perspective versus the constitutive perspective on CSR communication

<table>
<thead>
<tr>
<th>Perspective</th>
<th>The functionalist perspective</th>
<th>The constitutive perspective</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assumption</td>
<td>Organization and communication as distinct phenomena</td>
<td>Organization as phenomena of communication</td>
</tr>
<tr>
<td>Orientation</td>
<td>Corporate-centric</td>
<td>Network-oriented</td>
</tr>
<tr>
<td>Theoretical fields</td>
<td>HR, employer branding</td>
<td>Marketing, public relations, corporate communication</td>
</tr>
<tr>
<td>Key stakeholders</td>
<td>Employees</td>
<td>External stakeholders</td>
</tr>
<tr>
<td>Role of communication</td>
<td>Instrumental</td>
<td>Instrumental</td>
</tr>
<tr>
<td>View on communication</td>
<td>Linear, one-way information transmission</td>
<td>Multiple interactions and processes of meaning negotiation</td>
</tr>
<tr>
<td>Purpose of communication</td>
<td>A means to create engagement, identification and commitment among employees</td>
<td>A means to transmit the corporate CSR identity most effectively to the external stakeholders</td>
</tr>
</tbody>
</table>

The previous review of the CSR and CSR communication literature has demonstrated that while the notion of CSR as shared value plays a considerable role in the CSR literature, the CSR communication literature has paid only little attention to the interaction processes related to the creation of shared value. This is noteworthy, as CSR communication has been articulated as critical for realizing the potential of strategic CSR. This chapter has provided a review of the existing literature within CSR and CSR communication underpinning the theoretical perspectives that pave
the way for a social constructionist and qualitative oriented understanding of CSR as shared value creation. The chapter has thus highlighted different and complementary theoretical perspectives that facilitate a critical and constructive exploration of the social phenomenon of CSR as shared value creation. It is upon this basis that the purpose of the dissertation is to theoretically and empirically explore the communication processes related to the creation of shared value; that is, how the company and multiple stakeholders negotiate the meaning of shared value creation in a CSR context.
CHAPTER IV

PAPER I
4. Introduction to Paper I

The following paper introduces a communication approach to CSR as shared value creation, which serves as a frame of reference for the whole dissertation including the two empirical papers. Hence, the movement from the literature review above (chapter III) to this paper is a movement from outlining different perspectives on CSR and CSR communication to a more narrow perspective focusing upon the communication processes through which CSR as shared value creation is constructed between the company and multiple stakeholders in order to answer the first main research question RQ 1.

4.1 The publishing process: reflections and status

The foundations of Paper I were established in connection with my Thesis Proposal presentation in spring 2014, during which I discussed with my two examiners how a communication perspective could contribute to the understanding of CSR as shared value creation. Subsequently, I developed the first draft of the paper, which I presented at the 3rd CSR Communication Conference in Ljubljana in autumn 2015, gaining valuable feedback from peers.

In summer 2016, I submitted the conceptual paper for the special issue “Sustainability and responsibility” in Corporate Communications: An International Journal. The journal was chosen for its strong focus on CSR communication, which is the main research field to which this dissertation contributes. The paper was submitted in an earlier version with the title “Re-visiting CSR as shared value creation: Current themes, future direction”. The paper was reviewed immediately, and I was asked to revise and resubmit the paper. Given the nature of the concerns raised, I revised the paper considerably. The most profound change was a reformulation of the argument focusing on the discussion of shared value at a theoretical level rather than paradigmatic level, and subsequently the introduction of a communicative approach that is sensitive to and able to advance the understanding
of the complex communication processes related to the creation of shared value. The revision of
Paper I strengthened not only the contribution of the paper but also its contribution to answering the
first main research question of the dissertation. Thus, the paper demonstrates the that the
communicative approach creates awareness and recognition towards the dilemmas and conflicts
related to shared value creation in a way that is able to push the notion of CSR as shared value
creation one step further.

The paper was resubmitted in its current form in November 2016 with the new title
“Corporate Social Responsibility as shared value creation: towards a communication approach”. As
mentioned in section 1.2, the paper is currently under second review meaning that the version
presented below is not necessarily the final version. The case material used in Paper I can be found
in appendix 9.
Paper I

Corporate Social Responsibility as shared value creation: towards a communicative approach

In February 2017, the paper was accepted for publication in:

*Corporate Communications: An International Journal*, 22(2), pp. -, DOI: 10.1108/CCIJ-11-2016-0078
Corporate Social Responsibility as shared value creation: 

towards a communicative approach

Abstract

Purpose – The debate on Corporate Social Responsibility (CSR) as shared value creation is trapped between management scholars and business ethics scholars, focusing merely on the distribution of values from an outcome-oriented perspective. The result is a juxtaposition of shared value from either a corporate or a societal perspective, providing only little attention to the actual communication processes supporting the creation of shared value. The purpose of this paper is to re-conceptualize shared value creation from a communicative approach as an alternative to the current situation caught between the management and societal perspectives.

Design/methodology/approach – Building upon recent constitutive models of CSR communication, this conceptual paper explores the potentials and implications of re-conceptualizing shared value creation as an alternative approach that recognizes the tensional interaction processes related to shared value creation.

Findings – The paper suggests a new conceptualization of shared value creation, which is sensitive to and able to advance the understanding of the tensional and conflictual interaction processes in which the continuous negotiation of corporate and stakeholder interests, values and agendas may facilitate a new understanding of shared value creation.

Practical implications – In order to succeed with the shared purpose of creating shared value, the company and the multiple stakeholders should neither disregard nor idealize the interaction processes related to shared value creation; rather, they should acknowledge that processes filled with tensions and conflicts are prerequisites for creating shared value.
**Originality/value** – A re-conceptualization of shared value creation that provides an alternative approach that is sensitive towards the tensions and conflicts occurring between corporate voice and multiple stakeholder voices.

**Keywords** – Creating shared value, constitutive, CSR, CSR communication, stakeholders

**Paper type** – Conceptual paper

**Introduction**

Ever since Porter and Kramer (2006; 2011) introduced the Creating Shared Value (CSV) concept arguing that shared value creation should be the governing principle of companies’ involvement in Corporate Social Responsibility (CSR), the concept has gained considerable attention in academic discussions and in corporate practices across the world (Crane et al., 2014; Strand and Freeman, 2015; Strand et al., 2015; Dembek et al., 2016). The core idea of the CSV concept is that the narrow and short-term economical perspective focusing solely on creating corporate value needs to be replaced by a broader societal perspective focusing on creating shared value both for society and the company.

Hence, Porter and Kramer (2011) seek to (re)-connect business with society by arguing that strategies that respond to societal and environmental challenges and also enhance the competitive advantage of the company create shared value. It is argued that these strategies involve collaboration with the primary stakeholders directly involved in the activities and with a clear link to defined outcome (Porter and Kramer, 2011; Pfitzer et al., 2013). Thus, the role attributed to communication is strategic and instrumental, as the focus is on maintaining or enhancing the perceived value for the primary stakeholders (Vanhamme and Grobben, 2009; Cornelissen, 2011; Du et al., 2010; Nielsen and Thomsen, 2012).
While the CSV concept has gained considerable positive attention among management scholars (e.g. Bosch-Badia et al., 2013; Moon et al., 2011; Pfitzer et al., 2013), business ethics scholars have received the concept with skepticism, arguing that its core assumptions lack a holistic and systemic perspective on the tensional relationship between business and society (e.g. Aakhus and Bzbak, 2012; Brown and Knudsen, 2012; Crane et al., 2014). These scholars point out that the CSV concept disregards that companies are multi-purpose enterprises and that corporate decisions related to social and environmental issues involve multiple stakeholders with (possibly) conflicting viewpoints, interests and values (Freeman, 2010; Crane et al., 2014). Additionally, it is argued that the CSV concept builds on a simplistic instrumental notion of shared value, providing no guidance on how to manage trade-offs between economic and social value creation or situations that manifest themselves in dilemmas rather than win-win situations (Aakhus and Bzbak, 2012; Crane et al., 2014). The business ethics scholars argue that companies need to find out what society needs and values rather than defining the issues and solutions from their own corporate-centric perspectives (Aakhus and Bzbak, 2012; Brown and Knudsen, 2012, Crane et al., 2014). Thus, they suggest democratically organized multi-stakeholder processes in order to facilitate broader solutions to the problems (Crane et al., 2014).

Hence, the academic debate on the CSV concept is, on the one hand, trapped between management scholars who portray shared value creation as a sweet spot between corporate and societal interests and values disregarding the complex communication processes with multiple stakeholders; and on the other hand, business ethics scholars who consider shared value creation as a tensional space between contradicting corporate and societal interests and values that should be solved through democratic organized processes. Hence, the debate between the management and business ethics scholars focuses merely on the distribution of values between the company and society from an outcome-oriented perspective, providing only little attention to the actual
communication processes related to the creation of shared value. While scholars have discussed shared value creation and its fundamentals and implications for the relationship between economy and society from different (critical) perspectives (Wieland 2017) including a normative communication point of view (Lock et al., 2016), the actual communication processes; that is, how the company and multiple stakeholders negotiate the meaning and expectations of shared value in complex communicative processes, have not been addressed in the literature. Against this background, there is a need for an alternative approach that is sensitive to and able to advance the understanding of the complex communication processes related to the creation of shared value.

The purpose of this paper is to re-conceptualize shared value creation from a communicative approach as an alternative to the current situation caught between the management perspective and the societal perspective. The paper is thus motivated by the overall research question of how to re-conceptualize shared value creation from a communicative approach that is able to provide an understanding of the complex interaction processes between the organization and multiple stakeholders? The paper is organized as follows: first, I elaborate and discuss the current themes dominating the academic debate on the CSV concept, arguing that only little attention has been paid to developing an understanding of the actual communication processes between the organization and multiple stakeholders; second, and in response to the former problems raised above, attention is turned towards examining the role and processes of communication from existing instrumental and political-normative models on CSR communication, arguing for a close relation to the management and societal perspectives on shared value creation, respectively; third, and building upon recent constitutive models of CSR communication, I suggest a conceptualization of shared value creation that enables a nuanced understanding of the interaction processes between the organization and multiple stakeholders; finally, the practical implications of the communicative approach are
exemplified and discussed, including implications for future research.

The debate on creating shared value

Despite the far-reaching influence of Porter and Kramer’s (2011) work on the CSV concept, limited research has explored the theoretical precepts of the concept. To fill this gap, Dembek et al. (2016) provide a comprehensive analysis of shared value, demonstrating that although the notion of shared value has been adopted in a number of disciplines, the main discussion is taking place within journals related to the areas of strategy, governance and ethics (Dembek et al., 2016: 234). Additionally, the authors show that the majority of works use shared value as a common expression “in terms of creating value of different type for various stakeholders” rather than using the theoretical concept, proposed by Porter and Kramer (2011) (Dembek et al., 2016: 235). Thus, shared value is not a fixed concept with clearly defined boundaries but rather a contested and socially constructed concept (Dahlsrud, 2008) that has generated controversy among scholars positioned within management and business ethics research, respectively (Dembek et al., 2016).

Yet, the debate is primarily concerned with whether shared value reflects a sweet spot between corporate and societal values as argued by the management scholars (e.g. Porter and Kramer, 2011; Bosch-Badia et al., 2013; Moon et al., 2011; Pfitzer et al., 2013), or rather a tensional space between these, as suggested by the business ethics scholars (e.g. Aakhus and Bzbak, 2012; Brown and Knudsen, 2012; Crane et al., 2014). The following sections outline the characteristics of the management and societal perspective on the CSV concept, including the extent to which they do or do not address the processes of communication between the organization and multiple stakeholders in the creation of shared value.
The management perspective on shared value creation

Initially, Porter and Kramer presented the notion of creating shared value in 2006, arguing that the more closely tied a social issue is to the company’s business, the greater the opportunity to make use of the company’s resources and capabilities to provide benefits for society (Porter and Kramer, 2006: 67). The authors suggest that shared value creation should be considered as a corporate framework to guide the thinking about the relationship between business and society, and companies’ engagement in CSR (Porter and Kramer, 2006).

In their 2011 paper, Porter and Kramer even propose that CSR should be extended and replaced by the CSV concept, which they define as “policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates” (Porter and Kramer, 2011: 66). This definition implies that shared value involves corporate activities in at least one of the three areas: 1) reconceiving products and markets, which means rethinking the company’s products in accordance with the needs of society; 2) redefining productivity in the value chain, which entails supportive methods of collaboration with suppliers and employees; or/and 3) enabling local cluster development that includes institutions such as universities, trade associations and other associations and that a mutual beneficial relationship exists between society and the company (Porter and Kramer, 2011: 65). Thus, the CSV concept includes both the internal (e.g. employees, technology, and work environment) and external environment of the company (e.g. impact on environment, economic benefits, and social benefits) (Lapina et al., 2012: 2230). Hence, Porter and Kramer’s (2011) definition articulates shared value as a sweet spot between social and corporate value, excluding cases when corporate and social value could be in tension (Dembek et al., 2016: 235). Moreover, the definition links social activities to the corporate goal, meaning that social
responsibility is considered an internal function rather than an external obligation to society, emphasizing its functionalist roots (Lapina et al., 2012: 2332).

A number of management scholars celebrate the CSV concept (e.g. Bosch-Badia et al., 2013; Moon et al., 2011; Pfitzer et al., 2013). These scholars argue that it is a powerful and valuable concept, emphasizing the linkage between shared value and the business case by articulating corporate and societal values as equally important. For example, Bosch-Badia et al. (2013) argue that a stakeholder perspective needs to dissolve the corporate-centric perspective suggesting that the basis of the shared value concept is “to recognize that societal needs, not just conventional economic needs, define markets” (Bosch-Badia et al., 2013: 12). Below, a few examples are provided to further illustrate how the management literature employs a strategy in which it equates corporate and social values (emphasis added):

“[…] creation of value not only for shareholders but for all stakeholders” (Verboven, 2011: 426)

“[…] balance of social and financial value creation” (Pirson, 2012: 38)

“[…] deliver both social benefit and business value” (Pfitzer et al., 2013: 100)

Although the management scholars articulate shared value as a sweet spot between corporate value and societal value, they maintain a corporate-centric perspective. Thus, they focus mainly on societal needs (rather than problems) in a way that indirectly either reduces the company’s costs or maximizes profits rather than solving societal problems (Lapina et al, 2012; Crane et al., 2014; Dembek et al., 2016). Accordingly, the focus of the management perspective is first and foremost aimed at improving the financial position of the company, while societal values are regarded as derived or secondary values (Seele and Lock, 2014).
By promoting advanced forms of collaboration as a prerequisite for co-creating shared value, the management scholars address the need for considering stakeholder concerns and needs more explicitly in the CSR strategies (Pfitzer et al., 2013). The focus is primarily on stakeholders directly involved in the activities related to the particular issue with a clear focus on the outcome (Porter and Kramer, 2011; Pfitzer et al., 2013), reflecting a structural stakeholder perspective (Freeman, 1984). Accordingly, the management perspective pays no attention to the multi-faceted and interrelated stakeholder interests that might create dilemmas between corporate and societal value(s) (Freeman, 2010), disregarding that the interactions between the company and stakeholders can be a complex matter. The complex processes related to shared value creation are thus not considered within the management perspective as the role attributed to communication is strategic and instrumental, focusing on maintaining or enhancing the perceived value for stakeholders (Vanhamme and Grobben, 2009; Du et al., 2010; Cornelissen, 2011; Nielsen and Thomsen, 2012).

The societal perspective on shared value creation

Ever since the introduction of the CSV concept (Porter and Kramer, 2011), business ethics scholars have been skeptical about the novelty of the CSV concept, arguing that its core premises overlap with existing concepts within CSR, stakeholder management and social innovation (Beschorner, 2013; Crane et al. 2014). These scholars point out that Porter and Kramer (2011) seek to use CSR as a straw man by caricaturing it as a philanthropic concept in order to support their claim of the CSV concept. Moreover, it is argued that the CSV concept builds on old school management logic of what is good for business is good for society (Aakhus and Bzbak, 2012: 237).

In their critical paper on the CSV concept, Crane et al. (2014) argue that the concept simplifies the complexity of social and environmental issues, meaning that companies may be driven “to invest more in easy problems and decoupled communication strategies than in solving
broader societal problems” (Crane et al., 2014: 137). Crane et al. (2014) point out that the CSV concept does not address examples in which social and corporate value(s) could be in tension (Crane et al., 2014: 136). The authors continue, arguing that it is problematic that the CSV concept does not address situations where social and economic outcomes will not be aligned for all stakeholders:

> many corporate decisions related to social and environmental problems, however creative the decision-maker may be, do not present themselves as potential win-win situations but rather manifest themselves in terms of dilemmas. In an ethical dilemma, worldviews, identities, interests, and values collide (Crane et al., 2014: 136).

In a similar vein, Aakhus and Bzbak (2012) argue that the narrow focus of the CSV concept on “finding the business and social value sweet spots, leads to blind spots about what the societies value” (Aakhus and Bzbak, 2012: 26). Additionally, it is argued that Porter and Kramer (2011) do not provide any guidance on how to manage trade-offs and balance CSR holistically, disregarding other societal stakeholders and “claimholders” that might have a legitimate claim on the company and its activities (Beschorner, 2013; Waxenberger and Spence, 2003).

According to Crane et al. (2014: 141), a true societal perspective should consider many of the problems and their solutions embedded in democratically organized multi-stakeholder processes. Thus, it is argued that a broader societal responsibility could manifest itself through multi-stakeholder initiatives where the company perceives itself as a stakeholder of the issue rather than as the center of a stakeholder network (Crane et al., 2014: 141). According to Roloff (2008), an issue-focused stakeholder approach is appropriate to address complex issues as well as different and contradicting stakeholder expectations. It aims at creating shared meaning through a deliberative dialogue process while the participating stakeholders learn to respect one another’s views and values (Roloff, 2008: 239). Although the societal perspective on shared value suggests multi-stakeholder dialogue processes as a means to ensure broader solutions on the problems (Crane et al., 2014), the
focus is mainly on how the dialogue between the organization and the stakeholders *should* be orchestrated in an honest or fair manner. Accordingly, it does not focus upon the *actual* dialogue processes that may also involve unplanned and non-intentional processes leading to potential tensions and conflicts between the company and multiple stakeholders (Schultz *et al.*, 2013).

Table 1 outlines the key characteristics of what shared value is or should be according to the management and societal perspectives, respectively.
Table 1. The management perspective and the societal perspective on shared value creation

<table>
<thead>
<tr>
<th>Characteristics</th>
<th>The management perspective</th>
<th>The societal perspective</th>
</tr>
</thead>
<tbody>
<tr>
<td>View on corporation-society</td>
<td>Functionalist</td>
<td>Normative</td>
</tr>
<tr>
<td>Focus</td>
<td>Corporate-oriented</td>
<td>Society-oriented</td>
</tr>
<tr>
<td>Process</td>
<td>Corporate value creation and derived societal value creation</td>
<td>Mutual beneficially value creation</td>
</tr>
<tr>
<td>Shared value</td>
<td>Corporately defined</td>
<td>Societal defined</td>
</tr>
<tr>
<td>Distribution of value(s)</td>
<td>Corporate value ≥ Stakeholder value</td>
<td>Corporate value = societal value</td>
</tr>
<tr>
<td>Stakeholder approach</td>
<td>Structural stakeholder approach</td>
<td>Issue-focused approach</td>
</tr>
<tr>
<td>Key stakeholders</td>
<td>Primary stakeholder group(s) defined by the corporate activity</td>
<td>Internal and external stakeholders with a stake in the issue</td>
</tr>
<tr>
<td>Role of communication</td>
<td>Means to maintain or enhance the perceived value for primary stakeholders</td>
<td>Means to create consensus and respect between the company and the involved stakeholders</td>
</tr>
</tbody>
</table>
On the basis of the above, it can be argued that the debate on the CSV concept between management scholars and business ethics scholars seems to be concentrated on the distribution of values between the company and society from an outcome-oriented perspective. Thus, they pay only little attention to the actual communication processes related to the creation of shared value; that is, the negotiation of the meaning and expectations of shared value. However, both approaches articulate communication as critical for succeeding with the company’s CSR strategy (Morsing and Schultz, 2006). Thus, the question remains what CSR as shared value creation is or should be according to different approaches to CSR communication. In order to answer this question, attention is turned towards examining the role and processes of communication from existing instrumental and political-normative models on CSR communication (e.g. Schultz et al., 2013; Seele and Lock, 2014).

The role and processes of CSR communication

The literature on CSR communication is rather scarce compared to the extensive amount of literature on CSR. Moreover, CSR communication is often characterized as a fragmented research field as works on the topic have been published within a number of different communication disciplines (Golob et al., 2013; Crane and Glozer, 2016). In order to present an overview of the research field, several scholars have conducted comprehensive literature reviews focusing on research streams, themes and issues in the literature on CSR communication (e.g. Nielsen and Thomsen, 2012; Golob et al., 2013; Schultz et al., 2013; Crane and Glozer, 2016). These scholars argue that research on CSR communication is dominated by a functionalistic perspective in which CSR communication is seen as a means of influencing the way stakeholders perceive the company’s CSR activities (e.g. Crane and Livesey, 2003; Morsing and Schultz, 2006; Coombs and Holladay, 2012).
Recently, the functionalistic perspective has been challenged as several scholars have introduced an alternative, constructivist or communicative approach to CSR in which CSR communication is seen as a complex process of continuous meaning negotiation (Schultz and Wehmeier, 2010; Christensen et al., 2013; Schoeneborn and Trittin, 2013; Schultz et al., 2013; Castelló et al., 2013). Accordingly, scholars are increasingly distinguishing between functionalist and constitutive views of CSR communication, indicating that a paradigmatic war is taking place between the two perspectives (Crane and Glozer, 2016: 16).

In order to clarify the distinction further, Schultz et al. (2013) present a tri-partite framework that, besides the instrumental (functionalist) and communicative (constitutive), includes a political-normative view on CSR and CSR communication. The political-normative view is based on ethical theories focusing on how CSR should be practiced in a fair manner rather than providing a strategic (instrumental) or processual (communicative) approach to CSR (Crane and Glozer, 2016). The tri-partition of the CSR communication (Schultz et al., 2013) is useful in exploring what shared value communication is or should be, as the instrumental and political-normative approaches to CSR communication correspond to the management and societal perspective on shared value creation presented above. By combining the tri-partition of CSR and CSR communication (Schultz et al., 2013) with characteristics mentioned by other critics and reviewers, a new outline focusing on shared value communication, rather than CSR communication, is developed.

The instrumental approach to shared value communication

The instrumental approach is based on a functionalist and managerial conception of CSR focusing on the strategic use of CSR as a means to gain competitive advantage (e.g. Porter and Kramer, 2006), and more broadly to build and maintain societal acceptance by creating shared value (e.g. Carroll and Shabana, 2010; Porter and Kramer, 2011). Accordingly, value creation is considered an
overall driver for organizations to engage in CSR (Paine, 2003). The fundamental and strategic message is that companies need to act more proactively, focusing on business opportunities rather than limitations (Porter and Kramer, 2011). Thus, CSR communication is articulated as critical for realizing the strategic purpose and outcome of CSR (Podnar, 2008; Golob et al., 2013).

Within the instrumental approach, most literature has adopted a transmission view of communication as a means to distribute CSR values (Schoeneborn and Trittin, 2013: 195). The instrumental approach has an increasing focus on addressing primary stakeholder concerns and needs more explicitly in the CSR strategies in order to co-create shared value (Bhattacharya et al., 2011). Thus, the role attributed to communication is strategic and instrumental, with the primary focus on how CSR communication maintains or enhances the perceived value for stakeholders in order to create a desirable reputation and favorable stakeholder relationships that contribute to the financial position of the company (Vanhamme and Grobben, 2009; Bhattacharya et al., 2009; Du et al., 2010; Cornelissen, 2011; Nielsen and Thomsen, 2012).

Yet, despite its dominance within CSR communication literature (Golob et al., 2013), the instrumental approach is unable to provide a nuanced understanding of the complex communication processes related to shared value creation due to three limitations: first, the instrumental approach promotes a linear view of communication focusing on informing stakeholders (Morsing and Schultz, 2006), failing to consider the complex and dynamic nature of communication (Schoneborn and Trittin, 2013); second, the approach has adopted a corporate-centric perspective, disregarding the power and influence from societal stakeholders and “claimholders” possessing a legitimate claim on the company (Waxenberger and Spence, 2003; Beschorner, 2013); and third, it approaches CSR as a fixed entity, meaning that it does not acknowledge the existence of multiple stakeholders’ viewpoints, interests and sets of values in the construction of CSR (Schultz et al., 2013).
The political-normative approach to shared value communication

The political-normative approach is inspired by sociology and political science, focusing on the societal conditions and role of companies in creating norms (Schultz et al., 2013: 681). Within this approach, companies are considered as political actors and are expected to serve society in a way that goes beyond narrow profit seeking (Scherer and Palazzo, 2007; 2011; Seele and Lock, 2014; Lock et al., 2016). The focus is on the pressure for companies to bear broader responsibilities and join forces on global issues, suggesting that CSR becomes a matter of creating alignment between the company and its stakeholders (Schultz et al., 2013; Seele and Lock, 2014; Lock et al., 2016). Accordingly, the company is expected to conduct its business in a way that contributes to solve societal issues in cooperation with societal stakeholders (Seele and Lock, 2014). Thus, the political-normative approach challenges the instrumental approach and its corporate-centric perspective as companies are expected to contribute to society: it is thus expected that social and corporate values balance in decision-making (Goodstein and Wicks, 2007).

Accordingly, the political-normative approach corresponds to the societal perspective on the CSV concept emphasizing that global problems requiring broader solutions should be organized in democratic multi-stakeholder dialogue processes (Crane et al., 2014). Thus, the focus is on reaching a consensus on how to solve the global problems in a way that creates shared value for the company and the involved stakeholders. Consequently, the role attributed to company-stakeholder communication is democratic and somewhat idealized with the purpose of reaching consensus between the company and societal stakeholders (Schultz et al., 2013). The political-normative approach follows an ideal of a stakeholder dialogue based on communicative action and deliberative democracy (e.g. Habermas, 1984) in which “the forceless force of the better argument but not the power of participating actors can legitimize corporate action” (Schultz et al., 2013: 683-684). Hence, the assumption is that open and transparent dialogical communication is a powerful tool
through which the company learns about the stakeholders’ viewpoints, interests and values – and vice versa – in the pursuit of creating mutually beneficial value exchange (Glozer et al., 2013).

While scholars celebrate the political-normative approach and its potential in reaching consensus for the public good among multiple stakeholders with diverse viewpoints (e.g. Scherer and Palazzo, 2007; Seele and Lock, 2014, Lock et al., 2016), it does not enable a nuanced understanding of the actual complex communication processes related to shared value creation due to two constrains: first, the approach over-emphasizes rational argumentation in the dialogue processes as a means to avoiding either the company or a stakeholder group dominating the dialogue and decisions regarding the final outcome (Garcia-Marza, 2005), failing thus to consider potential power dynamics between the company and the stakeholders; second, the political-normative approach is based on normative ideals of how consensual decision-making should be organized (Pedersen, 2006; Whelan, 2013). Consequently it may not contribute to advance the understanding of the actual communicative processes between the organization and multiple stakeholders in the shared value creation processes.

While the instrumental and political-normative approaches to CSR may provide insight into the communication processes related to shared value creation, they pay only little attention to the complexity of these communication processes as they either disregard the complexity by considering the communication as unproblematic processes between equally shared interests or idealize it through normative ideals of consensual decision-making. Below, I outline the key characteristics of what communication of shared value is or should be according to the instrumental and political-normative approach, respectively.
Table 2. The instrumental approach and the political-normative approach to shared value communication

<table>
<thead>
<tr>
<th>Characteristics</th>
<th>The instrumental approach</th>
<th>The political-normative approach</th>
</tr>
</thead>
<tbody>
<tr>
<td>View on corporation - society</td>
<td>Functionalist, managerial</td>
<td>Normative, political</td>
</tr>
<tr>
<td>Focus</td>
<td>Corporate-oriented</td>
<td>Society-oriented</td>
</tr>
<tr>
<td>Key stakeholders</td>
<td>Primary stakeholder group(s) defined by the company</td>
<td>Internal and external stakeholders with a stake in the issue</td>
</tr>
<tr>
<td>Communication approach</td>
<td>Instrumental, persuasive</td>
<td>Normative, consensus-oriented</td>
</tr>
<tr>
<td>Communication view</td>
<td>Transmission, linear information,</td>
<td>Democratic, two way dialogue</td>
</tr>
<tr>
<td>Role of communication</td>
<td>Means to achieve a desirable reputation and favorable stakeholder relationships</td>
<td>Means to reach consensus between the company and the societal stakeholders</td>
</tr>
<tr>
<td>Purpose of communication</td>
<td>Maintain or enhance the perceived value for the primary stakeholders</td>
<td>Solve societal issues</td>
</tr>
<tr>
<td>Practical examples</td>
<td>Corporate information about corporate activities addressing societal needs</td>
<td>Multi-stakeholder dialogue between the company and societal stakeholders focusing on reaching consensus on solving a societal issue</td>
</tr>
</tbody>
</table>
Towards a communicative approach to shared value creation

According to Dembek et al. (2016), scholars need to accept that the narrow focus on creating shared value sweet spots is a characteristic of current corporate practices; however, the question remains whether these so-called shared value sweet spots are really free from tensions and conflicts (Dembek et al., 2016: 245). For that reason, it is argued that scholars need to include multiple stakeholder perspectives in order to gain a more nuanced understanding of the processes (including the tensions and conflicts) related to shared value creation (Dembek et al., 2016).

Schultz et al. (2013) introduce a communication view on CSR regarding “CSR as communicative constructed in dynamic interaction processes in today’s networked societies” (Schultz et al., 2013: 681). The communication view builds on the “Communication Constructs Organizations” perspective (CCO) (Ashcraft et al., 2009), regarding CSR as communicatively constructed in dynamic interaction processes between the organization and multiple stakeholders (Schultz et al., 2013: 681). Thus, it is recognized that stakeholders are becoming increasingly involved in CSR, allowing the company to integrate many different and co-existing stakeholder voices (Christensen and Cheney, 2011; Schoeneborn and Trittin, 2013; Schultz et al., 2013). While the communicative view on CSR, as suggested by Schultz et al. (2013), may serve as a fruitful basis for considering shared value creation as complex communicative processes, it focuses on questioning the established mainstream instrumental and political-normative views on CSR (Schultz et al., 2013) rather than breaking the boundaries between them.

However, rather than merely challenging the two established perspectives, I propose a communicative approach that is able to bridge the management and societal perspective on shared value creation. Thus, I emphasize the importance of addressing both the corporate voice and multiple stakeholder voices when exploring the communication processes related to shared value creation. Accordingly, the communicative approach highlights the potential for research to switch
from an outcome-oriented approach considering shared value creation as predefined value(s) towards a process-oriented perspective considering shared value creation as complex communicative processes in which corporate and stakeholder values are continuously negotiated.

On this basis, this paper proposes to conceptualize the processes of creating shared value as complex communicative processes between the company and multiple (and potentially contradicting) viewpoints, interests and values under the influence of the interrelated social, organizational and individual contexts with the purpose of co-creating shared value(s). Accordingly, the focus is on the communication processes to which both the company and the stakeholders contribute in an active way under influence from the social context in which they are embedded (Athanasopoulou and Selsky, 2015). The communicative processes related to shared value creation are thus considered as contextual because they are influenced by the continuously changing social context within which the processes occur (Wood, 1991; Morsing and Schultz, 2006; Athanasopoulou and Selsky, 2015).

Below, I present and reflect upon the characteristics of the re-conceptualization of shared value creation from a communicative approach.

*The communicative approach to shared value creation: Characteristics*

In line with constitutive CSR communication models (e.g. Golob *et al.*, 2013; Schoeneborn and Trittin, 2013; Schultz *et al.*, 2013), the communicative approach considers CSR communication merely as one of several communicative practices that collectively constitute the organization. The different communicative practices continuously compete with one another in order to gain acceptance within and beyond the organization (Cheney and Christensen, 2011). This struggle for legitimation, meaning and recognition suggests that the communication related to the notion of CSR as shared value is integrated with other communicative practices closely related to the company’s
profitability and driven by the logic of economy (Schoeneborn and Trittin, 2013).

However, when the company communicates CSR as shared value creation towards its stakeholders, it can also be considered as an example of how the company’s business activities are translated into the language of social responsibility in order to gain legitimacy (Battilana and Dorado, 2010). The communicative approach acknowledges the formative role of communication (Schoeneborn and Trittin, 2013; Schultz et al., 2013), thus enabling an understanding of how the company employs different strategies of adaption in order to equate or bridge coexisting and contradicting logics of economy and ethics. Accordingly, the communication of shared value creation should not be considered unified, as presumed by existing research (Christensen and Cornelissen, 2011), but rather as complex communicative processes in which the company continuously seeks to navigate and balance contradicting logics in order to maintain legitimacy.

Against this background, the communicative approach proposes that the individual internal stakeholders may create their own environment in which they act and interpret their interactions with a sense of free will and choice; therefore, they have a critical role in shaping the reality of shared value creation (Putnam, 1983: 216). This means that the internal stakeholders may interpret shared value qua their individual interests and goals related to their individual institutionalized position (e.g. marketing) (Besharov and Smith, 2014) and their role as human beings (Brummette and Zoch, 2016). Accordingly, the communicative approach focuses on how the internal stakeholder interpretations and interactions create the meaning of shared value while acknowledging that they potentially do not correspond with the corporate articulation of shared value. Thus, it recognizes the existence of multiple voices of individuals within an organization (Christensen and Cornelissen, 2011), challenging the institutionalized notion of a static stakeholder position with one agenda. The approach thus assumes a non-corporate centric approach, suggesting that shared value is brought
into being through communicative processes among members of the organization – as well as between them and third parties (Schoeneborn and Trittin, 2013).

