

Corporate Social Responsibility Communication

Presentation Through Print Advertisements

FRANCISCA FARACHE AURELIANO DA SILVA

PhD

2011

Corporate Social Responsibility Communication

Presentation Through Print Advertisements

Francisca Farache Aureliano da Silva

A thesis submitted in partial fulfilment of the requirements of the University
of Brighton for the degree of Doctor of Philosophy

December 2011

Abstract

Companies are faced with increasing expectations on the part of stakeholders to engage in social responsibility and are consequently expected to communicate their Corporate Social Responsibility (CSR) efforts to a varied, influential, and alert audience. Despite this, CSR communication remains an emerging field, with research focusing on corporate social disclosure mainly through websites and corporate reports, while little is known about CSR advertisements. This thesis addresses this gap in the research and explains how companies publicise their CSR actions through print advertisements in order to disclose the CSR image they want to signal to their public(s).

This thesis examines companies' self-presentation via disclosure of social and environmental information, adopting impression management and self-presentation concepts derived primarily from the social psychology literature. As the thesis investigates CSR image, legitimacy theory provides a theoretical prism as it attempts to explain social and environmental disclosures from corporations in order to present a socially responsible image.

Six propositions were developed from the literature to create a conceptual framework. The conceptual framework was then substantiated through the use of semiotics and textual and visual analysis of 26 CSR adverts grouped into six CSR advertising campaigns in magazines circulated in the UK and Brazil and the respective non-financial reports from the six companies that communicated their CSR efforts more frequently over a 12-month period.

The contribution of this doctoral research has been to develop a conceptual framework from the literature and then evaluate it in an empirical study of CSR advertising campaigns. Specifically, this thesis contributes to knowledge and theoretical development as it identifies the communications strategies firms adopt to legitimise their CSR image through, for instance, both 'informing' and 'diverting attention'. The

empirical research finds that CSR advertisements contain a limited amount of substantial information to support their CSR strategy and actions. This thesis contributes to CSR communications knowledge and practice as it provides a set of recommendations to managers involving the provision of substantial information, association with third-parties, and transparency in CSR communications.

Content Page

Chapter 1 – Introduction.....	1
1.0 Introduction and origin of the research.....	1
1.1 Identification of gaps in the literature	2
1.2 The research aim and question.....	3
1.3 The research context	5
1.3.1 <i>CSR in the UK</i>	5
1.3.2 <i>CSR in Brazil</i>	6
1.4 Contribution	7
1.5 Structure of the thesis	7
Chapter 2 – Literature Review and Development of the Conceptual Framework	9
2.0 Introduction	9
2.1 Chapter structure	9
Section 1 – Literature Review	9
2.2 Business ethics and CSR foundations	9
2.3 Corporate Social Responsibility	12
2.3.1 <i>CSR across countries</i>	17
2.3.1.1 <i>CSR in the UK</i>	18
2.3.1.2 <i>CSR in Brazil</i>	21
2.4 CSR communication	25
2.4.1 <i>CSR advertisements</i>	29
2.5 Other CSR communication channels	33
2.5.1 <i>Non-financial reports</i>	33
2.5.2 <i>Corporate websites</i>	35
2.6 Corporate identity, image, reputation and CSR image.....	37
2.7 Summary of section 1	39
Section 2 – Development of the Conceptual Framework.....	42
2.8 Origins of the conceptual framework.....	42
2.9 Research propositions	42
2.9.1 <i>Characteristics of CSR advertisements</i>	43
2.9.2 <i>Substantiality of CSR information</i>	44

2.9.3 Association with third-parties	45
2.9.4 Impression management	46
2.9.5 Legitimacy strategy	49
2.9.6 Linkage with CSR report	52
2.10 Summary of section 2	54
Chapter 3 – Research Methodology	55
3.0 Introduction	55
Section 1 – Research Methodology, Process and Design	55
3.1 The research design	55
3.2. Methodological approach	56
3.3 Deductive-inductive approach	59
3.4 Case study methodology	60
3.5 Documents as data sources	63
3.6 Research across countries	67
3.6.1 Language	67
Section 2 – Method	69
3.7 Verification of the existence of the phenomenon	69
3.8 CSR advertisements definition	69
3.9 Sampling and data collection	70
3.9.1 Magazines	71
3.9.2 CSR advertisement campaigns	76
3.9.3 Observation of the sample frame	78
3.9.4 CSR reports	79
3.9.5 Company background	79
3.10 Methods of analysis	80
3.10.1 Approaches to analysing advertisements	80
3.10.2 Semiology	81
3.10.3 Analytical protocol	83
3.10.4 Approaches to analysing non-financial reports	86
3.11 Level of analysis	88
3.12 Presentation of the results	89
3.13 Summary of the chapter	89
Chapter 4 – Background on the companies	91

4.0 Introduction	91
4.1 Chevron.....	91
4.2 Shell	94
4.3 Total	97
4.4 Banco Real.....	100
4.5 Bradesco	103
4.6 Unilever	106
4.7 Summary of the chapter.....	109
Chapter 5 – Advertising campaigns analysis	110
5.0 Introduction	110
Section 1 – The UK context	110
5.1 Chevron advertising campaign analysis.....	110
5.1.1 <i>Technical data of the campaign</i>	110
5.1.2 <i>Quantitative description of the campaign</i>	111
5.1.3 <i>Standard layout of the campaign</i>	112
5.1.4 <i>Advertisement 1: “A 5% reduction”</i>	113
5.1.5 <i>Other advertisements</i>	116
5.1.6 <i>Campaign strategies</i>	118
5.1.7 <i>Chevron analysis summary</i>	121
5.2 Shell advertising campaign analysis	123
5.2.1 <i>Technical data of the campaign</i>	123
5.2.2 <i>Quantitative description of the campaign</i>	123
5.2.3 <i>Standard layout of the campaign</i>	124
5.2.4 <i>Advertisement 1: “Rick Scott”</i>	125
5.2.5 <i>Other advertisements</i>	127
5.2.6 <i>Campaign strategies</i>	132
5.2.7 <i>Shell analysis summary</i>	136
5.3 Total advertising campaign analysis	138
5.3.1 <i>Technical data of the campaign</i>	138
5.3.2 <i>Quantitative description of the campaign</i>	138
5.3.3 <i>Standard layout of the campaign</i>	139
5.3.4 <i>Advertisement 1: “You can look for oil at great depths”</i>	140
5.3.5 <i>Other advertisements</i>	142
5.3.6 <i>Campaign strategies</i>	145
5.3.7 <i>Total analysis summary</i>	149
Section 2 –The Brazilian context.....	151
5.4 Banco Real advertisement campaign analysis	151

5.4.1	<i>Technical data of the campaign</i>	151
5.4.2	<i>Quantitative description of the campaign</i>	151
5.4.3	<i>Standard layout of the campaign</i>	153
5.4.4	<i>Advertisement 1: “A world where nobody loses”</i>	154
5.4.5	<i>Other advertisements</i>	155
5.4.6	<i>Campaign strategies</i>	157
5.4.7	<i>Banco Real analysis summary</i>	160
5.5	<i>Bradesco advertising campaign analysis</i>	161
5.5.1	<i>Technical data of the campaign</i>	161
5.5.2	<i>Quantitative description of the campaign</i>	161
5.5.3	<i>Standard layout of the campaign</i>	163
5.5.4	<i>Advertisement 1: “Another piece of our socio-environmental work”</i>	164
5.5.5	<i>Other advertisements</i>	166
5.5.6	<i>Campaign strategies</i>	172
5.5.7	<i>Bradesco analysis summary</i>	175
5.6	<i>Unilever advertising campaign analysis</i>	176
5.6.1	<i>Technical data of the campaign</i>	176
5.6.2	<i>Quantitative description of the campaign</i>	176
5.6.3	<i>Standard layout of the campaign</i>	178
5.6.4	<i>Advertisement 1: “How Unilever is moving”</i>	179
5.6.5	<i>Other advertisements</i>	183
5.6.6	<i>Campaign strategies</i>	188
5.6.7	<i>Unilever analysis summary</i>	192
Section 3 – Advertising campaigns in the UK and Brazil contexts		193
5.7	Comparison and contrast	193
5.8	Summary of the chapter	195
Chapter 6 – CSR Report Analysis		198
6.0	Introduction	198
6.1	Chevron non-financial report	200
6.2	Shell non-financial report	203
6.3	Total non-financial report	206
6.4	Banco Real non-financial report	209
6.5	Bradesco non-financial report	213
6.6	Unilever non-financial report	216
6.7	Summary of the chapter	218
Chapter 7 – Empirical Development of the Conceptual Framework		220

7.0 Introduction	220
7.1 Research propositions	221
7.1.1 <i>Characteristics of CSR advertisements</i>	221
7.1.2 <i>Substantiality of CSR information</i>	229
7.1.3 <i>Association with third-parties</i>	234
7.1.4 <i>Impression management strategies and tactics</i>	235
7.1.5 <i>Legitimation strategies of communication</i>	240
7.1.6 <i>Linkage with CSR report</i>	247
7.1.7 <i>Development of the theoretical framework: identification of a new influence and research proposition from the fieldwork</i>	250
7.2 The conceptual framework revisited	254
7.3 Summary of the chapter	256
Chapter 8 – Conclusions	259
8.0 Introduction	259
8.1 Thesis aim and key findings	259
8.1.1 <i>Findings which support the literature</i>	259
8.1.2 <i>Findings which challenge the literature</i>	260
8.1.3 <i>Findings which extend the literature</i>	261
8.2 Contribution to theoretical development	262
8.3 Contribution to management knowledge and practice	267
8.4 The limitations of the study	270
8.5 Further areas for research	271
References	272

