# The Role of Corporate Identity in CSR Implementation:
# An Integrative Framework

## Abstract

This paper investigates the relationship between Corporate Identity (CI) and CSR and describes how CI can underpin the development and implementation of CSR initiatives; thus helping to clarify how best to implement CSR in business practice.

Empirical findings derived from interviews with senior executives in leading UK-based companies reveal the steps that firms take to develop and implement CSR initiatives. The study provides a framework which directs management attention to key CI elements and practices, both strategic and operational, required to sustain different stages of CSR implementation. Using CI as a unifying platform, the framework clarifies how CSR originates strategically from CI values and founder's vision as explicated in mission statements, which legitimize CSR and develop a shared culture. CI plays a role in implementing CSR via communication and senior management behavior which impact employee identification with organizational values and goals and behaviour, which relate to voluntary participation in CSR.

**Keywords:** Corporate identity, CSR, Communication, Mission Statement, Culture, Values, Leadership

## 1. Introduction

With increasing competitiveness for business today, performance depends on a firm's ability to manage intangible assets, i.e., corporate identity (CI) (Gambetti *et al*., 2017). Moreover, managers are required to behave ethically and in a socially responsible manner via fair competition, environmental sustainability, sound employment practices (David *et al*., 2005) and to abide by normative rules. This may have resulted from recent corporate scandals, attracting researcher and practitioner attention to business ethics. Furthermore, burgeoning government regulation, enhanced media vigilance and stakeholder pressures have put ethics and corporate social responsibility (CSR) on strategic agendas everywhere (Sweetin *et al*., 2013).

CSR's perceived importance has led to theoretical advances and classification schemas which assume that public relations and/or external environmental factors may be prime drivers in incorporating CSR, with little emphasis on organizations themselves (i.e. their internal environment) (Lindgreen *et al*., 2016), while research offers little guidance on implementing CSR (Vallaster *et al*., 2012). This has severe implications internally and externally, since a company may struggle to create the commitment among its employees to the causes it may espouse. To the employees, CSR appears not as a consequence of the core business process, but rather as a separate task that companies impose, aiming at short-term results and maximum benefits (Ligeti and Oravecz, 2009).

Therefore, we argue that CI could provide the catalyst and optimal platform for developing and implementing CSR in congruence with what the company stands for. In today's climate, which places CSR and ethics firmly on socio-political and business agendas, the concept of CI seems largely a manifestation of CSR, reflecting companies' ethical stance and behavior (Cornelius *et al*., 2007). Consequently, CI, CSR and ethical behavior receive significant attention in the literature and public media (Fukukawa *et al*., 2007). Balmer (2017) notes that investigating the related areas of CI, CSR and ethics may afford new perspectives to help answer important questions. In developing theory, it is very helpful to examine ethics and CSR through the lens of such constructs as CI because what organizations are, and what they represent, have an undeniable ethical dimension (Powell, 2011).

Additionally, current research shows that core hindrances to CSR success are that managers have 'little knowledge of CSR implementation processes' and that half of all sampled managers 'lack a clear action plan' (Moratis & Cochius 2011). In these areas also, CSR processes remain unfamiliar territory for research. So far, little empirical research has examined the function of CI attributes and practices in implementing CSR initiatives and programs (Lindgreen *et al*., 2009; Polonsky & Jevons, 2009; Powell, 2011; Vallaster *et al*., 2012). This calls for detailed models capable of addressing and describing such processes.

Addressing this lacuna, this study explores the process of implementing CSR programs and identifying the CI attributes and elements necessary for sustaining CSR initiatives. Our study contributes theoretically and practically, in developing a framework, grounded in theory and managers' perceptions of their practice, for understanding and developing CI-CSR initiatives. Specifically, our framework emphasizes the contextual need to depend on CI as a platform and

its elements (particularly those in the CSR domain) at various stages of CSR's development to generate desirable outcomes for firms.

## 2. Literature review

### *2.1. Corporate Social Responsibility*

During the past 70 years, CSR has grown rapidly and achieved acceptability as an academic field, with implications for academia, industry and society (Kiessling *et al*., 2016). However, definitional issues remain.

Academics tend to agree that CSR entails "actions that appear to further some social good, beyond the interests of the firm and those … required by law" (McWilliams and Siegel, 2000: 117) and that firms are expected to advance corporate behavior "to a level … congruent with … prevailing social norms, values and expectations of performance" (Sethi, 1975: 62). Thus, beyond their legal and economic obligations, firms must admit social responsibility, by sound environmental practices support for employees and other stakeholders (Carroll, 2015).

The CSR concept stems from stakeholder management theory (Carroll, 2015) which maintains that companies have responsibilities toward various groups and view shareholders as among its many stakeholders. Today – unlike the traditional legal/economic view (see Windsor, 2006) – survival and growth depend upon no single stakeholder (Lee *et al*., 2013). Thus, we use stakeholder theory here as an appropriate framework for this study.

Various insights are offered in implementing CSR based on studying internal driving factors, e.g., organizational culture and values, leaders' personal sets of values, mission, and communications (Birth *et al*., 2008; Maignan *et al*., 2005; Maon *et al*., 2009; Waldman et al., 2006). While these studies are of value to researchers in developing, understanding and structuring the the nascent literature, their contribution is limited, since they provide partial views on CSR drivers. "More importantly, linkages between these organizational factors and strategic development and implementation of CSR have seen little or no empirical verification" (Galbreath, 2010: 512); which provides a platform for further investigation and drives the motivation for our research. This neglect is somewhat surprising given that an organization's ability to address CSR is not met by abstract organizational factors, but rather by specific strategic mechanisms that link CSR to core business processes and objectives (Zhang *et al*.,

2018; Galbreath, 2010), which provide high fit and maintain the long-term commitment to CSR behavior (Ligeti & Oravecz, 2009; Zhang *et al.*, 2018).

Other insights are offered from frameworks cited in the literature for implementing CSR but they are generally limited in scope (Maon *et al.*, 2009) and the frameworks seem to differ in their emphasis on the role of stakeholders for either providing input into the development and implementation of CSR activities or offering feedback to improve the process. Maignan *et al.* (2005) and Panapanaan et al. (2003) define CSR along current business norms and values, stressing stakeholder roles and concerns in their proposed frameworks. Panapanaan et al. (2003) mainly insist on the identification of the main CSR areas as the first step in CSR implementation. The decision whether to proceed in managing CSR depends wholly on five generic activities (organization and structure, planning, implementation, monitoring and evaluation and finally communication and reporting). From this perspective, their framework doesn't consider any stakeholders' role.

Khoo and Tan (2002), using the Australian Business Excellence Framework, consider in a continuous perspective four cyclic stages involved in transforming the organization from its initial state to a socially responsible and sustainable organization. However, the framework refers only to the well-being of employees and the needs and expectations of customers, without integrating the concerns and roles of other stakeholders. Were's model (2003) indicates the importance of internal communication and employees' involvement, but does not mention the involvement of external stakeholders, except in their role of increasing the sensitivity of top management and in the processes of external certification. This omission is made good by Cramer (2005), who proposes six non-sequential CSR implementation activities, acknowledging the importance of dialoguing with stakeholders; however, this model remains unclear on the role of stakeholders in the process of CSR development.