On this basis, the multiple stakeholders are not to be considered as (passive) receivers of a predefined outcome (as in the instrumental approach), but as constituent creators – or co-creators – of shared value (Putnam, 1983), emphasizing the need for exploring the voices of multiple stakeholders in the interaction processes related to shared value creation. The communicative approach paves the way for considering less powerful or non-powerful voices as well as critical and opposing voices that contribute to the co-construction of shared value, notwithstanding their actual involvement. Thus, the approach replaces the narrow and instrumental focus on stakes (cf. Freeman, 1984) with a broader focus that also includes the multiple voices that need to be heard and addressed. Moreover, the creation of shared value is considered as a series of communicative processes in which the organization and multiple stakeholders explore and negotiate different viewpoints, interests and values that may create tensions and conflicts.

While the different organizations, groups or individuals may focus on reaching the same goal and share a mutual understanding of the desired outcome, they also hold individual generic agendas related to their institutionalized stakeholder positions (e.g. commercial) that they are obliged to represent (Høvring et al., 2016). However, rather than ignoring potential tensions and conflicts between the individual agendas or considering them as counterproductive, the communicative approach extrapolates them as potentially productive and important sources for social change (Schultz et al., 2013), and subsequently, the creation of shared value. Accordingly, the communicative approach addresses the multiple stakeholder voices as a main source for gaining a more nuanced understanding of the processes related to shared value creation that goes beyond the narrow and outcome-oriented discussion of the distribution of value(s).
Below, I present the key characteristics of the communicative approach to shared value creation outlined in this section.

Table 3. The communicative approach to shared value creation

<table>
<thead>
<tr>
<th>Characteristics</th>
<th>The communicative approach</th>
</tr>
</thead>
<tbody>
<tr>
<td>View on corporation-society</td>
<td>Constructivist</td>
</tr>
<tr>
<td>Focus</td>
<td>Network-oriented</td>
</tr>
<tr>
<td>Process</td>
<td>Continuous negotiation processes of coexisting and contradicting interests, values and voices between the company and multiple stakeholders</td>
</tr>
<tr>
<td>Outcome</td>
<td>Values are contingent and continuously renegotiated</td>
</tr>
<tr>
<td>Distribution of value(s)</td>
<td>Continuously negotiated</td>
</tr>
<tr>
<td>Stakeholder approach</td>
<td>Network-oriented</td>
</tr>
<tr>
<td>Key stakeholders</td>
<td>Multiple stakeholder voices notwithstanding their actual involvement in the communication processes</td>
</tr>
<tr>
<td>Communication approach</td>
<td>Constitutive, conflictual</td>
</tr>
<tr>
<td>Communication view</td>
<td>Multiple interactions and processes of meaning negotiation</td>
</tr>
<tr>
<td>Role of communication</td>
<td>Constitutive of the meaning of shared value(s) through multiple interpretations and interactions</td>
</tr>
<tr>
<td>Practical examples</td>
<td>Interaction processes between multiple voices across different contexts</td>
</tr>
</tbody>
</table>
The communicative approach to shared value creation: Implications, exemplifications and reflections

The CSV concept successfully appeals to practitioners and management scholars as it elevates societal goals to a strategic level (Porter and Kramer, 2011; Porter and Kramer, 2014). Business ethics scholars, however, are critical towards the concept, emphasizing that it ignores the inherent tensions between social and economic goals and implementation (Crane et al., 2014). Accordingly, the debate on shared value creation retains and reproduces the fundamental dilemma of CSR (Andersen et al., 2017), which can be described as a tension between an instrumental perspective focusing on building and maintaining societal acceptance by creating shared value on the one hand (Porter and Kramer, 2011), and a normative perspective focusing on companies’ ethical obligations on the other hand (Carroll, 1999). This paper has set forth a communicative approach to shared value creation that is able to bridge the management perspective and the societal perspective as it is sensitive to the tensions and conflicts between corporate voice and multiple voices. In consequent, it is not company-stakeholder communication *per se* that is able to bridge the management perspective and the societal perspective on shared value creation; rather, it is the potential of the interaction processes between the company and the stakeholders in creating an awareness and acknowledgement of the potential tensions and conflicts that may occur due to the different individual generic agendas of the company and the stakeholders (Freeman, 2010).

The communicative approach has a number of implications for practice if companies and their managers want to succeed with the shared purpose of creating shared value. First, companies and their managers need to abandon the idea of shared value as being solely a tangible outcome; rather, they need to consider the co-construction of shared value(s) as complex negotiation processes to which multiple internal and external stakeholders actively contribute. Second, companies and their managers need to replace the narrow focus on primary stakeholders with a broader stakeholder perspective in which they also engage critical and peripheral stakeholder voices (Waxenberger and
Spence, 2003). In this context, the communicative perspective implies that the companies and their managers approach and articulate the tensions and conflicts between the different viewpoints, interests and values, considering them as potentially productive and important for the creation of shared value. Third, the communicative approach emphasizes the active role and contribution of the multiple stakeholders in the (co)-construction of shared value. Thus, the communicative approach suggests that both internal (employees) and external stakeholders (e.g. consumers, NGOs, and policy makers etc.) take responsibility for turning the communication of shared value creation into a continuous process in which tensions related to the different and contradicting interests and agendas are discussed. Rather than disregarding (as in the instrumental approach) or glossing and compromising (as in the political-normative approach) the antagonisms between the multiple voices as means to cope with the tensions and conflicts related to the creation of shared value, the alternative approach to shared value creation emphasizes that the tensional interaction processes related to the creation of shared value provide a value in themselves. Accordingly, the communicative approach suggests that the tensions and conflicts are considered as means to shape a new understanding of the world (Schultz et al., 2013) and shared value creation.

The following exemplifies the potentials of the communicative approach to shared value creation and how the recognition and articulation of dilemmas and conflicts between individual generic agendas may push the notion of CSR as shared value creation one step further. The purpose of providing an example is not to provide a best-practice case; rather, it exemplifies the communicative approach to shared value creation including the consequences of this approach.

In 2014, the Danish Mediation and Complaints-Handling Institution for Responsible Business Conduct (also called the Danish NCP) received a complaint, which the involved parties subsequently resolved themselves. The complaint was submitted by ActionAid Denmark (ActionAid), which is a NGO focusing on fighting poverty by helping poor people to fight for their
rights (ActionAid, 2016). The complaint concerned the issue of insufficient due diligence by the 5th largest global dairy producer Arla Foods (Arla) in its establishment in third world countries (The Danish Mediation and Complaints-Handling Institution for Responsible Business Conduct, 2014: 2). The complaint to the NCP included, among other things, a wish for greater corporate awareness to exercising due diligence in order to identify and prevent negative impacts among the local stakeholders, small producers and farmers in the developing countries in which Arla operated (OECD Watch, 2014b).

Prior to lodging the complaint, ActionAid (2011) had published the report “Milking the Poor” in which they questioned the company’s claims in their Code of Conduct regarding contribution to the local communities in the developing countries in which the company operates. Moreover, ActionAid had also initiated a dialogue with Arla about the negative consequences of the company’s expansive growth strategy focusing on the sale of (European subsidized) milk and powered milk to developing countries. Although the parties both had a direct dialogue and also communicated about the issue through the media, ActionAid thought that the dialogue was progressing too slowly (OECD Watch, 2014a; 2014b; 2014c). Accordingly, they lodged a complaint to NCP in which they emphasized that Arla did not respond to the criticism raised by the NGO in a sufficient way that could demonstrate how the company would meet the principle of due diligence as defined by OECD (OECD Watch, 2014b). The NCP communicated with both parties but asked them to resolve the matter themselves, as they were already having a dialogue (The Danish Mediation and Complaints-Handling Institution for Responsible Business Conduct, 2014: 11).

While ActionAid used the complaint to speed up the dialogue processes (OECD Watch, 2014b), Arla recognized the complaint as a wake-up call. In their Corporate Responsibility Report (2014: 55), the company explained about the controversies with ActionAid:
A Danish NGO filed a complaint about Arla failing to adhere to the OECD Guidelines for Multinational Enterprises. The NGO stated that Arla did not identify and potentially prevent adverse human rights impacts on local dairy farmers when establishing its business in the Ivory Coast [...].

However, we acknowledge that we have a responsibility in the markets where we operate.

(Arla Foods, 2014: 55)

After years of critical dialogue and under pressure from ActionAid, the dialogue led to an agreement in which Arla developed its processes and performed two in-depth human rights assessments in cooperation with ActionAid and other NGOs, developing organizations and governments as well as local farmers and trade organizations (Arla, 2015: 59). In continuation of the dialogue process with ActionAid, Arla initiated dialogue with different critical stakeholders, including ActionAid, about different dilemmas within the area of human rights as well as health and environment related to their business operations (ActionAid, 2016).

The example above shows that the Danish model, whereby the Danish NCP provided the parties one further opportunity to resolve the issue themselves (The Danish Mediation and Complaints-Handling Institution for Responsible Business Conduct, 2014: 10), puts significant pressure on the company to reorganize its shared value creation activities. Moreover, the example also demonstrates the potential of a communicative approach, emphasizing that the interactions between the company and multiple (critical and opposing) stakeholders are prerequisites for creating shared value. Thus, the example illustrates a break with the instrumental stakeholder approach focusing on the primary stakeholders defined by the company (Porter and Kramer, 2011) towards a more network-oriented approach in which multiple stakeholders, notwithstanding their actual involvement, contribute actively to the construction of shared value.

Initially, the dialogue between Arla Foods and ActionAid was based on skepticism from both parties but developed into a more constructive discussion of the dilemmas and conflicts
As the dilemmas were acknowledged and articulated, they turned out to be productive for pushing the creation of shared value in a new direction. While the media coverage of the cooperation between Arla Foods and ActionAid might serve an instrumental purpose for both parties, it is important to emphasize that the communicative approach to shared value creation abandoned neither instrumental nor political purposes but rather sought to bridge several purposes by extending the focus from shared value as an end result to include the actual interaction processes related to the creation of shared value. In conclusion, it can be argued that the interactions between the company and multiple stakeholders were prerequisites in order for the two different purposes to coexist, in working towards the creation of shared value.

Conclusions and future research

In this paper, it has been argued that the academic debate on the CSV concept is trapped between management scholars who portray shared value creation as a sweet spot between shared corporate and societal values, and business ethics scholars who consider shared value creation as a tension field between contradicting corporate and societal values. In contrast to these schools of thought, this paper puts forward a communicative approach that seeks to advance the processual understanding of shared value as brought into being through communication processes between the organization and multiple stakeholders (Schoeneborn and Trittin, 2013: 10). Accordingly, the paper proposes to break the boundaries between the corporate and societal perspectives on shared value by emphasizing the potential for applying a communicative perspective that addresses both the corporate voice and the voices of multiple internal and external stakeholders in the co-constructing of shared value. Building on recent constitutive models of CSR communication (e.g. Golob et al., 2013; Schoeneborn and Trittin, 2013; Schultz et al., 2013), this paper argues for moving away from an outcome-oriented perspective on shared value towards a processual perspective in which
stakeholder value(s) are not predefined but rather contextualized and negotiated among multiple stakeholders.

On the basis of the theoretical shift towards a communicative perspective, this paper contributes to the existing literature on CSR as shared value creation by demonstrating that a communication-centered approach is valuable in looking at the understudied perspective of multiple stakeholder voices. Accordingly, it acknowledges and discusses the implications of multiple stakeholders as active communicators and (co)creators of the meaning of shared value that may potentially generate a new understanding of what shared value is and, consequently, challenge the role and position of the company in these processes. Hence, the communicative perspective dissolves the narrow focus on shared value as (economic) outcome(s) that can be (e.g. instrumental approach) or should be (e.g. political-normative approach) distributed equally. Rather, it highlights the creation of shared value as continuous negotiation processes of (possibly) opposite interests, values and voices at a discursive level (Castelló et al., 2013; Guthey and Morsing, 2014). The paper also contributes to the existing literature on CSR communication by demonstrating the potential of the communicative CSR communication models to open new interesting perspectives for shared value creation in various organizational contexts. Thus, it highlights the potential of moving away from the corporate-centric notion of shared value sweets spots as tension-free. Rather, the communicative approach suggests that the inherent tensions and conflicts between multiple stakeholder voices are the main sources for gaining a more nuanced understanding of the processes of shared value creation.

The re-conceptualization of shared value within a communicative approach suggests new paths for research on shared value creation. Future research may benefit from broadening the understanding of shared value creation from a communicative approach by empirically exploring the communicative processes constructing shared value. As the social meaning of shared value is
constructed through ongoing interaction processes between the organization and multiple stakeholders, future research is encouraged to explore how shared value is co-constructed in dialogue and interaction processes between the company and multiple stakeholders. Such studies could employ a qualitative ethnographic approach, consisting of a combination of participant, non-participant observations, semi-structured interviews and collection of documents (Schoeneborn and Vasquez, 2016). In order to explore the communication processes and tensions in a way that may provide a significant contribution to research on shared value, empirical studies could address the aspect of power dynamics in the communicative constitution of shared value among the organization and multiple stakeholders. One potential way could be to employ a Foucauldian (1972, 1980) notion of discourse in order to explore power relations and, thereby, empirically challenge the taken-for-granted assumptions of shared value creation as tension-free sweet spots (Dembek et al., 2016).

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CHAPTER V
RESEARCH DESIGN AND STRATEGIES
5. Research design and strategies

The purpose of this chapter is to describe the research design, including the construction of empirical material, and the subsequent strategy of analysis. The research objective of the dissertation is to outline interaction processes related to shared value creation in a CSR context, which is a complex issue calling for qualitative research that is considered a systematic and reflective process for the development of knowledge (Malterud, 2001). In line with my social constructionist position (section 2.2), I developed a qualitative method sharing the view of the social world as complex, evolving and constantly constituted by multiple actors. In order to ensure transparency in the research process (Hiles, 2008), selections and descriptions of methods for producing, analyzing and reporting empirical insights, are thoroughly elaborated below.

The chapter is structured as follows: first, the chapter presents the case study design and, subsequently, the selection of the single case study (section 5.1); second, I outline the construction of empirical material and account for each of the methods employed (section 5.2); third, I present and discuss the overall strategy of analysis in the dissertation, briefly explaining how it has been applied in the two empirical papers (section 5.3); and finally, I reflect upon my position within the research process, including the pre-research stage, the construction of empirical material and the analysis (section 5.4).

5.1 The case study design

The essential component for choosing the research design is to identify the form of research question(s) (Thomas, 2011). The purpose of conducting a single case study is to construct empirical material with the aim of facilitating and encouraging critical reflections on the study of object. The case study is a research strategy that focuses on understanding the dynamics present within a single setting (Eisenhardt, 1989) facilitating a holistic investigation of real life events such as
organizational and managerial processes (Stake, 1995). Moreover, a qualitative case study design enables an in-depth study of a contextual phenomenon (Thomas, 2011). Accordingly, the case study design fitted with my social constructionist research position, which acknowledges that a deep understanding of the specific context is more important than generalizability (section 2.2). Critics may argue that insights offered by a single case study may be limited to the background provided by the specific case circumstances (Thomas, 2011, p. 101) and that, since a single case study is not representative, more cases are needed, (Eisenhardt, 1989, Pettigrew, 1997). However, the purpose of the present single case study was not to deduce generalizations from the single case, but to gain in-depth understandings of, and valuable knowledge about, real time interaction processes related to shared value creation in a CSR context.

In order to get close to the understandings and interaction processes surrounding shared value creation in a CSR context, I needed to get close to a specific empirical context in which the phenomenon could be observed. Just observing and interviewing an organization and its stakeholders without a context would not provide an in-depth understanding of the phenomenon. Accordingly, I focused on finding one organizational context, albeit consisting of multiple stakeholders, to which a case study approach could be applied in order to answer my research questions. Additionally, it was also important to concentrate on a specific CSR project in order to observe actual interaction processes constructing shared value among multiple stakeholders. For that reason, I searched for a key case (Thomas, 2011, p. 77) that could enable an in-depth understanding of the interaction processes related to shared value creation. In line with my epistemological assumptions (section 2.2), I adopted an interpretive case study approach as I considered the world not to be straightforwardly perceivable but rather constructed by each individual in a different way (Thomas, 2011, p. 125). For that reason, the selection of a single in-depth case study operating at different levels of observation was relevant in order to gain insights into individual stakeholder
perspectives occurring within a connected context of shared value creation. Accordingly, the process should include more than one sub-unit of observation and analysis categorizing the case study as “nested” (Thomas, 2011, p. 153).

Figure 5.1 illustrates the case study design adopted in this dissertation.

Figure 5.1. The case study design (adapted from Thomas, 2011, p. 93)

<table>
<thead>
<tr>
<th>Subject</th>
<th>Purpose</th>
<th>Approach</th>
<th>Process</th>
</tr>
</thead>
<tbody>
<tr>
<td>Outlier</td>
<td>Intrinsic</td>
<td>Testing a theory</td>
<td>Single</td>
</tr>
<tr>
<td>Key</td>
<td>Instrumental</td>
<td>Building a theory</td>
<td>Nested</td>
</tr>
<tr>
<td>Local</td>
<td>Evaluative</td>
<td>Drawing a picture</td>
<td>Multiple</td>
</tr>
<tr>
<td></td>
<td>Exploratory</td>
<td>Descriptive</td>
<td></td>
</tr>
</tbody>
</table>

5.1.1 Case study selection

The case study was conducted in Denmark, which is considered a CSR first mover compared to other European and Scandinavian countries (Gjølberg, 2009; Vallentin, 2015). In recent decades, the Danish government has been a key driver of formalized approaches to CSR, promoting formalized cross-sector dialogues and partnerships aimed at solving welfare state issues (Vallentin, 2015). As in the most recent CSR strategy from the European Commission (2011), the Danish government has adopted the shared value terminology in its recent CSR action plan (ibid.). Thus, the Danish government promotes CSR as a means to make Denmark and Danish companies internationally recognized for their capabilities of creating shared value and responsible growth by highlighting that: “Social responsibility is therefore about ensuring that growth and responsibility go hand in hand, creating shared value for both companies and society. This task involves the Danish business
sector, the public sector, as well as civil society” (The Danish Government, 2012, p. 3). This cooperative approach to shared value creation has increasingly been adopted in the CSR practices of Danish companies (Strand and Freeman, 2015, Strand et al., 2015), and the overall case is therefore a Danish-based company.

The global dairy Arla Foods (Arla) is based in Denmark. Arla is the largest cross-border co-operative in Europe, owned by 12,700 dairy farmers in Denmark, Sweden, the United Kingdom, the Netherlands, Germany, Belgium, and Luxemburg. The cooperative idea is considered a specific Danish democratic model of doing business, which has been adopted by other countries through recent mergers where cooperative owners have joined the company. The company takes the form of a representative democracy in which each member has one vote. This principle is at the very heart of the cooperative movement, which has played a considerable role in Denmark since the first co-operative was formed in 1882 (Waldorf and Justesen, 2012; Mordhorst, 2014). The company employs 19,000 employees and is the world’s fifth largest dairy company based on milk intake, with products sold in more than 100 countries (Arla Corporate Responsibility Report, 2015, p. 8). Accordingly, Arla is the leading global company in the mature market for dairy products; its ambition of being a global leader within dairy products is also manifested by the current overall corporate strategy “Good Growth 2020”, which is also the corporate discourse guiding Arla’s corporate identity (appendix 6B) (see chapter VI for a further discussion of the corporate identity).

Arla is well known and recognized for its CSR practices and communication. The company is working with CSR as an integrated part of the business strategy and core operations as expressed in the company’s Code of Conduct: “Arla Foods addresses ethical and quality matters in a sustainable and responsible manner in order to safeguard the company’s reputation and profitability” (Arla Code of Conduct, 2016, p. 2). In 2013, the Danish business unit in Arla Consumer Denmark (Arla CDK) was awarded with the “CSR Communication Prize” at the Danish CSR Awards 2013
due to the company’s “professional communication approach” and its continual focus on new ways of collaborating and communicating with the stakeholders about CSR (CSR Fonden, 2013). This position has been further emphasized in its recent ranking as the most sustainable brand within the Danish food and beverage industry at the Sustainable Brand Index™ (Sustainable Brand Index, 2016). The position as a “CSR frontrunner” made the Danish business unit, Arla CDK, an obvious choice of a key case in this dissertation, as it was expected to provide a good example of the interaction processes related to shared value creation in a CSR context.

The contact with the Senior Manager, Stakeholder Relations and CSR (CSR manager) in Arla CDK, was initially found through a number of conversations with her predecessor whom I met at an inaugural lecture in May 2012. I had a few meetings with her predecessor discussing my research interest in the notion of CSR as shared value creation. As she was relocated to another department in Arla at the end of 2012, she introduced me to her substitute. During the spring and summer 2012, I had informal meetings with the new CSR manager to discuss different opportunities and specific CSR projects. Initially, I was clear that I sought a CSR project that could provide empirical insights into the understandings and interaction processes related to a specific CSR project aimed at creating shared value. In November 2013, we agreed that I could follow a new project that Arla wanted to focus on: malnutrition among elderly people and inpatients in Denmark (see section 5.1.2). Along with the agreement on the case study of my dissertation, we also decided that I could undertake a few practical tasks during the field period (see section 5.4.1) Moreover, I established a formal collaboration contract with Arla (appendix 12A and 12B). The collaboration contract enabled my analysis to go beyond the official articulations and documents and into a deeper involvement with the subjects in hand (cf. Thomas, 2011, p. 126), as the project unfolded over a period of two years from November 2013 until November 2015. As the collaboration contract makes clear, Arla and the internal stakeholders did not want to be anonymized; however, I chose to depersonalize the
internal stakeholders. Moreover, all involved external stakeholders and stakeholder groups are anonymized.

5.1.2 The issue of malnutrition among inpatients and the elderly as empirical context

In 2012, Arla Foods initiated a reformulation of the company’s vision and its corporate identity to emphasize the importance of health to the company. Accordingly, health became a keyword in the company’s vision to create “the future of dairy and bring health and inspiration to the world, naturally”, and a key principle in the company’s corporate identity “Good Growth” (Arla’s Corporate Responsibility Report, 2014, p. 35). Along with this process, the company developed a global health strategy, “Championing natural dairy goodness for all”, guiding the direction of Arla’s innovation and responsibility on local markets consisting of four areas concerning consumers’ health: “1) Making goodness better, 2) Inspire good food habits, 3) Increasing transparency and choice, and 4) Nurturing specific needs” (Appendix 6D: “Introduction to Arla’s Health strategy 2020”). The titles of the four focus areas have been reworded since the development of Paper III (chapter III).

Along with the development of the global health strategy, Arla CDK drew the outline of a framework suggesting how the corporation could articulate health in relation to different issues. In relation to the development of this framework, Arla CDK initiated a project within the area “Nurturing specific needs” aimed at fighting malnutrition among the elderly and inpatients in Denmark. The project included the development and launch of a high-protein product called Protino® in collaboration with two Danish hospital kitchens (Arla Foods Corporate Responsibility Report, 2013). Moreover, the CSR manager initiated a collaborative initiative with a number of stakeholders aimed at putting malnutrition on the agenda (Arla Corporate Responsibility Report, 2013, p. 24). The stakeholder initiative involved a number of stakeholders, including several Danish
health, diet, nutrition and age organizations, as well as professionals and local, regional and national politicians. In order to construct empirical material that was able to provide insight into these processes, I decided to link the construction of empirical material with the strategic processes decided by Arla CDK, notwithstanding that the organization did not constitute the unit of analysis.

Figure 5.2 below illustrates the strategic activities of the malnutrition project along with specifications of the timeslots for the construction of empirical material.

Although Arla CDK was selected as the overall case, the case study can be characterized as a “nested case study” as the study included multiple internal and external stakeholder voices that were “part of the wider case” and “form an integral part of a broader picture” (Thomas, 2011, p. 153). Accordingly, the focus was on the interaction processes in which I could identify the different internal and external stakeholder voices and not just the corporate voice of Arla.

Figure 5.2. Strategic ambitions and activities of the malnutrition project (adapted from “Introduction to Arla’s Health Strategy” 2020; appendix 6D)
5.2 Methods for constructing empirical material

The choice of qualitative research methods follows from the chosen methodology that is based on the ontological and epistemological assumptions underpinning the dissertation (section 2.2). The overall interest in the interaction processes related to shared value creation in a CSR context fitted with a qualitative case study approach that included methods such as semi-structured interviews, participant observations and collection of internal and external documents (Thomas, 2011, p. 37).

My epistemological view involved a shift in the understanding of data collection from something objective to be collected to something that I actively constructed; therefore, the focus was on my reflexivity in interpreting the empirical material (Finlay, 2002; Alvesson and Kärreman, 2007). While conventional qualitative research adopts a range of methods in order to compare understandings and meanings across the different empirical material and determine what is true (Alvesson and Skölberg, 2009, p. 232), verification is not considered as the main issue within this dissertation. Rather, I used multiple sources to explore consistencies as well as inconsistencies and variations in the processes celebrating the notion that “[t]he same event is described by different individuals in different ways, but – and this is the important point – the same individual also tends to describe the event in different ways” (Alvesson and Skölberg, 2009, p. 232).

Such an interpretative approach can be characterized as ethnographic approach as it seeks “to get to the heart of people’s understanding of life by doing fieldwork with them” (Thomas, 2011, p. 124). Drawing on ethnography as the empirical approach provided me with the opportunity to place myself in the midst of the research site (cf. Berg, 2007, p.191) and study real-time interaction processes. Thus, the purpose of using ethnography as empirical approach was to experience and understand the interaction processes through which shared value was actually created. Hence, it can be argued that using an ethnography approach enabled an intensive engagement with the research site and a sensibility towards the micro-processes of meaning making and the historical context.
(Bate, 1997; van Hulst et al., 2016). The argumentation for and process of, employing each of the three ethnographic research methods (interviews, observations and document collection) is elaborated upon in the following sections.

5.2.1 Access to and selection of participants
The first and yet most difficult step in an ethnographic case study is gaining access to a research site relevant for answering the research questions (Berg, 2007; Bryman, 2012). This access was negotiated and renegotiated throughout the research process and was in many ways an on-going activity (Berg, 2007; Bryman, 2012). My case study allowed for deeper access than first expected, once I had had the initial meetings and email correspondence with the CSR manager in Arla CDK. She helped me to define the internal stakeholders working within the research site (appendix 6I: Email correspondence with the CSR manager) and she introduced me to some of the key external stakeholders involved in the stakeholder dialogue. The selection of stakeholder voices was thus based on a purposive sampling approach (Bryman, 2012, p. 418), meaning that they were selected because they contributed to answering my research questions. Although the CSR manager enabled the contact with internal and external stakeholders involved in the project, she also acted as a gatekeeper (Bryman, 2012, p. 151), turning the question of access into a negotiation process, which is also referred to as “the research bargain” (ibid.). In total, the stakeholder initiative included representatives from 11 different stakeholder groups. The current case study, however, did not include the entire range of stakeholder voices involved in the communication processes. For practical reasons, I focused on the stakeholder voices most relevant for answering my research questions in the two empirical papers.

The purpose of Paper II was to explore how the organization and its internal stakeholders translate the notion of CSR as shared value creation. In order to fulfill this purpose, the selection of
internal stakeholder voices was based on a purposive sampling approach (Bryman, 2012, p. 418), meaning that the selected stakeholders were working within the research site, e.g. responsible for activities concerning the development, marketing or sales of the high-protein product Protino® and/or activities related to the stakeholder collaborative initiative (chapter VI). In Paper III, the purpose was to explore how multi-stakeholder dialogue is practiced, experienced and discursively articulated in order to understand the underlying assumptions, expectations and principles guiding CSR stakeholder dialogue in an empirical setting. For practical reasons, we (my co-authors and I) conducted an exemplary analysis focusing on the stakeholder voices that I had recognized as the most dominant and therefore appropriate to illustrate how CSR multi-stakeholder dialogue is practiced, experienced and articulated in an empirical context.

On this basis, I excluded stakeholder voices belonging to other NGOs, the consumers (inpatients and elderly people) and other employees from Arla and/or the NGOs. This explains why, there are certain stakeholder groups who are not included in the case (e.g. the actual consumer). I argue, however, that the selected stakeholder voices enabled empirical insights into the complex interaction processes related to shared value creation. In the two empirical papers, it is thus demonstrated that Arla CDK does not represent one uniform voice (chapter VI), and neither do the different NGOs represent one uniform voice (chapter VII). Accordingly, I argue that the quality of the case study is not ensured through the numbers of voices but by including several voices and through the quality of each of the included voices.

Table 5.1 illustrates the stakeholder voices included in the overall case study. Appendix 13A provides an overview of true names, titles, and organizations.
<table>
<thead>
<tr>
<th>Stakeholder</th>
<th>Off. stakeholder role</th>
<th>Stakeholder’s official title</th>
<th>Referred to as</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arla</td>
<td>Manager for CSR and Stakeholder Relations in a commercial organization</td>
<td>Senior Manager, Stakeholder Relations and CSR (Arla CDK)</td>
<td>CSR manager</td>
</tr>
<tr>
<td>Arla</td>
<td>Vice President, CSR in a commercial organization</td>
<td>Vice President, CSR (Arla Foods)</td>
<td>CSR Vice President</td>
</tr>
<tr>
<td>Arla</td>
<td>Innovation Director for Global Brand in a commercial organization</td>
<td>Innovation Director, Global Arla Brand (Arla Foods)</td>
<td>Brand manager</td>
</tr>
<tr>
<td>Arla</td>
<td>Category Director in a commercial organization</td>
<td>Category Director, (Arla CDK)</td>
<td>Marketing manager</td>
</tr>
<tr>
<td>Arla</td>
<td>Senior Innovation Manager in a commercial organization</td>
<td>Senior Innovation Manager (Arla Foods)</td>
<td>Innovation manager</td>
</tr>
<tr>
<td>Arla</td>
<td>Team Leader in Global Nutrition and Clinical in a commercial organization</td>
<td>Team Leader in Global Nutrition and Clinical (Arla Foods)</td>
<td>Nutrition and Clinical manager</td>
</tr>
<tr>
<td>Arla</td>
<td>Channel Category Manager in a commercial organization</td>
<td>Channel Category Manager (Arla CDK)</td>
<td>Category manager</td>
</tr>
<tr>
<td>Arla</td>
<td>Senior Consultant (sales) in a commercial organization</td>
<td>Senior Manager (Arla CDK)</td>
<td>Sales consultant</td>
</tr>
<tr>
<td>Agency</td>
<td>Communication advisor at an external communication agency hired by Arla</td>
<td>Communication Advisor</td>
<td>External communication advisor</td>
</tr>
<tr>
<td>DNO</td>
<td>Manager in a NGO within health, nutrition and diet</td>
<td>Manager</td>
<td>DNO manager</td>
</tr>
<tr>
<td>MNO</td>
<td>Manager in a NGO within clinical nutrition</td>
<td>Manager</td>
<td>MNO manager</td>
</tr>
<tr>
<td>DAFC</td>
<td>Manager in a NGO representing the farming and food industry</td>
<td>Manager</td>
<td>DAFC manager</td>
</tr>
</tbody>
</table>
5.2.2 Qualitative semi-structured interviews

My research questions seek to uncover stakeholders’ practices, understandings and experiences of the interaction processes related to shared value creation in a CSR context. One way of achieving this was through semi-structured interviews with key stakeholders, which is an essential part of a qualitative ethnographic research design (Bryman, 2012). Moreover, I had the opportunity to engage in talks and informal discussions with people within the research site about the topic in question. These interviews were not transcribed but I have noted the thoughts, opinions and reflections and included them in the construction of empirical material (see Table 5.2).

The purpose of conducting semi-structured interviews with the CSR manager was two-fold: first, I wanted to gain as much insight into the context of the CSR project as possible; second, I wanted to create a more closed space with the CSR manager in order to encourage her to reflect on the stakeholder meetings and other activities related to the project. Accordingly, the focus of the interviews with the CSR manager became a question of discussing some of the practices that I had experienced at the stakeholder meetings and other meetings using participant observations (section 5.2.3). For these reasons, I considered it necessary to engage the CSR manager in several interviews (see appendix 2A, 2B, 2C, and 2D) and also informal conversations (i.e. in the car on our way home from a stakeholder meeting) in reflective dialogues in order to gain important contextualizing information about the stakeholder meetings.

The purpose of the semi-structured interviews and informal discussions with the internal and external stakeholders was to create a space in which they were asked to reflect on Arla’s approach to CSR (communication) in general and malnutrition as an issue related to shared value creation in particular as they perceived it from their individual positions. Due to my maternity leave (October 2014 – October 2015), I also had the opportunity to conduct a follow-up two-person interview (cf. Brinkmann, 2013, p. 26) with the CSR manager and the Category manager. Accordingly, the
purpose was to encourage the two participants to reflect retrospectively on the processes related to the internal handovers (e.g. from the CSR manager to the Category manager) and external handovers (e.g. from Arla to DAFC) of the project (see chapter VII). The point of this two-person interview was not to reach consensus about the issues that we discussed but to gain insight into their different viewpoints as they were articulated (Brinkmann, 2013, p. 26). Contact with all the interviewees was established via email (appendix 6J: Initial email contact with internal stakeholders) and the interviews were conducted face-to-face at the stakeholders’ workplace apart from one telephone interview with the CSR manager (appendix 2D).

Table 5.2 provides an overview of the semi-structured interviews and informal interviews with key stakeholders. Further information about name, function, date, and duration appears from the appendices.