Figure Content

Figure 2.1 - Conceptual framework and research propositions	53
Figure 5.1 - Chevron campaign.....	111
Figure 5.2 - Standard layout Chevron campaign	112
Figure 5.3 - A 5% reduction	113
Figure 5.4 - There are 193 countries.....	116
Figure 5.5 - Russia, Iran and Qatar.....	117
Figure 5.6 - Shell campaign	124
Figure 5.7 - Standard layout Shell campaign	125
Figure 5.8 - Rick Scott.....	126
Figure 5.9 - Livio Accattatis	128
Figure 5.10 - Emick Family	129
Figure 5.11 - Hillary Mercer.....	130
Figure 5.12 - Anna Todd	131
Figure 5.13 - Oleg Smirnov	132
Figure 5.14 - Our energy is your energy campaign.....	139
Figure 5.15 - Standard layout Total campaign	140
Figure 5.16 - You can look for oil at great depths	141
Figure 5.17- Looking after a scarce resource	143
Figure 5.18 - To develop the fuels of the future	144
Figure 5.19 - Wind one of the most natural ways.....	144
Figure 5.20 - Reviewing the oil issue in depth	145
Figure 5.21 - Ecologically correct chequebook campaign.....	152
Figure 5.22 - Standard layout Banco Real campaign	153
Figure 5.23 - A world where nobody loses.....	155
Figure 5.24 - A society that thinks.....	156
Figure 5.25 - A well-lived life	157

Figure 5.26 - Bradesco campaign	163
Figure 5.27 - Standard layout Bradesco campaign	163
Figure 5.28 - Another piece of our socio-environmental work.....	164
Figure 5.29 - Uniform and Bradesco brand	165
Figure 5.30 - The biggest investor in education	167
Figure 5.31 - Extract from <i>Veja</i> magazine July 5, 2006 (original table) ..	168
Figure 5.32 - Education is the product of educating with action.....	170
Figure 5.33 - The Bradesco Foundation performs	171
Figure 5.34 - Unilever campaign	178
Figure 5.35 - Standard layout Unilever campaign.....	179
Figure 5.36 - Kibon advertisement	180
Figure 5.37 - OMO advertisement.....	181
Figure 5.38 - How Unilever is moving	182
Figure 5.39 - Our team wins.....	184
Figure 5.40 - We want to help change	185
Figure 5.41 - With how many sticks	186
Figure 5.42 - The best proof.....	187
Figure 7.1 - Shell and Unilever advertisements	225
Figure 7.2 - Bradesco advertisement	226
Figure 7.3 - Bradesco and Chevron advertisements.....	226
Figure 7.4 - Banco Real and Total advertisements	227
Figure 7.5 - Don't throw anything away. There is no away	252
Figure 7.6 - Being in the middle without being noticed	252
Figure 7.7 - Development of the framework from the empirical research	255
Figure 8.1 - Conceptual theoretical framework	264
Figure 8.2 - Development of the conceptual theoretical framework from the empirical research.....	266

Table Content

Table 2.1 - Summary of CSR advertisement research	32
Table 2.2 - Corporate website research.....	37
Table 2.3 - Concepts of corporate identity, image, reputation and CSR image.....	39
Table 3.1 - Research design framework	56
Table 3.2 - Magazines' information	71
Table 3.3 - <i>Veja's</i> main statistics.....	73
Table 3.4 - <i>Exame's</i> main statistics.....	74
Table 3.5 - <i>The Economist's</i> main statistics.....	75
Table 3.6 - <i>Time's</i> main statistics.....	76
Table 3.7 - Selected companies.....	77
Table 3.8 - Advertisements in the selected campaign	78
Table 3.9 - Analytical protocol.....	85
Table 3.10 - CSR reports categories and code units	87
Table 5.1 - Chevron analysis summary.....	122
Table 5.2 - Shell analysis summary	137
Table 5.3 - Total analysis summary	150
Table 5.4 - Banco Real analysis summary.....	160
Table 5.5 - Bradesco analysis summary	175
Table 5.6 - Unilever analysis summary	192
Table 6.1 – Advertisements, report categories and coding units	199
Table 6.2 - Organisation and content of Chevron corporate responsibility report	201
Table 6.3 - Organisation and content of Shell sustainability report 2006.....	205
Table 6.4 - Organisation and content of the 2006 Total corporate social responsibility report.....	207

Table 6.5 - Organisation and content of Banco Real sustainability report 2006	211
Table 6.6 - Organisation and content of the Bradesco sustainability report 2006	215
Table 6.7 - Organisation and content of the 2006 Unilever socio-environmental report	217
Table 7.1 - Indicator of strength of supporting evidence	221
Table 7.2 - Company and theme.....	223
Table 7.3 - Company and appeals	224
Table 7.4 - Company, images and CSR actions	228
Table 7.5 - Substantiality of CSR information	233
Table 7.6 - Association with third-parties	235
Table 7.7 - Impression management tactics and strategies used by corporations	239
Table 7.8 - Legitimation strategies of communication.....	246

Appendices Content

1 - Impression Management strategies and tactics.....	313
2 - Advertisements publicised in The Economist from October 2005 to February 2006.....	315
3 - Companies and industries in the UK sampling frame	317
4 - Companies and industries in the Brazilian sampling frame	318
5 - Chevron advertisements insertions.....	319
6 - A 5% reduction.....	320
7 - There are 193 countries.....	321
8 - Russia, Iran and Qatar	322
9 - Shell advertisements insertions	323
10 - Rick Scott.....	324
11 - Livio Accattatis	325
12 - Emick family.....	326
13 - Hillary Mercer.....	327
14 - Anna Todd	328
15 - Oleg Smirnov	329
16 - Total advertisements insertions	330
17 - You can look for oil at great depths	331
18 - Looking after a scarce resource.....	332
19 - To develop the fuels of the future	333
20 - Wind one of the most natural ways.....	334
21 - Reviewing the oil issue in depth.....	335
22 - Banco Real advertisement insertions	336
23 - A world where nobody loses	337
24 - A society that thinks	338
25 - A well-lived life	339

26 - Bradesco advertisements insertions	340
27 - Another piece of our socio-environmental work	341
28 - The biggest investor in education	342
29 - Education is the product of educating with action	343
30 - The Bradesco Foundation performed	344
31 - Unilever advertisements insertions	345
32 - How Unilever is moving	346
33 - Our team wins	347
34 - We want to help change	348
35 - With how many sticks	349
36 - The best proof	350
37 - Main findings from the UK context	351
38 - Main findings from the Brazil context	352

Author Declaration

I declare that the research contained in this thesis, unless otherwise formally indicated within the text, is the original work of the author. The thesis has not been previously submitted to this or any other university for a degree, and does not incorporate any material already submitted for a degree.

Signed

Dated

Chapter 1 – Introduction

1.0 Introduction and origin of the research

Stakeholders increasingly expect companies to engage in socially responsible activities and they consequently need to communicate their corporate social responsibility (CSR) efforts to a varied, influential, and alert audience (Beckmann, Morsing and Reisch, 2006). However, while corporations want to communicate their social responsibility they are reluctant to publicise their actions for fear of criticism and creating expectations (Schlegelmilch and Pollach, 2005).

Despite its importance, CSR communication is an emerging field in academia (Podnar, 2008), with research focusing on corporate social disclosure mainly through websites and corporate reports, while little is known regarding CSR advertisements (Farache, Perks and Berry, 2009). Even the term CSR advertisement is not widely used. Unlike other communications, CSR advertisements divulge a social instance: “they inform about a company’s commitment to environmental concerns, community relations or the future of mankind, without any overt attempt to promote a specific product” (Schroder, 1997:277). CSR print advertisements communicate CSR actions to stakeholders and the wider society, as it is through communication that the association between corporations and society is established. CSR advertising is an approved, formalised and official representation of CSR and about how the company wants to be perceived. Given the importance of CSR communication and the relative lack of research in this area further study is needed.

The author aims to clarify the characteristics of CSR advertisements and to explore how companies publicise their CSR actions through print advertisements in order to disclose the CSR image they want to signal to their public(s). The thesis investigates and analyses CSR advertising efforts through magazine advertisements in two countries: Brazil and the UK. The rationale behind the choice of these two countries was to ascertain whether the level of development of CSR in a country has an

impact on CSR communication. Therefore, a developed country recognised as one of the leaders in CSR was chosen, namely the UK. Similarly, Brazil, a developing country which has a recent history of CSR was selected. Developing countries face various obstacles to achieving corporate responsibility, mainly because the institutions, standards and systems - which are the foundation of CSR in Europe and the USA - are comparatively weak (Kemp, 2001). On the other hand, civil society can stimulate CSR by generating greater societal demands and expectations regarding business responsibility (Chapple and Moon, 2005).

1.1 Identification of gaps in the literature

CSR has been increasingly adopted by international companies and is based on the principles of ethics, transparency, equity and accountability. Maignan and Ferrell called for more research into CSR communication stating: “there is only embryonic marketing research on CSR communications” (2004: 17). According to Beckmann, Morsing and Reisch CSR communication is an emerging field and it is “increasingly important and relevant” (2006:12) as regardless of the actual CSR performance, stakeholders’ evaluations depend on the information they receive via corporate communication (Maignan and Ferrell, 2004). According to Du, Bhattacharya and Sen, CSR communication is important. They state that:

“...since creating stakeholder awareness of and managing stakeholder attributions towards a company’s CSR activities are key prerequisites for reaping CSR strategic benefits, it is imperative for managers to have a deeper understanding of key issues related to CSR communication” (2010:9).