More recently, Lindgreen *et al.*'s (2009) framework for leveraging CSR in brand-building activities has been one of many variants, but is limited by being applied to corporate brands; not every business has, plans to have, wants or even needs a corporate brand (Kitchen *et al.*, 2013), which limits its generalizability. Moreover, Lindgreen *et al.*'s study focuses on a few corporate brand elements (i.e., brand architecture, values and type of industry) and does not clearly relate CI capabilities to a supportive firm-level CSR implementation process. In particular, the role of cultural and behavioral dimensions in the organizational adoption of CSR is still under-researched and insights about the interface between CSR and CI may improve our

understanding of the processes that firms use to implement CSR as suggested in the literature (Lindgreen *et al*., 2016; Polonsky & Jevons, 2009; Vallaster *et al*., 2012).

## 2.2. Nature and Meaning of Corporate Identity

CI appears to be concerned with outlining what an organization stands for, understanding its central or distinctive characteristics (Hatch & Schultz, 2000) and communicating internal organizational attributes to a broad range of stakeholders (He & Balmer, 2007; Schmeltz, 2014), while stressing the organization's strategic nature through mission, philosophy and values, thus highlighting its uniqueness and determining direction (Abratt & Kleyn, 2017).

CI has been approached from visual, communication and behavioral perspectives, creating a multidisciplinary concept with several dimensionalities; however, consensus about CI, or its dimensions, is far from established (Kitchen *et al*., 2013).

Melewar (2003) and his co-authors (Melewar and Karaosmanoglu, 2006; Melewar *et al*., 2018) broaden the meaning of CI to include the unique mix of elements that differentiates organizations. They consider CI the sum of the factors defining and projecting 'what the organization is', 'what it stands for', 'what it does', 'how it does it' and 'where it is going' (Melewar & Karaosmanoglu, 2006).

Following the call for interdisciplinary research in the field (Abratt & Mingione, 2017; Melewar *et al*., 2018), this study adopts a holistic view of CI that incorporates a range of dimensions particularly pertinent to CSR's domain, thus acknowledging that it would be limiting to ground its analysis in a single field (Kitchen *et al*., 2013). CI here is the set of interdependent characteristics that give an organization distinctiveness, such as its culture, values, mission, senior management and employee behavior, founder and communication (Balmer, 2001; Melewar, 2003; van Riel & Balmer, 1997). The premise here is that CI is based on organizational identity, which, Balmer suggests (2001), is the 'ideal' view of the relationship between CI and organizational identity.

Strategically, CI includes an 'organization's mission, vision, strategic intent, values and corporate culture' (Abratt & Kleyn, 2017: 1051). CI entails the evolving articulation and dissemination of corporate goals, philosophy and sense of purpose through the mission statement (Balmer, 2017), which – explicitly or otherwise – conveys CI, highlights uniqueness and determines direction (Van Riel & Balmer, 1997; Balmer, 2017). Corporate culture reflects organizational core values, behavior and beliefs (Balmer & Wilson, 1998; Bendixen & Abratt,

2007; Melewar & Karaosmanoglu, 2006), helping individuals understand their firm's functioning and thus giving them norms for behavior within it (Deshpande & Webster, 1989: 4).

Further, the unique characteristics of CI tend to be rooted in the behavior of employees and senior management (Balmer, 2017). This behavior includes the attitudes of organizational staff with with their everyday actions (Hatch & Schultz, 1997) and embraces staff members' identification with the organization (i.e., members' defining themselves by the attributes they believe to define the organization). Employees should align with corporate principles and objectives because doing so confers competitive advantage (Boroş, 2008; Van Riel & Balmer, 1997). Accordingly, employee identification is considered a measure of employee behavior (van Riel & Fombrun, 2007). Senior management behavior includes the attitudes of high-level managers and/or the way they operate, which influences internal and external stakeholders' perceptions (Kitchen *et al*., 2013; Melewar, 2003; Scott & Lane, 2000). Senior management and CEOs are also symbolically important for corporate values and priorities (Balmer, 2017; Vallaster & De Chernatony, 2006). Further, founders set the organizational vision and shape CI through their impact on its culture (Brexendorf & Kernstock, 2007). Through value-based leadership, they invoke moral justifications, providing significance and ways of identifying with corporate goals (Balmer, 2017; Christensen *et al*., 2014).

CI also includes corporate expression (Abratt & Kleyn, 2017) through communication itself, indicative of the distinct qualities of CI (Melewar and Karaosmanoglu, 2006; Melewar *et al*., 2018; Schmeltz, 2014). All internal and external communications from a firm are harmonized as effectively and efficiently as possible to create favorable basis for relationships with different stakeholders, including employees, on which companies survive and thrive (Van Riel & Fombrun, 2007).

Notably, CI is often terminologically and operationally juxtaposed with corporate brand and the two may be used interchangeably, especially where organizations use one name and one visual system throughout every interaction (monolithic branding) (Baker & Balmer, 1997: 372). Both are multidisciplinary concepts involving various dimensions, i.e., culture, behavior, communications and visuals. Both also reflect organizations' inner identity to many stakeholder groups via multiple communication channels (Balmer & Gray, 2003). However, CI is perhaps more complex (Jones, 2010), representing the foundation of corporate branding. A corporate brand acts through the successful nurturing of CI, resulting sometimes in

sustainable and unique differential advantage. Accordingly, a strong CI can empower, motivate and even harmonize a workforce around the corporate brand and lead to consistency in firm/stakeholder/customer interactions. Legitimately, therefore, CI may encapsulate a corporate brand, from which, nonetheless it is critically different. For example, while the identity concept applies to both, not every business has, plans to have, wants or even needs a corporate brand. Hence, CI is a necessary concept, whereas corporate branding is context contingent (Balmer & Gray, 2003; Kitchen *et al*., 2013).

## 2.3. CI-CSR Relationship

Regarding the possible CI/CSR relationship, most studies focus on the role of CSR in corporate identity-building (Arendt and Brettel, 2010) especially given CSR's current strategic importance (see Berrone *et al*., 2007; Cornelius *et al*., 2007; David *et al*., 2005; Van de Ven, 2008); see Appendix 1. Indeed, Zairi (2000) proposes that the proven impact of CSR on enhancing the attractiveness of the corporate image, and thereby the firm's competitive advantage and overall business performance justifies its inclusion in business excellence models. Likewise, Cornelius *et al*. (2007) argue that if CSR affects factors such as company reputation and corporate image, it should implicitly be perceived as integral at least to certain models of CI. Indeed, these authors posit that CSR should be considered a subset of the CI model proposed by Melewar and Jenkins (2002) and suggest that, given its generalizability, CSR should necessarily be subsumed by all multi-stakeholder models of CI. Similarly, David *et al*. (2005) argue that the concept of CI must include at least two dimensions: (1) corporate expertise – premised on exchange and referring to organization's ability to detect, assess and satisfy consumers' needs, wants and desires by leading in a product or service category; and (2) CSR – a citizenship function acknowledging moral, ethical and social obligations on which mutually beneficial exchanges can be built between an organization and its constituencies. Likewise, Berrone *et al*. (2007) conclude that because CI is a demonstrable source of competitive advantage, a firm's ethical stance (i.e., its ethical values, behavior and communication on ethical and other commitments) should be considered part of a firm's CI capable of enhancing corporate performance.

Both CI and CSR aim to align organizations with business environmental requirements by locating and managing stakeholder expectations well. To this end, researchers suggest that firms follow managerial tactics to connect CSR efforts to CI strategies and/or use an integrative approach. Although extant research offers relevant insights into the connection between CSR

and corporate brand (Lindgreen *et al*., 2016), researchers need to investigate the role of CI in CSR development and implementation and capture more comprehensively the nature of this relationship.