Table 5.2. Semi-structured interviews and informal interviews included in the case study

<table>
<thead>
<tr>
<th>Participants</th>
<th>Interview</th>
<th>Recorded</th>
<th>Appendix</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSR manager, Arla CDK</td>
<td>Semi-structured I</td>
<td>Transcription</td>
<td>Appendix 2A</td>
</tr>
<tr>
<td></td>
<td>Semi-structured II</td>
<td>Transcription</td>
<td>Appendix 2B</td>
</tr>
<tr>
<td></td>
<td>Semi-structured III</td>
<td>Transcription</td>
<td>Appendix 2C</td>
</tr>
<tr>
<td></td>
<td>Telephone interview</td>
<td>Field notes</td>
<td>Appendix 2D</td>
</tr>
<tr>
<td></td>
<td>Semi-structured two-persons*</td>
<td>Transcription</td>
<td>Appendix 2E</td>
</tr>
<tr>
<td>Vice President, CSR, Arla</td>
<td>Semi-structured</td>
<td>Transcription</td>
<td>Appendix 2F</td>
</tr>
<tr>
<td>Brand manager, Arla</td>
<td>Semi-structured</td>
<td>Transcription</td>
<td>Appendix 2G</td>
</tr>
<tr>
<td>Marketing manager, Arla CDK</td>
<td>Semi-structured</td>
<td>Transcription</td>
<td>Appendix 2H</td>
</tr>
<tr>
<td>Innovation manager, Arla</td>
<td>Semi-structured</td>
<td>Field notes</td>
<td>Appendix 2I</td>
</tr>
<tr>
<td>Nutrition and Clinical manager, Arla</td>
<td>Semi-structured</td>
<td>Transcription</td>
<td>Appendix 2J</td>
</tr>
<tr>
<td>Category manager, Arla CDK</td>
<td>Semi-structured two-persons*</td>
<td>Transcription</td>
<td>Appendix 2E</td>
</tr>
<tr>
<td>Manager, DNO</td>
<td>Semi-structured</td>
<td>Transcription</td>
<td>Appendix 2K</td>
</tr>
</tbody>
</table>
The semi-structured interviews with the internal stakeholders were structured around some key themes and an interview guide with related interview questions (appendix 1E, 1F, 1G) focusing upon uncovering the stakeholders’ interpretations of Arla’s CSR (communication) approach in general and, more specifically, in relation to malnutrition. The themes were both informed by my initial observations from the field and interviews with the CSR manager. The themes included both broad questions to gain understanding of how the stakeholders perceive Arla’s approach to CSR and CSR communication and more specific questions regarding the issue of malnutrition including: 1) background and motivation for engaging in the issue of malnutrition; 2) interrelationship between the commercial activities and the stakeholder cooperation activities; 3) stakeholder dialogue; and 4) opportunities and challenges of working with malnutrition as an issue related to shared value creation. These specific themes served as points of reference for the micro-level analysis in paper II exploring how the internal stakeholders translate the notion of CSR as shared value creation (chapter VI).

The key themes in the interview guides structured the interviews, while the questions were meant as guidelines more than accurately worded questions (Brinkmann, 2013; Bryman, 2012). This meant that while some themes were explored in depth, others became less relevant as the interview developed. For an example, the interview with the Vice President for CSR turned into a more deep discussion of Arla’s work with CSR an integrated part of the business strategy which provided me
with essential contextual information (appendix 2F). Moreover, I realized that by letting people talk I was able to discover new elements of the object of study that I would not have been able to otherwise. As an example, the Brand manager gave me an introduction to the company’s newly formulated corporate identity “Good Growth” (appendix 2G). This introduction directed my attention to explore the corporate communication of “Good Growth” as a part of the meso-level analysis of how the organization translates the notion of CSR as shared value creation in Paper II (chapter VI). In consequence, the interviews with the stakeholders varied a lot in the sense that the individual stakeholder was encouraged to talk about what occupied him or her within the scope of my project. Following the abductive approach underlying this dissertation (section 1.3), the multiple sources of input were considered as ways to discover new dimensions of the research question (Dubois and Gadde, 2002, p. 556). Thus, the interviews differed from classical qualitative interviews that consider neutral, non-leading questions from a distanced researcher position as the ideal interviewer position (Bryman, 2012). Rather, I considered the interviews as everyday interactional processes about the object of study in which I acted as an active participant (Brinkmann, 2013, p. 31).

The interviews, except for the interview with the Vice President of CSR, were conducted in Danish. They were recorded with permission from the interviewees and transcribed. Transcribing means translating from one medium (the spoken word) to another (the written word) and many different approaches to transcription exist (Brinkmann, 2013, p. 61). The transcription process followed a “reconstructive” approach in order to “polish and provide order to the often messy utterances of the speakers” (ibid.). Unfortunately, I lost the recording of the interview with the Innovation Manager. The interview is therefore only reproduced through the notes that I took (appendix 2I). Moreover, the citations used in the papers were translated into English and proofread
by a professional, native English-speaking proofreader.

### 5.2.3 Participant observations

The purpose of using participant observation was to explore how CSR stakeholder dialogue was practiced, experienced and articulated in an empirical context (see chapter VII) directly through observation studies and indirectly through interviews with the CSR manager in which I encouraged her to reflect upon the stakeholder meetings. The access to the stakeholder meetings and other meetings related to the project was negotiated and renegotiated with the CSR manager. For example, I was not given access to the initial individual stakeholder meetings that took place between the CSR manager and the DNO manager on the one hand and some of the major stakeholder groups on the other. However, as my relationship with the CSR manager developed, I was invited to take part in the stakeholder meetings and de-briefs as a participant observer (Berg, 2009; Bryman, 2012).

When adopting the role of a participant observer, I made my presence and research known to the groups that I studied. Accordingly, I introduced myself as a PhD student employed at the [former] Department of Business Communication from Aarhus University, offering a brief explanation that I was exploring the communication processes related to the issue of malnutrition. Moreover, my presence as a researcher was also announced on the list of participants and in the official minutes of some of the meetings (appendix 7I). As a participant observer, I continually had to decide when to adjust the levels of participation and observation during my research process. While too much observation could lead to too great an analytical distance, too much participation could on the other hand result in too limited an analytical distance (Bryman, 2012). These shifting roles did also means as I had to constantly walk the line between being an insider and an outsider (see section 5.5.1).
During the stakeholder meetings and events, I took notes based on my observations in order to prompt my memory and construct the empirical material for the subsequent analysis (Bryman, 2012). As a qualitative researcher following an abductive reasoning (section 1.3), I had some theoretical preconceptions of my object of study; however, at the same time, I was aware of maintaining an open mind in order to ensure the flexibility characterizing a qualitative methodology (Bryman, 2012, p. 448). On the basis of each of the participant observations, I made a field journal in which I noted: 1) meta-info about date, time and location; 2) detailed field notes of the meetings focusing on the participants’ statements; and 3) personal reflections about my own thoughts about the meetings and events. In the latter, I also included some initial thoughts about what I had observed and heard, linking this to previous observations or conversations. Finally, I took a few photographs at one of the stakeholder meetings as well as at the public events at the People’s Political Festival and at a Health conference arranged by Arla (appendix 7J, 7O, and 8D). Moreover, I also videotaped the public event at People’s Political Festival about malnutrition, arranged by Arla and DNO (appendix 5A, 5B, and 5C). These visual materials were, however, only used as an aide-mémoire in the course of my fieldwork; that is components of my field notes (Bryman, 2012, p. 457).

Table 5.3 illustrates the different observation types and settings, including an overview of the participants, and refers to the appendix in which the field notes can be found.
### Table 5.3. Observation types included in the case study

<table>
<thead>
<tr>
<th>Observation type</th>
<th>Setting</th>
<th>Participants</th>
<th>Duration</th>
<th>Appendix</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stakeholder meeting I</td>
<td>Closed</td>
<td>11 participants, including: Arla CSR manager, DNO manager, DNO employee, MNO manager, NGO (nutrition) representative, three professionals (nutrition, health), three politicians</td>
<td>2.5 hours</td>
<td>Appendix 3A</td>
</tr>
<tr>
<td>De-brief</td>
<td></td>
<td>CSR manager, DNO manager and DNO employee</td>
<td>30 minutes</td>
<td></td>
</tr>
<tr>
<td>Stakeholder meeting II</td>
<td>Closed</td>
<td>13 participants, including: Arla Senior Consultant (sales), DNO manager, MNO manager, NGO (health) representative, NGO (nutrition) representative, eight professionals (health, nutrition)</td>
<td>2 hours</td>
<td>Appendix 3B</td>
</tr>
<tr>
<td>De-brief</td>
<td></td>
<td>Arla Senior Consultant (sales) and DNO manager</td>
<td>30 minutes</td>
<td></td>
</tr>
<tr>
<td>Stakeholder meeting III</td>
<td>Closed</td>
<td>18 participants, including: Arla CSR manager, Arla Senior consultant (), DNO manager, MNO employee, 10 professionals (health, nutrition, age), four politicians</td>
<td>2.5 hours</td>
<td>Appendix 3C</td>
</tr>
<tr>
<td>Stakeholder meeting IV</td>
<td>Closed</td>
<td>18 participants, including: Arla CSR manager, DNO manager I, DNO manager II, DNO employee, MNO manager, MNO employee, DAFC manager, external communication advisor, three NGOI (health) representatives, One NGOII (health) representative, one NGOIII representative, three NGOIV (nutrition) representatives, one NGOV (nutrition) representative, one NGOVI (age) representative</td>
<td>2 hours</td>
<td>Appendix 3D</td>
</tr>
<tr>
<td>De-brief</td>
<td></td>
<td>Arla CSR manager, DNO employee, DAFC manager and external communication advisor</td>
<td>30 minutes</td>
<td></td>
</tr>
<tr>
<td>Progress meeting</td>
<td>Closed</td>
<td>Arla CSR manager, DNO manager, external communication advisor</td>
<td>2 hours</td>
<td>Appendix 4A</td>
</tr>
<tr>
<td>Arla and DNO event at People’s Political Festival</td>
<td>Open</td>
<td>Arla CSR manager, Arla employees, DNO manager I, DNO manager II, DNO employees, public</td>
<td>1 hour</td>
<td>Appendix 5A, 5B, 5C</td>
</tr>
</tbody>
</table>
5.2.4 Document collection
The collection of documents served the purpose of gaining an understanding of how malnutrition was articulated as an issue related to shared value creation internally in Arla, within the group of primary stakeholders (Arla and DNO) and externally to the other stakeholders involved and the public. Moreover, I collected news and media articles about the issue of malnutrition on an ad hoc basis in order to gain background information about the issue of malnutrition. The emphasis was placed on documents that were not produced at my request as a researcher. Rather, the focus was on the documents “out there” (Bryman, 2012, p. 543) contextualizing the issue of malnutrition.

The search for documents relevant to my research was not as frustrating and time-consuming a process as suggested by Bryman (ibid). This was probably due to the fact that the issue of malnutrition was high on the public agenda during the period of fieldwork, and several internal documents (e.g. “Internal Announcement about Forum of Malnutrition”, “Internal Corporate Responsibility Report”; “Introduction to Arla’s Health Strategy”; appendix 6A, 6C, and 6D) were provided to me by some of the key informants without my request. Moreover, emails played a role in the collection of documents as the CSR manager provided me with information about the development of the stakeholder collaboration from time to time.

The documents were collected throughout the period from November 2013- February 2016 and have been recorded as prescribed in Table 5.4 below.
Table 5.4. Document types sorted by event as included in the case study

<table>
<thead>
<tr>
<th>Document source</th>
<th>Event</th>
<th>Document type</th>
<th>Appendix</th>
</tr>
</thead>
<tbody>
<tr>
<td>Primary internal</td>
<td>Arla’s internal communication</td>
<td>Internal announcement, identity document, internal CSR presentation, Health strategy, survey</td>
<td>Appendix 6A, 6B, 6C, 6D, 6E</td>
</tr>
<tr>
<td></td>
<td>Progress meeting</td>
<td>Agenda and plans</td>
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</tr>
<tr>
<td></td>
<td>Internal information</td>
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</tr>
<tr>
<td>Primary external</td>
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</tr>
<tr>
<td></td>
<td>Stakeholder meetings I-IV</td>
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<tr>
<td></td>
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<td></td>
</tr>
<tr>
<td>Secondary external</td>
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<td>Appendix 8A</td>
</tr>
<tr>
<td></td>
<td>Arla’s Health Conference</td>
<td>Invitation, schedule, presentation, photos</td>
<td>Appendix 8B, 8C</td>
</tr>
</tbody>
</table>

5.3 Strategy of analysis

The purpose of the following section is to present and discuss the overall strategy of analysis in the dissertation. Guided by my epistemological view and interest in the interaction processes related to shared value creation, I considered discourse analysis an appropriate strategy of analysis (see discussion section 2.2). Although other qualitative methods such as conversation analysis and narrative analysis also provide the opportunity for understanding the social world and the meaning of this world for the participants, discourse analysis goes one step further in embracing a strong social constructionist epistemology (Berger and Luckmann, 1966) focusing upon the interaction processes whereby the social world is constructed and maintained (Phillips and Hardy, 2002). The
following section presents different approaches to discourse analysis, subsequently discussing the approach adopted in the dissertation. Following this, the section briefly outlines how the selected strategy of analysis is translated into practice in the two empirical papers (chapter VI and chapter VII).

5.3.1 Different approaches to discourse analysis
The linguistic turn has led to a growing interest in discourse in social sciences (Heracleous and Hendry, 2000; Phillips and Hardy, 2002). Scholars within management and organizational theory are increasingly considering organizational phenomena more as the result of social construction processes carried out in different ways through the production and dissemination of texts, than as objects to be measured and counted (Phillips and Oswick, 2012). Phillips and Hardy (2002, p. 3) define discourse as “an interrelated set of texts and the practices of their production, dissemination, and reception that brings an object into being”. The authors point out that texts are only meaningful through their connections with other texts, the different discourses on which they draw, and the nature of their production, dissemination and consumption, thus setting off the interplay between text, discourse and context. The core contribution of discourse analysis is that it explores how language constructs organizational phenomena, not how it reflects and reveals it. Accordingly, discourse is considered as constitutive of the social world and assumes that the world cannot be known separately from discourse (Phillips and Hardy, 2002).

However, like many other concepts in social science, the meaning of discourse is highly contested and ambiguous, and scholars have adopted a wide range of approaches to the analysis of organizational discourse (e.g. Potter and Wetherell, 1987; Phillips and Hardy, 2002; Alvesson and Kärreman, 2007; Phillips and Oswick, 2012). Phillips and Hardy (2002) provide a framework that differentiates between the different types of discourse analysis on the basis of their underlying
theoretical assumptions according to two dimensions: 1) the degree to which the emphasis is on individual texts or on the surrounding context; and 2) the degree to which the research focuses on power and ideology (critical studies) as opposed to processes of social construction that constitute social reality (constructivist studies) (Phillips and Hardy, 2002, p. 20).

The framework identifies four major perspectives that are adopted in empirical studies: Social Linguistic Analysis (Text – Constructivist); Interpretive Structuralism (Context – Constructivist); Critical Discourse Analysis (Context – Critical) and Critical Linguistic Analysis (Text – Critical). The authors point out that the social constructionist framework represents a continuum and not a dichotomy, meaning that in order to understand different aspects of a certain phenomenon different frames need to be adopted (Phillips and Hardy, 2002). In the following section, I present and discuss my selection of a discourse analytical approach. Figure 5.3 depicts the different approaches to discourse analysis as outlined by Phillips and Hardy (2002).
5.3.2 Selection of strategy of analysis
As the purpose of the two empirical papers was to provide critical case driven insights into the interaction processes related to shared value creation in a CSR context (chapter VI and chapter VII), my analytical focus was not only on the processes of social construction underlying shared value creation but also a concern for the dynamics of power contributing to these processes. Therefore, in my search for an applicable research methodology, I focused on finding one that could highlight the complexity of the interaction processes rather than reducing it (section 2.3). Moreover, I recognized that the interaction processes consisted of a variety of discourses that organized the phenomenon of shared value in different ways and potentially established different relations between power and knowledge. Accordingly, I developed an interest in the dialogical struggle and the power dynamics that enabled key stakeholders to produce influential discourses pertaining to the communication processes related to CSR as shared value creation. Thus, power dynamics played a role in the study,
albeit indirectly, meaning that the critical domains of Phillips and Hardy’s (2002) framework seemed applicable in the context of my project (Figure 5.3). Following this, I found that the ideas of Michel Foucault were relevant in order to address the complexities in the communication processes and also in highlighting the potential power relations inherent in these processes, i.e. helping to explain why some stakeholders were more successful in putting forward discourses that were useful to them (Grant and Nyberg, 2011).

5.3.3 Strategy of analysis: A Foucauldian perspective
The contribution of Michel Foucault to discourse analysis has played a significant role in the development of discourse analysis through both theoretical work and empirical research. Foucault's work is divided between an archaeological phase and a later genealogical phase, although the two overlap as Foucault continued to use tools from the archaeological approach in his later works. The archaeological discourse analysis focuses on the rules that determine which statements are considered meaningful and true in a particular historical period. Consequently, the focus is on historical rules of the particular discourse that determines “what can and cannot be said and the rules for what is considered to be true and false” (Jorgensen and Phillips, 2002, p. 12).

Foucault defines discourse as: “the totality of all effective statements (whether spoken or written), in their dispersions as events and in the occurrence that is proper to them” (Foucault, 1972, p. 27). A discourse is thus comprised of all statements that relate to that discourse. According to Foucault, the statement is the smallest unit of discourse; it coexists in a particular relationship or association with other statements - a discourse formation - forming a discourse; in other words, no statement occurs accidentally and unconnected to discourse. Foucault thereby subscribes to the social constructionist premise that knowledge does not reflect reality, suggesting that truth is considered a discursive construction (Jorgensen and Phillips, 2002, p. 12). Moreover, Foucault
(1972) proposes that statements must have associated subject positions for them to be statements, describing the identification of the subject position of the statement as “determining what position can and must be occupied by any individual if he is to be the subject of it” (Foucault, 1972, p. 96). Subject positions are assigned positions for the speakers of the discourse and are socially produced as individuals take up or are given positions within the discourse in which different subjects have different rights (Hardy and Phillips, 2004, p. 302).

Although the issue of power is present in the archaeological approach, it was not until his later genealogical work that Foucault (Foucault, 1980) focused more intensively on the problem of power and developed a theory of power/knowledge. Following this, the genealogical approach is considered a tactical refinement of the archaeological: “If we were to characterize it in two terms, the “archaeology” would be the appropriate methodology of this analysis of local discursivities, and “genealogy” would be the tactics whereby, on the basis of the descriptions of these local discursivities, the subjected knowledges which were thus released would be brought into play” (Foucault, 1980, p. 85). Thus, like discourse, power does not belong to any agents such as an individual, an organization or the state but is rather spread across different social practices (Jorgensen and Phillips, 2002, p. 13). Moreover, the coupling between knowledge and power implies that power is closely related to discourse, suggesting that power is responsible for creating our social world. For that reason, power determines how we can talk about the social world, and thus produces a dominant meaning and a particular discourse that is considered acceptable and legitimate at the expense of alternative discourses. Accordingly, power is at the same time conceptualized as a repressive and a productive concept in the construction of the social world (Alvesson and Skölberg, 2009).

A Foucauldian-based analysis is subjective and interpretive like other forms of discourse analyses (Burr, 2003, p. 171). While a Foucauldian discourse analysis may seem to correspond to
the analysis of a conventional qualitative interview approach or other qualitative methods in social
science, there are important differences: first, it is the theoretical assumptions that direct the analysis
(Burr, 2003, p. 174); and second, it celebrates variation and complexity rather than reducing it
(Alvesson and Kärreman, 2007). Foucault does not provide a fixed methodology that could be
employed to explore the empirical issues in this dissertation. Rather, he presents a strategy of
analysis that, when translated into an appropriate form, provided a framework for analyzing the
interaction processes related to CSR as shared value creation. In the following section, I present how
I have translated the ideas of Foucault into practice to serve the specific purpose of the two
individual papers. I provide additionally information about the steps in the analytical processes in
each of the two papers (chapter VI and chapter VII). The appendices provide documentation that
allows the reader to track the analytical processes (appendices 10-11).

5.3.4 Strategy of analysis in practice
Initially, I read and re-read the empirical material in order to identify which texts could provide as
much insights as possible into the research question set forth in the two individual empirical papers
(see Table 5.5). The purpose of Paper II was to explore how the organization and its internal
stakeholders translate the notion of CSR as shared value creation. I developed a new theoretical
framework building upon the institutional logics perspective and the metaphor of translation in
which I considered an institutional logic as a reified discourse (see chapter VI). Accordingly, I
developed an analytical strategy based on Foucault’s (1972) archaeological approach. Foucault’s
(1972) archaeological discourses analysis focuses upon the rules that determine which statements
are considered meaningful and true in a particular historical period. Historical contingency is a key
assumption within the institutional logics perspective focusing on how larger environments affect
organizational and individual behavior (Thornton and Ocasio, 2008, p. 108) and determine “what
can and cannot be said and the rules for what is considered to be true and false” (Jorgensen and Phillips, 2012, p. 12). Thornton and Ocasio (2008) argue that research needs to be precise in the level of which logics become institutionalize, as they are sources of legitimacy more than strategies or logics of action (Thornton and Ocasio, 2008). Rather than prioritizing one level over the other, I focused upon the interrelationship between macro-level, meso-level, and micro-level, as also suggested in recent CSR research (e.g. Thornton and Ocasio, 2008; Jamali et al., 2015; Besharov and Smith, 2014; Frynas and Yamahaki, 2016). The analysis took its point of departure in the Danish government’s programmatic statements in its recent CSR action plan (The Danish Government, 2012) in which I identified the institutional logics of CSR as shared value creation (macro-level) (appendix 10B). Second, I focused upon how Arla CDK has adapted the institutional logics of CSR as shared value creation in its corporate communication (meso-level) (appendix 10C) Third, I focused upon how the individual stakeholders adapted the institutional logics (differently) at micro-level (appendix 10D, 10E, 10F). Accordingly, the statements and discourse formations and the associated subject positions (Foucault, 1972), as they were expressed in the empirical material, constituted the units of analysis (see a full overview in appendix 10A).

In analyzing CSR stakeholder dialogue discourses in Paper III, we (my co-authors and I) drew on both Foucault’s archaeological (e.g. Foucault, 1972) and genealogical approaches (e.g. Foucault, 1980), as they constitute the foundation for the concept of power. A strategy of analysis including both an archaeological and a genealogical approach allowed us to investigate power relations and to analytically challenge the general assumptions articulated in the mainstream literature suggesting CSR stakeholder dialogue as power and agenda free – and as an idealized strategy per se. Following this, we distinguished between three levels of analysis: At the first level of analysis, we drew on Foucault’s archaeological approach in order to excavate the dialogue discourse as it changed over time (appendix 11A and 11B). The first level of analysis thus allowed
us to outline dialogue discourses and discourse changes, constituting the unit of analysis for the subsequent genealogical analysis (appendix 11C and 11D). At the second level of analysis, we adopted Foucault’s genealogical approach focusing on how the subjects involved in the dialogue discourses relate to each other, how they positioned themselves and were positioned (appendix 11E and 11F). These insights paved the way for the third level of analysis, where we interpreted and discussed dominant themes and tensions in CSR stakeholder dialogue.

Table 5.5 shows the interrelationship between the research questions, units of observation, units of analysis, and empirical material/methods used in Paper II and Paper III, respectively.
Table 5.5. The relationship between the research questions, units of observation, units of analysis, and empirical material/methods used in Paper II and Paper III

<table>
<thead>
<tr>
<th>Paper / Research question</th>
<th>Unit of observation</th>
<th>Unit of analysis</th>
<th>Empirical material/methods used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paper II: How do the organization and its internal stakeholders translate the notion of CSR as shared value creation?</td>
<td>Macro level: The institutional logics of CSR as shared value creation as these are articulated in the Danish government’s CSR action plan</td>
<td>Statements and discourse formations</td>
<td>Action Plan for Corporate Social Responsibility 2012-2015</td>
</tr>
<tr>
<td></td>
<td>Meso level: The institutional logics of CSR as shared value creation as these are adapted by Arla in its corporate communication</td>
<td></td>
<td>Selection of internal and external documents</td>
</tr>
<tr>
<td></td>
<td>Micro level: The institutional logics of CSR as shared value creation as these are adapted by the internal stakeholders</td>
<td></td>
<td>Semi-structured and informal interviews with key stakeholders</td>
</tr>
<tr>
<td>Paper III: How is CSR multi-stakeholder dialogue practiced, experienced, and articulated in an empirical context?</td>
<td>The archaeological level: Dialogue discourses and discourse changes</td>
<td>Statements and discourse formations</td>
<td>Semi-structured interviews with key stakeholders; participant and non-participant observations of five stakeholder meetings and stakeholder meeting de-briefs; selection and collection of internal and external documents, and informal talks with key stakeholders</td>
</tr>
<tr>
<td></td>
<td>The genealogical level: Statements across the discourses through which CSR manager positions herself in the CSR stakeholder dialogue</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

5.4 Reflexivity

A qualitative research design employing research techniques such as interviews and participant observations (section 5.3) requires a high degree of reflexivity from the researcher. This is necessarily attributed to the ontological position I have adopted as a social constructionist researcher considering the social reality and knowledge as co-constructed by actors (section 2.2). When
subscribing to a social constructionist position, it follows that science is subjective and created through the interplay between the researcher and the researched (Darmer and Nygaard, 2005). Accordingly, meanings were negotiated within a particular social context between the researched and me as a researcher, implying that another researcher in a different relationship would unfold another story (Thomas, 2011). Following this reasoning, I am aware of and acknowledge that my role as a researcher was “a part and parcel of the construction of knowledge” (Bryman, 2012, p. 394). In order to ensure integrity and trustworthiness of the qualitative research undertaken in this dissertation, I use reflexivity to explain how the subjectivity concerning my role as a researcher has been transformed from an issue to an opportunity (Finlay, 2002, p. 531).

In the literature within social sciences, there are different uses of reflexivity or reflection, which focus on the “complex relationship between processes of knowledge production and the various context of such processes, as well as the involvement of the knowledge producer” (Alvesson and Skölberg, 2009, p. 8). According to Alvesson and Skölberg (2009), reflexivity broadly means that” […] serious attention is paid to the way different kinds of linguistic, social, political and theoretical elements are woven together in the process of knowledge development, during which empirical material is constructed, interpreted and written” (Alvesson and Skölberg, 2009, p. 9). Accordingly, reflexivity entails sensitivity to the researcher’s cultural, political, and social context and “knowledge from a reflexive position is always a reflection of a researchers’ location in time and social space” (Bryman, 2012, p. 393). Therefore reflexivity can be understood as an “immediate, continuing, dynamic, and subjective self-awareness” (Finlay, 2002, p. 533). Reflexivity is often confused with reflection, and much literature uses the terms interchangeably (Finlay, 2002; Alvesson and Skölberg, 2009). While reflective includes the reflections focused upon a specific method or level of method, reflexive has a double meaning suggesting the interplay of reflection across various levels of reflection. Thus, a dominating level includes reflections of other levels
(Alvesson and Skölberg, 2009, p. 271). In practice, however, research moves smoothly and more or less consciously between two or more of these levels: interaction with empirical material, interpretation, critical interpretation and reflections on language and authority (ibid.). The purpose of reflexive interpretation is to extrapolate these levels both before and during the process of research as well as in the (final) text (Alvesson and Skölberg, 2009, p. 272).

In section 5.4.1, I present and discuss the different levels of interpretations within my research process following the three steps of the research design: the pre-research stage, the construction of empirical material, and the analysis, as suggested by Finlay (2002). Figure 5.4 illustrates the four levels of interpretation, with reflexivity arising in the relations and interfaces between these different levels (ibid.).

Figure 5.4. Levels of interpretation in research (adapted from Alvesson and Skölberg, 2009, p. 273)

<table>
<thead>
<tr>
<th>Level of interpretation</th>
<th>Focus</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction of empirical material</td>
<td>Accounts in interviews, observations of situations</td>
</tr>
<tr>
<td>Interpretation</td>
<td>Underlying meanings</td>
</tr>
<tr>
<td>Critical interpretation</td>
<td>Ideology, power, social reproduction</td>
</tr>
<tr>
<td>Reflection on text production and language</td>
<td>Own text, claims to authority, selectivity of the voices represented in the text</td>
</tr>
</tbody>
</table>

Alvesson and Skölberg (2009) suggest that reflexive interpretation can be used in various ways in terms of a final production of a text, i.e. as a special section in the finished research text or as the
researcher’s analytical framework (Alvesson and Skölberg, 2009, p. 300). In this dissertation, I have embraced reflexivity in all stages of the research process, without, however, explicating the whole process in the empirical papers (Paper II and Paper III) due to the constraining word limits in scientific journals (e.g. Business Ethics: A European Review and Journal of Business Ethics) but also to the positivist hegemony still dominating the scientific world (Finlay, 2002). Thus, I have (indirectly) acknowledged my reflexive position within the papers as a way of demonstrating trustworthiness (Finlay, 2002; Alvesson and Skölberg, 2009). While reflexive interpretation was not given much space in the empirical papers, the format of the article-based dissertation facilitates a presentation of the various interpretations of reflection during my research process. By voicing the unspoken, the reflexive strategy has thus proved to lead to interesting and novel insights about the social phenomenon of CSR as shared value creation. In consequence, I outline my position within the research process in the following section 5.4.1 in order to provide a more enriched picture of the research design, highlighting the richness as well as challenges of the contradictions and complexities related to exploring the interaction processes related to shared value creation in a CSR context.

5.4.1 Reflexive analysis within the research process

Drawing on Finlay (2002) and Alvesson and Skölberg (2009), I consider reflexive analysis within the research process essential as a means of creating openness about the process and critically reflecting upon the quality of the scientific knowledge produced (Finlay, 2002, p. 536). Accordingly, I present and discuss the different levels of interpretations within the research process following the three steps of research design: the pre-research stage, the construction of empirical material, and the analysis, as suggested by Finlay (2002).
First, and with regard to the pre-research stage, my motivations, assumptions and interest in the research topic have influenced the direction of the research process. Thus, it is crucial that the positioning of me as a researcher in this study is made explicit. Prior to entering the PhD program at the Graduate School of Business and Social Sciences at Aarhus University, I had 5 years of commercial work experience within CSR, corporate communication and marketing. Accordingly, I have first-hand experience of some of the complexities related to the strategic CSR approach, i.e. that communication about CSR needs to be integrated with other communicative practices related to profitability (e.g. marketing) in order to gain acceptance and legitimacy within the organization, which is also suggested by Schoeneborn and Trittin (2013). These experiences have been an inspiration in exploring the complexities related to the communication of CSR as shared value creation and have also influenced both the research design and my focus on voicing the unspoken. Thus, from an early stage, my position and perspective have influenced the direction of the research process to some degree. Initially in my research process, I continuously asked myself, or was asked by others (e.g. my supervisors or peers), whether I made assumptions based on my own experiences. For example, my initial purpose and research question focused (too) much on the assumed positive aspects of co-creating shared value with multiple stakeholders (e.g. my Thesis Proposal, 2014). However, the belief that the companies should serve other interests than their shareholders helped me to keep the research focused and open towards multiple stakeholder perspectives rather than maintaining a static corporate-centric position.

Second, with regards to the construction of empirical material, I have been aware of how my role as a researcher has co-constituted what was said and done. For this reason, I needed to be constantly reflexive regarding the relationship with the participants (Finlay, 2002, p. 539) to ensure an analytical description and interpretation of my case. The ethnographic case study approach (section 5.2) entailed that I was socially and physically involved with the case in order to create
local knowledge (Finlay, 2002). My interview style and guides were continuously adjusted to the people I interviewed or had informal talks with – sometimes sharing my personal experiences with other companies, sometimes being more critically towards what was said or done, and sometimes just listening to the interviewees speaking their minds in order to encourage openness and get closer to their perceptions of the world. Moreover, the informal talks, especially with the Arla CSR manager, sometimes made it hard to keep my own research objectives distinct from the organization. From time to time, the CSR manager asked me my viewpoint on certain issues (appendix 3A) and I sought to answer from the perspective of an outsider although it might not always have been the answer she was expecting.

In regard to the planning, conducting and evaluating of meetings, stakeholder meetings and de-briefs, as well as informal talks with the CSR manager, I had to constantly walk the line between being an insider and an outsider. As another example, I was involved in contacting some of the stakeholders in order to get their confirmation of their participation in the different stakeholder meetings. In this process, I was insisting on maintaining a neutral role using the expression “I am calling on the behalf of DNO and Arla to ask you […]”. Moreover, I was always aware of presenting myself as a PhD student from Aarhus University at the various stakeholder meetings (see appendix 7I) and not as a representative from Arla or one of the NGOs. Although the process of walking the line between being an insider and an outsider was challenging, I sought to keep an analytical distance, writing down my personal reflections on what was said and done at the meetings and incorporating these reflections into the analytical process and my discussions with my supervisors and peers.

Third, the potential of reflexivity is also present in the analysis of the empirical material. I nearly finished the construction of the empirical material in autumn 2014 and then went on 11.5 months of maternity leave. While 11.5 months of maternity leave might seem inappropriate in terms
of the analysis of the empirical material, the time away proved useful for me. It helped me to step back from the research process, enabling me to enter into the process of analysis with fresh eyes. It also helped me to reflect upon my role as a researcher and how my situated-ness in the world of research influenced the way I approached the empirical material. Accordingly, the movement between my different levels of interpretation (Table 5.4) went in various levels and also in the opposite direction (cf. Alvesson and Skölberg, 2009, p. 278). The rough interpretation of the tensions that I had recognized during the construction of the empirical material directed me to think in more critical terms (section 5.3.3). Therefore, a strategy of analysis based on the ideas of Foucault seemed appropriate in order to explore how knowledge is constituted and socially constructed under conditions of power, and how this power manifests itself as not only a suppressive force but also a productive force in the processes related to shared value creation (chapter VII).

This chapter has presented and discussed the research design of the dissertation including the single case study design, the construction of empirical material and the discourse-based strategy of analysis. Moreover, I have reflected upon my role as a researcher through the different stages of the research process. Accordingly, I have sought to explicate my actions in order to provide the reader with insights into my research process upon which the two following empirical papers are based (chapter VI and chapter VII).
CHAPTER VI

PAPER II
6. Introduction to Paper II

The following paper is presented as the second paper out of three. It explores how the notion of CSR as shared value creation is translated by the Danish CSR frontrunner Arla CDK and its internal stakeholders. Building upon the institutional logics perspective and the metaphor of translation, the paper provides insights into how the contradicting logics of shared value creation are adapted at both the organizational and individual level through different strategies, suggesting that translating the notion of CSR as shared value creation is a far more complex process than what has been accounted for so far. Accordingly, the paper contributes to answering the second research question, RQ2, by focusing upon the interaction processes constructing CSR as shared value creation at macro-, meso-, and micro-level.