The communication strategies companies use to present themselves as ethically concerned have been under-researched (Pollach, 2003) and there has only been limited discussion and debate about how corporations should communicate their CSR activities (Polonsky and Jevons, 2009). CSR communication is a new area and the focus has primarily been on CSR reports and corporate websites (Farache, Perks and Berry, 2009). There has been a limited amount of attention given to CSR advertising (Farache and Perks, 2008; Jahdi and Acikdilli, 2009) with some exceptions

(see for example Zeghal and Ahmed, 1990; Schroder, 1997; Pomeroy and Johnson, 2009; Doyle, 2011). Although under-researched, CSR advertising is a very important area as CSR reports and corporate websites are softer promotional vehicles that provide low communication effectiveness. As a result, corporations are turning to CSR advertising to publicise their initiatives (Pomeroy and Dolnicar, 2009). This increase in the use of CSR in marketing communication (Becker-Olsen, Cudmore and Hill, 2006; Pirsch, Gupta and Landreth Grau, 2007) has not addressed the importance of the content and the informational attributes of CSR advertising which have been neglected (Pomeroy, 2009).

Most prior studies of social responsibility have been of a single country (European countries and the USA) and there is relatively limited comparative research especially between developed and developing countries (Chapple and Moon, 2005; Egri and Ralston, 2008), and little on the role of CSR adverts across countries.

The present study is an attempt to fill the gaps found in the literature through the investigation of the communication strategies corporations' use in printed advertising to publicise their CSR actions. The limited development of theory and lack of a previous theoretical framework in CSR advertising led to the thesis research aim and question discussed in the next section.

1.2 The research aim and question

The aim of the present research is to answer the following research question through the development of a conceptual framework: *How do companies publicise their CSR actions through print advertisements in order to disclose the CSR image they want to signal to their public(s)?*

The research is exploratory and explanatory, and does not claim any generalization beyond the specific data set used in the empirical research. The model is primarily descriptive and analytical rather than normative and prescriptive in that it is describing how companies communicate their CSR actions through print advertisement rather than proposing how it ought to

be communicated (Fisher and Lovell, 2005). As part of the discussion on managerial implications, however, a number of recommendations are made to companies about how to communicate CSR based on both contributions from the literature and from empirical evidence from the present thesis. In this sense, therefore, there is also a normative element to the research.

In the context of the present thesis CSR image is defined as the way companies want to be perceived by their audiences in relation to CSR issues; that is the organisation's self-image in relation to CSR. In this way, CSR is constructed from the messages sent by a corporation about its CSR effort in order to create an ideal, desired image. The origins of this definition will be fully explored in section 2.6 of Chapter 2, in the Literature Review.

As the main focus of the thesis is to develop a theory that addresses how companies publicise their CSR actions through print advertising campaigns to disclose the CSR image they want to signal to their public(s), it is argued that it is via communication that the association between corporations and society is established.

Further, the CSR policies in a developed (UK) and emerging country (Brazil) contexts were interpreted and analysed, in terms of the way firms handle their CSR communication and the media. Given that the aim of the thesis is to interpret images and text the theoretical approach that seems most appropriate is grounded in the sociology of communication and the critical analyses of Baudrillard (1994) and Bourdieu (1989). According to Baudrillard (1998), mass media is always associated with the 'hegemonic imaginary', in which signs circulate and articulate truths. However, Bourdieu (1991) proposes a communication approach focused on strategic practises, highlighting the fact that there is currently a continuous circulation of signs and considerable approximation between corporations and communication strategies. The consumer is regarded as sovereign in his or her choices within a free market and, paradoxically, individual consumption is socially and economically determined. Baudrillard (1993)

perceives the growing importance and increasing sophistication of media communication as the emergence of a system that leads to consumerism. In this critical view, the consumption of goods and services (including CSR actions) is linked to the consumption of symbolic goods through communication. It would therefore be inconsistent to separate CSR actions and strategies from the manner in which companies communicate such actions to stakeholders.

Finally, advertisements are an official corporate announcement, as they are developed, placed and signed by the company. It is not an opinion or consideration from one of its employees; it reflects corporate thinking. CSR advertising campaigns represent an approved, formalised and official perspective on CSR within the company (Farache, Perks and Berry, 2009). These factors express the importance of studying CSR advertisements, as they demonstrate how companies want to be perceived (or evaluated) by society.

1.3 The research context

1.3.1 CSR in the UK

The UK is a country with a strong tradition of CSR where consumers are aware of the social impact of a corporation. For instance, the UK was the first European country to have a government minister of CSR (Moon, 2004). The UK, along with The Netherlands, is considered to be one of the most advanced nations in the world with regard to CSR (Aaronson and Reeves, 2002). One of the reasons the UK is a point of reference in this field is its essential part in CSR learning through organisations such as AccountAbility and Business in the Community (Chapple and Moon, 2005). Moreover, companies and institutional investors focus on issues of long-term social and environmental risk in the UK (Aguilera *et al.*, 2006).

The government plays a pivotal role in the development of CSR in the UK, having identified it as a potential contributor toward national advancement (Aaronson, 2003). As a result, CSR has grown more in the UK than in any other comparable country. It has been encouraged through ministerial

leadership, stimulation of the development of business associations and CSR organisations, and the adoption of 'flexible' regulation by governments since the 1980s (Moon, 2004). Beyond governmental interference, Solomon, Solomon and Suto (2004) identify both the increased concern regarding ethics in society, and the growth in media coverage of CSR issues as factors that promote the adoption of CSR in the UK.

1.3.2 CSR in Brazil

Brazil is well known as a country with considerable economic inequalities and social problems. The income of the richest 1% of the Brazilian population is nearly equal to that of the poorest 50%, thus it leads a shameful list of the most unequal countries in terms of income distribution (Young, 2004). The GINI index (a measure of income inequality) is 59.7 in Brazil (CIA, 2006), which is indicative of a country whose income and wealth are concentrated in a particular part of its population (The Economist, 2006). In comparison, the GINI index in the UK is 36.8, which is compatible with European Union figures (CIA, 2006).

The main drivers of CSR are business, civil society and government (Moon, 2004). However, what happens in a developing country such as Brazil in which civil society is poorly organised and the government lacks accountability and social responsibility? Research suggests that the media in Brazil does not play the role of watchdog. In a study on CSR coverage in 54 Brazilian newspapers, Vivarta and Canela (2006) found that (1) the media has a superficial perception of CSR; (2) when detailed coverage is supplied, it lacks critical analysis and a holistic view of the subject; and (3) distinctions between social action and CSR are unclear. The nature of the coverage demonstrates that, as a rule, the press has yet to assume its role as a CSR watchdog.

Thus, CSR is in its infancy in Brazil, only arriving on the agenda of corporations and academia in the 1990s (Beghin, 2005). The main organisation responsible for the implementation of CSR in Brazil is the

Instituto Ethos de Empresas e Responsabilidade Social [Ethos Institute for Companies and Social Responsibility] established in 1998 (Young, 2004). This is a non-profit, non-governmental organisation which comprises companies from different industries and various sizes. The research context will be further examined in Chapter 2.

1.4 Contribution

The literature review revealed that there is no accepted conceptual framework relating to the communication of CSR, nor was there any evidence of distinctions being made between different mediums of communication, specifically regular reports, websites and advertising. From the literature review the author derived a series of propositions which together helped develop an initial conceptual framework which could then be refined through a process of testing against empirical data derived from two sources. This empirical testing revealed that there were substantial differences between 'what should be done' as espoused in the literature and 'what is done in practice' e.g. proactive versus defensive strategies. Finally the research provided a strong case showing that a general theoretical framework does not adequately explain the underlying practice in CSR advertising and that a refined framework is necessary in order to understand this area in more detail. The author then develops a more refined theoretical framework derived from the analysis which together with a clear roadmap of the methodology used in deriving that framework will enable further empirical testing and refinement.

1.5 Structure of the thesis

The structure of the thesis has been designed around the central aim of theoretical development of how companies publicise their CSR image via printed advertisement. In Chapter 2, a cross-disciplinary review of the literature in the areas of Business Ethics and CSR, CSR in the UK and CSR in developing countries focusing on Brazil. CSR communication and its main channels - advertising, non-financial reporting and corporate website - are also reviewed. The literature review identifies the lack of

research on CSR advertising, most notably the lack of exploration of its characteristics, informational content and images. Chapter 2 then proposes a conceptual framework founded on contributions from the literature. Six propositions are developed providing the basis for the empirical research. Chapter 3 provides a rationale for the research design, sample selection and data analysis techniques using a qualitative methodology, deemed appropriate for an under-researched topic such as CSR advertising. Chapter 4 presents a background to the selected companies. This is followed by Chapters 5 and 6 that analyse the CSR campaigns and non-financial reports, respectively. Chapter 7 compares and links the fieldwork findings to the literature and the conceptual model. The framework is then revised and implications are considered. Chapter 8 discusses the contribution of the thesis to theoretical development, management knowledge and practice, recognising its strengths and limitations and recommending areas for future work.

Chapter 2 – Literature Review and Development of the Conceptual Framework

2.0 Introduction

The aim of this chapter is to explain and discuss the theoretical context from a review of the literature that forms the basis for the present empirical research. Chapter 2 is divided into two main sections. Section 1 offers a review of the literature which will be used to develop a conceptual framework and a set of research propositions that are the focus of section 2.

2.1 Chapter structure

The literature review covers CSR and focuses on CSR communication, as they are the main areas for the thesis study. The chapter begins with a review of CSR covering the areas of business ethics and CSR foundations, the evolution of the CSR concept and its main theories, and finishing with CSR in the UK and Brazil, which are the two contexts of the research. It then introduces CSR communication and reviews studies and practises which illustrates how companies disclose their social and environmental responsibilities through their main media channels. The focus of the study is CSR advertising, which is a largely underdeveloped topic (Birth *et al.*, 2008) as only a few studies have examined this medium (Pomering and Johnson, 2009). The literature review also draws from concepts and ideas in CSR, ethics, management, marketing and corporate communications.