This research aims to uncover possible CI elements and attributes connected with CSR initiatives and programs and to integrate these with processes of CSR design and implementation into a unitary framework, thus providing a conceptual approach to methods associated with CSR design and implementation.

# 3. Research Methodology

An inductive approach is appropriate for studying complex processes (Yin, 2008); and here, semi-structured interviews are used as the main data collection tool, along with other secondary data resources. The findings offer some insight into the issues raised and may enable transferability of findings to other contexts (Eisenhardt, 1989), given the ambiguity of CI's definitions and its current weak connections with CSR.

Sampling covers organizational and individual levels. Ten organizations were subjected to purposeful sampling (Lincoln & Guba, 1985), following recommendations by Eisenhardt (1989: 545) that "a number between four and ten cases often works well" and by Miles and Huberman (1994:30) that "more than fifteen cases make a study unwieldy". Organizational sampling was facilitated by Business in the Community (BITC) and the companies were chosen on the following criteria:

1) Have global reach, i.e., have established CI and communication functions/departments responsible for managing it. Arvidsson (2010: 344) views large companies as

    first-adopters' and 'trendsetters' when it comes to corporate communication. They 'are believed to experience greater social and political pressure to act in more socially desirable ways and provide information in different areas of social responsibility, thus they are argued to be more likely to communicate CSR information. Besides being responsible for upholding dialogue with different stakeholders, they are involved in the continuous corporate communication process of developing communication strategies, structuring annual reports, preparing company presentations and so forth' (Arvidsson, 2010: 345).

2) Have UK headquarters (in order to facilitate personal interviews);

3) Be among market leaders in their industries and have highly reputable corporate brands, e.g., rank high in reputation surveys (Global Fortune 500, Manager Magazine, TIME); and

4) Display CSR initiatives. Selected companies were members of BITC, considered one of the oldest and largest national business-led coalitions devoted to CSR, which motivates, encourages, engages, assists and challenges businesses to have a positive influence in the workplace, local community, market and wider environment. In addition, many companies were 'Awards for Excellence' winners - an independent and peer assessed CSR prize run by BITC in conjunction with the *Financial Times*. The award recognizes and celebrate firms which demonstrate originality, creativity and persistent commitment to CSR.

## *2.4. Data Collection*

The aim was to understand the relationship between CI and CSR and implementation processes. A total of 20 senior managers, two from each company, responsible for the CI mix and CSR design and implementation were interviewed for between 60 to 90 minutes and recordings subsequently were transcribed (see Table 1).

*Please Insert Table 1 Here*

Questions focused on understanding motivations for CSR development, associated pressures, support for implementation of CSR programs and their levels of performance. Interviews enabled interviewees to discuss the subject in their own words. Questions contained prompts to gain insight into specifics, i.e. details of particular programmes; and topics and questions adjusted as needed. Although a short, standardized guide was used to direct interviews, emergent topics were also included. Based on Melewar's (2003) framework, a general question was asked on each major dimension (organizational culture and value; management and employee behavior; communication, mission statement and founder). CSR developments by leveraging CI and corporate culture and CSR brand-related strategy were also included.

Following interviews, information from interviewees and secondary data sourced by the authors were analyzed. Company data helped develop further insights and provide a basis for outcome transferability to other contexts (Eisenhardt, 1989).

## *2.5. Data Analysis*

To analyze the data, we applied the processes of naturalistic inquiry (Lincoln & Guba, 1985), including constant comparison (Glaser & Strauss, 1967). Nvivo 9 was used throughout in

coding and analyzing the text. This allowed multiple waves of coding, identified nestings, overlaps between codes, efficient searches and consolidation of extensive quotations.

In a first step, we assessed the usefulness of Melewar's (2003) framework for our particular research context. Specifically, we assessed the fit between the components of Melewar's framework and the CI program of each interviewee's company.

Next, we analyzed each interview to improve our understanding of the processes for CSR implementation and explore the elements of CI required throughout the processes. We iterated between data, emergent theory and pertinent literature to develop an understanding of CSR/CI relational dynamics. Initially, a first-order analysis (Clark *et al*., 2010) involved coding the interview data and the recordings of meetings were transcribed before a detailed coding scheme was developed. The first-order concepts to some degree revealed key elements of informants' meaning systems, but not deeper patterns or data relationships. To distinguish themes that developing relationships between the concepts under investigation might be based on, a more structured second-order analysis was used to view the data in a more theoretically generalized way (Clark *et al*., 2010). Constant comparison techniques and the software programs showed second-order themes that subsumed the first-order concepts (Corbin & Strauss, 2008).

Re-examining category nestings and overlaps, second-order themes emerged. In an analytical third stage, these themes were assembled into aggregate dimensions by examining relationships among the first-order concepts and second-order themes that could be distilled into a set of more simplified, complementary groupings. Ultimately, themes were aggregated into more general dimensions of analysis that captured the required elements and CSR processes of CI development. Finally, "member checks" were conducted with interviewees to allow confidence that the emerging analytical framework was serviceable to and agreed by those experiencing what they termed successful CSR implementation.

We also adopted cognate methods to augment research quality (Corbin & Strauss, 2008). In particular, the researchers independently provided interpretations of the findings and then met to discuss and reach agreement on the parts of the analysis that had caused disagreement; this provided an excellent supportive resource as suggested by Corbin and Strauss (1990: 11). In addition, our respondents had the chance in follow-up interviews to provide feedback on our initial findings, which all endorsed the reliability of the results. In addition, to reduce the potential for biased interviews, they were all conducted by the same person.

# 3. Findings: CI-CSR building process

Overall, interviewees asserted that CSR is driven by CI and described the relationship between CI and CSR as 'a way of doing business', implying that companies do not consider economic and social goals as alternative trade-offs (Lee, 2008). Rather, CI stipulates both, reflecting the interaction between business and society via CSR. The analysis revealed nine steps that firms follow, reflecting the integrative framework by Lindgreen *et al*. (2009) and Maon *et al*. (2009) in implementing CSR programs. Two points of differentiation; first, is that at each stage, firms perform core tasks and rely on CI elements (see Figure 1). CSR is driven by aspects of the CI mix such as culture, values, senior management, employee behavior, mission, founder and communications. Second, in step 9 - Institutionalize CSR, CSR initiatives become rooted in CI, and congruent with business core processes (See Figure 2). Figure 1 illustrates the steps or stages by which companies link CSR to CI.

*Please Insert Figure 1 Here*

## 3.1. Identifying initiators and drivers

Companies respond to diverse issues when engaging with CSR. Two main activators, according to the literature, drive CSR awareness: the first reflects market-based factors, i.e. where business managers intuit or respond to market opportunities with specific CSR-oriented practices; the second relates to value-based factors (Vallaster *et al*., 2012), usually resulting from founders' efforts to promote the value of the business.

> It [CSR] is central to our values. We operate in a range of communities and we drive our profitability from them, so it is important that we contribute to those communities in a way … consistent with our values (Corporate Communications Manager, food & drug company)

As indicated by ten interviewees, founders were considered important element of CI, who served to strategically define the unique set of values and CSR initiatives distinguishing each company, played a leadership role and, even decades later, influenced commitment to dedicated social areas (Christensen *et al*., 2014; Haski-Leventhal *et al*., 2017). The following statements illustrate this:

> I think he helped shape the company in recognizing we have to be sustainable and had a phrase, "we have to be affordable financially, socially and environmentally." I think he was one of the first executives in the car industry to address green issues. So, in that way he exercised leadership on issues related to social and environmental responsibility. (Sustainability Manager, automotive company)

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> I think that the founder's values are very much still embedded in the company; we are not a premium volume manufacture, but we still try to make vehicles that give people something they previously thought they could not afford. I think this is reflected in the culture of the organization. (Marketing Communications Director, automotive company)

In this sense, organizational core values and norms often originate from "the ideology of a founder who set out both a strategic perspective on the task of the organization and a philosophy on the form of labour process to accomplish it" (Child, 1987: 171). This was the case for several companies.