6.1 The publishing process: reflections and status

In January 2016, I came across a call for papers in Business Ethics: A European Review under the theme “Stakeholder Theory and Value Creation: Contextualized Perspectives”. As my PhD project fitted well into this theme, I submitted a proposal focusing upon how the organization incorporates the multivocality of opposing stakeholder voices in shared value creation. The editor found my proposal interesting and invited me to develop the proposal into a full paper with a submission date in May 2016. At the same time, I was informed that the editorial team had decided to combine two special issues to create one special issue with the new title “CSR in developed versus developing countries”. As part of the renewed focus of the special issue, I was encouraged to highlight and revisit the institutional level and the influence of context throughout the analysis.

Accepting this invitation, I developed a full paper in which I replaced my initial conceptual lens with the institutional logics perspective. Accordingly, I developed a new theoretical framework building upon the institutional logics perspective and the metaphor of translation in which I consider
an institutional logic as a reified discourse and explore the institutional logics through discourse analysis. This conceptual and analytical lens was able to contribute to answering the second main research RQ2 by providing insights into not only how the logics anchored in the institutional context influenced the translation of CSR as shared value creation at organizational and individual level but also how the organization and its internal stakeholders responded to tensions between the contradicting logics underlying the notion of CSR as shared value creation.

During spring 2016, I developed the paper as part of my participation in the PhD course “Publish or Perish: Preparing, Writing and Reviewing Articles in Marketing and Management” at the Department of Management at Aarhus University, which I submitted for consideration in the special issue in May 2016. In August 2016, I received three reviews of my paper in which I was asked to do major revisions. Generally, the reviewers saw considerable promise in my paper, but they also saw room for improvement and asked me to revise the theoretical framework and strengthen the contribution. Given the nature of the concerns raised, I revised the manuscript considerably focusing upon the reviewer’s concerns. The paper was resubmitted in October 2016 with its current title “Caught in a communicative catch-22? Translating the notion of shared value creation in a Danish CSR frontrunner”.

In the beginning of January 2017, I received the review of the paper from the editor who informed me that the paper could potentially be included in the special issue; however, I had to develop the visualization of the analytic framework. I decided to prioritize the revision of the paper and managed to submit a revised version of the paper on January 9 2017. Due to the editor’s concern related to the visualization of the analytical framework of the study, I developed a model visualizing the analytical framework of the processes of adapting institutional logics of creating shared value including their manifestation, providing thus a methodological contribution to the overall dissertation.
By the time of the dissertation deadline, the paper is under third review, and it is therefore not necessarily the final version presented here. All empirical material used in Paper II can be found in the appendices.
Paper II

Caught in a communicative catch-22? Translating the notion of CSR as shared value creation in a Danish CSR frontrunner

In January 2017, the paper was accepted for publication in:

*Business Ethics: A European Review*
Caught in a communicative catch-22? Translating the notion of CSR as shared value creation in a Danish CSR frontrunner

Abstract

There is a growing interest in how the notion of Corporate Social Responsibility (CSR) as shared value creation is translated in Scandinavia. However, current research seems to disregard that the specific institutional context is ambiguous, enabling the organization and its internal stakeholders to translate the institutional logics into contradicting meanings of CSR as shared value creation. Building upon the institutional logics perspective and the metaphor of translation, and framed within a case study of a Danish CSR frontrunner, this paper explores how the notion of CSR as shared value creation is translated at both the organizational and individual level through discourse. The study show that the organization and its internal stakeholders employ different strategies to reconcile the institutional logics of ethics and economy, suggesting that the translation processes are a complex communicative matter of continuously balancing the contradicting institutional logics to maintain legitimacy in the eyes of external stakeholders.

Introduction

The notion of a broader societal perspective on Corporate Social Responsibility (CSR) focusing on creating shared value for society and company alike has been widely recognized in management and CSR literature in the last decade (Crane et al. 2014, Strand et al. 2015). Porter and Kramer (2011) are strong proponents of this perspective, suggesting that shared value creation should be the governing principle for companies’ involvement in CSR (Porter & Kramer 2011: 66). They introduce the concept of ‘Creating Shared Value’ (CSV), defined as ‘policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the
economic and social conditions in the communities in which it operates’ (Porter & Kramer 2011:66).

While business ethics scholars are skeptical about the novelty of the CSV concept, arguing that its core premises overlap with existing concepts within CSR, stakeholder management and social innovation (Aakhus & Bzbak 2012, Beschorner 2013, Crane et al. 2014), management scholars celebrate the CSV concept as a powerful and valuable concept (Bosch-Badia et al. 2013, Moon et al. 2011, Pfitzer et al. 2013). Additionally, leading global companies such as Nestlé and Coca Cola have adopted the notion of shared value creation in their corporate practices (Porter & Kramer 2014); further, the CSV concept has been translated and adapted institutionally to Europe (Crane et al. 2014).

Strand and Freeman (2015) suggest that Scandinavia provides an interesting research context within Europe from which to find a number of examples of shared value creation (Strand & Freeman 2015: 65). The authors argue that Scandinavian companies have adopted a specific Scandinavian approach to shared value creation that takes its point of departure in the needs of the world (an outside-in perspective) rather than in companies’ self-interests (an inside-out perspective) (Strand et al. 2015: 9). The authors suggest that this particular approach to shared value creation may explain why Scandinavian companies are ranked at the top of international lists of business ethics, transparency and accountability (Strand et al. 2015: 5). Scandinavian countries have several economic and political features in common such as: a strong socio-democratic welfare state; a political environment with consensus-corporatist traditions; and, egalitarian and participatory values that are reflected in partnerships between companies, governments and labor organizations (Greenness 2003, Morsing et al. 2007, Gjolberg 2009, Halme et al. 2009, Carson et al. 2015, Strand et al. 2015). Traditionally, Scandinavian companies have represented an implicit CSR approach due to high levels of regulation and institutional demands (Matten & Moon 2008). However,
Scandinavian companies are increasingly adopting an explicit approach to CSR in which they are becoming more explicit about their engagement in social and environmental issues (Matten & Moon 2008, Ihlen & Høivik 2015, Carson et al. 2015). Moreover, political institutions are increasingly encouraging companies to initiate CSR activities and take part in issues that were previously considered as the responsibility of the state (Morsing 2011) by relating these issues to opportunities for creating shared value (Vallentin 2015).

Among the Scandinavian and other European countries, Denmark has emerged as a CSR first mover. Several institutional features such as coordinated market logic, a strong welfare state, and environmental legacy have contributed to the development of Denmark’s role as a CSR first mover (Vallentin 2015). At the same time, Denmark is considered the Scandinavian country in which the development of CSR has been most government driven (Vallentin 2015: 34). Thus, the government has played a significant role in the development of CSR in Denmark with the aim of achieving international recognition for the ability of Danish companies to create shared value and responsible growth (Vallentin 2015). For that reason, Denmark is considered an interesting country for researching how the notion of CSR as shared value creation has been translated by organizations and their internal stakeholders.

Several scholars highlight the potential of employing institutional analysis to explore how governmental efforts influence societal expectations of companies’ CSR and subsequently create consensus and homogeneity around a CSR practice (Jamali & Neville 2011, Brammer et al. 2012, Siltaoja & Onkila 2013, Jamali et al. 2015, Vallentin 2015, Nurunnabi 2015, Sa de Abreu et al. 2015, Arenas & Ayuso 2016, Ozdora-Aksak & Atakan-Duman 2016). However, it can be argued that institutional analysis disregards the ambiguity of institutional environments, possessing multiple options for organizations and individuals to construct different and contradicting meanings of CSR as shared value creation (Blindheim 2015: 55). Moreover, scholars highlight the need for more
research on how the organization and its stakeholders respond to coexisting and contradicting institutional logics of CSR (Bjerregaard & Lauring 2013, Blindheim 2015, Egels-Zandén et al. 2015). On the basis of the above, it can be argued that there is a need for a more nuanced understanding of how the organization and its internal stakeholders translate the notion of CSR as shared value creation in Denmark.

Building upon the institutional logics perspective and the metaphor of translation, and framed within a case study of the Danish CSR frontrunner Arla Consumer Denmark (Arla CDK), this paper addresses the following research question: how do the organization and its internal stakeholders translate the notion of CSR as shared value creation? The paper builds upon the core assumption that institutional logics of shared value creation are never reproduced identically but are always interpreted (differently) even within the same context (cf. Schultz & Wehmeier, 2010). Drawing on Foucault’s (1972) archaeological discourse analysis and its focus on modes of expression, the study explores how competing institutional logics anchored in the institutional context are translated at the organizational and individual level through discourse.

The insights of the study show that the organization and its internal stakeholders employ different strategies of adaption in order to reconcile the contradicting institutional logics of economy and ethics. Thus, the study contributes to CSR and CSR communication research by demonstrating how the specific institutional context establishes some rules that influence the processes of translation at the organizational and individual level. While the organization imitates the established rules within its own organizational context by adapting the institutional logics to its own advantage, the internal stakeholders challenge the established rules by adapting the institutional logics by means of an alternative response strategy. Hence, the paper suggests that translating the notion of CSR as shared value creation is a complex communicative matter of responding to the contradicting logics
in order to maintain legitimacy in the eyes of the external stakeholders.

The institutional logics perspective as theoretical framework

Institutional theory has a long history in organizational analysis and has become one of the most important theoretical perspectives in management and organizational research (Greenwood et al. 2008). In 1977, Meyer and Rowan introduce a new approach to institutional analysis in which the focus shifts from the processes in organizations (e.g. Selznick 1949) to a focus on how organizations are influenced and structured by the broader institutional structures in which they operate, and how organizations seek to respond to institutionalized norms to gain legitimacy in the external environment and ensure the survival potential of the organization (Meyer & Rowan 1977: 357). DiMaggio and Powell (1983) extend the focus from the societal level (Meyer & Rowan 1977) to the level of organizational field, which they term the new institutionalism (DiMaggio & Powell 1983). This new approach focuses on legitimacy rather than efficiency as a reason why organizations gain success. The research interest is thus on how organizations respond to cultural rules and cognitive structures through coercive, normative and mimetic processes of isomorphism, and how these processes in turn lead to homogeneity across organizations within the same organizational field (Thornton & Ocasio 2008).

A recent development in institutional theory is a research interest in the conflicting practices and beliefs that are embedded within the very same institutional context of western societies (Thornton & Ocasio 2008). To capture this interest, Alford & Friedland (1985) introduce the notion of institutional logics, later defining it as ‘a set of material practices and symbolic constructions – which constitutes its organizing principles and which is available to organizations and individuals to elaborate’ (Friedland & Alford 1991: 248). Later, Thornton and Ocasio (1999) elaborate upon the definition, suggesting that institutional logics are ‘the socially constructed,
historical patterns of material practices, assumptions, values, beliefs, and rules by which individuals produce and reproduce their material subsistence, organize time and space’ (Thornton & Ocasio 1999: 804). While various definitions of institutional logics exist, most of them are based on the core assumption that individual and organizational assumptions, values and interests are both enabled and constrained by predominant institutional logics (Thornton & Ocasio 2008: 103).

Accordingly, the focus of the institutional logic perspective is not on the processes of isomorphism and homogeneity but rather on the effects of different institutional logics on organizations and individuals (Thornton & Ocasio 2008: 103), suggesting a renewed institutional interest in organizational processes (e.g. Selznick 1949). Thus, the institutional logics perspective considers society a multi-level institutional system (Friedland & Alford 1991), in which the perspective focuses on bridging the macro perspective and the micro-oriented processes among organizations and individuals (Thornton & Ocasio 2008: 104).

Although institutional logics provide a set of overarching guiding principles for how organizations and individuals should interpret social reality – including what should be considered as the accepted reactions, activities and goals (Greenwood et al. 2011) – the institutional logics perspective acknowledges that organizations and individuals might employ institutional logics ‘to further elaborate [and] manipulate [….] to their own advantage’ (Thornton & Ocasio 2008: 101). Accordingly, it can be argued that institutional logics are not fixed meanings as they are always adapted to a specific context, suggesting that the metaphor of translation is more appropriate to employ than the metaphor of diffusion (Schultz & Wehmeier 2010: 12). Scandinavian institutional scholars describe translation processes as those in which individuals adopt an idea – such as shared value creation – from its institutional context and translate it into a text that is able to travel from one local context to another (e.g. Czarniawska & Joerges 1996, Czarniawska 2009). Accordingly, it is recognized that an idea is not reproduced identically within the organization; rather, it is translated
differently within the same context, suggesting that institutionalization is an on-going process (Schultz & Wehmeier 2010: 13). In other words, the metaphor of translation involves interpretation of an idea, in contrast to the metaphor of diffusion that implies transmission of an idea from one context to another (Schultz and Wehmeier, 2010: 12). Thus, the institutional logics perspective employed in this paper is in line with recent CSR research that builds upon the institutional logics perspective and the metaphor of translation to demonstrate how the organization and its stakeholders respond to contradicting institutional logics of CSR (Bjerregaard & Lauring 2013, Blindheim 2015, Egels-Zandén et al. 2015).

In order to explore how the organization and its internal stakeholders translate CSR as shared value creation, I have developed the analytical framework shown below (Figure 1) that builds upon the metaphor of translation and includes a multi-level approach (macro-level, meso-level, and micro-level). Building upon the metaphor of translation, I assume that the institutional logics are continuously interpreted and accordingly adapted (differently) within different contexts rather than transmitted and then passively adopted (cf. Schultz and Wehmeier 2010). Consequently, the analytical framework is sensitive towards potential ways of imitating or contradicting the institutional logics both across different contexts and within the same context. Moreover, it supports the view of considering the multiple levels in which the notion of CSR as shared value creation unfolds rather than prioritizing one level over the other (Athanasopoulou & Selsky 2015, Frynas & Yamahaki 2016; Jamali & Karam, 2016). Hence, the analytical framework enables an analysis of the processes of adapting institutional logics of shared value creation at macro-level, meso-level, and micro-level, including their manifestation.
Figure 1. Analytical framework of the processes of adapting institutional logics of creating shared value (the author)

The arrows illustrating the processes of adaption are two-way to visualize, in line with Schultz & Wehmeier (2010), that the contextualized adaption of institutional logics at micro-level will affect the (re)formulation of institutional logics at meso-level; and that the contextualized adaption of institutional logics at meso-level will ultimately affect the (re)formulation of institutional logics at macro-level. It should, however, be noted, that the empirical material used in this study does not include insights into the interaction and reformulation processes from meso-level to macro-level.
The case study design

This study is designed as an interpretive single case study operating at different levels of observation (Thomas 2011: 125) in order to gain in-depth understanding and valuable knowledge about how an organization and its internal stakeholders translate CSR as shared value creation within a Danish context. In order to get close to the translation processes, the selected case study represents a key case (Thomas 2011: 77) providing an example of how a Danish CSR frontrunner and its internal stakeholders translate the notion of CSR as shared value creation in relation to a specific societal issue.

The selected case

The global dairy company Arla Foods (Arla) is based in Denmark. Arla is the largest cross-border co-operative in Europe, owned by 12,700 dairy farmers in Denmark, Sweden, the United Kingdom, the Netherlands, Germany, Belgium, and Luxemburg. The cooperative idea is considered a specific Danish democratic model of doing business, which has diffused to other countries through recent mergers where cooperative owners have joined the company. The company takes the form of a representative democracy in which each member has one vote. This principle is at the very heart of the cooperative movement, which has played a considerable role in Denmark since the first co-operative was formed in 1882 (Waldorf & Justesen 2012, Mordhorst 2014). The company employs 19,000 employees and is the fifth largest dairy company in the world based on milk intake, with products sold in more than 100 countries (Arla Foods 2015a: 8).

Arla is well known and recognized for its CSR practices and communication. The company is working with CSR as an integrated part of the business strategy and core operations as expressed in the company’s code of conduct: ‘Arla Foods addresses ethical and quality matters in a sustainable and responsible manner in order to safeguard the company’s reputation and profitability’ (Arla
Foods 2015b: 2). In 2013, the Danish business unit in Arla (Arla CDK) was awarded with the ‘CSR Communication Prize’ at the 2013 Danish CSR Awards due to the company’s ‘professional communication approach’ and its continual focus on new ways of collaborating and communicating with stakeholders about CSR (CSR Fonden 2013). This position has been further emphasized by its recent ranking as the most sustainable brand within the Danish food and beverage industry on the Sustainable Brand Index™ (Sustainable Brand Index™ 2016). In order to gain an in-depth understanding of the processes of translation of the notion of CSR as shared value creation, the case study focuses upon a specific project aimed at creating shared value, described below.

‘Malnutrition – a social issue in disguise’

In 2012, Arla initiated a reformulation of the company vision to emphasize the importance of health. Accordingly, the previous vision of being ‘the leading dairy company in Europe through strong value creation and active market leadership in order to achieve the highest possible milk price’ (Arla Foods 2010: 10) was replaced with a new vision in which health became a keyword: ‘Creating the future of dairy and bring health and inspiration to the world, naturally’; moreover, health became a key issue in the reformulated corporate identity ‘Good Growth’ (Arla Foods 2014: 35).

As a consequence of the renewed focus on health, the company developed a global health strategy – ‘Championing natural dairy goodness for all’ – guiding the direction of Arla’s innovation and responsibility in local markets, consisting of four areas concerning consumer health: ‘1) Making goodness better, 2) Inspiring good food habits, 3) Increasing transparency and choice, and 4) Nurturing specific needs’ (Introduction to Arla’s Health Strategy 2020). Alongside the development of the global health strategy, the Danish business unit, Arla CDK, drew the outline of a framework suggesting how the corporation could articulate health in relation to different issues. Accordingly, Arla CDK initiated a project entitled ‘Nurturing specific needs’ aimed at fighting malnutrition
among elderly people and hospital inpatients in Denmark. The activities of Arla CDK included the development and launch of a high-protein product called Protino® in cooperation with two Danish hospital kitchens (Arla Foods 2013). Moreover, the CSR manager initiated a cooperative initiative with a number of stakeholders including several Danish health, diet, nutrition and age organizations, as well as professionals and local and regional politicians, aiming at putting malnutrition on the public agenda (Arla Foods 2013: 24).

Malnutrition among elderly people and hospital inpatients is a growing global problem (Ljungqvist et al. 2010). In Denmark, it is estimated that almost 40 per cent of all hospital inpatients and up to 60 per cent of the elderly at nursing homes are likely to be suffering from malnutrition. This puts increasing pressure on welfare systems in a country with ageing population, and malnutrition is therefore articulated as a societal challenge (Arla Foods & The Confederation of Diet and Nutrition 2014).

The empirical material

The qualitative case study includes a collection of internal documents (internal presentations, identity documents and strategy documents), external documents (e.g. Arla’s Code of Conduct, Arla Annual Reports, Arla CSR Reports, publication, press releases and invitations), and semi-structured and informal interviews with internal key stakeholders in the company.

The selection of interviewees was based on a purposive sampling approach (Bryman 2012: 418), where the interviewees were working within the research site, e.g. they were responsible for activities concerning the development, marketing or sales of the high-protein product Protino® and/or activities related to the stakeholder cooperation initiative. As the CSR manager played a significant role in the stakeholder cooperation initiative, she was engaged in several semi-structured and informal interviews that provided important contextualizing information. In total, nine semi-
structured interviews ranging from 32 minutes to 115 minutes were conducted with seven individuals, including a two-person follow-up interview. Moreover, the empirical material also included three informal interviews with two individuals; while these latter interviews were not transcribed, the interviewees’ thoughts, opinions and reflections were noted and serve as background material. The semi-structured interviews, recorded with permission from the interviewees, were conducted face-to-face at the stakeholders’ workplace and subsequently transcribed following a reconstructive approach (Brinkmann 2013: 61).

The empirical material includes a variety of texts that facilitate an exploration of the object of study from different directions (Thomas 2011: 68). While conventional qualitative research adopts a range of methods to compare understandings and meanings across the different empirical material and determine what is true (Alvesson & Skölberg 2009: 232), verification is not considered as the main issue within this paper. Rather, the paper follows a discourse analytical approach (Foucault 1972) in which multiple sources are used to explore consistencies, inconsistencies, and variations in the processes of translation at organizational and individual level. For that reason, the criteria for validity and reliability are considered less applicable to the qualitative case study approach adopted in this paper. Rather, the methods for constructing the empirical material are made trustworthy (Lincoln & Guba 1999) by ensuring reflexivity through all stages of the research process (Alvesson & Skölberg 2009) and by following an established research method, described below.

**Analytical strategy**

In this paper, a discourse analytical strategy based on Foucault’s (1972) archaeological approach is developed, focusing on the rules that determine which statements are considered meaningful and true in a particular historical period (Jorgensen & Phillips 2002). Within a discourse analytical
strategy, an institutional logic is thus considered a reified discourse that defines “the accountable
and legitimate character of what [people] are saying and doing” (Cooren et al. 2013: 272). Foucault
defines discourse as: ‘the totality of all effective statements (whether spoken or written), in their
dispersions as events and in the occurrence that is proper to them’ (Foucault 1972: 27). A discourse
is thus comprised of all statements that relate to that discourse. Thus, the statement is the smallest
unit of discourse that coexists in a particular relationship or association with other statements (a
discourse formation) forming a discourse; in other words, no statement occurs accidentally or
unconnected to discourse. Foucault (1972) proposes that statements must have associated subject
positions for them to be statements, describing the identification of the subject position of the
statement as ‘determining what position can and must be occupied by any individual if he is to be
the subject of it’ (Foucault 1972: 96). Subject positions are assigned positions for the speakers of the
discourse and are socially produced as individuals take up or are given positions within the
discourse (Hardy & Phillips 2004: 302). Accordingly, the statements and discourse formations and
their associated subject positions (Foucault 1972), as they are expressed in the empirical material,
constitute the units of analysis.

Table 1 summarizes the essence of the methodology of the paper and the main steps that are
followed.
Table 1. Overview of the methodology and the main steps followed

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Analysis

The analysis explores how Arla CDK and its internal stakeholders translate the institutional logics of shared value creation anchored in the institutional context of Denmark through discourse. Rather than conducting an exhaustive analysis of the total empirical material, the following presents a thorough exemplary analysis of how the dominating institutional logics of economy and ethics anchored in the institutional context (macro-level) are adapted by the organization (meso-level) and the internal stakeholders (micro-level).

The macro-level analysis: Responsible Growth

Historical contingency is a key assumption within the institutional logics perspective, focusing on how the institutional context at a given point in time influences the assumptions, values and interests of the organization and individuals (Thornton & Ocasio 2008). Building upon existing research that highlights the influence of the Danish government on corporate CSR practices (Vallentin 2015), the
government is considered the main source of inspiration shaping the institutional logics of CSR as shared value creation. In order to identify the institutional logics characterizing the government’s approach to CSR as shared value creation, the macro-level analysis focuses on the government’s programmatic statements in its recent CSR action plan (The Danish government 2012).

The CSR action plan is entitled ‘Responsible Growth’ and includes four focus areas: 1) respect for international principles, 2) responsible growth through partnerships, 3) increased transparency, and 4) good framework conditions for responsible growth through the public sector. The action plan has employed the shared value terminology as the guiding principle for creating responsible growth, which is illustrated by the following statement: ‘Social responsibility is therefore about ensuring that growth and responsibility go hand in hand, creating shared value for both companies and society’ (The Danish Government 2012: 3). Accordingly, the government links the two different discourses of ‘Responsible’ and ‘Growth’ that can be identified as an institutional logic of ethics and an institutional logic of economy, respectively. While the institutional logic of ethics draws on a responsible discourse articulated through statements such as ‘social responsibility’, ‘sustainability’ and ‘respect for human rights’, the logic of economy is related to a growth discourse articulated through statements such as ‘innovation’, ‘productivity’, ‘generate business’ and ‘competitive strengths and potentials’ (The Danish Government 2012: 3).

Accordingly, it can be argued that the government aims to promote responsible growth as a means to create shared value by employing a strategy of equating, which is manifested through the following statement: ‘Responsible conduct and growth should not be regarded as conflicting goals. Responsible conduct and growth go hand in hand’ (The Danish Government 2012: 4). The strategy of equating is widely used in the action plan and expressed through the use of linguistic linking statements between the two coexisting and contradicting discourses (logics) such as ‘combine’, ‘at the same time’, ‘both [...] and [...]’, ‘go hand in hand’, ‘improve [...] while making the most [...]’,
‘create shared value’, and ‘simultaneously’ (The Danish Government 2012: 3-14), reflecting a somewhat simplistic win-win CSR rhetoric (cf. Vallentin 2015).

However, the strategy of equating is not self-sufficient in the action plan; it is followed by a strategy that seeks to bridge the two contradicting discourses of responsibility growth by drawing on a discourse of collaboration. The purpose of the collaboration discourse is thus to bridge the institutional logic of economy and institutional logic of ethics by emphasizing that cross-sector collaboration is a prerequisite for turning the shared challenges of society into shared value creation. The following statement illustrates this strategy of bridging: ‘Responsible growth through partnerships between companies, and between companies and the public sector, is therefore a key element in this action plan’ (The Danish Government 2012: 3). Accordingly, the government employs the collaboration discourse throughout the action plan as a means to bridge responsibility and growth using statements such as ‘through partnerships’, ‘jointly’, ‘through collaboration, partnerships and knowledge sharing’, and ‘jointly’ (The Danish Government 2012: 3-14).

By tracking the statements across the collaboration discourse through which the Danish government positions itself, it is possible to allocate a dominating role to the government as the initiator and facilitator of cross-sector collaboration between the private sector, public sector, and civil society. The following statement exemplifies how the government positions itself as the initiator of cross-sector collaboration: ‘The Government therefore wishes to strengthen social responsibility through collaboration, partnerships and knowledge sharing’ (The Danish Government 2012: 5). Additionally, the government adopts a position as the facilitator of the discourse of collaboration, which it expresses through the use of statements such as ‘the driving force’, ‘the public sector’s contribution’ and ‘takes the lead’ (The Danish Government 2012: 3-8). Thus, the government explicates its own role as both the initiator and facilitator of cross-sector collaboration while appointing companies as responsible for carrying out activities that contribute positively to the
shared challenges of society: ‘Responsible growth primarily involves CSR efforts of individual companies, but it is the view of the Government that the public sector should create good conditions for responsible growth through relevant public activities’ (The Danish Government 2012: 12).

On this basis, it can be argued that the government wants to ensure the promotion of responsible growth among Danish companies by articulating a collaboration discourse that is able to bridge the two contradicting logics of economy and logics of ethics, representing the interests of companies and society, respectively. Thus, the action plan represents the logic of a coordinated market emphasizing state dominance and cross-sector collaboration, while companies are articulated as largely economic actors in society (Blindheim 2015). The positioning of companies as economic actors in society is, however, challenged by the organizational translation of CSR as shared value creation, as the organization here positions itself as a political actor, which is elaborated upon below.

The meso-level analysis: Good Growth

In order to explore how Arla translates the notion of CSR as shared value creation anchored in the institutional context, the analysis focuses on how the organization adapts the institutional logics in its corporate communication.

The overall corporate discourse guiding Arla’s corporate identity is ‘Good Growth’, and its underlying assumptions and values are articulated as the route to shared value creation for the stakeholders and the company: ‘We will use our identity and the four areas, which are described in this document, to create more value for our stakeholders and thereby create more value to our farmers too’ (‘Our identity’). Accordingly, it can be argued that Arla has adapted the discourse of ‘Responsible Growth’, set forth by the Danish government, into the somewhat similar discourse ‘Good Growth’. Like the government, Arla has thus employed a strategy of equating in which it
seeks to reconcile the contradicting institutional logics of ethics and institutional logics of economy within its corporate identity. The strategy of equating is also present in the four principles guiding the corporate identity as these principles equate the statements related to the discourse of ‘Good’ and the discourse of ‘Growth’: ‘Cooperative Growth’, ‘Natural Growth’, ‘Healthy Growth’ and ‘Responsible Growth’ (Our identity).

Similar to the Danish government, Arla has employed a strategy of bridging in its corporate communication in which the cooperation discourse is employed as a way of reconciling the two contradicting institutional logics of economy and ethics. However, the organization has used the statements ‘collaboration’ and ‘cooperation’ interchangeably in its corporate communication, which is arguably a way to refer to the cooperative roots of the organization. The following statement illustrates this:

Our best results are created in cooperation with others. Our cooperative roots are part of the mind-set of both our owners and colleagues in Arla. We believe that we are stronger together and can continuously create something better in collaboration with others. (Our identity)

Hence, it can be argued that Arla has adapted the institutional logics of shared value creation at macro-level in a way that discursively fits into the organization’s cooperative context and corporate strategy. The following statement is illustrative of this process of adaption:

We want to grow our business in a sustainable manner not only financially, but also in ethical, social and environmental terms. We have an ambition to take the lead in these areas, which are integral to our business, such as healthy and safe foods, agriculture, and the environment. (Our identity)
Whereas the macro-level analysis above showed that shared value creation is manifested as ‘Responsible Growth’ through a strategy of equating and strategy of bridging (‘collaboration’) at institutional level, shared value creation is manifested as ‘Good Growth’ at meso-level using somewhat similar strategies of equating and bridging (‘cooperation’). Drawing on the analytical framework (Figure 1), it can thus be argued that the organization has employed a strategy of imitating the institutional logics from macro-level to meso-level.

Figure 2 shows these processes of adapting institutional logics of creating shared value through imitation from macro-level to meso-level.

**Figure 2. Processes of adapting institutional logics of creating shared value through imitation from macro-level to meso-level (the author)**
There is, however, an important difference between the collaboration discourse and cooperation discourse, as they are articulated by the government and Arla, respectively. Within the former discourse, the government has taken up the position as the voice of collaboration, while the latter positions Arla as the voice of a cooperation discourse that can contribute to the accomplishment of the corporate ambition of ‘Good Growth’ within the areas related to its core business (i.e. health). The strategy of bridging the institutional logics of economy and ethics thus construct Arla as a strategic CSR frontrunner rather than a reactive actor merely responding to institutional expectations, thus challenging the position of the government as the voice of cross-sector collaboration. The cooperation discourse is clearly expressed in the way Arla discursively articulates its approach to malnutrition among the elderly and hospital inpatients.

Initially, Arla initiates cooperation with a NGO that organizes people working within the area of health, nutrition and diet. The articulated purpose of the cooperation is ‘to make an effort to fight malnutrition’ and ‘organize a number of initiatives including a dialogue with politicians about the challenges’ (Press release 2014). Accordingly, Arla and the NGO initiate a stakeholder dialogue where multiple stakeholders – including several Danish health, diet, nutrition and age organizations, as well as professionals and local and regional politicians – are invited to join a dialogue about malnutrition. Thus, Arla adopts the position as the voice of a cross-sector cooperation, articulating it as a prerequisite for solving the complex issue of malnutrition. This is illustrated through the following statement:

The purpose of the malnutrition meeting is to identify the problems and challenges of malnutrition in Denmark and to initiate a dialogue with you and other relevant stakeholders on how to fight malnutrition. […] We hope that you are able to participate in a dialogue on the challenges and opportunities, and on how we cooperate in order to solve the problem of malnutrition among inpatients and elderly people in Denmark.

(Invitation to stakeholder meeting 2014)
When articulating malnutrition as a shared responsibility using statements such as ‘involvement’, ‘open dialogue’, ‘joint debate’, ‘interdisciplinary’, and ‘great debate and engagement’ (examples from invitation and official minutes), it can be argued that Arla articulates its engagement in malnutrition from a societal perspective emphasizing its own role and contribution in solving the problem. Accordingly, it can be argued that Arla positions itself as a political actor and a leading force in driving a cooperation that aims at solving malnutrition as a shared challenge for society, and thus challenging the position of the government as the leading force of cross-sector cooperation within this area.

The micro-level analysis: Corporate growth

The micro-level analysis takes its point of departure in how the internal stakeholders translate the notion of shared value creation in relation to malnutrition by focusing upon how they adapt the institutional logics of CSR as shared value creation. The analysis is based upon the following points of reference in the interviews: 1) background and motivation for engaging in the issue of malnutrition, 2) interrelationship between the commercial activities and the stakeholder cooperation activities, 3) stakeholder dialogue, and 4) opportunities and challenges of working with malnutrition as an issue related to shared value creation.

While Arla emphasizes malnutrition among inpatients and elderly people in Denmark as a shared challenge for society, calling for interdisciplinary cooperation (Invitation to stakeholder meeting 2014), the internal stakeholders emphasize the business opportunities as the key driver for Arla’s engagement in malnutrition. Accordingly, the internal stakeholders articulate the potential of addressing the unmet needs of light and high-protein meals among inpatients and elderly people: ‘You might say that the project on malnutrition originates from within the organization as we have some commercial opportunities to develop products that are able to respond to malnutrition’ (CSR
manager). Accordingly, the internal stakeholders discursively articulate the institutional logic of economy through statements such as: ‘commercial opportunities’, ‘corporate advantage’ (CSR manager), ‘growth’, ‘create value’, ‘commercial’ (Marketing manager), ‘high level of opportunism’, ‘organizational capabilities’ (Brand manager), and ‘business potential’ (Nutrition and Clinical manager). Additionally, the internal stakeholders also draw on the logic of economy, articulating the stakeholder cooperation as a means of creating corporate value in terms of creating awareness and demand for the high-protein product among potential professional clients. The following two statements illustrate this: ‘Actually, it is like an open focus group, which is very interesting. It is not in the program but of course we would also like to hand out a sample’ (Interview: CSR manager); ‘I am speaking my mind: when malnutrition among inpatients and elderly people is put on the agenda and brought into focus, it might create a demand for solutions – creating the demand for our products’ (Interview: Marketing manager).