Section 1 – Literature Review

2.2 Business ethics and CSR foundations

Since the expansion of the role of business in society in the second half of the 20th century studies on the impact of corporations and their conduct towards citizens have expanded. The field of business ethics has emerged

and grown from a critique of the capitalist system into a range of reflections on the rules and practises of business. As Solomon points out:

“The new concern is just how profit should be thought of in the larger context of productivity and social responsibility and how corporations, as complex communities, can best serve both their own employers and the surrounding society” (1993: 356).

Business ethics, as currently practised, appeared in the 1980s as a new course in the curriculum of schools and faculties. It was first concerned with the criticism of business and its practices. More recently the interest has shifted to social responsibility and how corporations can act to benefit their own employees and greater society (Solomon, 1992). Business ethics deals with the range of obligations that a company has to each of its stakeholders, including clients, employees, shareholders, suppliers and the community (Pratley, 1995).

Business ethics also defines how a company combines honesty, trust, respect, and fairness into its guidelines, procedures and decision-making. It not only includes a company's compliance with legal standards, but also the fulfilment of its own rules and regulations. Bradburn (2001) associates the emergence of business ethics with the scandals that took place on New York's Wall Street in 1986, which shocked and outraged all of the community. It became clear that something was wrong and needed to be addressed. A series of other factors, such as the consumer movement, societal marketing concepts and the corporate environment, have also influenced the growth of business ethics (Carroll, 1991). For instance, the British charity Christian Aid (2004) accused Shell - one of the six companies that has its CSR advertisement campaign analysed in the present research - among others, of neglecting their own ethical policies. According to the charity, Shell's actions regarding oil spills in Nigeria were “scandalously inadequate and would never be tolerated in Europe or North America” (*ibid*, 23). Weiss (2003) claims that studies have shown companies spend money paying financial penalties as a consequence of acting in unethical ways. A company is not only affected financially, but can also suffer damage to its reputation (Rose, 2004).

In parallel with the increasing concern with business ethics, the concept of CSR emerged in the middle of the 20th century, following Bowen (1953), who addressed the social responsibilities of businessmen. Other scholars followed, such as Carroll (1979), with his model of corporate performance, highlighting four social responsibilities: economic, legal, ethical and discretionary.

A landmark in the CSR studies is Friedman's (1970) article *The social responsibility of business is to increase its profits*. In it, the economist believed that corporations have no moral or social responsibilities for their actions. Although Friedman's ideas related to CSR are still supported by some academics (Henderson, 2001), the most acceptable perception is that an increase in profits goes hand-in-hand with social responsibility (Korhonen, 2003).

In 1984, Freeman published his seminal work in which he advocated the stakeholder theory, which claims that the corporation should consider not only shareholders' interest but also the interest of all stakeholders. Stakeholders can be described as a group that has a stake in or claim on the firm, such as customers, employees, suppliers, shareholders, governments and the local community (Freeman, 1984).

CSR is an important issue for corporations such that in the 1990s, even without any requirement to report CSR activities in the UK, about 80% of the FTSE 100 companies reported their environmental and social performance (Brassington and Pettitt, 1997). Knox, Maklan and French (2005) found that 100% of the companies listed under FTSE4Good disclose CSR actions in their company reports.

CSR has become part of the terminology of academics, professionals, consumers, non-profit organisations, students and investors (Julholin, 2004) and the study of business and society requires an ethical anchor (Frederick, 1986). As Moir claims: "The requirement for a moral basis provides a normative foundation for managers to take decisions in the area of CSR" (2001:20).

2.3 Corporate Social Responsibility

In a review of the main CSR literature, Garriga and Melé (2004) assemble and classify CSR theories into four groups: instrumental, political, integrative and ethical theories. According to them, instrumental theories perceive CSR as a means of achieving profits. This group is heavily based on Friedman's (1970) view that the responsibility of the business is to maximise profits for shareholders as the economic relationship between business and society is emphasized. One example of instrumental CSR is Cause-related marketing (CRM) as it is a 'win-win' situation, in which both the company and a charity or good cause receive financial gains (Farache *et al.*, 2008).

The second group, political theories, encompasses corporate constitutionalism, integrative social contract theory and corporate citizenship. These theories focus on the responsible use of business power in the political arena. Thus, the social power of the corporation is highlighted. Davis (1967) argues that the social power of companies is reflected in their social responsibility. More recently, the theory of social contract focuses on the contract between companies and society. Corporate citizenship has been revisited by Matten and Crane (2005) and they believe that companies are like citizens and, as such, have responsibilities towards the community.

The third group, integrative theories, believe that business should integrate social demands. Among this group, two are more prominent in the CSR literature: stakeholder management and corporate social performance. Stakeholder management acknowledges that managers have an ethical relationship of trust with stakeholders (Preble, 2005), whereas corporate social performance explores processes for offering appropriate responses to social issues (Yang, Lin and Chang, 2010).

The last group of CSR theories, according to Garriga and Melé (2004) is composed of ethical theories, and comprises the relationship of business

and society grounded in ethical values. The main theories in this group are concerned with stakeholder norms, universal rights, sustainable development and the common good. Normative stakeholder theory is used to explain the purpose of the firm, comprising the identification of its moral and philosophical guidelines for the management of firms (Donaldson and Preston, 1995). Alternatively, universal rights concentrates on human and labour rights as well as respect for the environment. It is based on the United Nations Global Compact (1999). Sustainable development focuses on a balance between the needs of the present and the future. It guarantees that the present development will not ruin the prospects of future generations (World Commission on Environment and Development, 1987). Finally, the common good approach argues that “business, as with any other social group or individual in society, has to contribute to the common good, because it is a part of society” (Garriga and Melé, 2004:62). As a consequence business should make a positive contribution to society.

Therefore, CSR is more than a term for academic study, as it addresses contemporary issues of globalisation, in which capitalism is expected to play a social or ameliorative role rather than merely making profits for business owners. A number of authors have undertaken broad reviews of CSR, covering 50 to 60 years of literature (Wood, 1991a; Wood 1991b; Carroll, 1999; Birch, 2003; Lee, 2008). Yet the history of publications on CSR is characterised by a succession of phases, in each of which theorists and practitioners systematically forget earlier contributions as they attempt to establish new frameworks:

“Corporate social responsibility has suffered from a lack of definition as an issue and, as a consequence, discussion has been amorphous and ill-focused. To some extent, this is because of the absence of well-defined terminology. More seriously, because of the intrinsic difficulty and strangeness of the issues involved, little systematic analysis has been undertaken and discussions have tended to be cursory or polemical” (Beesley and Evans, 1978: 9).

This statement from the late 1970s illustrates the lack of clarity related to CSR that remains to this day (Frankental, 2001; Wanderley, 2005) and the

absence of a standard definition (Valor, 2005; McWilliams, Siegel and Wright, 2006; Windsor, 2006; Campbell, 2007). CSR can be understood as the way a company achieves a balance between economic, environmental and social imperatives without foregoing the expectations of shareholders. It is a way of giving something back to the community on which the business depends. Gosling and Vocht (2007) suggest that firms are responsible to their stakeholders, including employees, customers, the community in which the company acts and the society as a whole. Companies cannot afford to ignore the community in which they operate (Seitamidi and Ryan, 2007).

But exactly what is understood by the term 'Corporate Social Responsibility'? The fact that CSR has several definitions, with none being considered definitive, hampers its theoretical development and measurement (McWilliams, Siegel and Wright, 2006). The present research adopts McWilliams and Siegel's CSR definition which is, "actions that appear to further some social good beyond the interests of the firm and that which is required by law" (2001:118).

All definitions and arguments presented demonstrate that the motivation behind a corporation acting in a socially responsible way is debatable. It is difficult to prove that corporations are acting in a genuine, conscientious way towards CSR. Crane and Matten (2004) argue that CSR tends to be interpreted as enlightened self-interest since making a positive contribution to society could be understood as a long-term investment with future benefits to the corporation because it can also provide competitive advantage, helping the corporation to improve its financial performance and gain further access to capital. Socially responsible actions can enhance brand image and sales as well as retain a quality workforce (Werther and Chandler, 2005; Farache *et al.*, 2008; Gupta and Pirsch, 2008). CSR is linked to all aspects of the corporation, from shareholders to stakeholders, from suppliers to distributors, as well as the community, society and the environment.

Research suggests that, although customers tend to penalise unethical behaviour, this does not necessarily mean they will reward ethical behaviour (Carrigan and Attala, 2001; Creyer and Ross, 1996; Devinney, 2009). Customers are more likely to boycott irresponsible corporations than support responsible ones (Mohr, Webb and Harris, 2001). Consumers have a negative reaction to inconsistent CSR information, whereas only a minority reacts in a positive way to CSR actions/policies (Sen and Bhattacharya, 2001; Daub and Ergenzinger, 2005). However, there is no guarantee that consumers will always choose social and environmentally responsible companies when purchasing goods (Castaldo *et al.*, 2009). In the same way there is evidence that corporations that do not engage in CSR are not necessarily punished (Ihlen, Bartlett and May, 2011).

Despite the contrasting evidence from consumer responses, CSR appears to be an unavoidable priority for business leaders everywhere as a result of the media, government and activist pressure (Porter and Kramer, 2006). However, this pressure is not always beneficial for the company, as social actions are frequently counterproductive for two reasons:

“First, they pit business against society, when in reality the two are interdependent. Second, they pressure companies to think of corporate social responsibility in generic ways instead of in the way most appropriate to their individual strategies” (Porter and Kramer, 2006:78).