## 3.2. *Identifying key stakeholders and critical stakeholders' issues*

Interviewees claimed that CSR activities intentionally reflected a proactive agenda demonstrating responsibility towards stakeholders. However, such initiatives tend to focus on specific stakeholders other than primary actors, such as employees. Nearby communities tend to be common stakeholders regarding traditional business practices, in terms of voluntary work and supporting [local] charitable organizations, thus highlighting the broader social contract between business and society (Carroll, 2015), and supporting CSR's extension beyond economic and legal responsibilities:

> We have three main areas for our social involvement: environmental or conservation work; education in primary schools; and work with the local community, e.g., decorate and restore a community hall. (Head of CSR, IT company)

All interviewees claim to take the environment seriously and integrate it in business. Central to understanding environmental sustainability are organizational efforts to prevent pollution and operate within the tolerance of ecosystems by minimizing ecological footprints and resources deployed (Du *et al*., 2015).

## 3.3. *Establishing vision and CSR working definition*

In this step, firms worked to establish useable definitions and vision for their own CSR and interviewees asserted that core values can underpin the integration of CSR and CI activities. In the event, each interviewee spoke of values, vision and mission. CSR activities would thus seem to be on a wider value-creation agenda, including the business itself and its related social value. For example, value created through CSR may affect CI development and management and some found natural linkages between CSR and CI:

> For [company name], it [CSR] is part of the DNA of the company which [was] set up a hundred years ago and very much involved in the process of developing the business. (CSR Manager, food & beverage company)

Most interviewees perceived mission statements to be an important element of CI (Melewar *et al.*, 2018), though some considered such statements symbolic representations used only for impression management and PR purposes, effectively echoing Bartkus and Glassman (2008) in not necessarily indicating a firm's objectives or indeed general guidelines for decision making.

> ...the vision and mission of the company fit to the very top level and give everybody a focus of who we are, what we are trying to achieve and how we have to get there. (Marketing Communications Manager, IT company)

The foregoing establishes that organizational mission helps set behavioral guidelines for employees, so must be properly communicated to and interpreted appropriately by them (Atakan & Eker, 2007; Melewar & Karaosmanoglu, 2006). In explicating the relationship between CI and CSR, interviewees also saw the mission statement as a strategic element central to CSR design and legitimization, in terms of providing an internal economic focus on attaining both financial performance objectives and a broader corporate social and environmental platform.

> …the mission of the company is to make profits in sustainable ways and to benefit our people, our planet and the community around us. So CSR is the social part of the corporate mission. (CSR Manager, food & beverage company)

Including the environment and society in mission statements is central to the strategic nature of CI and underlines the relevance of stakeholder groups to organizations and their managers; therefore, these statements can indicate organizational priorities and actions promoting CSR (Haski-Leventhal *et al.*, 2017).

> Before we address any [CSR] issue we check if it is in line with our overall corporate mission which is around 'health for all' and through nutrition, in general tackling issues around diet, health and things related to health and food or food waste … [it is] all around food. (Senior Public Affairs manager, food & beverage company)

As evidenced, mission statements legitimize social responsibility as part of CI and can act as internal policy or reference points directing managerial attention and employee behavior toward cognate social issues (Simões & Sebastiani, 2017; Kitchen *et al.*, 2013). From a stakeholder managerial perspective, mission statements seem to be important for coordinating

corporate utilitarian and moral objectives across companies. Mission statements help align collective organizational thinking with behavior, resulting in more homogeneous corporate cultures with CSR initiatives embedded.

### 3.4. *Assessing current CSR standards and benchmarking competitors*

This step benchmarks current CSR status vis-à-vis competitors, making mission statements, policies, codes of conduct, principles and other similar operative documents eligible for assessment, together with external documents associated with initiatives which involve the company.

Moreover, managerial consultation with those representing organizational functions, CSR and associated industry experts may also offer insight. For example, CSR audit methodology, relying on social auditing that engages stakeholders, can help build trust, identify commitment and/or promote cooperation among companies and stakeholders (Lindgreen *et al*., 2009). One quotation represents several here:

> [This] ... operates on a number of different levels. There is ongoing dialogue with stakeholders and [we] are involved in a number of industry forums, sustainable development initiatives and the business community. So there is some iterative influence. At the global level, we have an advisory panel and we do participate. Our health care panel engages with health care professionals, networking, intelligence gathering and sharing ideas … and the list goes on. (Senior Public Affairs manager, food & beverage company)

### 3.5. *Developing a CSR- integrated strategic plan*

This step concerns the development of an integrated plan combining CSR and CI. Every interviewee considered corporate culture a key element of CI, fundamental and distinctive for organizational character.

> Rather than saying CI is this or that, it is actually about saying what our values are, our purpose and mission and actually this is what shapes our CI. (Corporate Communications Manager, food & drug company)

> The culture is essentially the values that the organization communicates and the way it conducts itself, the way it deals with crises, the way it deals with victories, etc. (Head of Mass Marketing, multinational bank)

Almost all interviewees argued the existence of dominant cultures in their organizations and claimed that employees shared common sets of assumptions, values and beliefs which afforded cognitive 'schema' or 'logic', aiding responsiveness in modalities consistent with [such] corporate values (Lee *et al*., 2013; Sorensen, 2002).

> Across the whole business, mission, purpose, values and culture are the same...
> The mission statement and the criteria we set for ourselves in the organization
> are very close to the culture itself. (General Manager, food & beverage
> company)

The findings indicate that CI, through culture, crucially influences the development of business/CSR activities, as explicit values embedded in the company incline decisions toward organizational objectives and principles.

> Sustainability and environment are embedded in our culture. It is not
> something added in recent years because it is trendy to do so. We have done
> this for years. It is the way we do things. (Head of CSR, IT company)

The phrase 'The way of doing things/business' was reiterated by 12 interviewees in describing the relationship between CI and CSR. This indicated which corporate behaviors should distinguish the organization and reflect its culture and relationships with stakeholders (Hillestad *et al*., 2010). Other examples included:

> I think that embedded in our identity are the pillars of CSR, such as being
> responsible to your community, health and safety, etc., which are embedded
> within the business systems themselves. (CSR Director, healthcare company)

> The CSR activity represents really the personality of the company, because
> the things we do in our CSR world underpin and support the portrayal of the
> company. (Corporate Communication Manager, food & drug company)

The findings also revealed the importance of values as a core element of CI and foundational to corporate culture, showing that CSR was among the pillars of CI values.

> … [CSR] is central to our values. We operate in a range of communities and
> we derive our profitability from those communities, so it is important that we
> contribute to those communities in a way that is consistent with our values.
> (Corporate Communications Manager, food & drug company)

This affirms the importance of cultural values in CSR development (Galpin *et al*., 2015) and suggests that interviewees tend to adopt and internalize CSR into their company's strategic goals as a major prerequisite for building strong CI (see Hillestad *et al*. (2010). Further, using the word 'our' indicates employees' identification with their organizations as they adopt fundamental and unique organizational values as their own defining characteristics (Clark *et al*., 2010).

