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Abstract

This study explores whether companies embracing a corporate social responsibility agenda have a strategic focus on adapting and aligning their value systems to reflect such commitment. The analysis is based on empirical data and a conceptual model juxtaposing corporate values, corporate social responsibility values, and implementation to capture how the different configurations of these aspects may impact the communication carried out by corporations. The findings indicate that the companies in the data sample operate with two markedly different value systems. The coexistence of two value systems is discussed in relation to the reported difficulties that companies experience when facing the new and complex challenge of communicating corporate social responsibility.

Keywords

values, corporate social responsibility, corporate identity, corporate communication, CSR implementation

The traditional role of corporate entities is being challenged by the increasing number of demands imposed on them by society. They are no longer just legal entities intended to generate profits by supplying products or services and expected to create jobs. They

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also play the role of responsible co-citizens of the community, socially and environmentally conscious citizens of the world, and inspiring and rewarding workplaces dedicated to their employees. From society, it “is *expected* that companies behave ethically, and it is *desired* that they engage in discretionary and philanthropic activities” (Ihlen, Bartlett, & May, 2011, p. 7).

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

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

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

Purpose

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

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

The approach is to discuss this question empirically by comparing the companies’ declared corporate values constituting their corporate identity (their communicated identity; see Balmer & Greyser, 2002) and their espoused CSR values by applying a value-theoretical framework (as developed by, e.g., Rokeach, 1973; Schwartz, 1999; Schwartz & Bardi, 2001). When a company embracing the CSR agenda communicates

its identity, we may reasonably assume the associated values to be reflected in this communication. The new commitment and related change in the corporate identity would ideally be reflected and manifest in the company's corporate communication for the engagement to be considered legitimate by its stakeholders. If the values defining a company's corporate identity and CSR involvement are compatible, if not identical, the task of communicating its commitment to CSR may be less challenging and frustrating.

Values and Corporate Identity

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

The Significance of Values to Corporate Identity

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

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

Another dominant feature in the literature is the importance of fusing organizational values and corporate values to achieve a strong link and transparency between a company's core organizational values (the impressions and experience of organizational members) and its corporate identity (the picture presented to external stakeholders; Cornelissen, 2011; Hatch & Schultz, 2008; Van Riel, 1995, 2005).

Earlier work on corporate identity focused very much on continuity and constancy and emphasized the need for stable identities. This understanding is no longer

prevailing as the nature of corporate identity is broadly viewed as having an evolving character (Albert & Whetten, 2004; Melewar, 2008). To research corporate identity from a communicative perspective, it is necessary to define and operationalize abstract corporate values. Here, corporate identity values are the values that are nested in discourse and thus can be identified in the primary corporate statements on mission and vision that serve as the core identity components of corporate communication (Cornelissen, 2011; Williams, 2008). These statements often link to value statements introduced elsewhere in an organization's corporate discourse.

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

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

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

Corporate and Individual Values

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

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

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

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

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

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

Rokeach’s Value System

Rokeach’s value system offers a relatively simple yet highly useful taxonomy. According to Rokeach (1973), a value can be defined as “an enduring belief that a specific mode of conduct or end-state of existence is personally or socially preferable to an opposite or converse mode of conduct or end-state of existence” (p. 5). He further posits that we all have a set value system which is “an enduring organization of beliefs concerning preferable modes of conduct or end-states of existence along a continuum of relative importance” (p. 5). It is important to note that even though values are defined as enduring, they are not completely stable, which allows for social change to take place. The system that they form is a system of hierarchy and relative

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

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

importance, and the inherent relativity underlines the unstable character of the values. In other words, we possess certain values arranged in a system according to how we rank their importance. Over a lifetime, and depending on the social, political, and personal environments we are embedded in, the order of our values (their ranking) is likely to change slightly, but not significantly.

Rokeach's value system, which is developed on the basis of an extensive literature review followed by empirical studies, comprises 36 values in total. The values refer to either a mode of conduct, *instrumental values*, or an end state of existence, *terminal values*. The instrumental values are subdivided into *moral values* (interpersonal focus) and *competence values* (personal focus). Similarly, the terminal values subdivide into *personal* (self-centered) values and *social* (society-centered) values. The instrumental values guide our behavior and pave the way to reaching our end goals, that is, our terminal values. An overview of the system and its 36 values is shown in Table 1 (instrumental values) and Table 2 (terminal values):

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

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

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

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

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

Corporate communication components	Rokeach's value system
Vision (desired future state of the company)	can be expressed via terminal values
Mission (purpose of the company aligned with stakeholder values)	can be expressed via instrumental values
Corporate values comprising both the vision and the mission (what do we want to achieve, and how will we go about it)	can be expressed via a mix of instrumental and terminal values

Making CSR Values Part of the Corporate Identity

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

implementation of CSR (see, e.g., Maon, Lindgreen, & Swaen, 2010; Marrewijk & Werre, 2003; F. Schultz & Wehmeier, 2010).