In order to solve this impasse, Porter and Kramer (*ibid*) propose that companies consider CSR in a new light - not as a way to respond to public pressure, but as a strategy for discovering new opportunities that can benefit society as well as business by strengthening their competitive advantage. CSR strategies can create competitive advantages if used properly as according to some authors (Husted and Allen, 2004; Portney, 2008; Vilanova, Lozano and Arenas, 2009; Carroll and Shabana, 2010) there is a positive association between strategic social responsibility actions and competitive advantage.

In order to achieve competitive advantage through CSR, companies tend to imitate one another within the same industry, in a 'follow the leader' strategy. Mimetic isomorphism, the achievement of conformity through imitation, is one of the processes through which organisations change over time to become similar to other organisations in their environments (DiMaggio and Powell, 1983). Mimetic isomorphism can be driven by a series of factors, but the one that interests the present research is the suggestion, following March (1981), that it is an 'obligatory action'. According to March's model, once a critical mass of social actors do things in a certain way, that particular action becomes taken for granted, institutionalized, and as a result other social actors will follow the same pattern. If one adapts this line of thought to communication we find that, as companies begin to communicate their approach to CSR, others will feel pressurized to do the same. However mimetic isomorphism does not happen only among companies from the same industry. Institutional theory suggests mimetic isomorphism can occur among companies in the same 'organisational sphere', the same industry, the same geographic region, the same economic cluster or of the same size (Santos, 2007). It is important to highlight that mimetic isomorphism is voluntary; in other words, the company is not forced to imitate others. This type of isomorphism differs from others which are (a) coercive, in which there is a power relationship which obliges the imitation and (b) normative isomorphism where there are norms and standards that lead to the isomorphism (Mizruchi and Fein, 1999).

Critics of CSR affirm that it is defined by business interests and operates to limit the interests of external stakeholders. Banerjee argues that CSR works to strengthen the influence of companies as he states that "...discourses of corporate citizenship, corporate social responsibility and sustainability are ideological movements that are intended to legitimize and consolidate the power of large corporations" (2008:52). The common theme of these discourses is the relationship between business and society from the corporation's perspective (Windsor, 2001).

Another critique of CSR is the over reliance on corporations' self-regulation instead of formal regulatory mechanisms in CSR (Calveras, Ganuza and Llobet, 2007). Voluntary CSR initiatives are problematic if they are not regulated by the state and if multinational corporations are not controlled, voluntary measures may not prove effective. CSR is seen as a way in which companies attempt to avoid regulation (McInerney, 2007; Calveras, Ganuza and Llobet, 2007). Further, the CSR movement does not result simply from a change desired by society, but also from a shift in capitalism to combat the criticism it has been receiving; it could be understood as a mechanism companies use to respond to public criticism (Ventura and Vieira, 2007).

Corporate scandals such as Enron in the USA and Parmalat in Italy have reduced society's trust in the corporate sector and its leaders (Balgobin, 2008). Corporations need to demonstrate their positive impact on society and CSR appears to be a good way of doing this. In the light of the latest corporate scandals, a more precise focus on what corporations say and do with regard to societal issues is tending to become more important (Snider, Hill and Martin, 2003).

2.3.1 CSR across countries

Matten and Moon (2008) argue that forms of business responsibility for society change among countries. They propose that differences in CSR are a result of a variety of cross-national, institutional differences. The differences in the national systems will result in various degrees of pressure, both internally and externally, to engage in CSR initiatives (Aguilera and Cuervo-Cazurra, 2004). On the other hand, Quazi and O'Brien (2000) state that CSR is universal in nature and that cultural and market setting differences in which managers operate may have little impact on the ethical perceptions of corporate managers.

Matten and Moon (2008) suggest a conceptual framework for understanding differences in CSR across countries based on a comparison between the United States and Europe. The authors

developed a dyadic framework: 'Implicit CSR' versus 'Explicit CSR'. Implicit CSR consist of "values, norms and rules that result in requirements for corporations to address stakeholder issues" (Matten and Moon, 2008: 409) while Explicit CSR consists of "voluntary programs and strategies by corporations that combine social and business value and address issues perceived as being part of the social responsibility of the company"(*ibid*: 409). According to the authors, American corporations are categorised as having an 'explicit' model of CSR while European corporations will fit with the 'implicit' group. However, the authors explain that explicit CSR is spreading across Europe especially in the UK. This is due to changes in the institutional frameworks, political, financial, labour and cultural systems.

2.3.1.1 CSR in the UK

European developed nations implement practical policies that can stimulate CSR development. For instance, The Europe Commission declared 2005 the year of CSR in countries of the European Community (Luetkenhorst, 2004). France has a law, according to which companies with more than 300 employees must develop social responsibility reports (Delbard, 2008). The Danish government maintains a CSR research centre, the Danish Government Centre for CSR (CSRgov.dk, 2010). Likewise, the UK is a country with a strong tradition of CSR and where consumers are aware of the social impact of corporations. For instance, the UK was the first European country to have a governmental minister for CSR in the department of Industry and Commerce (Moon, 2004).

The notion of social responsibility was a principle historically adopted by several British businessmen (Idowu, 2009). For instance, Richard Arkwright built low cost housing for the employees near his factories back in 1775 (Crowther, 2004) and the Cadbury and Lever Brothers became synonymous with corporate philanthropy, as they provided housing, education and recreational facilities for their employees (Cannon, 1994). Idowu remarks "all these acts of social responsibility were revolutionary at the time" (2009:13). CSR in the UK started from a beginning in which

corporations acted in a philanthropic way, for instance providing housing for employees, and progressed to a more strategic approach, having programmes associated with their impact on society, in which it became more explicit (Moon, 2004).

In recent times, several organisations such as Business in the Community (BITC), the FTSE4Good Indices and the Association of Chartered Certified Accountants (ACCA) have played a significant role in promoting the field and encouraging CSR best practices in the UK. BITC is a network of approximately 800 member companies and corporations: Shell UK, BP, Total UK, Barclays, Unilever, Sony and GlaxoSmithKline are among its members. BITC was founded in 1982 as an attempt to engage companies in looking for solutions to social problems and it has continued to play this role in the UK. It is connected with a series of programmes, including annual awards for excellence such as The Prince's Seeing is Believing, and the Corporate Responsibility Index (BITC, 2009).

The FTSE4Good Index Series was launched in 2001 to measure the performance of companies that meet globally recognised corporate responsibility standards and to facilitate investment in these companies (FTSE, 2009). It is a set of benchmark indices on the London Stock Exchange and is similar to the American Dow Jones Sustainability Index. Similarly, the ACCA initiated the ACCA Sustainability Report Awards in 1990, promoting good practises related to CSR reporting. The objective is to identify and reward innovative attempts to communicate corporate performance (ACCA, 2009).

Apart from these organisations, CSR has been encouraged by the UK government, which has played an important role in the dissemination of CSR as part of normal business practise in the UK, having identified it as a potential contributor toward national improvement (Aaronson, 2003). For example, 81% of FTSE companies are engaged in CSR practises (Idowu, 2009). Moon (2004) argues that the UK government since the 80s have driven CSR through ministerial leadership, stimulation of the development of business associations and CSR organisations, and the adoption of

'flexible' regulation (Moon, *ibid*). As a result, Aaronson (2003) states that CSR has grown more in the UK than in any other comparable country.

Another landmark in governmental responsibilities was the launch of the consultative document *CSR: A Draft International Strategic Framework*, in which the government published its CSR vision, stating:

"Today nations face a global challenge – we want everyone to satisfy their basic needs and enjoy a better quality of life but to do so without compromising the quality of life for future generations" (DTI, 2004:5).

Alternatively, Moon points to the role of the government in encouraging CSR institutionalisation:

"...the paradox that the increasing and increasingly institutionalised CSR in the UK has been in large part a function of the government which, in turn, has sought to respond to governance deficits" (Moon, 2004: 22).

Idowu (2009) also mentions the important role of UK-based charitable organisations in CSR dissemination. Organisations such as Oxfam, Greenpeace, Amnesty International and Friends of the Earth engage in CSR in their activities in the UK and abroad (Lantos, 2001).

These factors lead to the UK being considered as one of the advanced nations in the world with regard to CSR (Aaronson and Reeves, 2002). Moreover, companies and institutional investors focus on issues of long-term social and environmental risks in the UK (Aguilera *et al.*, 2006).

Advertisement self-regulation codes in the UK

It is expected that companies that advertise CSR actions will follow the self-regulation code for advertising if there is no specific code in existence. The UK have adopted a self-regulatory system in which the industry or the professional body is in charge of the regulation with varying levels of contribution from external agencies such as government and consumer groups. This results in an environment in which the government grants the power to regulate to the industry, which develops its own standards of behaviour, creating and maintaining a code of conduct, ethics, standards

or principles (Spence and Van Heekeren, 2004). This results in a type of 'private government' by industry peers instead of external control, for which the role of regulator is internalized via the delegation of power and authority (Boddewyn, 1989).

In the UK, the Committee of Advertising Practises (CAP) is the self-regulatory body that creates, revises and reinforces the Code. The British Code of Advertising, Sales Promotion and Direct Marketing (the Code) is the rulebook for non-broadcast advertisements, sales promotions and direct marketing communications. Its main function is to regulate the content of marketing communications not dealing with the product or business itself. The Advertising Standards Authority (ASA) endorses and administers the Code, guaranteeing that the self-regulatory system works with the public in mind. Its main activities are to investigate and judge complaints as well as do research.