However, the internal stakeholders do not draw on the institutional logic of economy when reflecting upon the link between commercial activities and stakeholder activities. Rather, they employ a strategy of equating in order to reconcile the logic of economy and logic of ethics, which is expressed through the following statement: ‘It does not need to be either-or. I think that the greatest driver is when you are able to do something for the common wellbeing while making profit’ (Marketing manager). Thus, the internal stakeholders seem to employ a somewhat similar strategy of equating as identified in the institutional and organizational context. Accordingly, they equate the two contradicting logics through statements such as: ‘take advantage of the enormous need in the market and act responsibly’, ‘take part in a complex problem in a responsible way’ (CSR manager); ‘it is good for people, it is good for society, and it is good for business’ (Vice President, CSR); ‘it goes hand-in-hand’, ‘do something for the common wellbeing while making profit’ (Marketing manager); and ‘finding sweet spots’, ‘it goes hand in hand’ and ‘Arla can act ethically while making
profit’ (Nutrition and Clinical manager). Additionally, the internal stakeholders also employ the cooperation discourse when reflecting upon how they work with malnutrition as an issue related to shared value creation, indicating that cooperation with external stakeholders is considered a common practice within the organization: ‘it is Arla’s way of working’, ‘we are brought to think in cooperation’ (CSR manager); ‘our co-operative movement’ (CSR Vice President); and ‘our vision seeks active cooperation with others (Marketing manager).

The internal stakeholders also employ the cooperation discourse, however, to highlight the importance of balancing the contradicting logics of economy and ethics using statements such as ‘create coherence and a necessary credit’ (CSR manager) and ‘create legitimacy between the business and CSR’ (Innovation manager). Thus, the internal stakeholders indicate that the organization may potentially meet criticism in the external environment for its engagement in malnutrition among inpatients and elderly people: ‘There will always be someone who will be able to look critically at this project. It is therefore essential to involve multiple stakeholders to create legitimacy between business and CSR’ (Innovation manager). By tracking the statements across the cooperation discourse, it can be argued that the internal stakeholders position the CSR manager as the responsible initiator and facilitator of the cooperation between the organization and the external stakeholders, which is exemplified through the following statements: ‘To me, it is […] [the CSR manager] who is responsible for framing the interrelationship between the corporate strategy and the CSR strategy in Arla’ (Marketing manager); ‘Then, there are the NGOs which is the area of responsibility of […] [the CSR manager] […] Stakeholder involvement is her responsibility’ (Brand manager). Similarly, the CSR manager also positions herself as the facilitator of the stakeholder cooperation with the purpose of reconciling the institutional logics of economy and ethics, which is illustrated through the following statement:
It is all about finding out how Arla and I can take part in the articulation of malnutrition in a credible but also a clear manner. I learn about this every time I participate in the stakeholder dialogue (CSR manager).

Whereas the meso-level analysis above showed that the organization has employed a strategy of imitating the institutional logics from macro-level to meso-level, the micro-level analysis shows that the internal stakeholders do not imitate this way of translating the contradicting institutional logics. Rather, they apply an alternative strategy, which seems to contradict the easiness of reconciling the two contradicting institutional logics, thus challenging the rules set forth at macro-level and meso-level: ‘When addressing a very susceptible problem in which we have commercial opportunities, the balancing act needs to be very precise to ensure that we neither overstate nor understate our opportunities’ (CSR manager). Accordingly, the micro-level analysis suggest that the processes of translating the notion of CSR as shared value creation are far from being straightforward, which are explicated through statements such as: ‘balancing act’, ‘we need to balance this very carefully’, ‘to take part in the articulation of malnutrition in a trustworthy and clear way’ (CSR manager); ‘take care of not overselling because that would make many other stakeholders suspicious’ (CSR Vice President); ‘need to navigate genuinely’ (Marketing manager); ‘mine field’, ‘balancing act’ (Brand manager); and ‘an ethical balance’, and ‘important to walk the talk to demonstrate that we behave ethically’ (Nutrition and Clinical manager). Accordingly, it can be argued that the notion of CSR as shared value creation holds a communicative paradox – a communicative catch-22 – which is illustrated by the following statement by the Brand manager:

It is perceived illegitimate if the corporate value is higher that the perceived social value. If it is the other way around, meaning that the social value is considerably higher than the corporate value, it is perceived as legitimate. If there is balance between the corporate value and the social value, that is where the line is drawn […]. It is this balancing act one needs to work on communicatively.
Accordingly, the micro-level analysis suggests that the notion of CSR as shared value creation is a complex communicative matter of continuously balancing the institutional logics of economy and ethics in order to maintain legitimacy internally and externally. Hence, it can be argued that shared value creation is manifested as ‘Corporate Growth’ at micro-level. As the internal stakeholders seek to reconcile the institutional logics of economy and ethics through a strategy of balancing, it can thus be argued that the internal stakeholders have employed a strategy of contradiction from meso-level to micro-level.

Figure 3 shows these processes of adapting institutional logics of creating shared value through contradiction from meso-level to micro-level.

![Figure 3: Processes of adapting institutional logics of creating shared value through contradiction from meso-level to micro-level](image)

<table>
<thead>
<tr>
<th>Macro-level</th>
<th>Strategy of contradiction</th>
<th>Meso-level</th>
<th>Strategy of equation</th>
<th>Micro-level</th>
<th>Strategy of equation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Bridging</td>
<td>Shared value as Good growth</td>
<td>Balancing</td>
<td>Shared value as Corporate growth</td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Strategy of equation</td>
<td></td>
<td>Strategy of equation</td>
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</table>
Table 2 provides an overview of the insights of the three levels of analysis and the characteristics of how the notion of CSR as shared value creation is translated at macro-, meso-, and micro-level, respectively.

Table 2. Translating CSR as shared value creation at macro-level, meso-level, and micro-level

<table>
<thead>
<tr>
<th>Characteristics</th>
<th>Macro</th>
<th>Meso</th>
<th>Micro</th>
</tr>
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<tbody>
<tr>
<td>Manifestation</td>
<td>Responsible Growth</td>
<td>Good Growth</td>
<td>Corporate Growth</td>
</tr>
<tr>
<td>Focal point</td>
<td>Societal challenges</td>
<td>Societal challenges as needs</td>
<td>Societal needs as business opportunities</td>
</tr>
<tr>
<td>Purpose</td>
<td>Shared value for companies</td>
<td>Shared value for stakeholders and owners</td>
<td>Corporate value</td>
</tr>
<tr>
<td></td>
<td>and society</td>
<td></td>
<td>Legitimacy</td>
</tr>
<tr>
<td>Guiding principle</td>
<td>Ensuring responsible growth</td>
<td>Ensuring good growth through responsible</td>
<td>Ensuring corporate growth through</td>
</tr>
<tr>
<td></td>
<td>through business-driven CSR</td>
<td>business</td>
<td>responsible conduct</td>
</tr>
<tr>
<td>Responsible</td>
<td>Public sector as facilitator</td>
<td>Company as facilitator of good</td>
<td>CSR manager as facilitator between</td>
</tr>
<tr>
<td></td>
<td>of responsible growth</td>
<td>growth within areas related to its core</td>
<td>business and society</td>
</tr>
<tr>
<td>Manifestation of shared value creation through</td>
<td>Linguistic linking statements</td>
<td>Linguistic linking statements, e.g.: ‘Grow</td>
<td>Linguistic linking statements: ‘Take</td>
</tr>
<tr>
<td>strategy of equating logic of economy and ethics</td>
<td>e.g.: ‘Go hand in hand’, ‘combine’, ‘at</td>
<td>our business in a sustainable manner’,</td>
<td>advantage of the enormous need in the</td>
</tr>
<tr>
<td></td>
<td>the same time’, ‘simultaneously’</td>
<td>‘Cooperative Growth’, ‘Natural Growth’,</td>
<td>market and act responsible’, ‘take part</td>
</tr>
<tr>
<td></td>
<td></td>
<td>‘Healthy Growth’, ‘Responsible Growth’</td>
<td>in a complex problem in a responsible</td>
</tr>
<tr>
<td>Process of adaption of shared value creation through</td>
<td>Statements related to</td>
<td>Statements related to cooperation: ‘Cooperative</td>
<td>Not articulated</td>
</tr>
<tr>
<td>strategy of bridging logic of economy and ethics</td>
<td>collaboration: ‘Through</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>partnerships’, ‘jointly</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>effort’, ‘through</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>collaboration, partnerships</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>and knowledge sharing’</td>
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</table>
**Discussion**

The insights generated from the multi-level analysis pave the way for a discussion on how the institutional logics of creating shared value at a given time influence the assumptions, values, and interests of the organization and the internal stakeholders, and how they in return adapt these institutional logics in accordance with their own context. It can thus be argued that the contextualized adaption of the institutional logics of shared value creation at micro-level will potentially affect the (re)formulation of institutional logics at meso-level, and that the contextualized adaption of institutional logics at meso-level will potentially over time affect the (re)formulation of institutional logics at macro-level.

The multi-level analysis has not only enabled an exploration of how the institutional logics anchored in the institutional context have influenced the assumptions, values, and interests of the organization and its internal stakeholders (Thornton & Ocasio 2008); it has also linked the micro-level with the macro-level, and demonstrated how the organization and its internal stakeholders respond to tensions between the contradicting logics of economy and logics of ethics through different strategies that may challenge the notion of CSR as shared value creation as set forth at the
macro-level. Hence, the study illuminates the potential of considering the interrelationship between multiple levels in CSR research rather than prioritizing one level over the other, as also suggested in recent CSR research (Athanasopoulou & Selsky 2015, Jamali et al. 2015, Frynas & Yamahaki 2016). Accordingly, the paper joins other scholars (e.g. Schultz & Wehmeier 2010, Athanasopoulou & Selsky 2015) who try to bridge the macro-micro gap into a multi-level analysis, albeit via a different path combining the institutional logics perspective and the metaphor of translation.

While research on institutional logics provides different explanations of the consequences of contradicting logics within organizations, including conflict (Battilana & Dorado 2010), coexistence (McPherson & Sauder 2013) and blending (Binder 2007), only little attention has been paid to the consequences at the individual level (Besharov & Smith 2014: 364). This study demonstrates that while the organization adapts the institutional logics of shared value creation through strategies that imitate the strategies employed by the government, the internal stakeholders do not imitate these strategies at micro-level. Rather, they adapt the notion of shared value creation in different ways that contradict the institutional logics at organizational and institutional level; further, the individual stakeholders also tend to translate institutional logics in different ways. The insights correspond to the basic assumption within discourse analysis, suggesting that it is not possible to determine the logics, meanings and beliefs that individuals really hold (Alvesson & Skölberg 2009: 232). The insights suggest that the processes of translating the notion of CSR as shared value creation are not as straightforward as presumed by existing research; rather, they are a complex matter of continuously navigating the contradicting institutional logics in order to maintain legitimacy internally and externally.

The study enriches the critical literature on the CSV concept (e.g. Aakhus & Bzbak 2012, Beschorner 2013, Crane et al. 2014, Vallentin 2015) by drawing attention to the communicative paradox related to the notion of CSR as shared value creation. In the introduction, it was argued that
the government has been a key driver in the development of CSR in Denmark, focusing extensively on promoting the notion of CSR as shared value creation among Danish companies (Vallentin 2015). The government is thus considered as the leading force establishing ‘the rules of the game’ (Vallentin & Murillo 2011: 826), determining what can and cannot be said about CSR as shared value creation (Foucault 1972). The study demonstrates that these rules influence the organization and its internal stakeholders in different ways. Whereas the organization imitates the established rules by adapting the institutional logics to fit into the organization’s cooperative context and corporate strategy, the internal stakeholders contradict them. These different strategies suggest that the institutional logics of shared value reproduce the fundamental CSR dilemma between the ethical obligations towards society versus economic duties of profit maximization, posing a communicative challenge when communicating with the external environment. On this basis, it can be argued that the identification of the communicative paradox related to the notion of shared value creation calls for a more nuanced approach to the current emphasis on a particular Scandinavian approach to shared value creation, meaning that the conclusion follows in the wake of more critical research on the CSV concept (e.g. Aakhus & Bzbak 2012, Beschorner 2013, Crane et al. 2014, Vallentin 2015).

**Concluding remarks**

This paper set out to explore how a Danish CSR frontrunner and its internal stakeholders translate the notion of CSR as shared value creation through discourse. Previous studies have highlighted that the Danish government has been a key driver in the development of CSR in Denmark with the purpose of making Danish companies internationally recognized for their ability to create shared value (Vallentin 2015). On this basis, the paper has built on the assumption that the government has been the main source of inspiration shaping the institutional logics of CSR as shared value creation. The study has shown how the Danish government in its recent action plan has promoted CSR as
shared value creation through strategies of equating and bridging in order to reconcile the contradicting logics of economy and ethics, and how the organization and its internal stakeholders in return adapt the institutional logics and discourses in different ways than what has been accounted for so far. Accordingly, the study advances the existing literature on CSR as shared value creation by contributing with insights into how the contradicting institutional logics of shared value creation are adapted at both the organizational and individual level.

The conceptual insights derived from this paper have broader implications for the notion of shared value creation. The study suggests that although the organization applies a strategy of imitation as means to adapt the institutional logics of shared value creation, the organization cannot take for granted that the internal stakeholders simply reproduce the same strategy; rather, internal stakeholders may potentially approach institutional logics more critically or adapt them in ways that could potentially create skepticism in the external environment. Accordingly, the study points towards the need for management to be aware of the specific context in which the individual members of the organization operate. More specifically, it can be argued that management needs to recognize and strengthen their consciousness of the paradoxical situation of employing a strategy of equating, which points towards the need for a more reflexive practice and new strategies of adapting the institutional logics of shared value creation rather than simply imitating the idealized and political strategy of equating.

The study highlights the importance of cultural and national sensitivity when exploring issues of CSR as shared value creation (Jamali & Neville 2011, Jamali & Karam 2016, Ozdora-Aksak & Atakan-Duman 2016). It can be argued that studies in other developed countries with largely cooperative systems of governance and capitalist contexts might highlight a somewhat similar paradoxical situation related to the equation of the logics of economy and ethics, while studies in developing countries with other systems of governance and contexts might emphasize
other completely different dilemmas related to the translation of what CSR as shared value creation is or should be. Despite their different institutional contexts, studies of developed and/or developing countries call for a multi-level analytical approach that is able to illuminate the influence (or lack of influence) of political and other formal institutions on how companies and their stakeholders translate the notion of CSR as shared value creation (cf. Jamali & Karam 2016). While this study supports the view that the national context determines how CSR is translated at macro-level (Jamali & Neville 2011, Jamali & Karam 2016, Ozdora-Aksak & Atakan-Duman 2016), it also suggests that the processes of adaptation are contextually bound at meso-level and micro-level as different strategies are employed to reconcile the contradicting institutional logics of shared value creation. Accordingly, it can be argued that this study addresses the need for multi-level analyses of how the notion of CSR as shared value is translated, supporting the view of Jamali and Karam (2016) who highlight that CSR is “contextualized and locally shaped by multi-level factors” (Jamali & Karam 2016: 18). It is hoped that the multi-level analytical framework of the processes of adapting institutional logics as presented here provides an appropriate approach with which future research can explore and compare the processes of adaptation of the notion of CSR as shared value creation in companies in and between different developed and developing countries.

The study is explanatory and not without its limitations. First, it is important to emphasize that the insights are based on a single case study of how Arla CDK and its internal stakeholders adapt the institutional logics of shared value creation. How the notion of CSR as shared value creation and its logics are adapted by an organization and its stakeholders is an empirical question suggesting that the processes of other Danish organizations and stakeholders may differ from what has been accounted for in this paper. Second, the lack of observation of negotiations of the meaning of CSR as shared value creation among the involved internal stakeholders represents a limitation of the study; such observations would provide interesting insights in exploring the internal
stakeholders’ roles and positions in the negotiation processes, and how their functional background, professional experience and prior experience might influence the processes of adaptation (Besharov & Smith 2014). Third, another possible limitation arises from the empirical material as it might be argued that the understanding of CSR as shared value creation of the external stakeholders might contribute with relevant insights to the object of study.

References


Halme, M., Roome, N. and Dobers, P. 2009. ‘Corporate Social Responsibility: Reflections on


7. Introduction to Paper III

The following paper is presented as the last paper out of three. The empirical insights of Paper II indicated that communicating CSR as shared value creation is a complex communicative matter when entering into dialogue processes with the external stakeholders. These insights paved the way for a critical study of the stakeholder dialogue processes related to shared value creation, which is the focal point of Paper III. Paper III explores the underlying assumptions, expectations, and principles guiding CSR multi-stakeholder dialogue in an empirical setting. The empirical setting of this study is the case study of the multi-stakeholder dialogue initiated by Arla CDK concerning malnutrition among the elderly and inpatients in Denmark. Hence, the paper provides empirically driven insights into the actual dialogue processes between multiple stakeholders, contributing thus to answering the second main research question, RQ2.

7.1 The publishing process: reflections and status

The paper was co-authored together with my two supervisors Sophie Esmann Andersen and Anne Ellerup Nielsen. The initial work with Paper III began in summer 2014 and subsequently continued in October 2015 after my maternity leave. The initial research idea emerged from discussions with my supervisors about my observations of tensions in the interaction processes, which I had recognized during my fieldwork (section 5.4.1). On this basis, we developed Paper III in which we challenge the assumption that CSR stakeholder dialogue is an idealized practice and easy route to shared value creation.

In February 2016, the first version of the paper with the current title “Discursive Tensions in CSR Multi-stakeholder Dialogue: A Foucauldian Perspective” was submitted for consideration in Journal of Business Ethics. In March 2016, we received the reviews of our paper in which we were asked to do major revisions. Generally, the two reviewers and the editor found the paper a valuable
contribution but asked us to take a more nuanced approach to the prior literature on CSR stakeholder dialogue. As a consequence, we developed the paper in the direction suggested by the reviewers. The most profound changes included restructuring of the theoretical framework and adopting a more interpretative and nuanced approach to the existing theory on CSR stakeholder dialogue. Based on the reviewer’s comments, I reedited the theoretical section discussing how the taken-for-granted assumptions embedded in the different dialogue perspectives in communication theory (provided by Deetz & Simpson, 2004) shape the idea of CSR stakeholder dialogue differently. By using a well-established communication framework to structure the theoretical section, a more focused, in-depth, and nuanced discussion was gained; as a result, the discussion and conclusion section stood out stronger as they followed in the wake of existing theory. In July 2016, the paper was accepted with minor changes focusing upon strengthening the contribution and the relevance further. The paper was finally accepted in September 2016; however, it has not been published by the time of the dissertation deadline.

All empirical material used in Paper III can be found in the appendices. The declaration of co-authorship can be found on the last page of the dissertation. The paper presented in this dissertation is the final version, and a full-text view-only version of the paper can be found by using the following link: http://rdcu.be/krt1.
Paper III

Discursive Tensions in CSR Multi-Stakeholder Dialogue: A Foucauldian Perspective

In September 2016, the paper was accepted for publication in:

*Journal of Business Ethics*

DOI: 10.1007/s10551-016-3330-4
Discursive Tensions in CSR Multi-stakeholder Dialogue: A Foucauldian Perspective

Christiane Marie Høvring1 · Sophie Esmann Andersen1 · Anne Ellerup Nielsen1

Abstract Corporate social responsibility is a complex discipline that not only demands responsible behavior in production processes but also includes the concepts of communicative transparency and dialogue. Stakeholder dialogue is therefore expected to be an integrated part of the CSR strategy (Morsing and Schultz in Bus Ethics: A Eur Rev 14(4):323–338, 2006). However, only few studies have addressed the practice of CSR stakeholder dialogue and the challenges related hereto. This article adopts a postmodern perspective on CSR stakeholder dialogue. Based on a comprehensive single case study on stakeholder dialogue in a global dairy company, we focus on the complexity of CSR dialogue with multiple stakeholders. Drawing on a critical reflexive methodology (Alvesson and Kärreman in Acad Manag Rev 32(4):1265–1281, 2007), we develop the research question: How is CSR multi-stakeholder dialogue practiced, experienced, and articulated in an empirical context? The purpose is to understand the underlying assumptions, expectations, and principles guiding CSR multi-stakeholder dialogue in an empirical setting, as we focus on how key stakeholders articulate and anticipate the values of stakeholder dialogue and how the actual stakeholder dialogues are enacted. The findings of the study differ significantly from the ideals of transparent and agenda-free stakeholder dialogue. Rather, the study shows an overall tension between ideal and practice, supporting the progressive importance of the dialogue process in itself as an essential part of the end goal. The implication of this is a growing pressure on creating transparency about the (re)positioning and negotiation of roles throughout the dialogue process.

Keywords Case study · Communication · CSR · Dialogue · Discourse · Foucault · Multi-stakeholder · Tension

Introduction

As a response to an increased awareness of and demand for corporations to become socially responsible, stakeholder dialogue and corporate transparency have become critical requirements in today’s organizations (Burchell and Cook 2013). As a theoretical concept, stakeholder dialogue is perceived as the means to achieve successful CSR processes and outcomes: It contributes to the implementation of CSR strategies (Burchell and Cook 2013); wards off critical stakeholders and replace stakeholder confrontation with cooperation (Kaptein and van Tulder 2003); and, finally, it is crucial for legitimizing a corporate ‘license to operate’ (Heath et al. 2006).

Stakeholder dialogue is prescribed in various forms in CSR communication strategies, albeit most based on the same premise: stakeholder dialogue is a prerequisite for CSR success (Morsing and Schultz 2006). In this normative framing, stakeholder dialogue is projected as an idealized practice, argued through theoretical constructs and best practice cases (Van Huijstee and Glasbergen 2008) in which the meeting between company and stakeholder is
considered a strategic space for creating shared value (Pruzan 2001). Consequently, research addresses the concept of stakeholder dialogue as a necessity focusing on how companies can and should perform ‘the ideal dialogue’ with key stakeholders (e.g. Burchell and Cook 2006; Morsing and Schultz 2006; O’Riordan and Fairbrass 2008). This idealization of CSR stakeholder dialogue may have potentially negative effects for practices of CSR communication, as translating the stakeholder dialogue into practice is a simplification process that can only approximate the ‘ideal’ dialogue situation (Pedersen 2006, p. 158).

However, a postmodern approach to the concept of CSR stakeholder dialogue is emerging (e.g. Burchell and Cook 2013), replacing the ideal of stakeholder consensus with a desire to understand “the continuance of conflict between parties struggling to influence the contested interpretations of responsible business” (Burchell and Cook 2013, p. 752). In other words, there seems to be a need to explore the potential challenges, dilemmas, and tensions related to CSR stakeholder dialogue in practice.

In this article, we critically explore the complexity of CSR multi-stakeholder dialogue. Based on a comprehensive single case study on stakeholder dialogue in a global dairy company, the purpose is to explore how multi-stakeholder dialogue is practiced, experienced, and discursively articulated in order to understand the underlying assumptions, expectations, and principles guiding CSR stakeholder dialogue in an empirical setting. The study provides insight into the growing body of critical research within CSR communication and CSR stakeholder dialogue by providing empirically driven insights into not only how multi-stakeholder dialogue creates value and corporate legitimacy, but also how dialogue meets resistance, reluctance, and stakeholder distrust, causing corporate confusion and protracted processes.

The study thus shows that engaging in CSR stakeholder dialogue is not always an unqualified success and easy access to shared value creation; rather, it demonstrates that CSR stakeholder dialogue is trapped in an overall tension between an idealization of the dialogue and its actual execution. Accordingly, it contributes to the CSR communication and stakeholder literature by demonstrating an overall tension between ideal and practice, supporting the progressive importance of the dialogue process in itself as an essential part of the end goal. The implication of this is a growing pressure on the participant stakeholders with regards to creating transparency about the (re)positioning and negotiation of their roles throughout the dialogue process: from loosely defined (ideal) roles to fixed (generic) positions.

The article is structured in two parts: Part one outlines the theoretical framing of CSR stakeholder dialogue. In this part, we introduce and discuss the theoretical conceptualizations of CSR stakeholder dialogue and their implicit and explicit assumptions, demonstrating how increased demands on communicative transparency and consensus has positioned stakeholder dialogue as the ideal of successful CSR communication. We adopt, however, the emergent postmodern perspective on CSR stakeholder dialogue, which addresses the complexity of CSR stakeholder dialogue and the potential challenges, dilemmas, and tensions related hereto. Drawing on abduction as a form of reasoning, we seek to understand the underlying assumptions, expectations, and principles guiding CSR stakeholder dialogue in practice, based on the research question: How is CSR multi-stakeholder dialogue practiced, experienced, and articulated in an empirical context? This research question articulates an interest in problematizing and rethinking widespread ideas of CSR stakeholder dialogue, which is reflected in our choice of methodology.

Part two accounts for our critical reflexive methodology (Alvesson and Kärreman 2007), including an introduction to the case study followed by a thorough presentation of our strategy of analysis. Drawing on a Foucauldian perspective, the analysis is structured in three levels: The two initial levels of analysis aim to explore different layers of CSR stakeholder dialogue, and the stakeholder complexity and dynamics of each layer expressed through the exercise of power. These insights pave the way for the third level of analysis, where we discuss dominant tensions in CSR stakeholder dialogue. In conclusion, we suggest their conceptual and managerial implications.

Conceptualizing CSR Stakeholder Dialogue

The conceptualization of CSR within management research relates, to some extent, to the field of communication, focusing increasingly on the role of communication in informing, responding to, and involving stakeholders in the development and implementation of the company’s CSR strategy (Golob et al. 2013, p. 177). Accordingly, companies are increasingly expected to be more open to dialogue, involving both internal and external stakeholders (Morsing and Schultz 2006; Glozer et al. 2013). Consequently, the dialogical characteristics of the company–stakeholder interaction have become subject to scrutiny with a number of studies exploring the multifaceted nature of CSR stakeholder dialogue (e.g. Burchell and Cook 2006; Morsing and Schultz 2006; O’Riordan and Fairbrass 2008; Maon et al. 2009; Golob and Podnar 2011; Glozer et al. 2013; Burchell and Cook 2012, 2013). These studies have suggested that companies need to consider the expectations of their stakeholders, leading to a growing pressure on the company to provide more open and transparent information.
about its socially responsible behavior to a broader range of stakeholders (Burchell and Cook 2013; Glozer et al. 2013).

One such form of corporation–stakeholder interaction is labeled CSR ‘stakeholder dialogue’ (O’Riordan and Fairbrass 2008, p. 747), which can be characterized as either ‘monologic’ or ‘genuine’ dialogue (Crane and Livesy 2003). Monologic dialogue is two-way communication with stakeholders initiated by the organization for asymmetrical, persuasive, and instrumental purposes (Jonker and Nijhof 2006). Although monologic dialogue can be characterized as a superficial application of stakeholder dialogue, the approach has been widely used in theory and practice (Crane and Livesy 2003, p. 46). Genuine dialogue is considered a two-way symmetric practice aimed at “mutual education, joint problem solving and relationship building” (Crane and Livesy 2003, p. 47). On this basis, scholars argue that co-creative and dialogical communication is more effective when communicating with external stakeholders (e.g. Burchell and Cook 2006; Morsing and Schultz 2006).

However, using the term ‘genuine’ dialogue to describe the interaction between the company and the stakeholders indicates specific normative hopes (Deetz and Simpson 2004). Accordingly, the research field on CSR dialogue has also been criticized for being normative, focusing on how companies can and should perform the ideal dialogue with key stakeholders (Glozer et al. 2013). For that reason, critical and postmodern perspectives on CSR communication and stakeholder dialogue are increasingly emerging, providing insights into the complexities of stakeholder dialogues (e.g. Schultz and Wehmeier 2010; Burchell and Cook 2013; Schultz et al. 2013).

The following section draws on the three dialogue perspectives in communication theory (Deetz and Simpson 2004, pp. 141–142) discussing how the established perspectives on CSR stakeholder dialogue build on some taken-for-granted assumptions of consensus and transparency as prerequisites for a successful CSR stakeholder dialogue, while the emergent postmodern perspective addresses the complexity of CSR stakeholder dialogue and the potential challenges, dilemmas, and tensions related hereto.

**The Liberal Humanist Perspective on CSR Stakeholder Dialogue**

According to the liberal humanist perspective (e.g. Maslow 1970, 1973), dialogue is based on understanding, empathy, and active listening (Deetz and Simpson 2004) in an “environment where people are continuously participating in the creation of shared meaning” (Isaacs 1993, p. 26). The aim of dialogue is thus to establish consensus among the different actors in order to create a new understanding (Deetz and Simpson 2004), described as the “collective way of opening up judgments and assumptions” (Nichol 2003, p. 338). According to Deetz and Simpson (2004), the liberal humanist perspective is the dominant conceptualization of dialogue in an organizational context.

Within the research field of CSR, scholars have adopted this liberal humanist perspective arguing that CSR stakeholder dialogue represents a joint interest in achieving consensus (e.g., Lawrence 2002; Payne and Calton 2002; Johnson-Cramer et al. 2003; Burchell and Cook 2006). Johnson-Cramer et al. (2003) argue that the purpose of stakeholder dialogue is to co-create a shared understanding of the appropriate business behavior in relation to CSR. Dialogue is thus considered the tool, while consensus is regarded as the solution on which to base further decisions and action (Morsing and Schultz 2006, p. 325). Accordingly, the company is expected to be open toward different voices that may bring new ideas for solving the issue in question (Pedersen 2006) as a successful dialogue encourages “both companies and stakeholder organizations to engage more often in the difficult, but productive, task of listening to and learning from each other” (Lawrence 2002, p. 199). Likewise, Payne and Calton (2002) argue that when stakeholders hold a shared interest in a problem, there might be potential for a multi-stakeholder learning dialogue.

While Payne and Calton (2002) analyze the outcome(s) as well as the potential limitations or risks of stakeholder dialogue from a corporate viewpoint, other scholars (e.g. Jonker and Nijhof 2006; Burchell and Cook 2006) address the need for “looking through the eyes of others” (Jonker and Nijhof 2006, p. 456) in order to gain insights into the NGO’s expectations and how they experience the dialogue process as facilitating learning about CSR. Burchell and Cook (2006) identify an existing uncertainty among multiple stakeholders of whether the dialogue results in tangible outcomes. The authors conclude that lack of feedback and transparency regarding outcomes of dialogue processes leads to uncertainty among the stakeholders (Burchell and Cook 2006, p. 167). Likewise, Jonker and Nijhof (2006) argue that transparency and sharing of information is a prerequisite for creating an effective CSR stakeholder dialogue that enables an understanding of the different worldviews. According to Deetz and Simpson (2004), the liberal humanist perspective maintains an unambiguous focus on creating consensus, meaning that central elements of the dialogue process such as contradiction and difference are disregarded (Deetz and Simpson 2004). Accordingly, the authors suggest that the two alternative dialogical positions might contribute with more guidance on how to improve interaction (Deetz and Simpson 2004).
Following this, scholars on CSR stakeholder dialogue are increasingly adopting the critical (e.g. Garcia-Marza 2005; Palazzo and Scherer 2006) and postmodern perspectives (e.g. Burchell and Cook 2013; Schultz et al. 2013) focusing on the power relationships between the corporation and stakeholders and on how external stakeholders may use CSR stakeholder dialogue to push companies toward social change (Schultz et al. 2013).

The critical hermeneutic perspective on CSR stakeholder dialogue

Drawing on discourse ethics (Habermas 1980, 1984, 1987) and deliberative democracy (Gadamer 1975, 1980), the critical hermeneutic perspective focuses on dialogue as the “forceless force of the better argument” and not on the power of the participating actors (Deetz and Simpson 2004).

Within CSR research, the critical hermeneutic perspective elucidates the socio-political perspective (e.g., Palazzo and Scherer 2006; Scherer and Palazzo 2007, 2011) on the relationship between company and society (Glozer et al. 2013). Dialogue is thus conceptualized as a power relationship (Gond and Matten 2007; Glozer et al. 2013) between parties with different goals, agendas, and interests who work together toward mutually acceptable solutions (Golob and Podnar 2011, 2014). It is thus argued that moral reasoning should be based in a “Habermasian” consensus-oriented dialogue with the purpose of creating a shared understanding of CSR, avoiding either the organization or a stakeholder group dominating the dialogue and decisions regarding the final outcome (Garcia-Marza 2005).

Scholars located within this position (e.g. Garcia-Marza 2005; Golob and Podnar 2011, 2014) acknowledge that the most powerful actors may impose their decisions and solutions on others, suggesting that dialogue sometimes can be characterized as asymmetrical communication as the company may take a dominating role and set the agenda. However, these same scholars maintain that CSR stakeholder dialogue represents a joint interest in reaching consensus between the parties involved, emphasizing transparency as a prerequisite for overcoming power differentials (Garcia-Marza 2005). Accordingly, it is argued that the stakeholders and outsiders involved need to have access to information about the dialogue process and its outcome in order to hold the organization accountable (Golob and Podnar 2011). Golob and Podnar (2011, p. 231) note that dialogue “can maximize stakeholders’ perceptions of legitimacy and trust, provided that the process of dialogue is transparent and the initiator responds constructively to their expressed expectations.” The assumption seems to be that a transparent CSR stakeholder dialogue may produce the stakeholder insight required to ensure responsible corporate behavior as the stakeholders are given the ability to express their opinions about the company’s CSR (Christensen and Cheney 2011).

However, scholars argue that the Habermasian conception of CSR stakeholder dialogue over-emphasizes rational argumentation in the dialogue processes and thus disregards that it may also involve unplanned, non-intentional, and emotion-based interactions leading to tensions and conflicts (Schultz et al. 2013, p. 687).