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

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

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

The CSR Implementation and Communication Model

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

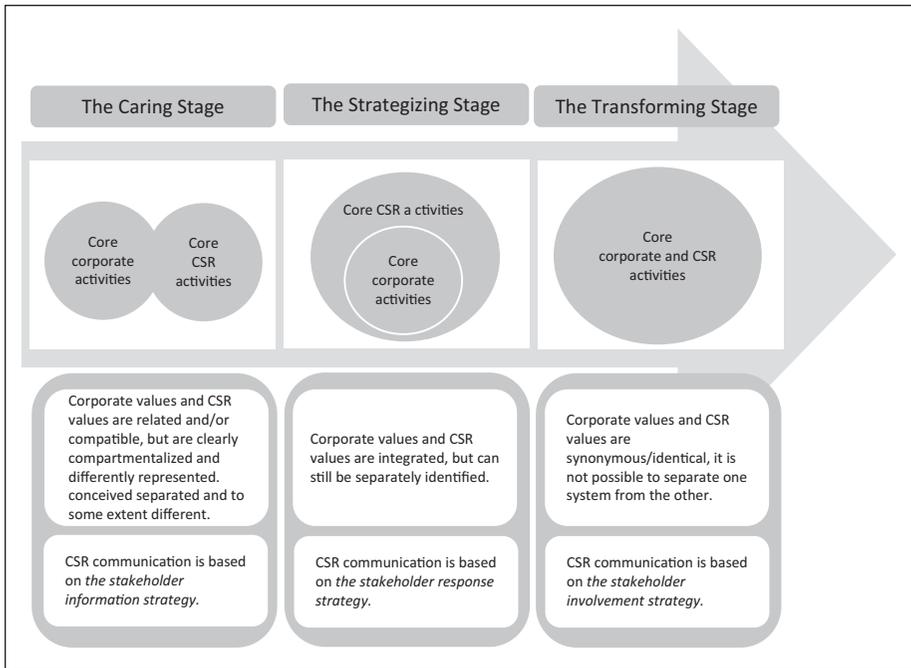


Figure 1. The CSR implementation and communication model.

Schmeltz, 2014. Based on Maon et al. (2010) and Morsing and Schultz (2006).

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

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

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

Research Design and Method

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

Sampling

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

The companies represent different lines of business. As they have been anonymized, they are identified by uppercase letters and by a generic description of the line of business in which they operate: A (Pharmaceutical Company), B (Toy Company), C (Airline Company), D (Window Company), E (Energy Company), and F (Sweets Company).

Units of Analysis

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

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

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

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

Method of Analysis

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

With Rokeach’s value system as the framework for analysis, the coding categories comprise the system’s 36 instrumental and terminal values. Moreover, this approach offers the opportunity, even with a qualitative analysis, of comparing the two data sets

from each company and then determining if the values characterizing corporate CSR engagement are the same as the ones characterizing corporate identity.

Using NVivo qualitative data analysis software, both data sets were coded according to Rokeach's value system. In practice, this means that a rhetorical analysis at the sentence level formed the background for evaluating which values were expressed in the data. Afterward, several careful readings of the coded texts provided the background for making an assessment of the relative importance of the different values expressed in the data. They were then categorized as

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

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

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

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

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

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

Table 4. Corporate Value System—Company A (Pharma).

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

Note. IC = instrumental (competence); IM = instrumental (moral); TP = terminal (personal); TS = terminal (social).

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

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

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

Findings

Overall, the analysis shows a rather fragmented and inconsistent corporate approach to articulating values related to corporate identity and CSR, respectively, with a

Table 6. Examples of Primary Corporate Social Responsibility (CSR) Value Statements.