Such alignment of values, supportive ideas, habitual behaviors and norms converge to characterize every corporate culture (Abratt & Mingione, 2017). Moreover, such values demonstrate corporate commitment to stakeholders and the operative environment.

Findings among long-established companies indicated that corporate culture had become 'an odyssey' in the organization's history and origins: the views, ideas and values of the founder had tended to become embedded in corporate culture and re-lived by employees even decades later:

> [Founder name] had a number of ideas and values; he was one of the first people who, a hundred years ago, emphasized social improvement. He built worker housing and very much encouraged people to believe that they should improve themselves from the point of view of education … I think it is reflected in the culture of the organization today. (Sustainability Manager, automotive company)

In this example, the company's founder, through his apparent value-based leadership and self-appointed position as 'cultural architect' (Hillestad *et al.*, 2010), influenced and built a culture emphasizing general social responsibility, together with a degree of environmental awareness, by adopting a position in, say, the development of environmentally friendly cars (N.B., the term 'environmentally friendly' has to be interpreted as what was acceptable at the time).

Finally, several interviewees reinforced the role of leaders as crucial moral inculcators, due particularly to their major impact on corporate culture (Galpin *et al.*, 2015). This supports the view of Hillestad *et al.* (2010), who claim that, in the context of CI, companies gain trustworthiness by engaging in CSR and environmental awareness activities, encouraged by founders who generally led or lead such engagement.

## 3.6. *Implementing a CSR-integrated strategic plan*

Most interviewees claimed that two behavioral elements of CI fostered the implementation of CSR practices: senior management behavior via representation and symbolic leadership; and employee behavior via identification with organizational values.

Interviewees described the importance of employee behavior in conveying CI and noted that employees could be seen as 'ambassadors' or parts of the interface between companies and their stakeholders. Employees' beliefs, norms and values, derived from organizational goals and culture, apparently influenced actions and informal messages about the company.

> It is important that employees not only work for organizations but also live the value set of the organization and express it. There has to be coherence about what the company says and what it does and what employees do. (Marketing Communication Director, automotive company)

Notably, most senior managers consider themselves separate from employees in some sense, but the findings indicated that the effective delivery of CSR initiatives is, in the same breath, contingent upon employees' willingness to collaborate; this assumes that employees' involvement in corporate social and environmental activities (unlike managers') is generally voluntary (i.e. unpaid). Here, organizations strive to enhance employees' self-esteem and work experiences, which in turn influence their perceptions of and identification with their organization and consequent compliance with CSR initiatives. Evidently, however, senior managers are themselves 'employees'.

> We encourage *all* (italics added) employees to engage in the community in which they live and this is seen as an important element of our responsibility. We have [company name] global week of caring, where all employees are encouraged to engage with their communities through projects organized by themselves or the company. Also, we reward best behavior and publicize these employees. (Sustainability Manager, automotive company)

The role of employee behavior thus revealed is supported in the literature; employees' engagement in voluntary actions is stimulated when they recognize similar objectives and beliefs (Johnson & Ashforth, 2008) and identify more with their organization (Boros, 2008). This leads to higher motivation and commitment to organizational goals, which often translate into co-operative and socially responsible behaviors such as volunteering (Lee *et al*., 2013) relative to CSR objectives (Balmer, 2017; Haski-Leventhal *et al*., 2017). From an organizational identity standpoint, employees' identification with their organization tends to prefigure their behavior (Van Riel & Fombrun, 2007): the more employees identify with it, the more likely they are to accept organizational premises and support its CSR goals.

Yet senior management behavior and leadership in defining corporate values and communicating goals and vision emerge as concomitants to CI and determinants of CSR implementation; they also seem to motivate employees and influence internal attitudes and behavior. Indeed, one enthusiastic senior manager glowingly reported:

> I do believe that organizations take their lead from the senior executives in each of the locations in which they operate. And, therefore, if the tonality of executives' behavior or style is one which is relatively congruent to our values, then I believe it is very quickly spread in the organization. (Corporate Communication Manager, tobacco company)

These attempts reflect the role of senior managers in shaping CI by creating an atmosphere where employees can identify with organizations and exemplify values through behavior (Balmer, 2017; Schmeltz, 2014). For example, such findings revealed the importance of senior

management in enacting the strategic organizational core and emphasizing the CSR activities crucial to company survival and growth.

> We have a CSR statement in which the CEO said that we have got a double project which is both economic, so making a profitable business, and also social, having a sustainable business and behaving responsibly toward our people, toward our environment, and toward our community in which we are operating. (CSR Manager, food and beverage company)

This statement signals the importance of the use of managers' language in justifying organizational engagement in CSR. It shows senior management attempts to engage readily in leadership via behavior or verbal utterances (Balmer, 2017; Schmeltz, 2014), which influence employees' interpretation of and response to CSR issues. Thus, a sense of identity and commitment to corporate goals and aspirations can be fostered. This connects also to the sensemaking literature, which argues that CSR activities perhaps result from internal organizationally-embedded cognitive and linguistic processes, not external demands (Aguinis & Glavas, 2017). Thus, the salience of this senior management sub-dimension spans the streams of CI and CSR literature. In this example, also, a CEO engages in economic justification for corporate actions; claiming that measurable stakeholder contributions (e.g. environment, community) as well as profit performance mainly contribute to the perceived common good.

### 3.7. Communicating about CSR commitments and performance

Interviewees generally agreed that corporate communication directed towards external and internal stakeholders was an important CI element impacting upon CSR. For external communication, an IT company manager said,

> We have innovation, expertise and sustainability, our brand values and certainly in terms of anything we are trying to do, we try to make sure that one, or two if not three of those messages are coming out.

Interviewees used phrases such as 'walk the talk' and 'actions speak louder than words' to describe expectations that corporate behavior should match communication and vice versa; they wanted firms to develop coherent advertising, sound financial statements and so forth. Misrepresentation today can be met with harsh criticism, extensive negative publicity, regulatory intervention and sometimes even legal penalties.

In terms of internal communication, interviewees noted the significance of communication flow between staff to disseminate information about CI (values, purpose and direction and CSR goals). Promoting awareness of organizational goals and strategies via internal communication

is argued to enhance commitment and the sense of belonging to the organization, developing and maintaining employee engagement (De Roeck & Maon, 2016) – which is believed to affect extra-role behavior positively, e.g., corporate citizenship and CSR (Newman *et al*., 2016).

> [Internal communication] … might be one of the first battles that you have within an organization as you need to get people on board in terms of believing what the organization is about and believing what the objectives are all about, where it is headed and how it is going to get there. (Marketing Communication Manager, IT company)

All interviewees described channels and instruments for conveying CI and CSR information, such as integrating 'push' channels (i.e., newsletters, CSR reports, e-mails), with 'pull' and interactive channels, allowing employees to express themselves and underpinning their allegiance to the company. This corroborates the views of communication scholars (Du *et al*., 2015) who call for stakeholder communication management and believe that internal communication can be as important as external (Bravo *et al*., 2012).

## *3.8.    Evaluating CSR integrated strategies and communication*

To improve CSR programs, they could be evaluated through measurement, verification and reportage, finding what worked well, why, and how to enable such success to continue. The opposite of these factors should also be investigated (see Maon *et al*., 2009).

Most companies forming clear CI with CSR strategies adopt several tools to measure, sustain and improve outcomes. Annual CSR or sustainability reports, surveys or third-party assessments can also be used.