Although there is no standard set of codes for advertising self-regulation operating globally, a study by Spence and Van Heekeren (2004) on codes from Australia, the UK, the USA and Canada found a common set of commitments to the following principles: (a) responsibility toward consumers and society; (b) truth, decency and honesty; (c) avoidance of misrepresentation and deception; (d) a sense of fair competition; and (e) the protection and promotion of the reputation of the advertising industry.

2.3.1.2 CSR in Brazil

The majority of the CSR studies conducted so far have been in the context of high-income regions, such as Europe, the USA and Australia (Belal, 2001; Egri and Ralston, 2008). CSR in developing countries has not received much attention until recently and studies are still very unevenly distributed (Blowfield and Frynas, 2005).

The main drivers of CSR are business, civil society and the government (Moon, 2004). What, however, happens in a developing country such as Brazil, where civil society is poorly organised and government lacks an agenda for accountability and social responsibility? Emerging countries

lack initiatives to boost CSR in the way that occurs in developed contexts; various factors prevent the advancement of CSR as civil society is not strong enough to demand change, the government does not promote CSR, companies do not face constant pressure, and the press has yet to assume the role of watchdog (Wanderley *et al.*, 2008).

Developing countries face a number of obstacles to the development of corporate responsibility. This is mainly due to the fact that the institutions, standards and systems – which are the foundation of CSR in Europe and the USA – are comparatively weak in developing nations (Kemp, 2000). Despite these weaknesses, civil society can stimulate CSR by placing greater societal demands and expectations on business responsibility (Chapple and Moon, 2005). CSR in emerging markets, especially South Africa, Brazil, India and parts of Eastern Europe, is more developed than commonly thought (Baskin, 2006; Sousa Filho *et al.*, 2010) and sometimes exceeds the standards of some highly developed economies.

The roots of CSR in Brazil began with the Brazilian Association of Christian Business Managers [Associação de Dirigentes Cristãos de Empresas do Brasil – ADCE Brasil] in 1965 (Cappellin and Giuliani, 2004). It was the first business group to discuss social awareness. In the 1980s, Brazilian business associations began to give incentives to companies in the form of economic resources to increase their social activities in order to demonstrate social awareness (Cappellin *et al.*, 2002).

In the 1990s the concept of CSR grew as companies and associations began to incorporate social demands in a more systematic way (Cappellin and Giuliani, 2004). In 1996, an initiative by the Brazilian Institute of Social and Economic Analysis [Instituto Brasileiro de Análises Sociais e Econômicas – IBASE] (Basterd, 2006) intensified interest in CSR through a national campaign launched in Brazil for the publication of corporation's social balance. The Ethos Institute for Companies and Social Responsibility [Instituto Ethos de Empresa e Responsabilidade Social] was created in 1998, which is the main organisation responsible for the implementation of the CSR concept in Brazil (Young, 2004). This is a non-

profit, non-governmental organisation with approximately 1,400 members comprised of companies from different segments and of different sizes accounting for annual revenues of approximately 35% of the Brazilian GDP and employing roughly 2 million people (Ethos, 2011).

Following the lead of the Dow Jones Sustainability Index in the USA and the FTSE4Good in the UK, Brazil has its own national Corporate Sustainability Index, the ISE [Índice de Sustentabilidade Empresarial]. Created in 2005 by the Sao Paulo Stock Exchange [Bolsa de Valores de São Paulo – Bovespa], it is a pioneer stock index in Latin America aiming to be a benchmark for socially responsible investment in Brazil (Bovespa, 2008).

According to the Institute of Applied Research [Instituto de Pesquisa Aplicada – IPEA] (2002), a large number of corporations in Brazil are involved in some form of social action. The research revealed that 59% of the corporations (465,000 companies) operating in the country develop social actions. A more recent study published by the same institution in 2006 found that, between 2000 and 2004, the proportion of corporations involved in social actions increased to 69%, equivalent to 600,000 corporations (IPEA, 2006).

Corporations operating in Brazil tend to focus on social actions, with children as the main beneficiaries (IPEA, 2006). With regards to the motivation behind the social actions, 78% of managers and owners of the companies believe that the government should take care of social welfare, but, as it has failed to do so, the companies have to step in. Nonetheless, managers and owners recognise that companies are under more pressure to act socially than ever before (IPEA, *ibid*).

A study on 797 social programmes in Brazil found that education is the area that receives the most investment, followed by cultural, social and then environmental issues (Damiano-Teixiera and Pompermayer, 2007). Companies are also increasingly becoming more conscious of their social role in society. Large national Brazilian companies tend to adopt CSR

more than do multinationals in Brazil with regard to social and environmental disclosure both in annual reports and on corporate websites (Basterd, 2006).

The media in Brazil does not play the role of a watchdog. Vivarta and Canela (2006) found that: (1) the media has a superficial perception of CSR; (2) when detailed coverage is supplied, it lacks critical analysis and a pluralistic view of the subject; and (3) distinctions between social action and CSR are unclear.

This section reviewed CSR in the UK and in Brazil and found that the level of country development has an impact on the level of CSR development. On one hand the UK is considered one of the leaders in the CSR arena with a strong tradition of CSR. On the other hand, Brazil is recognised as a CSR leader among the developing countries. The many institutional differences between these two countries affect their CSR in numerous ways, including actions, programmes, consumer pressure and government initiatives.

Advertisement self-regulation codes in Brazil

Following the UK example, Brazil also adopts a self-regulatory advertisement code. The Brazilian equivalent is CONAR (Conselho Nacional de Auto-regulamentação Publicitária – National Council of Advertising Self-regulation) code, which is similar to the British system and aims to secure the freedom of speech, and the interests of consumers and the advertising market. CONAR has the same functions as CAP and the ASA in the UK.

The author of the present thesis found that the principles that are the foundations of the Australian, UK, USA's and Canadian systems are shared with the CONAR code. As a result, one can infer that, while there is no standard for self-regulation advertising codes, the main principles are shared by a number of countries worldwide (Spence and Van Heekeren, 2004).

The next section will investigate CSR communication, the focus of the present thesis.

2.4 CSR communication

CSR communication is defined as “communication that is designed and distributed by the company itself about its CSR efforts” (Morsing, 2006:171). Another definition provided by Nielsen and Thomsen states:

“CSR communication is an important element of the strategic approach to communication, based on the idea that companies can create a strong identity by implementing a systematic and proactive strategic communication practice within their organisations...” (2009a: 178).

Put simply, CSR communication is about how corporations communicate the way they deal with economic, social and environmental issues (Ihlen, Bartlett and May, 2011). Successful corporations will require more than competitive prices, good service or superior quality, as the consumer will want to know how the corporation behind the product or service is behaving in society (Devinney, 2009). This reassures the consumer that they are not giving money to any firm which is harming society or the environment. Maignan (2001) found that consumers tend to be prepared to make specific efforts to buy products from responsible organisations. Similarly, consumers make purchases in such a way as to communicate their moral and political preferences (Higgins and Tadajewski, 2002; Pelsmacker, Driesen and Rayp, 2005).

Despite the growing societal interest in CSR activities, corporate communication is a much under-investigated area of CSR (Podnar, 2008) and “there is only embryonic marketing research on CSR communications” (Maignan and Ferrell, 2004: 17). Indeed, as Ihlen, Bartlett and May claim: “While there is a huge literature on corporate social responsibility (CSR), the literature on CSR communication is disproportionate in size, with relatively little cross-disciplinary research on the topic” (2011:3). However expenditures on social responsibility have become the third largest budget item in corporate communication departments in larger companies

(Hutton, 2001). Company size is recognised as a determinant of the development of CSR policy and charitable contribution as large companies tend to be more active than small and medium companies (Foley and Jayawardhena, 2001).

While the corporation is willing to disclose its CSR efforts, stakeholders are willing to find out about the companies behind the brands and products they buy (Lewis, 2001). However, the communication strategies companies use to present themselves as ethically concerned seem to be thus far under-researched (Pollach, 2003).

CSR communication may not capture the complete reality of CSR, it represents the image the company wants to portray (Alon *et al.*, 2010). Thus, communication can be used as a signal of corporate intentions. CSR communication provides an effective tool for promoting the company's engagement in CSR to various stakeholders as well as enhancing the corporate image (Husted and Allen, 2006; Morsing and Schultz, 2006; Mark-Herbert and Von Schantz, 2007; Bhattacharya, Sen and Korschun, 2008). Companies communicate their CSR programmes and actions in order to achieve a positive public image, and to gain legitimacy and support from different stakeholder groups (Du, Bhattacharya and Sen, 2007; Golob and Bartlett, 2007; Bueble, 2009).

Although companies use a wide range of channels for CSR communication (social reports, thematic reports, codes of conduct, web sites, stakeholder consultations, internal channels, awards and events, cause-related marketing, product packaging, interventions in the press and on TV and sales points), three channels in particular seem to play a prominent role: social reports, web sites and advertising (Birth *et al.*, 2008). Advertising is the least researched among the three of them (Farache and Perks, 2010).

However, for consumers and the general public, external media coverage has greater credibility than communication that the corporations themselves produce (Goodman, 1998). Using a MORI (Marketing and

Opinion Research International) survey of the British public, Dawkins (2004) found that people attach more credibility to information coming from non-governmental organisations (NGOs) than from company sources. A similar study carried out in Brazil by the Akatu Institute (2006) found that 45% of Brazilian consumers do not trust the information that firms communicate about their social and environmental actions, even though 78% would like to know how companies try to be socially responsible. A more recent study carried out by the same institute found that 90% of Brazilians believe companies should be involved in CSR, however replicating past results 44% of the population do not trust information published by the company itself with regard to CSR (Akatu, 2010).