Company A (Pharma)— Primary CSR values

CSR: Responsible	<p>“. . . corporate responsibility or in [Company A—Pharma] is, you know it's, is business integrated, it's very much . . . it's driven by our responsibility as a company.”</p> <p>“. . . this responsibility is reflected in our values, you know, we have a value called being responsible. . . . So it's deeply rooted in our values.”</p> <p>“I mean, we as a company, we are not doing this, we are not doing this for brand value. We are not doing it to . . . to, how do you say, not to attract but maybe to retain our employees. But we're doing it because we think it's right to do.”</p> <p>“. . . today you cannot operate a global pharmaceutical company without having a more or less comprehensive compliance program. You need a code of conduct, you need a code of ethics, you need to . . . in order to be competitive and safe . . . risk, you know, ensure you have a sufficient risk management when you source from the developing world you need supply standards, and you need this access to health programs.”</p> <p>“I think we have a tremendous responsibility, as I said initially, towards the users of our products.”</p> <p>“So we're here to generate profit, but we're here to do it in a responsible way, and that's the story we're telling people.”</p>
CSR: Obedient	<p>“. . . you have to convince people that what you're doing is the right thing, and is responsible, and maybe passionate and maybe imaginative, . . . responsible, and um . . . so, and with also the changes in the legal requirements, we have, we're you know, this is just the last one, the change to the [law] where you have to report on your corporate responsibility and you report, or whatever. . . . It . . . increased the awareness of compliance and compliance structures to support our good intentions . . . you could say that in the past two years it's the requirement for increased openness and also the market development that has been driving our development.”</p> <p>“. . . today you cannot operate a global pharmaceutical company without having a more or less comprehensive compliance program. You need a code of conduct, you need a code of ethics, you need to . . . with our sourcing strategy, you need to, or in order to be competitive and safe . . . risk, you know, ensure you have a sufficient risk management when you source from the developing world you need supply standards, and you need this access to health programs.”</p> <p>“. . . first and foremost we're not allowed to discuss our products with patients. . . . So we provide users of our products, with information through patient websites, but that is . . . that is also covered by a lot of, you know, security, we cannot make promotion when we do that, and we don't.”</p> <p>“We're here to confirm that these values are the right values, the way we conduct our businesses is ethical, and if they are in doubt on how to act, we want to remove that doubt, and ensure that this is the right way to do it.”</p> <p>“Some people want more control, some people want less control. So balancing, striking the right balance between less and more control, knowing the business and communicating these activities, you know why we're doing this in an efficient way.”</p>

(continued)

Table 6. (continued)

Company A (Pharma)– Primary CSR values

CSR: Capable	<p>“ . . . today you cannot operate a global pharmaceutical company without having a more or less comprehensive compliance program. You need a code of conduct, you need a code of ethics, you need to . . . or in order to be competitive and safe . . . risk, you know, ensure you have a sufficient risk management when you source from the developing world you need supply standards, and you need this access to health programs.”</p> <p>“ . . . I mean we have a good reputation. If you ask people from our sector, they perceive [Company A—Pharma] as a very dedicated and serious and very focused company. Only working with [X] disorders, and that is very rare. . . . So we are approached by tons of companies who want to work with us, by doctors, by regulators who want to work with us, and that’s very positive. We just want to maintain that, and if we can do that, maintain that reputation, maintain that name, our integrity and their integrity . . . protect their integrity in the corporation, that’s what a code of conduct in those two things is what a code of conduct delivers. Then we’re doing what we need to do, and then, it’ll be a way to differentiate you could say, because a lot of people, or a lot of companies have a hard time doing so.”</p> <p>“ . . . in some sense it’s risk mitigation. There are some risks out there, we want to minimize those. That relates to all the governance structures, and the code of conduct, and all this.”</p> <p>“ . . . I don’t know many people in sales who want to go on a crusade to save the world. But they would like to improve the benefit of their products for the people using the products.”</p>
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minimum of alignment between these two systems. Figure 2 shows how the companies distribute along the continuum of the CSR implementation and communication model.

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

If we consider the actual values in some detail, it becomes clear that the companies mostly prioritize instrumental values at the expense of terminal values. As explained, terminal values are desired end states whereas instrumental values are behaviors or principles for reaching those end states. The generally low representation of terminal values is perhaps to be expected. To run a business, it is reasonable for a company to focus on just a limited number of desirable end states, and then concentrate on the multiple ways of achieving them. Interestingly, however, the data show a tendency toward using terminal values more frequently in the corporate identity texts than in the CSR texts, and when they are present in both texts, they are higher placed in the

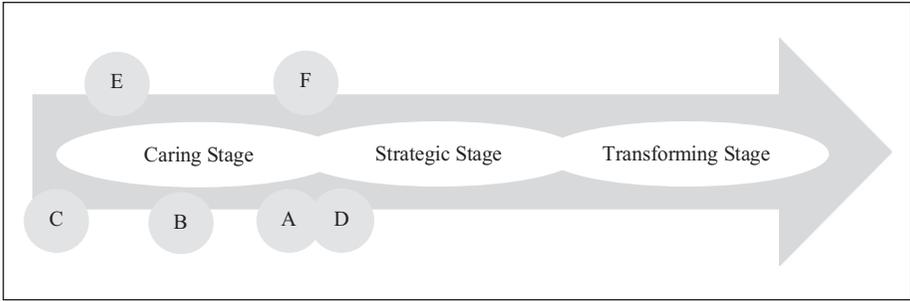


Figure 2. The six companies' approximate position on the CSR implementation and communication model continuum.