> [CSR programs] have been identified and reviewed annually through stakeholder engagement activities, also looking … at certain benchmarks such as industry and good practice, like the global reporting initiatives and BITC CR index, in order to know where our performance is and where the gaps are. (Corporate Communication Manager, tobacco company)

Such reviews of CSR activities enable stakeholders, including employees, to note progress, activities via both visibility and transparency of the corporate entity.

## *3.9.    Institutionalizing CSR*

Firms maintain sustained CSR initiatives by institutionalizing CSR strategy and applying it as part of CI, its culture, values and mission, communication and behavior which lead to long-term CSR strategies and decision-making. The creation of a stakeholder-inclusive mission legitimizes CSR and developing cultural values strengthen the view that: "beyond internal

voice, measurements and consequences, a multi-stakeholder perspective must be institutionalized within the firm's culture and structure" (Werther & Chandler, 2005: 322).

> We don't do it [CSR] to tick a box. It has to be really in the way you operate. We don't call it CSR, we talk about the principle of how we win our marketplace, how we are effective people, and therefore, if we do it in that context, then it is the right thing to do, it is successful. (General Director, food & beverage company)

And this reflects how CI, through its various elements, acts as the catalyst and driving factor for strategic CSR implementation, which, if applied effectively, could lead to CSR's being congruent with core operations of the company, not perceived internally (and probably externally) as something driven by short-term goals or solely generating profit. Thus, over time CSR becomes the way of doing business and part of what the company stands for (See Figure 2).

*Please Insert Figure 2 Here*

## 4. Discussion and Conclusions

The present study, in response to a call for more research to link CSR with strategic orientation of corporations (Galbreath, 2010), offers a unique contribution to what is known about CSR implementation by suggesting CI as a strategic platform to sustain CSR initiatives. The study provides a framework that identifies several strategic and operational elements of CI which help to develop and implement CSR. Accordingly, this paper responds to repeated calls for research that would explore the processes by which global firms can implement CSR by leveraging CI and brand-building activities (Lindgreen *et al*., 2016, 2009; Maon *et al*., 2009; Polonsky & Jevons, 2009; Powel, 2011).

Strategically, CI (through the founder, core values, mission and culture) helps identify the internal drivers and can set the vison for CSR as part of what the company is and what it stands for; this later results in sustainable and continuous CSR strategies and thus has relevant implications, as outlined below. Operationally, CI contributes to implementing CSR through elements drawn from senior management and founder leadership and communication, which influence employee behavior and create an atmosphere where employees identify with organizational values and goals. This may be translated into co-operative and citizenship-type behaviors relating to CSR objectives, such as volunteering.

In this sense, the framework expands the existing research on CSR implementation by elaborating on relevant cultural and behavioral dimensions in the organizational adoption of CSR which are still under-researched (Lindgreen *et al.*, 2016; Polonsky & Jevons, 2009; Vallaster *et al.*, 2012). In addition, Lindgreen *et al.*'s (2009) proposed integrated framework for CSR is extended by applying it to CI in identifying nine core steps or stages, which results in institutionalizing CSR, not only in culture, but also in communication, behavior and core business processes (driven by organization's mission), as CSR becomes rooted in CI. Countermanding Lindgreen *et al.* (2009) to some degree, we adopt a CI standpoint (which is more generalizable) in studying successful CSR adoption processes. Moreover, we identify the CI attributes on which firms could build at different stages of its development.

Second, the study offers a unique contribution to what is known about the CI/CSR relationship. Unlike previous research which promotes the integration of CSR in CI, the research data lead us to confirm that CSR seems to rely heavily and is (somewhat) intuitively driven by various CI elements. Over time (Step 9), CSR becomes institutionalized and rooted in CI (as 'the way of doing business'); see Figure 2. We also respond to a specific call for CI research to 'examine different types of corporate marketing interfaces' (He & Balmer, 2013, p.425) and to learn more about the relationship between intangible assets and ethical managerial practice (Balmer, 2017; Gambetti *et al.*, 2017). Previous research which studied the connection between CI and CSR (e.g., Berrone *et al.*, 2007; Cornelius *et al.*, 2007; David *et al.*, 2005; Van de Ven, 2008) is extended by considering a range of CI elements which have not been comprehensively studied before in relation to CSR – such as internal communications and behavioral elements, i.e., employee identification, senior management representation leadership, founder value-based leadership – while confirming the role of other CI elements (e.g., values, culture and mission) in CSR adoption. In this sense, we demonstrate the pertinence of strategic models (i.e., Melewar (2003)) in planning and implementing strategically integrated CSR-related initiatives.

Our study demonstrates that senior management behavior, an element of CI, plays a key role in implementing CSR via representational leadership, which is considered a novel contribution, augmenting previous studies which have focused mainly on studying top management values in relation to CSR (Waldman *et al.*, 2006). The findings also support the influence of an organization's founder on CSR adoption – an element of CI which, though cited in many CI models, is not yet fully explored in the literature. However, our findings identify attempts

among more recent researchers to address the connections between CI founders, leadership and CSR strategies and practices (Kitchen *et al*., 2013). Our study – admittedly to a degree - bridges the gap between the organizational identity/CI literature in that employee organizational identification can constitute a strong foundation for behavior, and indicate its influence upon extra-role behavior, i.e. CSR implementation (Balmer, 2017; Johnson and Ashforth, 2008; Newman *et al*., 2016). This position reinforces the view that CSR initiatives can largely be understood from the employees' perspectives (De Roeck & Maon, 2016).

Further, the findings assert the role of values, culture, mission dissemination and internal communication as important determinants of CSR performance (Galpin *et al*., 2015; Linnenluecke & Griffiths, 2010; Schmeltz, 2014). Finally, by considering internal communication, the view of the CI-CSR relationship taken in this study answers the call from the literature to view employee communication through stakeholder lenses (De Roeck & Maon, 2016; Du *et al*., 2015).

The framework highlights synergies across streams of research originating in different disciplines. Despite support for each element, a unified understanding taken from all elements has never yet been fully explored, allowing a key point of differentiation for the present study.

## 4.1. *Managerial Implications*

This research offers implications for managerial practice. Practitioners should be mindful of the nature of CI-CSR interface, which implies giving CI more weight in organizational strategic deliberation and affirming its central role in CSR implementation. Managers should consider organizational CI holistically, especially when CSR initiatives are designed and implemented. The framework put forward here helps by directing managerial attention to key CI elements to address and the findings illuminate leading CI practices, both strategic and operational, needed at different stages to sustain CSR design and implementation.

Strategic practices include understanding the (internal) business drivers behind CSR initiatives, ensuring that founder's vision and values are considered in identifying these initiatives, developing action plans to address them, developing excellent internal communication strategies and measuring and evaluating progress as CSR initiatives are implemented. The strategic nature of CI ensures the link between CSR and core business, mission and goals (Zhang *et al*., 2018; Galbreath, 2010), which creates congruence between CI-CSR initiatives and maintains long-term commitment to CSR behavior (Ligeti & Oravecz,

2009; Zhang *et al.*, 2018); see Figure 2. This has positive implications since it is more likely to lead internal (and probably external) stakeholders to attribute a corporation's CSR to altruistic motives (Pirsch *et al.*, 2007), rather than to the desires to promote the corporation itself or to stimulate sales, which in turn increase stakeholders' doubts over self-interest as the motivation, thus devaluating the corporation and become discouraged to support such initiatives (Zhang *et al.*, 2018).