Du, Bhattacharya and Sen (2010) argue that a challenge to an effective CSR strategy is how to reduce stakeholder scepticism and generate a favourable CSR image. To enhance the credibility of CSR communication, and thus reduce scepticism, communication must be informative, educational, avoid the use of an emotional tone and provide a website or contact information that the consumers can use in order to gather further information on CSR actions (Azevedo, 2004).

Further, Morsing and Schultz (2006) suggest three strategies for communicating CSR: informing, response, and involvement. Informing consists of identifying a cause to support that is important to stakeholders, then focusing on an issue which is relevant to the company. Response strategy involves listening to stakeholders, although it is sender orientated. Involvement strategy concerns communicating with stakeholders in partnership with NGOs, academia and opinion leaders, as well as the development of a relationship with the local community and endorsements from external stakeholders (Morsing and Schultz, *ibid*). However, the idea of dialogue can take the form of “relatively closed universes of thought organised around the interests, expectations, and enactments of the organisations themselves” (Cheney and Christensen, 2001:260).

Nielsen and Thomsen (2009b) provide a model used to investigate SME manager’s views of CSR communication, and it considers CSR

communication as a result of four challenges: perspectives, ambition level, stakeholders' priorities, and organisation characteristics. Others (Schlegelmilch and Pollach, 2005; Jahdi and Acikdilli, 2009) identify factors that can lead to success in CSR communications: source credibility of the communicator, reliability and honesty of the statements, and the involvement of the audience with the topics being communicated. Aspects that can enhance source credibility are ethics awards, evidence of contributing to NGOs, and news coverage (Hirschland, 2006). On the one hand, it is important to communicate CSR, on the other hand, excessive CSR communication may have a negative effect, as corporations that communicate intensively tend to be criticised by pressure groups and media for exploiting their own social and environmental actions (Tixier, 2003; Morsing, 2005; Schlegelmilch and Pollach, 2005).

In order to mitigate scepticism, Morsing, Schultz and Nielsen (2008) suggest two processes when communicating CSR to a variety of stakeholders who want to know a corporation's initiatives but are cynical towards CSR statements: the expert and the endorsed communication process. The expert process communicates CSR through facts and figures; it is directed at politicians, local authorities, NGOs and journalists, who are already familiar with CSR issues. It is expected then, that this expert group will disseminate a favourable image of the company. On the other hand, the endorsed CSR communication process recognises that communicating to an exclusive group of stakeholders is not enough either for legitimacy, image or reputation purposes, and attempts to communicate CSR through third-party experts. Endorsed CSR communication is perceived as fundamental if a company is to avoid being labelled as self-serving or self-complacent, therefore the challenge of communicating CSR is managed by balancing both the expert and endorsed CSR communication processes (Morsing, Schultz and Nielsen, 2008).

Although the literature demonstrates the importance of CSR communication, as it is through it that the link between the various

stakeholder groups and the company takes place, the author identified a lack of studies that investigate CSR advertisements.

2.4.1 CSR advertisements

Corporations are faced with increasing expectations on the part of stakeholders to engage in social responsibility and as a consequence expected to communicate their CSR efforts to a varied, influential and alert audience (Beckmann, Morsing and Reisch, 2006). However, there has only been limited discussion and debate about how corporations should communicate their CSR activities (Polonsky and Jevons, 2009). CSR communication remains an emerging field in academia (Podnar, 2008), with research focusing on corporate social disclosure mainly through websites and corporate reports, while little is known about CSR print advertising (some examples are Zeghal and Ahmed, 1990; Drumwright, 1996; Schroder, 1997; Doyle, 2011). Even the term 'CSR advertisement' is not widely used (Farache and Perks, 2010), but has been defined by Schroder as an:

“Advertisement that proclaims a social ethos as they inform about a company’s commitment to environmental concerns, community relations, or the future of mankind, without any overt attempt to promote a specific product” (Schroder, 1997: 277).

Paradoxically multinational corporations are the recipients of growing distrust (Verschoor, 2008) while at the same time, corporations are increasingly using CSR advertising campaigns (image advertising campaigns based on CSR initiatives) to publicise their impact on society (Becker-Olsen, Cudmore and Hill, 2006). These CSR campaigns attempt to disseminate a positive corporate identity that aims to influence corporate image (Van Rekon, 1997). As CSR reports and corporate websites are softer promotional vehicles that provide low communication effectiveness, corporations are turning to CSR advertising to publicise their social and environmental initiatives (Pomering and Dolnicar, 2009).

However, marketing good corporate conduct must be carried out carefully as many practises used in advertising are inappropriate for CSR. Since

advertisements are usually developed to appeal to emotions and superficial judgment rather than to engage in a consistent discussion, “these sorts of practises are far more morally troublesome when used to market good corporate conduct” (Stoll, 2002:121). As a result, Stoll (*ibid*) suggests that practises commonly used in advertising are inappropriate for advertising corporate conduct as advertisements do not provide the relevant information needed to make a judgement.

Advertising that focuses on environmental issues in oil companies leads to cynicism among consumers instead of having the positive effects for which it was intended (Tixier, 2003). To address this cynicism increasing importance is placed on the ‘subtle’ means of CSR communication, for example annual reports, non-financial reports and websites versus approaches such as corporate advertising and press releases (Morsing and Schultz, 2006).

The benefits of CSR advertising are to enhance and protect reputation and can help to build morale among employees, attracting the best staff both at the entry level and senior level (McDonald, Chernatony and Harris, 2001). There is a distinction between persuasive and informative CSR advertising as persuasive CSR advertising is not firm specific and attempts to influence consumers with products that have CSR attributes (McWilliams, Siegel and Wright, 2006). Alternatively, informative CSR advertising informs the public about the CSR characteristics or managerial practises of the company. CSR advertising can be perceived as an indicator of the product or company quality (Milgrom and Roberts, 1986).

Among the first authors that investigated CSR advertising are Zeghal and Ahmed (1990) as they included CSR advertisement in their analysis of CSR communication. Zeghal and Ahmed (*ibid*) found that advertising back in the 90s was not a major means of disclosing social information. More up to date literature - for instance, Mogele and Tropp (2010), Pomeroy and Johnson (2009), Becker-Olsen, Cudmore and Hill (2006), and this thesis - demonstrates that currently advertising is widely used as a medium of corporate social disclosure.

Drumwright (1996) studied advertising with a social dimension and found the processes of both creation and evaluation of the campaigns are not significantly different for social campaigns and standard ones (*ibid*). Drumwright concluded that while these campaigns are not effective in achieving economic objectives, they do seem to motivate employees as well as communicate the company's mission.

Schroder (1997) investigated consumers' opinions on CSR advertising. He found out that the majority of the respondents embraced a cynical position in relation to the advertisements. His work is important for the present thesis as it introduces a definition of CSR advertisements used in the opening of the present section.

More recently, Pomeroy and Johnson (2009) address how companies could inhibit consumer scepticism when communicating CSR via advertising. Their paper acknowledges CSR advertising as a tool for promoting a desired corporate image, although they also recognise that CSR advertising may lead to consumer scepticism.

Doyle (2011) examined how an oil company used pre-existing discourses of environmentalism and sustainability in an attempt to create an image of corporate environmental and social responsibility. Investigating BP's advertising, corporate website and reports, Doyle argues that the companies' branding and advertising activities created a new environmental and sustainability position in order to avoid attention to their dominant activities. The works on CSR advertising and their main findings are summarised in Table 2.1.

Author(s)	Main finding
Zeghal and Ahmed (1990)	CSR advertisements were not a major source of social information disclosure in the 1990s.
Drumwright (1996)	Advertising with a social dimension seems effective for motivating employees as well as communicating the company's mission.
Schroder (1997)	His results demonstrated that the majority of the interviewees embraced a cynical position towards CSR advertising.
Pomering and Johnson (2009)	CSR advertising as a tool to promote a desired corporate image. They do, however, also recognise that CSR advertising may lead to consumer scepticism.
Doyle (2011)	Companies' branding and advertising activities create a new environmental and sustainability position in order to avoid attention to their dominant activities.

Table 2.1 - Summary of CSR advertisement research

Source: Compiled by the author based on Zeghal and Ahmed (1990); Drumwright (1996); Schroder (1997); Pomering and Johnson (2009) and Doyle (2011).

The review of literature demonstrates how CSR advertisement came from not being the main choice of CSR disclosure in the early 1990s (Zeghal and Ahmed, 1990) to a more mainstream media (Pomering and Johnson, 2009; Doyle, 2011). A possible reason why CSR advertisement became a more mainstream media option is related to increasing corporate scandals and pressure on companies from consumer and lobby groups, leading to companies feeling the need to communicate in a more explicit way to their public(s). The review also confirmed that only a few works focus on CSR advertising, highlighting the gap in the literature and the need for more research in the subject area.

2.5 Other CSR communication channels

2.5.1 Non-financial reports

“Social, environmental and sustainability reports are the tools companies commonly use to formalize a firm’s position on CSR and to assist the firm in developing good business practises” (Perrini, 2006: 73). CSR reports, also named non-financial reports, can be considered as mechanisms for formalising a corporation’s stance on CSR. Corporate social reporting is the process of communicating the social and environmental effects of an organisation’s economic actions to particular interest groups within society (Gray, Owen and Adams, 1996).

CSR reporting is a method of self-presentation corporations use to ensure that various stakeholders are satisfied with their public behaviour (Hooghiemstra, 2000). The reports are designed to represent the corporation in a socially and environmentally responsible way (Deetz, 1992) and try to project a positive, sustainable image (Hartman, Rubin and Dhanda, 2007). Nielsen and Thomsen explain:

“Conceived as a corporate communication tool, annual reports and other reports must focus on the organization as a whole and the task of how an organisation is presented to all of its key stakeholders, both internal and external. In this light it is crucial to know how to report consistently on CSR” (2007:39).