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

corporate identity values hierarchy than in the CSR values hierarchy. One example of this tendency is seen in Company C (Airline), which has *social recognition* and *family security* among its primary corporate identity values, but the same values are in secondary or tertiary position in its CSR texts.

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

Although the analysis reveals a rather fragmented picture in terms of instrumental values, it is worth noting that in the early implementation of CSR, companies tend to focus on moral, instrumental values; for example, both Company E (Energy) and Company C (Airline) have *obedient* and *polite* as their primary CSR values, whereas the companies positioned further along the continuum tend to mix these moral values with competence values. An example is Company F (Sweets), which combines the moral values of being *responsible* and *independent* with the values of being *capable* and *logical* as its primary CSR values. This finding supports the basic premise in Maon et al.'s (2010) model that a company starts out by seeing CSR as a restraint, then later on as a duty and obligation. These empirical results demonstrate that the companies have just entered the last phase of cultural embedment and are thus still displaying some of the characteristics of the preceding cultural grasp phase.

Table 7. Corporate Value Systems—Company E (Energy).

Corporate value systems—Company E (Energy)		
	Corporate identity	Corporate social responsibility
Primary (main) values	<ul style="list-style-type: none"> • A sense of accomplishment (TP) • Ambitious (IC) • Capable (IC) • Social recognition (TP) • Responsible (IM) 	<ul style="list-style-type: none"> • Obedient (IM) • Polite (IM)
Secondary (supporting) values	<ul style="list-style-type: none"> • Capable (IC) • Logical (IC) • A comfortable life (TP) 	<ul style="list-style-type: none"> • Responsible (IM) • Capable (IC)
Tertiary (additional) values	<ul style="list-style-type: none"> • A world of beauty (TS) • Broadminded (IM) • Intellectual (IC) • Obedient (IM) 	<ul style="list-style-type: none"> • Ambitious (IC) • Helpful (IM)

Note. IC = instrumental (competence); IM = instrumental (moral); TP = terminal (personal); TS = terminal (social).

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

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

Discussion

The analysis of the data has produced two main outcomes to evidence (a) contradictions and tensions between corporate identity and CSR values and (b) a lack of integration of CSR into corporate identity. In this section, the outcomes are discussed, followed by reflections on the identified coexistence of two separate value systems.

The section concludes with a discussion of the impact of national sociopolitical systems in relation to this study and its findings.

Contradictions and Tensions Between Corporate Identity Values and CSR Values

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

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

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

Company F (Sweets) clearly feels the need to focus increasingly on responsibility, but it has difficulties determining exactly what the concept of responsibility entails. This example serves to show that there is a conflict between the observations that the companies are exposed to pressures of being politically correct and engaging in CSR and their inherent ability to grasp the concept and translate it into something that can be both realized and applied in a beneficial manner to benefit the company. Instead, they seem to rely on the habitual, traditional values conventionally related to the concept of CSR such as being obedient and responsible, as expressed by Company A (Pharma): "The way we conduct our business is ethical, and if they [people] are in doubt on how to act, we want to remove that doubt, and ensure that this is the right way to do it." This quote is very typical of the approach to CSR in the sample that demonstrates that playing by the rules and acting in a responsible manner is given top priority. This concern for playing by the rules suggests a rather reactive, and not very sophisticated, approach to CSR reminiscent of Carroll's (1991) CSR pyramid, where the focus is primarily on being obedient and doing no harm.

Lack of Integration of CSR into Corporate Identity

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

CSR is a relatively new concept, and companies may feel obliged to introduce measures of CSR, either voluntarily or because legislation requires them to do so, and

communicate about these measures. In this situation, their pre-CSR identity may be so strong that they continue to communicate this identity instead of the new identity embracing CSR. The current data suggest that CSR leads a life of its own within the company supported by a separate value system that may be compatible, but clearly not identical, to the corporate identity value system.