The Postmodern Perspective on CSR Stakeholder Dialogue

Drawing on post-structuralist thinking (e.g., Bakhtin 1981; Foucault 1972), the postmodern perspective considers dialogue a complex process in which the actors are involved in shaping new understandings of the world through language. The role of indeterminacy and otherness are emphasized in order to shape the new understandings of the world (Deetz and Simpson 2004). Accordingly, it can be argued that the postmodern perspective is opposed to the objective approach of functionalism (Glozer et al. 2013, p. 28). Moreover, it also differentiates from the individualist rationalism of the liberal humanist perspective and the notion of consensual decision-making as presented by the critical hermeneutic perspective (Glozer et al. 2013, p. 28).

A growing body of CSR stakeholder dialogue literature is positioned within the postmodern perspective focusing on the social roles and communicative processes in the interactions between the company and the stakeholders (e.g. Schultz and Wehmeier 2010; Burchell and Cook 2012, 2013; Schultz et al. 2013). Burchell and Cook (2013) re-emphasize the importance of conflict and challenge when analyzing CSR stakeholder dialogue. Drawing on Foucault’s (1999, 2000) framework of agonistic pluralism, the authors explain why engagement of NGOs does not necessarily lead to an acceptance of the business case (Burchell and Cook 2013, p. 752). According to the authors, the NGOs are engaging with CSR not in order to negotiate an acceptable compromise or to reach rational debate as within the critical hermeneutic perspective; rather, they are seeking to gain a position of hegemonic control over the framing of responsible business practice leading to a dialogical struggle of influencing and shaping the meaning of responsible business (Burchell and Cook 2013, p. 741).

Following the emergent postmodern perspective on CSR stakeholder dialogue, it can be argued that the established literature on CSR stakeholder dialogue seems to rely on some taken-for-granted assumptions emphasizing agreement, compromises, and harmony as prerequisites for creating consensus and a successful CSR stakeholder dialogue. However, the unambiguous focus on consensus is
considered problematic, as it articulates dissonance and conflict as undesirable consequences of stakeholder dialogue rather than potential productive and important sources for social change (Schultz et al. 2013; Burchell and Cook 2013).

Adopting the postmodern perspective focusing on the role of CSR stakeholder dialogue as a social constructivist process (Glozer et al. 2013), the current article explores the potential challenges, innate dilemmas, and tensions that companies face in practicing CSR dialogue with multiple stakeholders. Accordingly, we seek to problematize and rethink the taken-for-granted assumptions underlying CSR stakeholder dialogue, which is reflected in our choice of methodology.

Methodology and Empirical Material

In this article, we draw on the approach of dialogical reflexivity (Alvesson and Kärreman 2007). A critical reflexive research process involves interplay or dialogue between theories and empirical material in which theory is used negatively: A theory that fails to be useful to account for a phenomenon. Framed within a single case study (Eisenhardt 1989; Stake 1995; Pettigrew 1997; Malterud 2001; Thomas 2011), we construct empirical material with the aim of facilitating and encouraging critical reflections. Consequently, the selected case is used to illustrate, challenge, and question theoretical issues and thereby problematize the predominant understanding of CSR stakeholder dialogue as an unqualified success and easy access to gain shared value.

Case: Arla and CSR Multi-stakeholder Dialogue

Arla Foods is a global dairy company located in Denmark. In 2012, Arla Foods initiated a reformulation of the company’s vision and corporate identity to emphasize the importance of ‘health’ to the company. Accordingly, health became a keyword in the company’s vision, to create “the future of dairy and bring health and inspiration to the world, naturally,” a key principle in the company’s corporate identity became “Good Growth” (Arla’s Corporate Responsibility Report 2014, p. 35). Along with this process, the company developed a global health strategy that includes four areas of consumers’ health: (1) stimulate healthy diets, (2) simplify the choice, (3) inspire good food habits, and (4) accommodate specific needs (Arla’s Corporate Responsibility Report 2014, p. 35).

Along with the development of the global health strategy, the Danish business unit in Arla Foods, Arla Consumer Denmark (Arla CDK) drew the outline of a framework that suggested how the corporation could articulate health in relation to different issues:

In Denmark, we are a bit ahead. We are a more mature market, and therefore we have taken the lead in outlining some guidelines that are able to inspire both the other markets and the corporate level regarding how the actual strategy should look (Arla CSR MAN: Interview I).

In relation to the development of this framework, Arla CDK initiated a number of activities within the area ‘Accommodate specific needs,’ aimed at fighting malnutrition among the elderly and inpatients in Denmark, which involved the development of a high-protein product called Arla Protino® in collaboration with two Danish hospital kitchens. Moreover, the CSR manager (CSR MAN) in Arla CDK initiated a collaborative effort with a number of stakeholders, aimed at putting malnutrition on the agenda (Arla Corporate Responsibility Report 2013, p. 24). The CSR MAN explains the background for the collaborative effort by pointing to malnutrition as an issue relating to shared value creation:

Dairy products have enormous potential in contributing to the solution of obesity but actually also in relation to malnutrition. As a very large food business—the largest in Denmark—we believe that we can play a role in articulating a hidden social problem in a way that secures our reputation but also our business. Of course, we need to balance this very carefully, and that is why we are focusing on malnutrition in Denmark (Arla CSR MAN: Interview I).

Malnutrition among the elderly and inpatients is a growing problem across the world. In Europe, approximately 10% of all people above the age of 65 are malnourished (Ljungqvist et al. 2010). This puts pressure on welfare systems, as the share of elderly people will increase in the future. The issue of malnutrition can thus be characterized as a wicked problem calling for a multi-stakeholder collaboration and multi-disciplinary approach (Ljungqvist et al. 2010). The above initiative involved multiple stakeholders, including several Danish health, diet, nutrition, and age organizations as well as local, regional, and national politicians.

Consequently, our case strongly articulates the issue of multi-stakeholder complexity and thereby potentially contributes with a broader perspective on CSR stakeholder dialogue than studies of e.g. dialogue between management and employees as the only stakeholder groups. Although we adopt a multi-stakeholder perspective we do not include the entire range of stakeholder voices involved in the dialogue processes of our study. For practical reasons, we conduct an exemplary analysis focusing on the stakeholder...
voices that are the most dominant and therefore appropriate to illustrate how CSR multi-stakeholder dialogue is practiced, experienced, and articulated in an empirical context. We thus exclude stakeholder voices belonging to other NGOs, the consumers (inpatients and elderly people), and other employees from Arla and/or the NGOs. Interestingly, there are certain stakeholder groups who are not included in the case (e.g. the actual consumer). It is, however, beyond the scope of this study to explore (possible) marginalized stakeholder voices in the dialogue.

Table 1 provides an overview of the empirical material and thus insights into the scope of the case.

The Corpus of Empirical Material

A case study does not per definition determine specific methods for constructing or analyzing empirical material. The empirical material in the present case study includes five semi-structured interviews with key stakeholders; participant and non-participant observations of five stakeholder meetings and the subsequent stakeholder meeting debriefs; internal and external documents (Press release, Arla’s Corporate Responsibility Report 2013, 2014, invitations and official minutes from the stakeholder meetings); and informal talks with CSR MAN who initiated the CSR stakeholder dialogue. The empirical material thus includes a variety of different types of text.

Drawing on Goffman’s (1959) terms front stage and back stage, describing how social actors play roles in relations to others, and the re-articulation of the stage metaphor provided by Meyrowitz (1985), we differentiate between three different empirical layers: A forefront region, a middle region, and deep back stage. This initial structural ordering of the material provides a tentative suggestion regarding how CSR stakeholder dialogue is articulated across different empirical layers and contexts, summed up in Table 2.

Strategy of Analysis

To an increasing extent, scholars within management and organization theory consider organizational phenomena as the result of social construction processes carried out in different ways through the production and dissemination of texts (Phillips and Oswick 2012), which has led to a growing interest in discourse (Heracleous and Hendry 2000; Phillips and Hardy 2002). Scholars have adopted a wide range of approaches to the analysis of organizational discourse, depending on (a) whether emphasis is on the individual text or the surrounding context, and (b) the degree to which the research focuses on processes of social construction that constitute social reality (constructivist studies) or on power and ideology (critical studies) (Phillips and Hardy 2002, p. 20).

In this article, we draw on the ideas of Michel Foucault as they help address the (indirect) power relations in CSR stakeholder dialogue by analytically emphasizing how selected statements and discourses construct different positions that extrapolate particular roles and expectations.

A Foucauldian Perspective

A discourse-based approach enables an understanding of CSR stakeholder dialogue as a confrontation between competing discourses reflecting different subject positions. Drawing on Foucault (1972, 1980), we presume CSR stakeholder dialogue to consist of a variety of discourses that observe and organize the phenomenon in different ways, establishing different relations between power and knowledge. A Foucauldian perspective thus offers one way of generating an understanding of the potential challenges that arise when an organization engages multiple stakeholders in CSR stakeholder dialogue.

A multi-stakeholder perspective assumes a non-corporate-centric approach, as all stakeholders are considered equally important. By adopting a discourse-based approach to studying CSR multi-stakeholder dialogue, the corporate-centric perspective is dissolved and replaced by an interest in discursive constructions. Thus, rather than focusing on how corporations communicate CSR messages, this study focuses on how the subjects involved in the CSR dialogue relate to each other, how they position themselves and are positioned in the multi-stakeholder network.

In analyzing CSR stakeholder dialogue discourses, we draw on Foucault’s archaeological (e.g. Foucault 1972) and genealogical (e.g. Foucault 1980) approaches, as they constitute the foundation for the concept of power. According to Foucault (1980), “archaeology” is an appropriate methodology for analyzing “local discursivities,” whereas “genealogy” is the tactics through which the subjected knowledges released from the local discursivities are brought into play (Foucault 1980, p. 85). A strategy of analysis including both an archaeological and a genealogical approach allows us to investigate power relations and to analytically challenge the idea of CSR stakeholder dialogue as power and agenda-free—and as an idealized strategy per se (e.g. Lawrence 2002; Payne and Calton 2002; Johnson-Cramer et al. 2003).

We adopt Foucault’s conception of discourse, defined as “The totality of all effective statements (whether spoken or written), in their dispersions as events and in the occurrence that is proper to them” (Foucault 1972, p. 27). A discourse is thus comprised of all statements that relate to that discourse. According to Foucault (1972), the statement is the smallest unit of discourse, existing in a particular
relationship or association with other statements (*a discourse formation*) forming a discourse; in other words, no statement occurs accidentally and unconnected to discourse. Thus, the statement constitutes our primary unit of analysis. We therefore explore how statements in our empirical material are constructed, the contexts in which they emerge, and the functions they fulfill (Alvesson and Sköldberg 2009, p. 232). Foucault (1972) proposes that statements must have associated *subject positions* for them to be statements, describing the identification of the subject position of a statement as “determining what position can and must be occupied by any individual if he is to be the subject of it” (Foucault 1972, p. 96). Subject positions are positions assigned to the speakers of the discourse, and are socially produced as individuals take up or are given positions within the discourse in which different subjects have different rights (Hardy and Phillips 2004, p. 302).

From a CSR multi-stakeholder dialogue perspective, it is therefore relevant to explore how the stakeholders position themselves, how they are positioned in relation to different agendas, norms, and expectations, and subsequently how they continuously compete for assuming and assigning different positions. Given that the subject positions have different rights to speak, we focus on how some of the individual stakeholders, by virtue of their position in the discourse, take or are given louder voice than others, while some have no voice at all (Hardy and Phillips 1999). We are also particularly interested in the dialogical struggle, as reflected in the emergence of a dominant discourse considered acceptable and legitimate at the expense of alternative discourses (Grant and Nyberg 2011, pp. 538–539).

**Strategy of Analysis in Practice**

A Foucauldian perspective implies an analytical focus on power and positioning, framing stakeholders as competing for power, resources, and legitimacy as they strive to shape discourses. Consequently, by highlighting the prominence of power, we suggest an interest in analyzing when, where

<table>
<thead>
<tr>
<th>Stakeholder</th>
<th>Official stakeholder role</th>
<th>Stakeholder representative’s official title</th>
<th>Referred to in the article as</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arla Agency</td>
<td>Manager for CSR and stakeholder relations in commercial organization</td>
<td>Senior Manager for Stakeholder Relations and CSR</td>
<td>Arla CSR Manager (CSR MAN)</td>
</tr>
<tr>
<td>DNO Agency</td>
<td>Communication advisor at an external communication agency hired by Arla</td>
<td>Communication Advisor</td>
<td>External Communication Advisor (COM ADV)</td>
</tr>
<tr>
<td>MNO Agency</td>
<td>NGO within health, nutrition and diet</td>
<td>Manager</td>
<td>DNO Manager (DNO MAN)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Manager</td>
<td>MNO Manager (MNO MAN)</td>
</tr>
</tbody>
</table>

**Table 1** Key stakeholders involved in the multi-stakeholder dialogue

<table>
<thead>
<tr>
<th>Empirical layer</th>
<th>Articulation</th>
<th>Empirical material</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forefront region</td>
<td>Key stakeholders undertake an institutional role performance in relation to the invited stakeholders</td>
<td>Official articulations of the stakeholder meetings, including official documents, observations from stakeholder meetings</td>
<td>Stakeholders are officially introduced by their official title (e.g. Senior Manager for Stakeholder Relations and CSR) and act accordingly</td>
</tr>
<tr>
<td>Middle region</td>
<td>Key stakeholders step out of one (institutional) role and into another (institutional) role</td>
<td>Stakeholder meeting debriefs and stakeholder interviews</td>
<td>Stakeholders’ (self-) contradictions between official behaviors and reflections on these behaviors suggest a performance of different roles in different settings</td>
</tr>
<tr>
<td>Deep back stage</td>
<td>Key stakeholders step out of one (institutional) role and into another (semi-institutional) role</td>
<td>Informal talks with the CSR Manager as well as stakeholder interviews</td>
<td>A formulation such as “off the record” suggests a conflict between an official and a non-official/private role performance</td>
</tr>
</tbody>
</table>

**Table 2** Initial structuring of the empirical material in forefront stage, middle region, and deep back stage
and how the idealization of the dialogue is challenged—i.e., what we term as dialogue breakdowns—and, subsequently, in exploring how such dialogue breakdowns form new dialogue discourses.

Following this, we distinguish between three levels of analysis: At the first level of analysis, we draw on Foucault’s (1972) archaeological approach in order to excavate the dialogue discourse as it changes over time. At this level, the totality of the empirical material is analytically approached as one coherent narrative of stakeholder dialogue, as we chronologically arrange the empirical data in a timeline and look for statements that suggest a breakdown of the dialogue. By tracking the dialogue breakdowns and identifying the statements before, during, and after the breakdown, as well as the contexts in which these breakdowns occur, we are able to identify how the dialogue discourses change over time and take on different meanings. The first level of analysis thus allows us to outline dialogue discourses and discourse changes, constituting the unit of analysis for the subsequent genealogical analysis. Apart from providing a first step toward a genealogical level of analysis, the archaeological analysis is also a means to ensure analytical transparency, as it contributes to form a “thick description” (Geertz 1973) and allows the reader to access the empirical material in order to make judgments about the possible transferability of case insights to other contexts (Lincoln and Guba 1985).

At the second level of analysis we adopt Foucault’s (1980) genealogical approach, focusing on how the subjects involved in the dialogue discourses relate to each other, how they position themselves and are positioned. The purpose is to analyze how the subjects position themselves and how others position each subject, subsequently to identify the discursively articulated norms and expectations related to each position. Drawing on Foucault (1980), the analysis presumes that the meetings and tensions between subject positions and acts of positioning reflect exercise of power. Here, power is not conceptualized as a repressive concept but as a productive concept (Alvesson and Sköldberg 2009).

The two initial levels of analysis thus aim to explore both the different layers of CSR stakeholder dialogue and the stakeholder complexity and dynamics of each layer, expressed through the exercise of power. These insights pave the way for the third level, which discusses dominant themes and tensions in CSR stakeholder dialogue. These themes and tensions suggest a more nuanced, critical, and complex understanding of the CSR stakeholder dialogue concept compared to what the established research prescribes. The purpose of the final level of interpretation is thus to condense the case specific and case situated insights in order to conclude at a theoretical level.

The strategy of analysis translated into practice is illustrated in Fig. 1, suggesting a progression between the levels, as each level is contingent on the previous level.

The Archaeological Level of Analysis

Taking as a point of departure a chronological structuring of the empirical material, we identify four episodes of dialogue breakdown, i.e., sections of statements, and the context in which these statements occur, which change the initial form and direction of the dialogue and consequently form new alternative dialogue discourses. The discourses manifest themselves ephemerally as one discourse dismisses another due to the occurrence of a new breakdown and subsequently the introduction of a new discourse. The result is the articulation of four different dialogue discourses: Partnership, Collaboration, Meeting, and Forum.

Below, we outline the chronologically ordered progression of the stakeholder dialogue with a focus on identified breakdowns and their introduction of new (alternative) dialogue discourses.

Breakdown 1: Questioning the Goal

As an integrated part of its business strategy, Arla formulates a CSR strategy for fighting malnutrition. On these grounds, Arla initiates a close dialogue with an NGO that organizes people working within the area of health, nutrition, and diet (DNO) to create a shared vision of a stakeholder partnership:

Our goal is to set up a partnership in the classical terminology. We want to find out whether it is a private–public partnership or whatever it is (…). Our criterion for success is to create a permanent partnership that survives year in year out (CSR MAN: Interview 1).

The suggested starting point for entering into a stakeholder dialogue is articulated as a vision of creating a partnership in which all stakeholders are equal (CSR MAN: Interview 1). Shortly after, a NGO within clinical nutrition (MNO) joins in, which becomes vital to the progression of the dialogue. In continuation of MNO joining the dialogue, CSR MAN expresses her doubts about the initial vision of setting up a partnership:

We have entered into the collaboration on the basis of a common goal, and I think that all parties will soon be worn out when realizing what it takes to fundraise for a partnership, set up a secretariat and so on. And I am not there right now. Thus, the future work is also
a test of how far we can get with our collaboration (CSR MAN: Interview II).

In the above quote, the initial vision is recognized as being too ambitious, too binding, too demanding and too time and resource consuming. Instead of keeping a long-term focus on the goal (the dialogue articulated as ‘Partnership’), an alternative discourse is introduced: dialogue articulated as ‘Collaboration,’ as a means to reach the continuous vision of an equal stakeholder partnership; however, a vision which is incipiently being questioned.

**Breakdown II: Questioning Motivation and Agendas**

With the establishment of the collaboration, the three organizations issue a press release to the Danish media in which they announce their ‘unique collaboration’:

A unique collaboration will fight malnutrition (...) To generate attention to the issue, a professional organization, a labor union and a commercial organization have entered into an unusual alliance (Press release).

However, only a few weeks’ later, MNO leaves the collaboration because of a specific incident in which they feel misused by the marketing department in Arla. After this incident, Arla and DNO return to their original “strategic collaboration” and rather than permanently joining the duo, MNO is invited to collaborate on a case-to-case basis. Thereby, the second breakdown brings forth new collaborative constellations, both practically and discursively: As the trio becomes a duo, the long-term “unique collaboration” is re-articulated as a “strategic collaboration.”

The collaboration discourse is thus established within two different discourse formations, which attach different meanings to what collaboration means. Whereas the “unique collaboration” is explicitly formed through statements such as “goal and agenda alignment,” “shared purpose,” and “equal partners” (Examples from CSR MAN: Interview I; interview II; press release), the “strategic collaboration” is more implicitly referred to as a downgrade of the unique collaboration, a non-unique collaboration; it is a “step back.” The second breakdown thus points toward a setback for the dialogue.

**Breakdown III: Questioning the Values of CSR Stakeholder Dialogue**

In order to advance the stakeholder dialogue, Arla and DNO plan a number of regional “Malnutrition meetings,” where regional politicians, regional members of political ad hoc committees, members of the parliament, and representatives from other stakeholder groups are invited to join in. The purpose of these meetings is to include more stakeholders in the dialogue and gain insights into the issue of malnutrition in the different regions of Denmark (CSR MAN: Interview II). However, during a progress meeting between DNO MAN, CSR MAN, and an external communication advisor (COM ADV) employed by Arla, it appears that the involved parties do not share the same notion of purpose and outcome of the regional Malnutrition meetings. COM ADV states:
I must admit that we haven’t discussed the outcome of the meetings (…). The question is whether the involved will actually gain anything at all from the meetings, and whether there will be an actual output. It is probably just the idea of putting it on the agenda (Field notes from progress meeting).

On this note, CSR MAN abruptly interrupts, stating: “I don’t agree at all and I hope you don’t seriously mean that” (Field notes from progress meeting).

The third breakdown thus marks a questioning of the value and outcome of the dialogue, articulating CSR stakeholder dialogues as a dead end, i.e., a form of circular logic where dialogue is for the sake of dialogue. At the same time, another alternative dialogue discourse is introduced: the ‘Meeting.’ Similar to the collaboration discourse, the meeting discourse manifests itself within two discourse formations, articulated through statements such as “involvement,” “great stories,” “great debate and engagement,” “open dialogue” (Examples from invitation; field notes from meetings; official minutes) versus “accumulation of knowledge,” “results,” “create new leads,” “clear way to a new market” etc. (Examples from CSR MAN: Interview 3 and field notes from debriefs). These two formations anchor the meeting discourse somewhat differently, i.e., as a qualitative value stimulating process versus something more quantifiable, measurable, and outcome-oriented.

**Breakdown IV: Resigning from the CSR Stakeholder Dialogue**

The fourth and last dialogue breakdown is identified as CSR MAN, DNO MAN, and the COM ADV get together to plan the next step. At the meeting, the actors decide to present a new concept, a so-called “Forum for Malnutrition,” with participants from DNO, MNO, and DAFC. DAFC is a NGO representing the farming and food industry (including Arla).

According to CSR MAN, the establishment of the “Forum for Malnutrition” is based on the recognition that as a commercial organization, Arla, will not be able to drive the political agenda any further. However, by placing a manager from DAFC at the center of the “Forum for Malnutrition,” it is possible to maintain a link to Arla’s businesses and interests.

A few months later, CSR MAN introduces the “Forum for Malnutrition” to representatives from 10 different stakeholder groups at a stakeholder meeting, by referring to the idea of a partnership as too laborious and demanding. (…) Therefore, Arla and DNO suggest the establishment of “Forum for Malnutrition in Denmark,” which is easy to access, easy to inform and easy to meet up with (CSR MAN: The official minute from the stakeholder meeting).

The fourth dialogue breakdown and the subsequent introduction of the Forum discourse thus marks both a new beginning (or ideal) for the stakeholder dialogue—however still representing a compromise compared to the initial partnership ideal—and an exit strategy as Arla officially resigns from the steering committee.

**The Dialogue Discourse: Between Idealism and Realism**

Based on the identification of dialogue breakdowns, the initial archaeological analysis has revealed four different discursive dialogue articulations: Collaboration, Meeting, Forum, and Partnership. The Partnership and Forum discourses are articulated as two different goals (framed within different logics and ideals), whereas the Meeting and Collaboration discourses (in different discourse formations) are means to reach the goals. The dialogue discourses and their interrelations are visualized in Fig. 2.

From a multi-stakeholder perspective, it is interesting to observe how the idealistic belief of stakeholder dialogue is continuously challenged by the introduction of a third stakeholder party. The joint effort between Arla and DNO endures throughout the course of events, and within this duo the dialogue proceeds frictionlessly, establishing a vision for a future partnership in which all stakeholders are equally unified. However, as new stakeholders join the dialogue, re-estabishment and compromises must be made, and the idealistic vision of the partnership is replaced by a more realistic (and less ambitious) dialogue format: A so-called Forum. This shift has consequences for the further progression of the dialogue.

Based on the archaeological analysis, we can therefore tentatively conclude that (a) a multi-stakeholder perspective adds to the complexity of CSR stakeholder dialogue and (b) the dialogue discourse does not exist as a fixed generic concept; rather, it manifests itself in different formats and articulations, ranging from a pure idealistic belief of equality and solidarity to its realistic antithesis in which dialogue is reduced to exchanges of stakeholder opinions, knowledge, and resources. Combined with a constant pitfall of dialogue idling, where the dialogue is sustained as the goal in itself, the analysis observes an overall tension between an idealistic versus a realistic belief of CSR stakeholder dialogue.

From a CSR perspective, this tension between idealism and realism is notable. As the ideal (the Partnership) is
compromised and replaced by a more realistic execution (the Forum), Arla comes to realize that the resources they invest in the forum do not measure up to the value and rewards they reap. Consequently, the Forum marks a strategy of resignation, recognizing that altruism is not its own reward.

The Genealogical Level of Analysis

Drawing on Foucault’s (1980) genealogical approach, we focus on how different subject positions are brought into play through the CSR stakeholder dialogue discourse. Given that the discourse provides several available positions from which the stakeholders can speak and act, we analyze how the key stakeholders position themselves and are positioned in relation to different agendas, norms, and expectations and how they continuously compete for taking and assigning different subject positions.

Rather than presenting an exhaustive analysis of the total empirical material, we outline the principle of the genealogical analysis by conducting a thorough exemplary analysis. The analysis takes its point of departure in how CSR MAN positions herself and is positioned in the CSR multi-stakeholder dialogue. By choosing Arla’s CSR MAN as our analytical locus, we acknowledge the overall theoretical focus on CSR multi-stakeholder dialogue with a particular focus on CSR. The exemplary analysis illustrates how self-positioning ¹ affects the practices and processes of CSR multi-stakeholder dialogue. It is thus the tensions within and negotiations between the different positions and positioning that are the epicenters for exercising power.

Self-Positioning and Contradicting Roles and Agendas

By tracking statements across the discourses through which CSR MAN positions herself in the CSR stakeholder dialogue, we are able to locate one dominating role qua her official title as CSR manager in a commercial company. This role provides her with an institutionalized status, which is exemplified by her official introductions and self-presentations (e.g., at the People’s Political Festival and the different stakeholder meetings). The institutionalized role sets fixed boundaries for CSR MAN’s actions and behaviors, placing certain expectations upon her.

However, her institutionalized CSR role appears to be conflictual, constantly navigating the double agenda assigned to her role: A social (issue driven) agenda and a commercial (strategy driven) agenda. CSR MAN addresses this duality in different contexts, e.g.:

As a very large food business—the largest in Denmark—we believe that we can play a role in articulating a hidden societal problem in a way that secures our reputation but also our business. Of course, we need to balance this very carefully, and this is why we are focusing on malnutrition in Denmark (CSR MAN: Interview I).

Footnote 1 continued
when others appoint a certain position to the subject, which influences the subject’s rights and possibilities.
For the CSR MAN, occupying this institutionalized role encompasses, not surprisingly, two opposing agendas, bringing forth two opposing (sub) roles and sets of expectations to her actions. However, CSR MAN also assigns herself alternative positions than the challenged CSR role, stating:

(…) Actually, I have the facilitating role in relation to the trio [i.e., Arla, DNO, and MNO]. It might also be the most appropriate role for me to take up in certain areas, because I am neither from a labor and professional organization nor within medical science (CSR MAN: Interview II).

CSR MAN here explicates her role negatively by referring to the roles she does not occupy, compared to DNO and MNO. This might suggest that her institutionalized CSR position is difficult to define, and that she finds it difficult to balance the different agendas assigned to her official role. As a consequence, she repositions herself to adopt a more facilitating role, enabling her to sidestep the social/commercial dilemma. The facilitating role does not have an institutionalized status; rather, it is associated with a range of concrete CSR activities and executions and less tied to particular norms and behaviors. The facilitating role is put into play merely as an alternative to the institutionalized role, which she cannot (or refuses to) assume.

A second alternative to her institutionalized CSR role is her self-positioning as a leader. An interesting point, however, is that the different opposing dilemmas attached to the institutionalized role seem to be passed on and copied into the facilitator and leader roles. A similar dilemma is thus articulated at a CSR activity and executive level. While the facilitating role is discursively articulated through statements such as “ensure the inclusion of other stakeholders,” “networking,” “ensure communication,” which point toward a more equal relationship with the involved stakeholders, the leader role is articulated in terms of a more strategically defined vocabulary (e.g., “heavy on resources,” “master plan,” “keep a cool head”), which positions CSR MAN in a higher status than these stakeholders. In continuation of this, the two roles are highlighted differently in different contexts: While her facilitating role dominates the front stage, her leader role is primarily articulated at the deep back-stage level. This might suggest that her self-positioned roles gain a legitimizing status: The leader role legitimizes her position toward and within Arla as a commercial organization (drawing on the discursive articulation of the commercial agenda of CSR), while the facilitating role legitimizes her social position as an advocate for the social issue of fighting malnutrition (drawing on the discursive articulation of the social agenda of CSR).

The following quote illustrates this schism, as CSR MAN reflects (deep back stage) upon her facilitating role at the stakeholder meetings and on how this particular role to a lesser degree includes commercial interests:

It is very natural that I run the intro and outro [at the stakeholder meetings], and I believe I made it clear why we [Arla] are here. I could have said more, but it’s important to me that it does not take focus, because everybody has an opinion about Arla. I would rather use the breaks, and I did that. I mingled and talked to some of the others about what it means (CSR MAN: Interview III).

The quote illustrates that CSR MAN intentionally blurs the organizational context that frames the CSR dialogue discourse and Arla’s prominent position as a commercial actor. This blurring of agendas is further articulated with the serving of samples of the Protino® products during the meetings, exemplifying Arla’s concrete means to fight malnutrition. Before the serving, CSR MAN steps out of the meeting room to prepare the samples, camouflaging their original packaging and visible Arla logos (Fieldnotes from the Malnutrition meeting).

Figure 3 sums up the different roles and agendas articulated in the self-positioning of CSR MAN at both an institutionalized level and a CSR project and activity level.

CSR MAN’s self-positioning as a facilitator and leader, respectively, can thus be seen as strategies for handling and overcoming an institutionally imposed dilemma. However, rather than dissolving the dilemma she ends up reproducing it at a very basic CSR activity and executive level.

**Struggling Between Self-Positioning and Imposed Positioning**

Balancing the different (opposing) roles and agendas assigned to the official (institutionalized) CSR role is experienced as problematic and challenging. However, we can add yet another layer to the CSR multi-stakeholder complexity when we look at the role conflicts and actual negotiation of expectations between stakeholders within the single discourse. By tracking how roles are performed and negotiated within the single discourse we are able to identify role conflicts and tensions between self-assigned roles and imposed roles.

The analysis shows how CSR MAN experiences the institutionally attributed double role and agenda, and how she seeks to overcome the dilemma by repositioning herself and assigning herself new roles. We see this repositioning as a strategy for covering up her agendas toward the stakeholders. From CSR MAN’s perspective, the repositioning marks a purer and honest position. However, this
might not be how the other stakeholders (regional politicians, members of parliament, and other representatives from the key stakeholder groups) experience it. At one meeting, MNO MAN openly announces:

“Arla’s new ‘hullabaloo’ could be an option, but it needs to be tested (…)” and “The products are an anti-climax compared to the other meals served, but they might be okay as a supplement” (Field notes from Malnutrition meeting I). While CSR MAN insists on discursively manifesting herself from a social cause-driven position, MNO MAN insists on retaining her in a commercial role and seeks to attract the other stakeholders’ attention to the commercial role, agenda, and interest of CSR MAN in particular, and CSR in general. By articulating Arla’s Protino® product as ‘hullabaloo,’ MNO MAN distances himself from Arla’s agenda, diminishing the value of Arla’s contribution to fighting malnutrition.

Figure 4 illustrates how CSR MAN and MNO MAN position the role of CSR MAN differently, and the conflicts that arise from the tensions between self-positioned and imposed roles.

The example above illustrates how stakeholders compete for assuming, maintaining, and assigning specific positions, and it puts the previous analysis into perspective by highlighting how the subject can insist on developing strategies for self-positioning in order to appear in a particular way. However, in spite of self-positioning strategies and intentions, such positions are constantly questioned and challenged by others. It is thus demonstrated that not only is power a prominent driving force in multi-stakeholder CSR dialogue, the game of power is also empirically enacted.

The exercise of power is further illustrated in the subsequent progression of the incident above. As MNO MAN stultifies Arla’s products, he overrules CSR MAN’s commercial agenda. Rather than following an outlined agenda of discussing concrete solutions for fighting malnutrition, he redirects the dialogue and frames it within a political discourse. At a subsequent evaluation meeting (middle region) between CSR MAN and DNO MAN, CSR MAN discloses her disappointment in the political turn of the dialogue. The discursive articulation of Arla’s product as a ‘hullabaloo’ by MNO MAN signals that CSR MAN has no room left at the political negotiation table. In her imposed position she is given no voice at all. Negotiating the right to speak characterizes the further development of the CSR stakeholder dialogue. From a short-term perspective, it may be argued that CSR MAN ‘wins’: Stating that the “situation with [MNO MAN] will not happen at the next malnutrition meeting, because there will be another speaker [i.e., another representative from MNO]” (CSR MAN: Interview 3), CSR MAN may seize a potential opportunity to renegotiate her position and reinstall strategic interests on the agenda. However, as the

Fig. 3 Roles and agendas from the perspective of the Arla CSR manager Source Authors
archaeological analysis also reveals, CSR MAN (and Arla) seems to ‘lose’ from a long-term CSR perspective. Withdrawing from the dialogue on fighting malnutrition, CSR MAN acknowledges that strategic interests cannot propel this issue any further and that an altruistic interest in the issue cannot propel Arla’s business strategy.

Based on the genealogical analysis, we can thus tentatively conclude that (a) the stakeholder (knowingly or unknowingly) takes up different positions across different contexts within the CSR stakeholder dialogue discourse and (b) the negotiation and (re)positioning of the roles and positions challenge the institutionalized notion of a static stakeholder position with one agenda. The latter suggests a more dynamic approach in which the stakeholder occupies a number of different subject positions, which are continuously counter-positioned, negotiated, and repositioned in relation to different interests, agendas, and voices.

**Discussion: CSR and Multi-stakeholder Dialogue**

Based on the analysis, we identify three prominent tensions characterizing the practice of CSR multi-stakeholder dialogue: (1) a tension between an idealistic versus a realistic approach to CSR stakeholder dialogue; (2) a tension between a shared versus an individual agenda; and (3) a tension between a commercial versus a social position.