Operational CI practices relevant to implementing CSR can be found in the cognition and behavior of employees and senior management alike. Companies nowadays should encourage employee engagement in order to instill favorable public perception. This should be done via promoting organizational values and cascading organization goals and CSR strategies to employees, appointing managers (leaders) responsible for CSR initiatives and ensuring that managers possess the knowledge and leadership skills to facilitate employee identification. Organizations should invest in CSR training for senior managers to enable the transmission and promotion of consistent identity for its contribution to stakeholder and social welfare. Further, managers should strive to develop rich CI that builds upon the firm's reputation in its CSR focus by working across many functions, such as internal marketing and CSR identity-relevant activities. Firms should develop human resource systems that help underpin and reinforce employees' belief in their CI.

In this respect, organizations should not treat CSR as a bolt-on when needed, i.e. an addition to traditional business models, but as a necessity, planned and integrated into the organization's culture and DNA, institutionalized in the routine of managing organizational values, mission progression, employee identification, representational and value-based leadership and communication.

### 4.2. *Limitations and Further Research*

Although qualitative research via interviews may generate rich theoretical insights, it also relies upon expert judgment and interpretation. In our findings, mission statement was found to be a key element of CI, i.e., critical to legitimizing CSR initiatives. Alternatively, it may be used as an image management tool to influence stakeholders.

Using global managers in our research limits generalizability. Further research on other companies, SMEs, for example, might uncover a wider range of CI-related dimensions and attributes needed to support CSR programs. Despite the proposed practicality of our

prescriptive framework, we concede that it may present only a limited account of real-world CSR-CI related programs and note regretfully that some stages can be skipped or even neglected by some businesses. The extent to which this occurs requires further investigation.

These factors should be borne in mind when interpreting our results; nonetheless our study augments the academic literature and accounts of managerial practice in this domain.

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**Appendix 1: Key findings from research into CI-CSR relationships**

| Researcher | Key Issues/ Main Findings |
|---|---|
| **Brown & Dacin (1997)** | ▪ CSR and Corporate Ability (CA) to produce and deliver outputs are both types of corporate associations that can influence consumers' beliefs about and attitudes toward new products manufactured by that company. They may have different effects on consumer responses to products. <br> ▪ Products of companies with negative associations are not always destined to receive negative responses. |
| **Pruzan (2001)** | ▪ Measures of corporate success and reputation could be viewed from two complementary perspectives: The first is pragmatic (concerned with the qualities imputed to the corporation by its stakeholders and aims at protecting and improving corporate image), while the second is reflective (focusing on organizational identity and concerned with the inherent 'character' of the organization) which is related to concepts such as CSR, corporate citizenship, and value-based leadership. <br> ▪ 'Internal' identity perspective of the reflective perspective can lead to increased corporate self-awareness, to an improved capability for reflecting on corporate identity, and to more realistic methods for measuring, evaluating, and reporting on the organization's impact on its stakeholders and society as a whole. |
| **Sen & Bhattacharya (2001)** | ▪ CSR is part of company character. <br> ▪ Company-specific factors (i.e., the CSR issues a company chooses to focus on and the quality of its products,) and individual-specific factors (i.e., consumers' personal support for the CSR issues and their general beliefs about CSR) are key moderators of consumers' responses to CSR |
| **David *et al.* (2005)** | ▪ Discretionary CSR practices and moral/ethical CSR practices are significant predictors of the corporate values dimension of identity. <br> ▪ Relational CSR practices contribute to the expertise dimension of CI. <br> ▪ Familiarity with CSR practices of a corporation had a significant effect on CI, which in turn affects purchase intention. |
| **Balmer *et al.* (2007)** | ▪ Ethical identity is formed relationally, between parties, within a community of business and social exchange. Ethical Identity is not simply the stating of ethical values and principles in a corporate mission statement, or a code of ethics. Rather, corporations can be identified as being ethical by their social connectedness, openness, critical reflexivity, and responsiveness. |
| **Berrone *et al.* (2007)** | ▪ Ethical Corporate Identity (CEI) of firms include corporate revealed ethics and corporate applied ethics. firms with a strong ethical identity achieve a greater degree of stakeholder satisfaction (SS), which, in turn, positively influences a firm's financial performance. Revealed ethics has informational worth and enhances shareholder value, whereas applied ethics has a positive impact through the improvement of SS. However, revealed ethics by itself (i.e. decoupled from ethical initiatives) is not sufficient to boost economic performance. |
| **Cornelius *et al.* (2007)** | ▪ CSR is a subset of the CI model as proposed by Melewar and Jenkins (2002). Moreover, CSR necessarily should be subsumed by all multi-stakeholder models of CI; the concept of CI can be seen largely as a manifestation of CSR and ethics at this point in time. |
| **Marin and Ruiz (2007)** | ▪ The findings provide empirical validation of the relationship between Corporate Identity Association (IA) and corporate associations perceived by consumers. CSR contribution to company IA is much stronger than that of Corporate Ability (CA). |

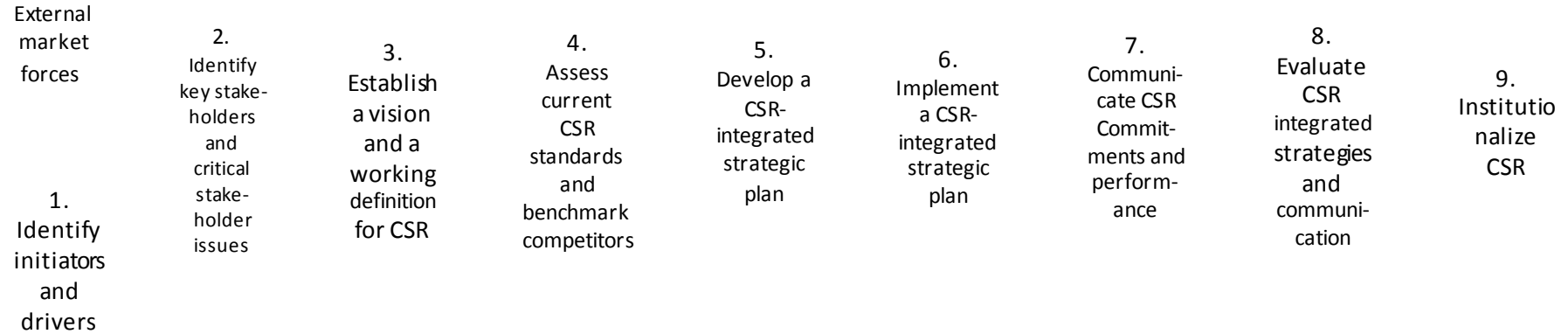| | |
|---|---|
| **Basu and Palazzo (2008)** | CSR is derived from organization sensemaking.<br>Organizational semsemaking is a set of cognitive, linguistic, and conative dimensions that identify the organisation intrinsic character/orientation that guides CSR- related activities.<br>organizational sensemaking could provide a way to understand how managers think, discuss, and act with respect to their key stakeholders and the world at large. Identity incorporates a set of cognitive, linguistic, and conative dimensions to identify such an intrinsic orientation that guides CSR-related activities. This could lead to a better understanding of a firm's CSR impact and the links between key organizational features and CSR character. |
| **Van de Ven (2008)** | From a consequentialist point of view, this study recommends for a firm to adopt a strategic approach toward CSR which integrates the marketing and business goals of CSR, and relates these to the core competences and values of the firm.<br>Corporation's formulation of its ideal identity should reflect how the firm wants to deal with the social and environmental aspects of its business. Subsequently, this should lead to a choice for one or more of the following CSR strategies: reputation management, building a virtuous corporate brand, and ethical product differentiation. |
| **Marin *et al.* (2009)** | CSR initiatives are linked to stronger loyalty both because the consumer develops a more positive company evaluation, and because one identifies more strongly with the company.<br>Identity salience is shown to play a crucial role in the influence of CSR initiatives on consumer loyalty when this influence occurs through consumer-company identification. |
| **Arendt and Brettel (2010)** | CSR initiatives moderates the relationships between CIM and corporate image attractiveness and stakeholder-company identification.<br>CSR triggers the corporate-image-building process and that its relationship to company success varies significantly based on company size, industry and marketing budget. |
| **Hildebrand *et al.* (2011)** | CSR is both an outcome and determinant of different types of CI.<br>Several identities of a corporation and its CSR initiatives are not discrete entities, but they are formed from and influenced by the relationship between parties within the community. |
| **Powell (2011)** | Commentary on the relationship between ethical corporate identity and CSR from an internal organisational perspective, this study argue that organizations seeking ethical CI need to ensure that:<br>▪ Actual identity is underpinned by ethical/CSR precepts;<br>▪ Employees are aligned to the corporations' identity; and<br>▪ Communication, perception, brand positioning, and corporate reputation are in meaningful alignment. |
| **Pérez and Del Bosque (2012)** | Nowadays, CSR is more integrated in the CI of savings banks. The target market of savings institutions is another important determinant in CSR implementation.<br>Corporate personality allows for the differentiation of financial banks for which CSR plays a significantly role.<br>Differences in corporate personality are reflected in corporate behavior relating to CSR. |
| **Schmeltz (2014)** | Companies might operate with different (quite separate) systems of values with no apparent correspondence between CI values and CSR values. This misalignment between values systems could be due to the complexity of companies' role in society today, a lack of implementation, a lack of coordination between key players within the organization, and the industry to which they belong.<br>Accordingly, a tighter fit between a company's corCIporate identity values and CSR values holds promise for lessening the complexity of communicating about CSR issues. |