The lack of alignment between CSR values and corporate identity values could also be caused by an inherent difficulty in adapting to a new societal role often referred to as *corporate citizenship* (Crane, Matten, & Moon, 2008; Frederick, 2006). As human beings we are guided by the same value systems in all of our actions. The same might apply to companies when they embrace their new role in society as responsible citizens: Maybe this new role as a citizen is still seen as something additional, an appendix to the company and not part of the corporate identity, as indicated by their slow advance along the continuum shown in the CSR implementation and communication model. From a value-theoretical perspective, this notion is supported by Rokeach's (1973) argument that our values are predominantly of a stable nature. Transferred to a corporate setting, it implies that as companies embrace the new concept of CSR, their stable value system is being challenged by the new values related to CSR. In consequence, companies may find themselves forced to incorporate values that are not yet part and parcel of their corporate identity.

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

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

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

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

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

Reflections on the Coexistence of Two Separate Value Systems

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

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

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

The challenge could also be of an organizational character. As stated by Cornelissen (2011), many corporate communicators feel underestimated and believe that they do not have the authority to offer strategic input and advice: They are primarily seen as skills people instead of strategic people. At the same time, the department or staff members responsible for CSR are not necessarily close to the communications department, which is traditionally in charge of promoting and facilitating important aspects of corporate identity to stakeholders. This is the case for Company A (Pharma) in which the CSR unit is "placed under corporate legal actually, because we work with both corporate responsibility . . . and . . . compliance issues." If there is no close collaboration between staff working with CSR and those working with corporate communication, it may explain the lack of alignment between the value systems. In such case, the general objective of consistency and cohesion in corporate communication also becomes almost impossible to achieve.

The educational and professional background of CSR managers is also a variable influencing the handling of corporate identity values and CSR values in an organizational context. Of the managers of the six companies participating in the study, only one has a background in communications, while the rest were trained in business administration, including environmental or safety management. Traditionally, people in these fields have perceived communication to be instrumental rather than strategic

in nature. This perception of communication may partly explain the apparent oversight of or insensitivity to the values discrepancy across corporate identity and CSR data.

The line of business that the individual company is operating in also determines the values on which its CSR engagement is built. For a company in the transport industry (Company C, Airline), it is practically unavoidable to address environmental issues: “As a CSR department, we are mostly focused on environmental issues. And . . . that’s because of our situation and position . . . as a polluter.” Likewise, businesses within the pharmaceutical industry (Company A, Pharma) need to consistently operate from a foundation of very high ethical standards: “We have a tremendous responsibility towards the end users. And I think that any pharmaceutical company has that.” Clearly, certain critical topics (values) must be addressed by particular industries, and it would be logical to prioritize these values and allow them to play a much more important role in the corporate identity mix than is suggested by the current data.

The Impact of National Sociopolitical Systems

The companies participating in this study are all Danish companies operating in international markets. The discrepancies between corporate identity values and CSR values indicated by the data are therefore potentially only a Danish phenomenon. Previous studies have established that national factors such as political, social, and educational structures along with historical traditions (e.g., strong and influential labor unions) will influence the approach to and engagement with CSR in a given country (Habisch, Jonker, Wegner, & Schmidpeter, 2005; Lenssen & Votobey, 2004; Roome, 2004).

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

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

The current data demonstrate that the companies are all more or less anchored in the implicit approach, focusing on compliance with a reactive intent underlying their engagement in CSR: “So we have to listen to the stakeholders and talk to the stakeholders and find out what’s their expectations to [Company E—Energy] and then try to align it somehow.” Matten and Moon (2008) claim that the explicit approach is spreading and gaining ground in Europe. Hence, it could be a problem if the Danish CSR managers remain committed to the old values typifying the implicit approach

with its lack of will to communicate openly and extensively about CSR issues. This is the case for Company F (Sweets):

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

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

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

Conclusion

The aim of this study was to explore whether companies embracing a CSR agenda adapt and align their value systems and values communication in reflection of a new commitment and an underlying change in organizational identity. The analysis of the data generated through interviews and web texts shows that this is not the case: The results indicate that even though the companies studied work with the CSR concept in a strategic and systematic manner, they are operating with two quite separate systems of values with no apparent correspondence between corporate identity values and CSR values.

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

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

Limitations and Future Research

The misalignment between value systems should be further explored in in-depth case studies of companies' efforts to tackle complex issues of organizational identity and

corporate image. Studies of organizational structure, positioning of the CSR department, training of the staff assigned to this function, and their relationship with the communication department may provide additional answers to the question of whether the value discrepancies observed in this study are caused by mentality or organizational challenges or both.

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

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