The discussion takes its cue from the most salient analytical insight: the existence of an overall tension between an idealization of the CSR stakeholder dialogue versus a realistic execution of CSR stakeholder dialogue. This dominating tension gives rise to a number of related tensions, including a tension—or idling—between means and outcome. These empirically identified tensions suggest a more nuanced understanding of the CSR stakeholder dialogue. Below, we discuss the tensions compared to the different theoretical framings of CSR stakeholder dialogue.

**Idealized Belief Versus Realistic Execution**

Our case study of CSR stakeholder dialogue shows that translating the idealized idea of CSR stakeholder dialogue into practice is a far more complex process than simplifying the stakeholder environment and reducing stakeholder relationships as also suggested by Pedersen (2006). The analysis shows how CSR MAN initially articulates an idealized belief of CSR stakeholder dialogue, which is subsequently challenged by its pragmatic and realistic execution represented by the context in which she operates. The case thereby illustrates a clash between idealism and realism. Based on logic of co-creation and equality among stakeholders, CSR MAN articulates the CSR stakeholder dialogue as a win–win situation—blind toward the potential dilemmas and challenges of dialogue.

However, the execution of the CSR stakeholder dialogue compromises this articulation, both at a visional level, e.g., through the transition from a (binding) partnership discourse to a (non-binding) forum discourse, and at an executional level as the dialogue is carried out more as a monologic process of information giving and information gathering rather than a genuine stakeholder dialogue. Consequently, the CSR stakeholder dialogue is trapped...
between means and outcome in which the participating stakeholder perceptions of the purpose of CSR stakeholder dialogue are unclear, non-articulated and thus non-transparent to all parties. The result is an articulation of the CSR multi-stakeholder dialogue as an idling process—a strategy leading nowhere.

From a theoretical point of view, transparency is critical to accommodate the general skepticism toward CSR communication and is a means to create alignment between stakeholder expectations and corporate actions (e.g., Maon et al. 2009; Golob and Podnar 2011). Burchell and Cook (2006) argue that the lack of feedback and transparency regarding the outcomes of dialogue processes may lead to uncertainty among stakeholders, suggesting that transparency is fundamental in order to ensure engagement. However, our study highlights that transparency is not only a prerequisite for creating stakeholder alignment; it also demands a contextual sensitivity toward the stakeholders involved. Following Deetz and Simpson (2004), this contextual sensitivity is essential, as “failure to attend to the ‘otherness’ around us limits our own perspective, produces incomplete and inadequate decision-relevant information, and does violence to those ‘others’ whose positions are often already institutionally and culturally marginalized” (Deetz and Simpson 2004, p. 157). Moreover, our study addresses the dynamics of collaboration, competition, and conflict in order to uncover the unspoken and underlying assumptions in CSR stakeholder dialogue, e.g., the blurring of stakeholder’s motivations, agendas, and roles across different contexts.

Following the postmodern perspective on dialogue (Deetz and Simpson 2004), our study demonstrates the importance of challenging and questioning the taken-for-granted assumptions underlying CSR stakeholder dialogue. This means that CSR stakeholder dialogue needs to be considered as a process for exploring and negotiating difference rather than as a means for overcoming difference. While the liberal humanist and critical hermeneutic perspectives on CSR stakeholder dialogue identify consensual decision-making as an end goal maintaining the status quo, the postmodern perspective suggest that dissensus and conflict in the CSR stakeholder dialogue processes may provide an opportunity for creating social change and a new understanding of the role of business in society (Burchell and Cook 2013; Schultz et al. 2013).

Shared Agenda Versus Individual Agendas

The notion of Creating Shared Value (Porter and Kramer 2011) focuses on the cooperation between company and stakeholders by pointing to their joint (shared) interests as the basis for creating (shared) value for multiple stakeholders (Strand and Freeman 2015, p. 65). Hence, as Burchell and Cook (2013) suggest, the question of “the very rationale of corporate actions has been coopted and appropriated into a discourse in which companies are seen as providing the solutions” (Burchell and Cook 2013, p. 746). Accordingly, the CSR communication literature suggests CSR stakeholder dialogue as a cornerstone in this process (Maon et al. 2009) assuming that a shared agenda drives shared value.

Following Burchell and Cook (2013), CSR can thus be interpreted as a “hybridity of discourse” implying that companies adopt the language of CSR within their business plans thus emphasizing responsibility and shared agendas but not at the expense of profitability and the corporate agenda (Burchell and Cook 2013, p. 746). Our study mirrors Burchell and Cook’s (2013) claim by demonstrating that CSR stakeholder dialogue is not always an easy access to create shared value. Although key stakeholders explicitly point to the shared (social) agenda as their motivational force for engaging in dialogue, their individual generic agendas relate to their institutionalized stakeholder roles (e.g., commercial, political), dominating the way they address and act in the CSR stakeholder dialogue across different empirical contexts. For instance, CSR MAN promotes stakeholder dialogue as a means to solve the issue of malnutrition at the forefront stage region while articulating dialogue as a way to gain “credit” (legitimacy) regarding the commercial agenda at the deep back-stage region.

Accordingly, the findings demonstrate that the issue of transparency is intensified throughout the dialogue process. Initially, there is no need for explicating roles and individual interest, as all the involved actors seem to adopt a “happy go lucky” approach to the agenda and share a mutual understanding of the desired outcome. They all focus on reaching the same goal. However, as the dialogue develops, it becomes clear that although they may still share a mutual understanding of the goal (to fight malnutrition), the means to reach this goal differ and the involved actors are increasingly obliged to represent their own agenda. This is exacerbated by the fact that the representatives to the discourse are also representing others in their organizations. However, it may be argued that the actors’ underlying interests and tensions are not even transparent to themselves until the dialogue forces the tensions to the surface. This indicates that full transparency may even be impossible until later stages and that the need for transparency is proportional with dialogue breakdowns, tensions, and challenges. Accordingly, this suggests that when engaging in CSR stakeholder dialogue, it is important that stakeholders have a shared understanding of the goal as well of the processes leading toward the goal, including a continuous explication of roles and interests.

From a broader organizational perspective, the tension between the shared versus the individual agenda can be explained as a discursive struggle between an issue-focused
and a corporate-centric approach to CSR stakeholder dialogue. From a conceptual perspective, the issue-focused approach is aimed at solving a problem as opposed to a corporate-centric approach exploring CSR stakeholder dialogue as a means to achieve corporate goals (Roloff 2008). In our study, however, the issue-focused approach is also used as a pretext for gaining speaking time on new public health arenas, acting as the driving force of the individual (e.g., commercial) agenda as well. Moreover, the analysis demonstrates that balancing the different (opposing) roles and agendas assigned to the institutionalized role of CSR MAN influences the execution of the CSR stakeholder dialogue. While the CSR MAN follows a conflict avoidance strategy in which she explicitly eschews discussing the confrontations and rather co-opts a social role in order to invoke legitimacy, the adoption of this position may not be without challenge—the risk of losing trust from the NGOs involved and from within society (Burchell and Cook 2013, p. 748).

**Commercial Versus Social Position**

The fundamental dilemma of CSR is conceptually described as a tension between ethical obligations toward society versus economic duties of maximizing profits (Carroll and Shabana 2010). Accordingly, the CSR communication literature suggests stakeholder dialogue as a means to accommodate the dilemma by emphasizing its potential as bridge-builder (Pedersen 2006). Our study demonstrates that the clash between business and morality is not solely a theoretical construction but also an empirical dilemma that influences the actual execution of dialogue, represented by different contradicting stakeholder positions, causing distrust and need for disclosing hidden agendas.

Moreover, our study suggests the CSR dilemma to be more complex: While the CSR stakeholder dialogue is used to bridge the gap between business and morality, the adoption of this position is not without challenge as skepticism emerges toward business claims to responsibility, which is also suggested by Burchell and Cook (2013, p. 748). The CSR dilemma is thus carried into existing roles and positions; for example, even though CSR MAN seeks to blur, navigate, and bridge the gap between the social and the commercial agendas, the dilemma is retained and reproduced in the stakeholders’ (e.g., MNO MAN’s) positioning of CSR MAN. Consequently, the analysis demonstrates that the dilemma cannot be dissolved through dialogue; rather, it points to a need for the dialogue to articulate and create awareness toward the dilemma.

The CSR dilemma between business and morality also creates boundaries for how far the CSR stakeholder dialogue can be propelled: CSR creates boundaries for the execution of dialogue but dialogue also creates boundaries for the development and implementation of CSR—and at worst diminishes and devalues the role and value hereof. As stakeholder dialogue is presented as the strategy for navigating the tension between business and morality, the corporate value is ultimately sidetracked, illustrated by the ultimate resignation of Arla’s CSR MAN from the (forum) dialogue at the expense of a shared agenda. According to Deetz and Simpson (2004), forums for dialogue have been developed in different organizational contexts and can be understood as a platform for dialogue in which some sharing of understanding may occur.

However, when the communication practices within the forum follow a normative approach, there is no basis for voice; that is, to openly articulate and develop ones own interest and agenda (Deetz and Simpson 2004, p. 142). While partnership is a binding and challenging collaboration form in which the company and involved non-profit organizations’ interests and agendas are made explicit, negotiated, and thoroughly stipulated in advance (Seitanidi and Crane 2009, p. 418), a forum is closer to a loose-coupled network. Accordingly, it can be argued that the ambiguous role of Arla within the forum may possibly weaken the dialogue and obstruct the creation of new understandings of Arla’s CSR. Moreover, the Category Manager (CAT MAN) for Arla Protino® succeeds the CSR MAN in the forum. From a CSR perspective, it can be argued that replacing a lead role in a CSR-driven partnership with an ordinary position in a forum represented by the CAT MAN emphasizes the commercial position and agenda of Arla in relation to malnutrition.

Does this lead to the conclusion that Arla did not manage to reap value from the multi-stakeholder dialogue on malnutrition? After the CSR MAN resigned from the collaboration, Arla launched a public marketing campaign, focusing on malnutrition and the introduction of Protino® to the consumer market. In other words, through the dialogue, Arla manages to pave the way for legitimizing the creation of a new market. However, we may question the value of multi-stakeholder dialogue as an integrated part of Arla’s overall business strategy. This dilemma is ultimately expressed by CSR MAN who realizes over the course of the dialogue meetings that as a commercial organization, Arla will not be able to run the political agenda any further: “We have done our utmost. From an altruistic perspective, we are a part of the solution” (CSR MAN: Interview IV).

**Conclusion, Implications, and Future Research**

The challenges of translating the idealization of CSR stakeholder dialogue into practice are massive and demand more than just a simplification and reduction of the complexity of the stakeholder environment. However, a
simplification of the process fails to consider the potential challenges, dilemmas, and wicked problems that arise when the organization engages multiple stakeholders in CSR dialogue in practice.

In this article, we have adopted a postmodern perspective on CSR stakeholder dialogue with the aim of challenging the implicit and explicit assumptions and prerequisites that underpin CSR stakeholder dialogue and position it as an ideal of CSR communication and requisite for gaining organizational legitimacy. Based on a qualitative single case study on multi-stakeholder dialogue in the global dairy company Arla Foods, we have critically explored the complexity of CSR multi-stakeholder dialogue. Drawing on Foucault (1972, 1980), we have structured the analysis in three levels. The two initial levels of analysis have contributed with insights into the different layers of CSR stakeholder dialogue as well as the stakeholder complexity and dynamics of each layer, expressed through the exercise of power. Based on the two initial levels of analysis, we were able to conclude that (1a) A multi-stakeholder perspective adds to the complexity of CSR stakeholder dialogue; (1b) the dialogue discourse does not exist as a fixed generic concept, but rather manifests itself in different formats and articulations, ranging from a pure idealistic notion of equality and solidarity to its realistic antithesis, marking an overall tension between an idealistic versus a realistic belief of CSR stakeholder dialogue; (2a) the stakeholder (knowingly or unknowingly) takes up different positions across contexts within the CSR stakeholder dialogue discourse; and (2b) the negotiation and (re)positioning of the roles and positions challenge the institutionalized notion of a static stakeholder position with one agenda.

Based on the two initial levels of analysis, we were able to identify dominant themes and tensions in the CSR stakeholder dialogue which challenge the theoretical outlining of an idealized practice: (1) a tension between an idealistic versus a realistic approach to CSR stakeholder dialogue; (2) a tension between a shared versus an individual agenda; and (3) a tension between a commercial versus a social position. Our study thereby differs significantly from the ideals of transparent and agenda-free stakeholder dialogue. Rather, the study reveals an overall tension between an idealization of CSR dialogue versus a realistic execution. Accordingly, it contributes to the CSR communication and stakeholder dialogue literature by exposing and providing insights into stakeholder dialogue processes emphasizing that the process is and should be considered as an essential part of the end goal. The roles and positions of the stakeholders are subject to interplay and redefinition along the dialogue process, stabilizing themselves toward the end stage. Accordingly, we highlight the importance of clarifying and extrapolating the stakeholder positions during the dialogue process.

On this basis, we conclusively argue that the identification of these discursive tensions in CSR stakeholder dialogue calls for a more nuanced understanding of CSR stakeholder dialogue compared to established theoretical framings meaning that the conclusions follow in the wake of the emergent postmodern approach to CSR stakeholder dialogue.

The conceptual insights derived from this article have certain practical implications for companies when engaging multiple stakeholders in CSR dialogue with the purpose of creating a shared value. The wicked problems of today call for transparent and co-created solutions involving a number of different stakeholders who prioritize the shared agenda at the expense of their individual generic agendas. In order to succeed with this objective, companies need to break with the idea of CSR stakeholder dialogue as an idealized practice and easy access to creating shared value. Rather, and before engaging multiple stakeholders in CSR dialogue, companies in general and managers in particular need to critically and openly discuss their individual motivations for engaging stakeholders in (CSR) stakeholder dialogue, including the expected (shared and individual) outcome(s), in order to create transparency of and gain legitimacy from their (commercial) criteria, interests, and agendas. CSR stakeholder dialogue is not transparent per se. Rather, an important purpose of entering into stakeholder dialogue is to articulate the necessity of disclosing individual agendas and expectations. Thus, CSR stakeholder dialogue is not only a question of how to engage multiple stakeholders with the purpose of co-creating shared value, but also of establishing a CSR managerial practice that first and foremost illuminates the company’s generic agenda.

By choosing Arla’s CSR MAN as the analytical locus of our exemplary analysis, we keep an overall theoretical focus on CSR multi-stakeholder dialogue with a particular concern for CSR. However, our findings also have an outreach for other stakeholders involved in the dialogue processes, as they are constantly concerned about their individual (generic) agenda (e.g., resources, speaking time). Accordingly, the negotiation and (re)positioning of roles and positions is also present at NGO-level, challenging the institutionalized notion of a static stakeholder position with one agenda (e.g., political). For that reason, other stakeholder groups and their representatives need to critically and openly discuss their individual motivations and agendas for entering into a company-stakeholder dialogue in order to create transparency about the conflicts and tensions that may arise due to the negotiation and (re)positioning of roles and positions throughout the dialogue process. Furthermore, the study supports the claim that “NGOs are in no way walking into dialogue blind” (Burchell and Cook 2013, p. 748), suggesting that all
parties are aware of their challenge of engagement. Our study suggests that NGOS seem to pay even more attention to the pitfalls of entering into dialogues with companies supporting the importance of considering dialogue processes as continuously evolving rather than linearly defined.

Our study suggests new paths for research when exploring CSR stakeholder dialogue. Further research may benefit from broadening our understanding of how CSR stakeholder dialogue is practiced, experienced, and articulated in an empirical context, in order to expand the contours of the critical view on CSR stakeholder dialogue presented in this article. In the following, we propose three paths for future research to explore CSR stakeholder dialogue:

First, we suggest future research to adopt a postmodern view on CSR stakeholder dialogue in order to gain an understanding of the (de)valuation of CSR stakeholder dialogue. The established literature on CSR stakeholder dialogue has focused mostly on the positive value of CSR stakeholder dialogue. Adopting a postmodern perspective will enable an understanding of how dialogue does not automatically provide positive but also potentially negative CSR value.

Second, we suggest future research to explore the complexity of multi-stakeholder CSR dialogue, because a multi-stakeholder perspective adds to the complexity of CSR stakeholder dialogue. Our study demonstrates that the traditional stakeholder concept is diluted, calling for a more fluid stakeholder concept focusing on the different roles and positions that the stakeholder can take up or be assigned to across different contexts. This calls for a more emergent and dynamic approach rather than a structural approach.

Third, we encourage future research on CSR stakeholder dialogue to embrace a qualitative, discursive approach in order to gain insight into how dialogue is constructed and de-constructed and how the question of transparency versus non-transparency is addressed, which may also stimulate other complex multi-stakeholder issues and contexts.

References


Discursive Tensions in CSR Multi-stakeholder Dialogue: A Foucauldian Perspective


CHAPTER VIII

DISCUSSION
8. Discussion

The purpose of this chapter is to provide an overall discussion of the research objective set forth in the introduction: to theoretically and empirically explore the interaction processes related to the creation of shared value through analyses of how the company and multiple stakeholders negotiate the meaning of shared value creation in a CSR context (section 1.2). In other words: What characterizes the actual interaction processes between the company and multiple stakeholders when creating shared value? Are these interaction processes unproblematic and tension-free, as the CSV concept theoretically assumes? And how do interaction processes with multiple stakeholders affect the CSV concept?

The chapter takes its cue from one of the most salient points emerging from the two empirical papers; namely, that the interaction processes through which the company and multiple stakeholders construct the meaning of CSR as shared value creation were not unproblematic and tension-free; rather, the empirical studies showed that the meaning of value(s) were contingent and continuously negotiated in complex and tensional interaction processes between the company and multiple stakeholders (chapter VI and chapter VII). Based on these empirical insights, this chapter discusses different approaches to address tensions related to shared value creation, pointing towards the need for a communicative approach that is likely to capture the tensions inherent in the interaction processes and how the actors work through them.

The chapter is structured as follow: first, I present four different research approaches to address tensions in sustainability (Van der Byl and Slawinski, 2015) suggesting that the emergent paradox approach presents a potential new way for addressing tensions related to shared value creation; second, I discuss different examples from the empirical studies that show how Arla CDK sought to manage the tensions in the interaction processes by continuously seeking to balance the contradicting logics of economy and ethics (chapter VI) and corporate or societal goals (chapter VII).
in the interaction processes with multiple stakeholders; third, I explain the need for a communicative-centered approach highlighting how tensions are communicatively enacted in the interaction processes; finally, I discuss the research and practical implications of such a communicative approach, paving the way for the final concluding chapter of the dissertation and some concluding remarks for future research (chapter IX).

8.1 Addressing tensions in sustainability and shared value creation

While corporate sustainability is defined as the attempt by companies to balance economic, social, and environmental goals (Elkington, 1997), shared value creation is articulated as an efficient way to contribute hereto (Lloyd, 2015; see also section 1). For that reason, I argue that the four research approaches to tensions suggested by (Van der Byl and Slawinski 2015) provide a fruitful way to discuss how research addresses the tensions in the processes related to shared value creation.

Van der Byl and Slawinski (2015) identify four general approaches that researchers draw on when examining tensions in corporate sustainability: 1) a win-win approach looking for opportunities to reconcile social and/or environmental goals with economic goals while sidestepping potential tensions; 2) a trade-off approach considering social and/or environmental goals and economic goals as conflictual and thereby necessitating a choice; 3) an integrative approach seeking to balance the economic and social and/or environmental goals of sustainability; and 4) a paradox approach aiming to understand the nature of tensions and how actors work through them (Van der Byl and Slawinski, 2015, p. 54). While the two former approaches dominate research on sustainability tensions, they tend to simplify the complexities and tensions related hereto; the two latter approaches, however, are emerging approaches that accept the existence of tensions in sustainability, albeit addressing tensions differently (Van der Byl and Slawinski, 2015). These
differences between the four approaches are elaborated upon below.

8.1.1 The dominating approaches to addressing sustainability tensions

According to Porter and Kramer (2011), the foundation of the CSV concept is about advancing the corporate and social value simultaneously through re-conceiving products and markets, redefining productivity in the value chain, and enabling local cluster development (Porter and Kramer, 2011).

In their 2014 article, Porter and Kramer strongly emphasize their instrumental win-win approach when theorizing about the relationship between social and corporate value: “CSV, however, is about solving societal problems in order to create economic value, not about blending or balancing different types of value” (Porter and Kramer, 2014, p. 150). Thus, the win-win approach focuses only on issues in which corporate goals and social and/or environmental goals can be reconciled, disregarding that social problems often involve a trade-off between economic goals and social and/or environmental goals (Van der Byl and Slawinski, 2015; see also Crane et al., 2014). Therefore, it can be argued that Porter and Kramer (2011; 2014) support a conflict avoidance strategy in which they explicitly eschew discussing the possible tensions and contradictions between corporate goals and social and/or environmental goals.

As pointed out in former chapters (see chapter III and chapter IV), a number of business ethics scholars strongly criticize that the CSV concept ignores the inherent tensions between social and economic goals and implementations (Aakhus and Bzbak, 2012; Crane et al., 2014). These scholars argue that corporate decisions on social and environmental issues always involve trade-offs. Accordingly, it is highlighted that companies cannot move beyond such trade-offs simply by ignoring them; the management of trade-offs is one of the key tasks of managers (Crane et al., 2014). The trade-off approach addresses tensions as a choice (Van der Byl and Slawinski, 2015, p. 60); however, business ethics scholars point out that the company will always favor corporate goals
when forced to choose between corporate and societal goals (Crane et al., 2014). Thus, the trade-off approach also relies on an instrumental view of tensions as something manageable (Van der Byl and Slawinski, 2015).

Although the notion of CSR as shared value creation can be said to have moved the debate on CSR beyond a narrow focus on shareholder value versus stakeholder value towards a broader discussion of companies’ purpose (chapter IV), the win-win and the trade-off approach focus upon how to create alignment or chose between economic and social and/or environmental goals rather than exploring the actual tensions between them (Van der Byl and Slawinski, 2015). Hence, the two approaches tend to simplify the complexities, which has given rise to a call for research approaches looking beyond the win-win and the trade-off approaches (Margolish and Walsh, 2003; Van der Byl and Slawinski, 2015).

### 8.1.2 Emerging approaches to addressing sustainability tensions

As an alternative to the win-win and trade-off approaches, scholars are increasingly suggesting an integrative approach that seeks to integrate economic, environmental, and social goals from a holistic perspective in which each element is interconnected (Van der Byl and Slawinski, 2015, p. 64). Scholars adopting the integrative approach emphasize the need for a more balanced approach that does not favor one goal over the other but rather pursues different goals simultaneously even though they seem to contradict each other (e.g. Margolish and Walsh, 2003; Garriga and Melé, 2004; Maon et al., 2009; Hahn et al., 2015; see also Van der Byl and Slawinski, 2015, p. 61-62). Accepting the existence of tensions, this approach assumes that the tensions between conflicting economic goals and social and/or environmental goals can be managed by “counterbalancing the heavy focus on economics with an approach that places more weight on environment and social consideration” (Van der Byl and Slawinski, 2015, p. 59). While the integrative approach suggests
that the company focuses upon managing tensions by equally balancing economic goals and social and/or environmental goals, questions remain as to whether this integrative approach actually addresses the tensions in ways that contribute to shared value creation or whether it simply redefines the way in which the company manages tensions? Scholars suggest that although CSR is an integrated part of the corporate strategy, it is not at the expense of profitability and corporate goals (Burchell and Cook, 2013).

Recently, scholars have suggested a paradox approach in order to explore in depth and look for ways to address the tensions inherent in sustainability (e.g. Berger et al., 2007; Hahn et al., 2014; Hahn et al., 2015; see also Van der Byl and Slawinski, 2015, p. 61). The paradox approach has been developed to explain how companies address contradicting demands simultaneously (Smith and Lewis, 2011). According to a paradox approach, companies could benefit from addressing the multiple paradoxical tensions they meet as “interrelated contradictions [rather] than either as simply interrelated (win-wins) or contradicting (trade-offs)” (Van der Byl and Slawinski, 2015, p. 55). Furthermore, it is argued that by working through the paradoxical tensions through negotiation, more creative and sustainable solutions can be reached (Hahn et al., 2014; Van der Byl and Slawinski, 2015). Thus, a paradox approach provides an alternative to the dominating approaches to sustainability tensions as it explores and embraces the tensions, notwithstanding the discomfort in juxtaposing the contradicting goals (Van der Byl and Slawinsky, 2015). Moreover, the paradox approach moves beyond the integration of the contradicting sustainability goals, focusing rather on the complexities that arise when contradicting – yet interrelated – goals are considered simultaneously (cf. Van der Byl and Slawinski, 2015, p. 65).

The empirical insights drawn from the two empirical papers (chapter VI and chapter VII) showed that Arla CDK sought to manage the tensions in the interaction processes by balancing the economic and societal goals in the interaction processes with multiple stakeholders in order to
distinguish itself from a narrow focus on profit (see chapter VI and VII). However, as also concluded in the two empirical studies, the idealized articulation of CSR as shared value creation was not without consequences, which I elaborate upon below.

8.1.3 Reproducing or breaking with the CSR dilemma?
The idea that sustainability tensions can be resolved through the integration of corporate and sustainability strategies appeared to be adopted and articulated in Arla’s Code of Conduct: “Arla Foods addresses ethical and quality matters in a sustainable and responsible manner in order to safeguard the company’s reputation and profitability” (Arla Code of Conduct, 2015, p. 2). Furthermore, the insights drawn from Paper II suggested that Arla CDK sought to integrate the logic of economy and the logic of ethics by employing a strategy of equation (chapter VI). This was clearly manifest in the company’s corporate strategy and corporate identity “Good Growth”, and the four guiding principles “Healthy Growth”, “Natural Growth”, “Responsible Growth”, and “Cooperative Growth”, which were arguably an attempt to distinguish the company from a narrow focus on profit-maximization towards a broader social and environmental focus (chapter VI).

On this basis, it was argued that Arla responded to the institutional pressure by adapting the discourse of “Responsible Growth”, set forth by the Danish government, into the somewhat similar discourse “Good Growth”. Thus, the study showed that the notion of CSR as shared value creation was not only idealized at the political level; the company did also articulate it as unproblematic at the organizational level (chapter VII). Consequently, the corporate idealization of CSR as shared value creation in which corporate goals and societal goals were reconciled through an equation strategy can be considered as a means of managing potential tensions between corporate and societal goals, which I exemplify in the following:
At first, when the CSR manager initiated and facilitated the stakeholder collaboration aimed at putting malnutrition on the public agenda while the employees in other departments of the company simultaneously developed, marketed, and sold high-protein products aimed at malnourished elderly and inpatients (see chapter V), it might be considered as a means to redirect the attention away from the company’s economic goals of malnutrition and thus gain legitimacy for its corporate activities in an area outside its core markets. The internal stakeholders in Arla CDK emphasized that the stakeholder collaboration with professionals and NGOs was necessary in order to create “credit”, and thereby create legitimacy for the company’s commercial activities (chapter VI). Thus, it was suggested that approaching malnutrition as an issue related to shared value creation contained a communicative paradox of continuously balancing the contradicting goals in order to maintain legitimacy internally and externally (ibid.).

While the issue of malnutrition was articulated as an activity rooted in the corporate identity “Good Growth”, it was also inscribed in several functional strategies including CSR strategy, innovation, marketing, and sales, and these strategies arguably held their own individual agenda. The concept of strategizing (Nygaard, 2001, p. 9) is relevant to explain how the company relates to its context through the interaction processes between individuals who represented self-interests, social group interests, organizational interests, institutional interests, or other societal interests (Nygaard, 2001, p. 9). Strategizing explains how individuals act in accordance with the context (Nygaard, 2001, p. 16). Thus, individuals interpret the context and the corporate goals differently in accordance with their role and position in the company, and consequently strategize differently, which might explain why the corporate articulation of CSR as shared value creation was not simply adopted by the internal stakeholders (Nygaard, 2001, p. 16). In consequence, the empirical studies pointed towards the need for focusing upon the complex interplay and tensions between the different
individuals in the interaction processes, including an explication of roles and interests, and how these might change across different contexts.

Arla CDK’s strategy of shifting focus from economic to societal goals had also implications for the dialogue processes between the CSR manager and the external stakeholders as the CSR manager sought to position herself in a social role rather than a commercial role when interacting with the external stakeholders (chapter VII). Accordingly, her institutionalized CSR role appeared to be conflictual, as she constantly needed to navigate the double agenda assigned to her role: a social (issue-driven) agenda and a commercial (strategy-driven) agenda. This blurring of agendas was considered as a strategy for handling and overcoming the fundamental CSR dilemma between corporate and societal goals. However, the strategy of repositioning from the commercial role to a social role turned out to be challenging as the external stakeholders retained the CSR manager in a commercial role. While the CSR manager explicitly eschewed discussing tensions and confrontations, co-opting a social role in order to manage potential tensions, the adoption of this strategy turned out to be challenging with regards to maintaining legitimacy among the involved NGOs. Accordingly, the study in Paper III also pointed towards the need for a more dynamic approach to tensions, which allows the different roles and positions of the stakeholders to be continuously negotiated.

Finally, the empirical analyses in Paper III highlighted that towards the end of the dialogue processes with the external stakeholders, the CSR manager and (Arla CDK) acknowledged that the company’s strategic and economic interests could not drive the issue of malnutrition further; moreover, an altruistic interest in the issue of malnutrition was not able to fulfill the company’s business strategy. As a result the CSR manager (and Arla CDK) was forced to make a trade-off between the social agenda and the commercial agenda in order to manage and avoid tensions not only with the external environment but also internally within and upwards in the organization. This
was further emphasized by the decision to replace the CSR manager with the Category manager in the newly established Forum of Malnutrition, indirectly indicating that Arla CDK chose the corporate agenda at the expense of the social agenda. While the CSR manager pointed out that the future work of a Category manager or Brand manager in Arla would be to execute a social role and create a responsibility agenda (appendix 2E), the empirical studies showed that in the final analysis, the individual stakeholder could not escape from his or her institutionalized position.

The examples above show that the complexities related to the political idealization of the notion of CSR as shared value creation as “Responsible Growth” increased concurrently with the corporate adaption of the somewhat similar discourse “Good Growth” at the organizational level, and further at the operational level in the actual interaction processes in which malnutrition was articulated as an issue related to shared value creation (chapter VI). While the political articulation of CSR as shared value creation reflected some abstract ideas of how things should be, the empirical studies showed that the corporate adoption of the political agenda and the idealized articulation of CSR as shared value creation were not without consequences. In other words, it can be argued that the company did not pay attention to the specific context and the actual processes in which the concrete strategies are practiced, i.e. the clash between different roles and positions, shared agendas versus individual agendas, and competing stakeholder interests both amongst the different stakeholder groups and within the individual stakeholder group (chapter VII). Hence, the complexity of communicating the notion of CSR as shared value increased concurrently as it travelled (e.g. Schultz and Wehmeier, 2010) from the institutional and organizational context towards its actual execution, suggesting the need for a perspective that is able to embrace the complexity and tensions in the actual interaction processes.
8.2 Towards a communicative paradox approach

The empirical insights in the dissertation showed that complexities might arise when contradicting – yet interrelated – goals are considered and articulated simultaneously, and that lack of acknowledgement and articulation of the tensions and complexities might create resistance leading to new challenges and protracted processes (chapter VII). The insights suggest that the overall tensions inherent in the interaction processes related to shared value creation cannot be completely resolved. In other words, the tensions between the contradicting logics or competing agendas and goals should not be considered as abstract or disconnected from the actual interaction processes; rather, they influence the nature of the interactions as the people are influenced, driven, or constrained by them (cf. Cooren et al., 2013, p. 272). Accordingly, we need to explore the complexities arising when contradicting - yet interrelated - goals are articulated simultaneously rather than just ignoring, eliminating or balancing them (cf. Van der Byl and Slawinski, 2015, p. 57). The question remains how we can address how tensions are communicatively enacted in the interaction processes related to shared value creation.

Building on recent research on communication and tensions (e.g. Cooren et al., 2013; see also Putnam et al., 2016), I propose that a communicative paradox approach can contribute to enhance our understanding of the tensions inherent in the interaction processes related to shared value creation and how actors work through them using discourses. Thus, I argue that rather than focusing on how tensions are managed we need to gain an understanding of how tensions are communicatively enacted in the interaction processes. While the tension inherent in shared value creation can abstractly be considered as contradicting logics or competing agendas and goals, this view does not explain how tensions are communicatively enacted in the actual interaction processes. For that reason, I contend that an approach is needed that focuses upon how tensions and contradictions develop as parts of interactions (Cooren et al., 2013; Putnam et al., 2016).
Cooren et al. (2013) propose a conceptual – ventriloqual – approach to communication for analyzing how organizational tensions are enacted in interactions, taking the embodied nature of tensions into account (Cooren et al., 2013, p. 256). This approach is based on the Communication Constitutes Organization (CCO) perspective (e.g. Ashcraft et al. 2009; Cooren et al., 2013), and highlights the constitutive role of communication by focusing on the communicative practices through which the actors coproduce organizational tensions (Cooren et al., 2013, p. 261). Within this approach, the focus is upon how actors position themselves, or are positioned, enabled, or disabled by different values, interests, or norms operating as “figures that are made to speak to accomplish particular goals or serve particular interests” (Cooren et al. 2013, p. 256). According to the authors, tensions arise when the actors or researchers experience that these figures are contradicting in ongoing interactions; therefore, it is the task of communication scholars to interpret their different manifestations (ibid. p. 261). It is thus suggested that when people are interacting, they are “ventriloquized” by conflicting logics that define “the accountable and legitimate character of what they are saying and doing” their Discourse) (Cooren et al., 2013, p. 272).