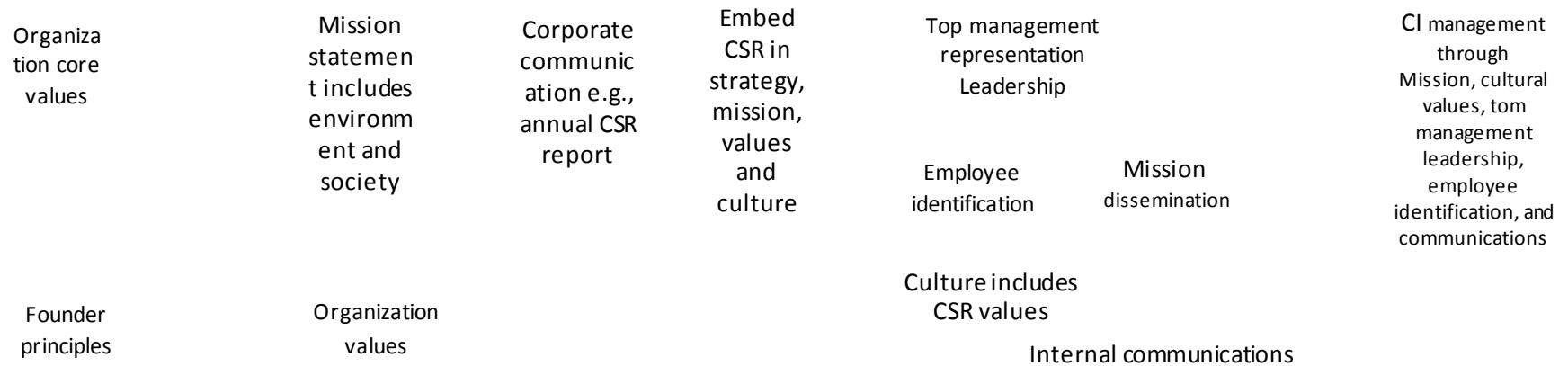| Karaosmanoglu *et al*. (2016) | Regardless of the CSR fit contexts, CSR activities improve customer extra-role behavior with-in the firm-serving motivation condition when a company is known for its ethical stance before CSR activities. However, they are ineffective when a company's ethical visibility is implicit even in the public-serving motivation situation. Accordingly, expressing a company's ethical identity prior to CSR activities would be a beneficial strategy for companies in emerging markets |
|---|---|
| Balmer (2017) | both the corporate brand and corporate identity notions are viewed through a corporate marketing philosophy which has an explicit stakeholder, CSR/ethical, Omni-temporal etc. characteristics. Slowly, marketing scholars appreciate that not only products and services and their attendant brands can be bases for exchange relationships but also organisations and corporate brands too. |
| Jamali and Karam (2018) | This study classified antecedents of CSR into six categories including mission, identity and organizational culture as key organizational level antecedents of CSR, while the consequences were classified into three categories including performance of the firm; positive firm-specific benefits; and impact vis-a`-vis local communities |

**Table 1: Companies and Interviewees' Backgrounds**

| Companies | Nature of Business | Number of Interviews | Seniority of Interviewee(s) | Time spent on each interview |
|---|---|---|---|---|
| 1 | Automotive | 2 | ▪ Marketing Communications Director;<br>▪ Sustainability Manager, Europe | 60 mins<br>60 mins |
| 1 | Bank | 2 | ▪ Head of Mass Market;<br>▪ Sustainability Manager, Europe | 60 mins<br>60 mins |
| 3 | Food & Beverage | 6 | ▪ General Manager;<br>▪ Senior Public Affairs Manager;<br>▪ Citizenship Manager;<br>▪ CSR Manager | 60 mins<br>90 mins<br>60 mins<br>60 mins |
| 2 | Food & Drug | 4 | ▪ Corporate, PR & Communications Director;<br>▪ Corporate Communications Manager;<br>▪ Group Head CSR Communication Manager<br>▪ CSR Manager | 60 mins<br><br>45 mins<br>60 mins<br><br>60 mins |
| 1 | Healthcare | 2 | ▪ Creative Services (Brand Identity) Manager for Sales and Marketing Team for Europe, Middle East, Africa and India;<br>▪ CSR Director | 90 mins<br><br><br><br>60 mins |
| 1 | IT | 2 | ▪ Marketing Communications Manager;<br>▪ Head of CSR | 60 mins<br>60 mins |
| 1 | Tobacco | 2 | ▪ Corporate Communications Manager;<br>▪ Group Corporate Relations Manager and Commercial Integrity | 60 mins<br>70 mins |

**Figure 1: Integrative Framework for Designing and Implementing CSR**

## CSR Development and Adoption Process

| External market forces 1. Identify initiators and drivers | 2. Identify key stake-holders and critical stake-holder issues | 3. Establish a vision and a working definition for CSR | 4. Assess current CSR standards and benchmark competitors | 5. Develop a CSR-integrated strategic plan | 6. Implement a CSR-integrated strategic plan | 7. Communi-cate CSR Commit-ments and perform-ance | 8. Evaluate CSR integrated strategies and communi-cation | 9. Institutio nalize CSR |

## CI Dimensions

| Organiza tion core values | Mission statemen t includes environm ent and society | Corporate communic ation e.g., annual CSR report | Embed CSR in strategy, mission, values and culture | Top management representation Leadership / Employee identification / Mission dissemination | CI management through Mission, cultural values, tom management leadership, employee identification, and communications |

Culture includes CSR values

Internal communications

Founder principles

Organization values

Adapted from Maon et al. (2009)

**Figure 2: CI-CSR Relationship**



CSR initiatives are at the heart of business

CSR is institutionalized and becomes an integral part of CI

CI is a catalyst and underpins CSR development and implementation