As an example, the empirical studies showed that when entering into interaction processes related to CSR as shared value creation, it seemed as if the actors felt that they were forced to act in accordance with the political and corporate idealization of CSR as shared value creation. However, this does not mean that the political idealization was the only way to translate the notion of CSR as shared value creation, as suggested in Paper II (chapter VI); rather, the empirical studies showed that the individual internal stakeholder adapted the institutional logics of CSR as shared value creation differently, indicating that a discursive struggle was taking place across levels and contexts. These empirical insights are supported by the view of Cooren et al., (2013, p. 273) who emphasize that a ventriloqual – or communicative – approach reconciles the micro-analysis of the interactions

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1 According to Cooren et al. (2013), a ventriloqual approach to communication assumes that “things besides human beings are continuously inviting and expressing themselves in human interactions, which gives us deeper insight into the things that contribute to the enactment of situations” (Cooren et al., 2013, p. 262)
(discourse) with the analysis of macro phenomena such as power (Discourse) in order to gain an understanding of why a certain reality (discourse) is privileged at the expense of others. A communicative-centered approach moves research on paradoxes and tensions beyond a normative status by focusing upon how discourses as compositions of language, logics, and texts are rooted in interaction processes (Putnam et al., 2016, p. 131). This explains, in my opinion, why a communicative approach is likely to highlight the multiple tensions and voices that are present in the interaction processes of shared value creation, which we need to acknowledge if we aim to develop research and practice within this area. In the following section, I provide a brief discussion of the research and practical implications of such a communicative approach.

8.2.1 Research implications

Tensions can be defined as “the clash of ideas or principles or actions and the associated feelings of discomfort” (Stohl and Cheney, 2001, p. 353-354). According to Cooren et al. (2013), tensions are embedded in any organizational form and thereby unavoidable. As a consequence, existing research suggests that we need to accept tensions as a premise of organizational life, as they can never be completely resolved (Cooren et al., 2013, p. 259). As the empirical studies in this study demonstrate, tensions are also part of the interaction processes between the company and multiple stakeholders when creating shared value creation in a CSR context.

Following this, I suggest that a communication-centered paradox approach provides a lens through which to explore such tensions between the company and multiple stakeholders. A communicative-centered approach provides a new path to the study of creating shared value as the analytical interest is on the conflicts between the multiple actors rather than on the consensus. In order to explore how tensions are communicatively enacted in a way that challenges the taken-for-granted assumption of shared value creation as tension-free processes, and providing thus a
significant contribution to research on shared value creation, empirical studies could benefit from scrutinizing more closely the power dynamics in the communicative constitution of tensions.

Following Putnam et al. (2016), communication between actors often serves as the primary source of empirical material for understanding how actors align tensions, contradictions, and paradoxes (Putnam et al., 2016, p. 134). The authors argue that discourse-based methods provide greater complexity in the analysis, allowing researchers to focus on multiple tensions and voices emerging in organizational processes, including how the actors embrace tensions and respond to contradictions and paradoxes (ibid.).

8.2.2 Practical implications
The communicative paradox approach entails fundamental changes to companies and multiple stakeholders when cooperating to create a more sustainable world: socially, environmentally, and financially. The communicative paradox encourages companies not to close gaps by compromising and idealizing over the antagonisms as it might mask the tensions inherent in the processes related to shared value creation. This implies that companies replace their focus on managing the tensions towards communicating about them, highlighting the need for acknowledging and articulating the involved parties’ generic motivations, interests, and agendas.

The empirical insights drawn from this dissertation suggest that the generic agenda dominates the way the stakeholder speaks and acts in the interaction processes (chapter VII). Thus, although the company and multiple stakeholders share an understanding of the desired goal, the means to reach this goal differ depending on their individual generic agendas. The communicative paradox approach extrapolates the potential for companies to acknowledge and articulate that the tension between contradicting logics and goals are inherent in the notion of CSR as shared value creation. However, rather than seeking to manage this tension by disregarding, eliminating, or balancing it, the communicative paradox approach highlights that it is by acknowledging and
articulating the tensions that companies and multiple stakeholders can move further towards social change and the achievement of sustainable goals. In other words, companies and multiple stakeholders need to acknowledge that consensual co-creation processes might maintain the status quo of the issue in question; whereas conflictual negotiation processes, including a transparent explication of generic roles, interests, and agendas, might contribute to create sustainable, shared value.

The process of transition from eschewing and blurring tensions towards acknowledgement and articulation of tensions is complex and has implication for the stakeholders within the organization due to the uneasiness of entering into critical and conflictual interaction processes, internally and externally. Such a transition process calls for the establishment of reflexive practices that employ tensions for self and relational reflexivity (Putnam et al., 2016, p. 130). Thus, such platforms for reflection provide the stakeholders with the opportunity not simply to recognize that tensions exist but also to strengthen the consciousness of the paradoxical situation of communicating CSR as shared value creation (cf. Putnam et al., 2016).
CHAPTER IX
CONCLUSION, CONTRIBUTIONS, AND FUTURE RESEARCH
9. Conclusion, contributions and future research

This dissertation has been dedicated to the notion of CSR as shared value creation and how it unfolds in the interaction processes between the company and multiple stakeholders. The dissertation has taken its point of departure in the notion that Scandinavian companies practice shared value creation with considerable success due to having strong traditions for stakeholder cooperation (e.g. Strand and Freeman, 2015; Strand et al., 2015). Among the Scandinavian and other European countries, Denmark is considered a CSR first mover. At the same time, the Danish government has played a considerable role in implementing and developing CSR in Denmark with the purpose of making Danish companies internationally recognized for their ability to create shared value. While Denmark provides an interesting research context from which to find examples of shared value creation, several questions have remained unanswered: what characterizes the actual interaction processes between the company and multiple stakeholders when creating shared value? Are these interaction processes unproblematic and tension-free as the CSV concept theoretically assumes? And how do interaction processes with multiple stakeholders affect the CSV concept?

With these questions in mind, the purpose of the dissertation has been to theoretically and empirically explore the interaction processes related to the creation of shared value through analyses of how a Danish-based company and multiple stakeholders negotiate the meaning of shared value in a CSR context. The objective of the study was addressed by providing an answer to two main research questions: RQ1) how does CSR communication contribute to the processes of shared value creation? and RQ2) how is CSR as shared value creation constructed through interaction processes between the company and multiple stakeholders? These main research questions have guided the dissertation, which has comprised three independent, yet interrelated, papers and an overall synthesizing framework text. The purpose of the framework text has been threefold: 1) to establish a meta-theoretical (chapter II and chapter III) and a methodological (chapter V) basis upon which the
three papers have been developed; 2) to provide an overall discussion of the research objective set forth in the introduction (chapter VIII); and 3) to synthesize and discuss the contributions of the three papers on a meta-level in order to answer the two main research questions, which is the focal point of this final concluding chapter.

The purpose of this final concluding chapter is to summarize the contributions of the three independent, yet interrelated papers, with the purpose of answering the two main research questions (section 9.1), and subsequently to discuss possibilities for future research (section 9.2). Figure 9.1 summarizes the overall structure of the dissertation and has also been provided in section 1.2.

Figure 9.1. The structure of the dissertation
9.1 Summarizing the contributions and answering the main research questions

Scientifically positioned within a social constructionist approach, the dissertation has built on the assumption that a social phenomenon such as shared value creation is constructed through organizations’ interactions and ways of speaking about the world (Berger and Luckmann, 1966; Alvesson and Skölberg, 2009). For that reason, I have argued that while a corporate context is central when exploring CSR as shared value creation, insight into the active role and contribution of multiple stakeholders in the construction of shared value is needed in order to gain a better understanding of the actual interaction processes related to shared value creation. Consequently, the focus has been upon the interaction processes through which the company and multiple stakeholders construct the meaning of shared value creation in a CSR context. In order to gain in-depth understandings of, and valuable knowledge about, real time interaction processes related to shared value creation, a qualitative single case study has been conducted. While the Danish CSR frontrunner Arla CDK has been chosen as the overall case, the case study of the interaction processes related to malnutrition as an issue related to shared value has included multiple internal and external stakeholder voices. Accordingly, the focus has been on the interaction processes as the locus for gaining insight into the underexplored multiple stakeholder perspectives and their contribution to the construction of shared value creation.

The focus of RQ1 has been to explore how CSR communication contributes to the processes of shared value creation. This focus has been narrowed down with the sub-question of Paper I addressing how a communicative approach to shared value creation provides an alternative to the current approach in which the notion of shared value creation is caught between the management and the societal perspective (chapter IV). Thus, Paper I has been motivated by the research question: how to re-conceptualize shared value creation from a communicative approach that is able to provide an understanding of the complex interaction processes between the company and multiple
stakeholders? Hence, the paper has outlined different approaches to CSR communication processes that enable different understandings of how CSR communication contributes to the processes of shared value creation. Accordingly, I have proposed a communicative approach as an alternative to other CSR communication approaches as an avenue for bridging the management and societal perspectives on shared value creation. I have thus emphasized the importance of addressing both the corporate voice and multiple stakeholder voices when exploring the actual interaction processes related to shared value creation (chapter IV).

Consequently, the answer to the first research question RQ1 is that a communicative approach, and thus the bridging of the contradicting management and societal perspectives on shared value creation, suggests that the interaction processes related to shared value creation are continuous negotiation processes of (potentially) contradicting interests, values and voices. The communicative approach to CSR as shared value creation acknowledges that the interaction processes related to shared value creation are complex and tensional processes, challenging the theoretical assumption of unproblematic and tension-free processes (cf. Dembek et al., 2016).

In the context of this dissertation, Paper I has highlighted the need for empirical analyses of the interaction processes through which the notion of CSR as shared value creation is constructed between the company and multiple stakeholders.

The second research question, RQ2, has sought to explore the interaction processes between the company and multiple stakeholders. The two empirical papers have narrowed the focus of RQ2 down by addressing: 1) the organizational and individual processes of translating the notion of CSR as shared value creation (chapter VI); and 2) the dialogue processes between the company and multiple external stakeholders (chapter VII). Paper II has been guided by the following research question: how do the organization and its internal stakeholders translate the notion of CSR as shared value creation? Building upon the institutional logics perspective and the metaphor of translation,
the paper has explored how Arla CDK and its internal stakeholders translated the notion of CSR as shared value creation discourse. The study has showed that the organization and its internal stakeholders employed different strategies of adaption in order to reconcile the contradicting institutional logics of economy and ethics. Thus, the study has demonstrated how the specific institutional context establishes sets of rules that influence the processes of translation at the organizational and individual level. While the organization imitated the established rules within its own organizational context by adapting the institutional logics to its own advantage, the internal stakeholders challenged the established rules by adapting the institutional logics by means of an alternative response strategy. Hence, the paper has suggested that translating the notion of CSR as shared value creation is a complex communicative matter of responding to the contradicting logics in order to maintain legitimacy in the eyes of the external stakeholders. The empirical insights of Paper II have thus emphasized the need for a critical exploration of the stakeholder dialogue processes, which has been the focal point of Paper III (chapter VII).

Paper III has been based on the research question: how is CSR multi-stakeholder dialogue practiced, experienced, and articulated in an empirical context? In this paper, we (my co-authors and I) have drawn on a postmodern perspective considering stakeholder dialogue as a process for exploring and negotiating difference rather than as a means for overcoming difference (cf. Deetz and Simpson, 2004). In the context of RQ2, we have studied the actual dialogue processes between multiple stakeholders. The analysis has shown that stakeholder dialogue is not an unqualified or easy route to shared value creation; rather, it has demonstrated that the stakeholder dialogue processes were trapped in an overall tension between an idealization of the dialogue and its actual execution (chapter VII). In addition, the analysis has shown that although the stakeholders (e.g. the CSR manager) pointed to the shared agenda as the motivational force, it was the individual generic agenda (e.g. commercial) that dominated the way the stakeholders addressed and acted in the
dialogue processes across different contexts. Moreover, the analyses have suggested that the negotiation of self-positioned and imposed roles, positions and agendas (e.g. the commercial versus social role) across different contexts added to the complexity of the stakeholder dialogue processes. On this basis, we have concluded that the tension between corporate goals and societal goals influenced the execution of stakeholder dialogue, suggesting that this tension could not be solved through stakeholder dialogue per se; rather, it was the potential of the dialogue processes to articulate and create awareness towards the tensions that needed further attention (chapter VII).

On the basis of the two empirical papers, the answer to the second research question is that the actual interaction processes through which the company and multiple stakeholders construct the meaning of CSR as shared value creation are not unproblematic and tension-free, as the CSV concept theoretically assumes (section 1; see also Dembek et al., 2016); instead, the empirical analyses have shown that the meaning of value is contingent and continuously negotiated in complex and tensional processes, meaning that the question of whether the values were balanced or weighed equally became irrelevant. However, rather than condemning tensions as obstacles for creating shared value, I have proposed to consider them as potentially productive and important for creating social change (cf. Schultz, 2013). For that reason, I have suggested that analyses of the interaction processes between the company and multiple stakeholders are the key to gaining insight into the tensions related to shared value creation, which can contribute to advance our understanding of CSR as shared value creation.

These insights have paved the way for the discussion chapter (chapter VIII) in which I have provided an overall discussion on how we can address the tensions inherent in the interaction processes and understand how actors work through them. Drawing on recent research on communication and tensions (e.g. Cooren et al., 2013; Putnam et al., 2016), I have proposed that a communication-centered paradox approach contributes to a more nuanced understanding of how
tensions are communicatively enacted in the interaction processes. Such a communicative-centered approach suggests a new path to the study of shared value creation focusing upon how tensions and contradictions develop as part of the interaction processes. The main focus is thereby established upon how the actors position themselves, or are positioned, enabled, or disabled by different values, agendas, and roles and how these might contradict with each other in the interaction processes.

In summary, this dissertation has provided a number of theoretical, methodological, and practical contributions. Theoretically, the dissertation has contributed to the CSR literature by suggesting that a communication-centered approach enables us to look into the understudied perspective of multiple stakeholder voices. Additionally, the dissertation has also contributed to the existing CSR communication literature by suggesting a new conceptualizing of shared value creation that is sensitive to and able to advance the understanding of the tensional and conflictual interaction processes between the company and multiple stakeholders.

Methodologically, the dissertation has contributed with two analytical approaches that might be useful in future research exploring the interaction processes related to shared value creation, namely: 1) an analytical framework of the processes of adapting institutional logics of creating shared value at macro-, meso-, and micro-level; and 2) a methodological framework that is able to develop a more in-depth understanding of the stakeholder dialogue processes related to shared value creation, including how roles and agendas are continuously negotiated and focal points and objectives changed as the dialogue processes develop.

Finally, the dissertation contributes with valuable empirical insights that can guide companies and stakeholders in their future work towards the creation of more sustainable shared value: first, the dissertation suggests that companies and stakeholders need to abandon the idea of shared value as being solely a tangible outcome and rather consider the co-construction of shared value as complex negotiation processes to which internal (e.g. employees) and external stakeholders
(consumers, NGOs, policymakers etc.) actively contribute; second, companies need to consider the potential of adopting a more critical approach to the notion of CSR as shared value creation rather than simply adopting the idealized win-win rhetoric; third, companies and stakeholders need to abandon the idea of stakeholder dialogue as an idealized practice and easy route to create shared value and rather take responsibility for turning the communication into a discussion of the inherent tensions related to shared value creation despite the uneasiness in entering into such critical and conflictual processes; finally, and perhaps most importantly, companies need to recognize the importance of being transparent regarding the different roles and agendas they represent not only towards the external stakeholders but also within the organization. In other words, CSR communication is not just a matter of communicating the outcome(s) of the processes but also about creating awareness and acknowledgment of the individual and organizational values, agendas, and roles in the processes towards the creation of shared value.

9.2 Future research

While this dissertation has been dedicated to exploring the interaction processes related to the notion of CSR as shared value creation, several questions remain unanswered. Accordingly, I invite future research to take part in further strengthening the conceptual understanding of the interaction processes between the company and multiple stakeholders through which the meaning of shared value is created.

The theoretical and empirical insights of this dissertation might help scholars within CSR communication to scrutinize the actual interaction processes. I suggest scholars to embrace a qualitative, discursive approach in order to explore how CSR as shared value creation is constructed in the interaction processes as a way of analyzing, problematizing, and challenging the shared value concept. While the single case study in this dissertation has provided some valuable empirical
material that has contributed to an in-depth understanding of the interaction processes related to shared value creation, more cases are needed, as the interaction processes between other Danish organizations and their stakeholders may differ from what has been accounted for in this dissertation. Moreover, the interaction processes through which the meaning of CSR as shared value is constructed are contextual, which may limit the application of the insights to similar countries with corresponding systems and traditions such as the Scandinavian countries (cf. Strand and Freeman, 2015; Strand et al., 2015). Accordingly, the dissertation calls attention to the nuanced importance that needs to be accorded to both the national and the organizational context when exploring the interaction processes related to shared value creation (Jamali and Neville, 2011; Jamali and Karam, 2016). It is hoped that the multi-level analytical framework of the processes of adapting institutional logics provides an appropriate approach with which future research can explore and compare the processes of translation and adaption in and between different organizations and countries (chapter VII).

The methodological framework provided in Paper III enables an in-depth understanding of stakeholder dialogue processes and lends itself to further expansion beyond the single case study provided in this dissertation. Thus, I suggest future research to further explore the complexity of a multi-stakeholder perspective focusing on the different roles and positions that the stakeholder can choose or is assigned across different contexts and how this affects the notion of CSR as shared value creation. Although this dissertation has adopted a multi-stakeholder perspective, I argue that there is a need to make further distinctions concerning the differences between NGO voices, as they represent different (and potentially competing) interests, values, and agendas. While the CSV concept addresses stakeholders as a unified and homogenous group with societal interests (Porter and Kramer, 2011), not all stakeholders are synonymous with society. The individual interpretation and articulation of shared value is – to some extent – influenced by the institutionalized position of
the stakeholder (chapter VIII). As an example, future research might consider how the involvement of more critical and opposing stakeholders such as social movements – whether voluntary or not – affect how companies translate the notion of CSR as shared value creation. The empirical example provided in Paper I (chapter IV) showed that a social movement such as ActionAid with the single mission of tackling poverty by helping poor people to fight for their rights (ActionAid, 2016) pressed the company to take on a social role in the developing countries in which it operated while at the same time acknowledging its commercial agenda. The example highlighted the need for explicating self-positioning and imposed positioning of roles when exploring the interaction processes related to shared value creation with particular types of organizations.

While this dissertation has celebrated a discourse-based approach that dissolves the instrumental stakeholder concept, future research may choose another path for exploring the interaction processes between the company and multiple stakeholders. One possible route could be to employ the concept of intermediaries (e.g. trade associations, trade unions, advocacy groups, government agencies, consulting firms, and the media) (Frandsen and Johansen, 2015, p. 253) highlighting how these intermediaries act as mediators between an organization and its stakeholders, and influence the interaction processes related to shared value creation.

To conclude, while interaction processes related to shared value creation have been an unexplored area in the CSR communication literature, the topic taps into some of the most central areas of research within the CSR communication field. The insights of this dissertation demonstrate that by exploring the interaction processes through which the company and stakeholders construct the meaning of shared value, a more nuanced understanding of shared value creation can be achieved. The theoretical and empirical contributions of this dissertation will hopefully provide future research with new perspectives for studying the interaction processes related to shared value creation.
CHAPTER X
SUMMARIES
10. Summaries

10.1 English summary

The dissertation takes its point of departure in the notion that Scandinavian companies practice shared value creation with considerable success due to their strong tradition for stakeholder cooperation (Strand and Freeman, 2015; Strand et al., 2015). While Danish businesses provide an interesting research context from which to find examples of shared value creation, several questions remain unanswered: what characterize the actual interaction processes between the company and multiple stakeholders when creating shared value? Are these interaction processes unproblematic and tension-free as the CSV concept theoretically assumes? And how do interaction processes with multiple stakeholders affect the CSV concept?

With these questions in mind, the purpose of the dissertation is to theoretically and empirically explore the interaction processes related to the creation of shared value through analyses of how a Danish-based company and its multiple stakeholders construct the meaning of shared value in a CSR context. The objective of the study is addressed by providing an answer to two main research questions: RQ1) how does CSR communication contribute to the processes of shared value creation? and RQ2) how is CSR as shared value creation constructed through interaction processes between the company and multiple stakeholders? These main research questions guide the dissertation, comprising three independent, yet interrelated, papers and an overall synthesizing framework text. In order to gain in-depth understandings of, and knowledge about, real time interaction processes related to shared value creation, a qualitative single case study has been conducted. While the Danish CSR frontrunner Arla Consumer Denmark (Arla CDK) is chosen as the overall case, the case study of the interaction processes related to malnutrition among the elderly and inpatients in Denmark includes multiple internal and external stakeholder voices.
Paper I “Corporate Social Responsibility as shared value creation: towards a communicative approach” focuses upon how a communicative approach to shared value creation provides an alternative to the current approach in which the notion of shared value creation is caught between a management perspective and a societal perspective. The paper provides a re-conceptualization of shared value creation as continuous negotiation processes of potentially contradicting interests, values, and voices, challenging the idea of unproblematic and tension-free processes (cf. Dembek et al., 2016).

Paper II “Caught in a communicative catch-22? Translating the notion of CSR as shared value creation in a Danish CSR frontrunner” explores how the notion of CSR as shared value creation is translated by the Danish CSR frontrunner Arla CDK and its internal stakeholders through different strategies. The study shows that the organization and its internal stakeholders employ different strategies to reconcile the institutional logics of ethics and economy, suggesting that translating CSR as shared value creation is a complex communicative matter of continuously balancing the contradicting institutional logics to maintain legitimacy in the eyes of external stakeholders.

Paper III “Discursive tensions in CSR multi-stakeholder dialogue: A Foucauldian perspective” explores the underlying assumptions, expectations, and principles guiding CSR multi-stakeholder dialogue in an empirical setting. The empirical setting of this study is a case study of the multi-stakeholder dialogue initiated by Arla CDK concerning malnutrition among the elderly and inpatients in Denmark. The paper reveals that CSR stakeholder dialogue is not always an unqualified success and easy access route to shared value creation; rather, it demonstrates that CSR stakeholder dialogue is trapped in an overall tension between idealization of the dialogue and its actual execution.
On the basis of the three aforementioned papers, the answer to RQ1 is that a communicative approach, and thus the bridging of contradicting management and societal perspectives on shared value creation, suggests that the interaction processes related to shared value creation are continuous negotiation processes of (potentially) contradicting interests, values and voices. The communicative approach to CSR as shared value creation acknowledges that the interaction processes related to shared value creation are complex and tensional processes, which challenge the assumption of unproblematic and tension-free processes (Porter and Kramer, 2011).

The answer to RQ2 is that the actual interaction processes through which the company and multiple stakeholders construct the meaning of CSR as shared value creation are not unproblematic and tension-free, as the CSV concept theoretically assumes (section 1; see also Dembek et al., 2016); rather, the empirical papers show that the meaning of values is contingent upon and continuously negotiated in complex and tensional processes.

These insights pave the way for a final overall discussion on how research can address the tensions inherent in the interaction processes related to shared value creation and help understand how actors work through them. Drawing on recent research on communication and tensions (e.g. Cooren et al., 2013; Putnam et al., 2016), I propose that a communication-centered paradox approach contributes to an understanding of how tensions are communicatively enacted in the interaction processes. Such a communicative-centered approach suggests a new path to the study of shared value creation that focuses upon how tensions develop as part of the interaction processes.

Theoretically, the dissertation contributes to the CSR communication literature by suggesting that a communication-centered approach is able to bridge the contradicting management perspective and societal perspective on shared value creation advancing the understanding of the tensional interaction processes between the company and multiple stakeholders. Methodologically, the dissertation contributes with two analytical approaches suitable for future research exploring the
interaction processes related to shared value creation, namely: 1) an analytical framework of the processes of adapting institutional logics of creating shared value at macro-, meso-, and micro-level; and 2) an analytical framework that is able to develop a more in-depth understanding of the stakeholder dialogue processes related to shared value creation, including how roles and agendas are continuously negotiated and focal points and objectives changed as the dialogue processes develop.

Empirically, the dissertation contributes with valuable insights that can guide companies and stakeholders in their future work towards the creation of more sustainable shared value: first, it is suggested that companies and stakeholders need to consider the co-construction of shared value as complex negotiation processes to which multiple stakeholders actively contribute; second, companies need to consider the potential of adopting a more critical and reflexive approach to the notion of CSR as shared value creation rather than simply adopting an idealized win-win rhetoric; third, companies and stakeholders need to abandon the idea of stakeholder dialogue as an idealized practice and easy route to create shared value; finally, companies need to recognize the importance of being transparent about the different roles and agendas they represent internally and externally. In other words, the dissertation suggests that CSR communication is not just a matter of communicating the outcome(s) but also about creating awareness and acknowledgment of the individual and organizational values, agendas, and roles in interaction processes related to the creation of shared value.

Finally, paths for future research are suggested with the aim of advancing the understanding of the interaction processes related to shared value creation including: 1) studies that are sensitive to how different national, organizational, and individual contexts influence how the notion of CSR as shared value creation is translated, 2) studies that examine the complexity of multi-stakeholder processes focusing upon the different roles and positions that each stakeholder adopts or is imposed, and how this affects the notion of CSR as shared value creation, and 3) studies that distinguish
further between the voices of different NGOs as they represent different (and potentially conflicting) interests, values and agendas.
10.2 Dansk resumé

Denne afhandling tager udgangspunkt i ideen om, at skandinaviske virksomheder med succes arbejder med Corporate Social Responsibility (CSR) som fælles værdiskabelse grundet virksomhedernes stærke traditioner for at samarbejde med deres interessenter (Freeman, 2015; Strand et al, 2015). Selvom Danmark betegnes som en skandinavisk frontløber i forhold til at arbejde med CSR som fælles værdiskabelse, står en række spørgsmål ubesvarede hen, herunder: Hvad kendetegner de faktiske interaktionsprocesser mellem virksomheden og interessenterne, når der skabes fælles værdi? Er disse interaktionsprocesser uproblematiske og uden spændinger, som teorien om fælles værdiskabelse antager? Og hvordan påvirker interaktionsprocesser med multiple interessenter ideen om fælles værdiskabelse?


Afhandlingen bygger på et eksplorativ single case studie, der har givet adgang til viden om de faktiske interaktionsprocesser, der knytter sig til fælles værdiskabelse i en CSR-kontekst. Mens den danske CSR-frontløber Arla Consumer Denmark (Arla CDK) er valgt som den overordnede case, fokuserer afhandlingens case studie på de interaktionsprocesser, der knytter sig til fælles værdiskabelse i relation til en specifik samfundsmæssig problemstilling – bekæmpelse af
underernæring blandt ældre og hospitalsindlagte patienter i Danmark - og inkluderer således både interne og eksterne interessenters stemmer.

Artikel I ”CSR som fælles værdiskabelse: En kommunikativ tilgang” fokuserer på, hvordan en kommunikativ tilgang til fælles værdiskabelse kan være et alternativ til den nuværende situation, hvor ideen om CSR som fælles værdiskabelse er fanget mellem to modsatrette perspektiver: et virksomhedsperspektiv og et samfundsmæssigt perspektiv. I artiklen foreslås en ny konceptualisering af fælles værdiskabelse som kontinuerlige forhandlingsprocesser mellem potentielt modstridende interesser, værdier og stemmer. Artiklen udfordrer dermed også den teoretiske ide om, at processer relateret til fælles værdiskabelse er uproblematiske og fri for spændinger (jf. Dembek et al., 2016).

Artikel II ”Fanget i et uløseligt, kommunikativt dilemma? Oversættelse af ideen om CSR som fælles værdiskabelse i en dansk frontløber” undersøger, hvordan ideen om CSR som fælles værdiskabelse oversættes af den danske frontløber Arla CDK og virksomhedens interne interessenter. Artiklen giver empirisk indsigt i de processer, hvori de underliggende institutionelle logikker (makro-niveau), der knytter sig til ideen om CSR som fælles værdiskabelse, adapteres af organisationen (meso-niveau) og af de interne interessenter (mikro-niveau). Studiet af disse adaptionsprocesser viser, at organisationen og dens interne interessenter bruger forskellige strategier for at harmonisere de modsatrette økonomiske og etiske logikker, hvilket indikerer, at oversættelsesprocessen er et komplekst kommunikativt spørgsmål om hele tiden at balancere modsatrette logikker for at opretholde legitimitet internt og eksternt.

I artikel III ” Diskursive spændinger i en CSR multi-interessentdialog: Et Foucauldiansk perspektiv” undersøges de underliggende antagelser, forventninger og principper, som guider dialogen med multiple interessenter. Artiklens empiriske kontekst er et case studie af en multi-interessentdialog vedrørende underernæring blandt ældre og hospitalsindlagte patienter i Danmark,
som er initieret af Arla CDK. Artiklen viser, at interessentdialog ikke altid er en ubetinget succes eller nem adgang til fælles værdiskabelse men snarere er fanget i et spændingsfelt mellem en idealisering af dialogen og den faktiske udførelse.

På baggrund af de tre artikler er svaret på det første forskningsspørgsmål, at en kommunikativ tilgang er i stand til at bygge bro mellem det modstridende virksomhedsperspektiv og det samfundsøkonomiske perspektiv på fælles værdiskabelse, hvilket indikerer, at interaktionsprocesserne relateret til fælles værdiskabelse konceptualiseres som kontinuerlige forhandlingsprocesser af potentielt modstridende interesser, værdier og stemmer. På baggrund af de to empiriske artikler er svaret på det andet forskningsspørgsmål, at de faktiske interaktionsprocesser, hvorigennem virksomheden og interessenterne konstruerer betydningen af CSR som fælles værdiskabelse, ikke er uproblematiske men snarere komplekse og spændingsfyldte. De tre artikelers teoretiske og empiriske indsigter baner vejen for en samlet diskussion af, hvordan forskning kan adressere dels de iboende spændinger i de interaktionsprocesser, der knytter sig til fælles værdiskabelse, og dels hvordan de involverede aktører håndterer disse processer. På baggrund af den nyeste forskning inden for kommunikation og spændinger (Cooren et al., 2013; Putnam et al., 2016) foreslås det, at en kommunikativ tilgang kan bidrage til en forståelse af, hvordan disse spændinger udspiller sig kommunikativt i interaktionsprocesserne. Denne kommunikative tilgang peger hen imod en ny retning inden for studier af fælles værdiskabelse, der fokuserer på, hvordan spændinger udvikles og manifeste sig som en del af de interaktionsprocesser, der skal bidrage til fælles værdiskabelse.

Afhandlingen bidrager teoretisk til litteraturen indenfor CSR-kommunikation ved at foreslå en kommunikativ tilgang, der er i stand til at bygge bro mellem virksomhedsperspektivet og det samfundsøkonomiske perspektiv på fælles værdiskabelse og dermed fremme forståelse af de (potentielt) spændingsfyldte interaktionsprocesser mellem virksomheden og multiple interessenter. Afhandlingens metodiske bidrag er to analytiske tilgange, der hver især er anvendelige for fremtidig
forskning i de interaktionsprocesser, der knytter sig til fælles værdiskabelse. Afhandlingen bidrager for det første med en analytisk tilgang, der bidrager med en indsigt i de processer, hvori de institutionelle logikker adapteres af organisationen (meso-niveau) og videre af de interne interessenter på micro-niveau. For det andet bidrager afhandlingen med en analytisk tilgang, der kan bidrage med en mere dybdegående forståelse af interessentdialogen relateret til fælles værdiskabelse, herunder hvordan roller og dagsordener løbende forhandles, og fokuspunkter og mål ændres i takt med, at dialogprocessen udvikler sig.

Endelig bidrager afhandlingen med værdifulde empiriske indsigter, der kan guide virksomheder og øvrige interessenter i deres fremtidige arbejde hen imod skabelsen af en mere bæredygtig fælles værdiskabelse. For det første foreslås det, at virksomheder anser skabelsen af fælles værdi som komplekse processer, som adskillige interessenter bidrager aktivt til. For det andet foreslås det, at virksomheder og deres interne interessenter overvejer potentialet i at anlægge en mere kritisk og refleksiv tilgang til ideen om CSR som fælles værdiskabelse fremfor blot at overtage den politiske og idealiserede win-win retorik. For det tredje foreslås det, at virksomheder gør op med ideen om interessentdialog som en idealiseret praksis og nem adgang til fælles værdiskabelse.

Endelig forslås det, at både virksomheder og interessenter anerkender vigtigheden af at være transparente omkring de forskellige roller og dagsordner, som de hver især repræsenterer både internt og eksternt. Med andre ord peger afhandlingen på, at CSR-kommunikation ikke blot er et spørgsmål om at kommunikere resultaterne men også om at skabe opmærksomhed omkring og anerkendelse af de individuelle og organisatoriske værdier, dagsordener og roller i de interaktionsprocesser, der knytter sig til skabelsen af fælles værdi.

Afslutningsvis viser afhandlingen, at der er behov for, at fremtidig forskning fokuserer på at styrke forståelsen af de faktiske interaktionsprocesser, der knytter sig til ideen om CSR som fælles værdiskabelse, herunder 1) studier, som er sensitive overfor forskellige nationale, organisatoriske og
individuelle konteksters indflydelse på, hvordan ideen om CSR som fælles værdiskabelse oversættes, 2) studier som undersøger kompleksiteten forbundet med et multi-interessent blik og sætter fokus på de forskellige roller og positioner, som den enkelte interessent adopterer eller tildeles, og hvordan dette påvirker ideen om CSR som fælles værdiskabelse, og 3) studier som skelner yderligere mellem de forskellige interesseorganisationers stemmer, da de repræsenterer forskellige (og potentielt modstridende) interesser, værdier og dagsordner.
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Declaration of co-authorship

Full name of the PhD student:

This declaration concerns the following article/manuscript:

Title: Discursive tensions in CSR, multi-stakeholder...
Authors: Hovring, Andersen & Nielsen

The article/manuscript is: Published □ Accepted □ Submitted □ In preparation □

If published, state full reference:

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Has the article/manuscript previously been used in other PhD or doctoral dissertations?
No □ Yes □ If yes, give details:

The PhD student has contributed to the elements of this article/manuscript as follows:
A. Has essentially done all the work
B. Major contribution
C. Equal contribution
D. Minor contribution
E. Not relevant

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