As the reporting of social and environmental information is voluntary in most countries, companies are in control of how, when and what to disclose. Consequently, non-financial reports represent what companies understand CSR to be, how it should be communicated to stakeholders and which stakeholders should be informed. However, CSR reports lack credibility because they are not standardised and could have in mind the interests of those producing the report (Livesey and Kearins, 2002).

The non-financial reports could portray self-interested information and not disclose the social, economic and environmental impact of the companies. Non-financial reports differ from annual reports, as the major strength of annual reports in image communication is that third-parties have certified

the accuracy of the financial data. Efforts are being made to develop standards for CSR reporting, such as the AA1000 Assurance Standard from The Institute of Social and Ethical Accountability and a framework of international principles and guidelines for sustainability reporting from The Global Report Initiative (GRI). Moreover, companies are introducing a third-party certification in their CSR reports. As there are only guidelines on how to communicate CSR, companies may have difficulties in developing their reports and may also have caused communications to be considered inconsistent (Nielsen and Thomsen, 2007).

A survey by KPMG found that non-financial reports have become the norm among the Global Fortune 250 list (top 250 companies of the Fortune 500), with around 80% of these companies issuing this type of report (KPMG, 2008). At an international level, the UK is second in terms of CSR reporting (84%), after Japan (88%) (*ibid*).

Brazil joined the KPMG Survey on corporate responsibility reporting for the first time in 2008 and had 100 of its large companies examined. The survey found that 78% of all companies have either a separate or fully integrated corporate responsibility report (KPMG, 2008).

Previous figures were not available for Brazil alone, but were provided for Latin America as a whole in 2005. According to KPMG (2005), there were approximately 20 CSR reports mainly in Brazil, Chile, Argentina and Mexico. In comparison to other emerging regions, reporting practises are considerably higher among companies with Latin-American headquarters than among local subsidiaries of multinational companies (KPMG, 2005). However, these figures are contestable. In a study carried out in 2002, Puppim de Oliveira (2005) found 130 companies, among the 500 largest, reporting in Brazil alone. Likewise, 14 Brazilian companies registered their CSR reports with the GRI database in 2005 (GRI, 2006). Furthermore, IBASE – a Brazilian institute that offers social audit guidelines - registered 98 CSR reports following its guidelines in 2005 (IBASE, 2006). These figures from 2002 and 2005 differ considerably from the 20 reports identified by KPMG divided among Brazil, Chile, Argentina and Mexico.

Thus far, academics have focused mainly on the non-financial disclosures in annual reports of firms in developed countries. Research about reporting practises in developing countries is in the early stages in the literature (Araya, 2006), but developing at a rapid pace as it can be seen in the works of: Thompson and Zakaria (2004), CSR reporting in Malaysia; Puppin de Oliveira (2005), reporting in Brazil; Paul *et al.* (2006), social reporting in Mexico; Araya (2006), non-financial reports in Latin America; Kamla (2007), reporting in the Middle East; and Belal and Cooper (2011), the absence of social reporting in Bangladesh, just to mention a few.

2.5.2 Corporate websites

The Internet is a communication medium which companies utilise to communicate that they are socially responsible. A corporate website provides an official perspective regarding CSR within the corporation for all its stakeholders (Wanderley *et al.*, 2008). The Internet is an alternative medium of communication to more conventional channels (Coupland, 2005).

The Internet differs from traditional media (for example, newspapers, magazines, billboards, television and radio), as it allows companies to publicise information less expensively and more quickly. It is available 24 hours a day, seven days a week and Internet users can select the information they want to see. It provides new features for corporate communication such as electronic document retrieval, search tools and multimedia appliances (Aikat, 2000). The Internet is an essential channel for the communication of corporate social responsibility, corporate citizenship and sustainable development issues (Moreno and Capriotti, 2009).

A particular feature of the Internet is that it allows a corporation to communicate with specific stakeholders and obtain feedback from them (Branco and Rodrigues, 2006). Interactivity is one of the main characteristics of the Internet and it could lead to both the dissemination of information and the generation of a relationship between the organisation

and its publics (Capriotti and Moreno, 2007). A single website can have multiple pages, each directed towards a different stakeholder group (Esrock and Leichty, 2000).

On the other hand, the Internet gives stakeholders access to messages intended for other groups (Snider, Hill and Martin, 2003) and makes it difficult for corporations to control the use of the information (Xiao, Yand and Chow, 2004). However, it also allows the company to publicise detailed, up-to-date information with unlimited capacity and global reach (Torbjorn *et al.*, 2009). Moreover, information is permanently available on the web, allowing the Internet user to choose the subjects he or she wants to access as often as they want to.

Esrock and Leichty (1998) found that 80% of the companies in the Fortune 500 addressed at least one CSR issue in 1998, such as community involvement, education and the environment. Research by The Financial Times Stock Exchange Online CSR Survey of 350 companies found that 98% of companies maintained a CSR section on their web sites (Coope, 2004). More recently, a review of the largest 200 global companies based on Fortune's list found that 70% of these firms displayed information regarding to environmental responsibilities on their websites (Jose and Lee, 2007).

Pollach (2003) argues that websites are replacing traditional corporate communication media, such as leaflets, brochures and informative kits. Therefore, the Internet has become the medium of self-presentation, replacing traditional media. The Internet is the vehicle of choice for companies wishing to influence internal and external opinions regarding CSR (Snider, Hill and Martin, 2003; Chaudhri and Wang, 2007). The majority of large companies have a corporate website which they use to present themselves with a positive social image (Capriotti and Moreno, 2007). As a result, a growing number of studies have researched corporate websites as a medium for CSR communication (see a few examples in Table 2.2).

Author(s) and year	Research
Maignan and Ralston (2002)	Compares CSR issues on websites in the USA and Europe
Snider, Hill and Martin (2003)	Investigates the content of what firms communicate on their websites
Pollach (2003)	Explores how companies communicate their ethical positions
Chapple and Moon (2005)	Investigates CSR reporting in Asia through an analysis of the websites of the top 50 companies in seven countries
Coupland (2005)	Examines the language used to describe CSR in the context of the corporate web pages from BP, Chevron, Exxon and Shell
Farache, Perks and Berry (2007)	Investigates how companies publicise CSR information in two country contexts Brazil and the UK
Wanderley <i>et al.</i> , (2008)	Analyses the websites of 127 corporations from emerging countries. Also investigates the influence of country of origin and industry sector

Table 2.2 - Corporate website research

Source: Compiled by the author based on Maignan and Ralston (2002), Snider, Hill and Martin (2003), Pollach (2003), Coupland (2005), Farache, Perks and Berry (2007), and Wanderley *et al.* (2008).

Despite the growing research interest in CSR communication via corporate websites, in a cross cultural study of audience behaviour Pollach (2011) found that consumers use the web pages mainly to find information regarding jobs, instead of examining corporate social and environmental responsibility.

2.6 Corporate identity, image, reputation and CSR image

The enhancement of corporate identity, image and reputation explains why companies engage in CSR and communications (Berens and Rekom, 2008; Fukukawa, Balmer and Gray, 2007; Rindova, 2007). The concepts of corporate identity, reputation and image are related, however academics are not clear on definitions.

Corporate identity is defined by Balmer, Fukukawa and Gray as “the reality and uniqueness of the organization” (2007:8). Its components are the company’s strategy, philosophy, culture and organisational design (Gray and Balmer, 1998). It is formed from the attributes that make a company unique such as corporate values, mission and activities. In turn, corporate image is described as the company’s official self-image (Christensen and Askegaard, 2001) and the way it presents itself to its public(s) (Bromley, 2000); in other words, an ideal, desired image. Brown *et al.*, (2006) define corporate image as what an organisation wants its public to know or believe about the company. Thus, corporate identity is what the company is, while corporate image is what it wants its public to believe about it.

While corporate image is the self-image of the company, reputation indicates a judgment about the company’s behaviour by its public(s). Corporate reputation is the impression an audience have of the organisation. Fombrum defines corporate reputation as:

“A perceptual representation of a company’s past actions and future prospects that describes the firm’s overall appeal to all of its key constituents when compared with other leading rivals” (1996: 72).

As illustrated by Fombrum (*ibid*), while corporate reputation evolves over time, corporate image can be managed more quickly via communication (Balmer, Fukukawa and Gray, 2007). The link between identity, image and reputation lies in corporate communication as through communication a company can send messages to its multiple stakeholder aiming to influence its reputation (Balmer, Fukukawa and Gray, *ibid*).

As CSR image is part of the central research question and outcome for the thesis it is defined here as:

The way companies want to be perceived by their audiences in relation to CSR issues; the organisation self-image in relation to CSR. CSR image is constructed from the messages sent by the corporations about their CSR effort in order to create an ideal, desired image.

Concept	Meaning	Author(s)
Corporate identity	The organisation's formal profile The reality of the company	Balmer, Fukukawa and Gray (2007)
Corporate image	The organisation's official self-image	Christensen and Askegaard (2001)
Corporate reputation	The general impression and estimation of the organisation among its various audiences	Fombrum (1996)
CSR image	The way companies want to be perceived by their audiences in relation to CSR issues, the organisation self-image in relation to CSR. CSR image is constructed from the messages sent by the corporations about their CSR effort in order to create an ideal, desired image	Developed by the author

Table 2.3 - Concepts of corporate identity, image, reputation and CSR image

Source: Compiled by the author based on Balmer, Fukukawa and Gray (2007), Christensen and Askegaard (2001), and Fombrum (1996).

Table 2.3 above provides a summary of the concepts of corporate image, identity, reputation and CSR image reviewed in this section. Also, in this section the concept of CSR image as understood by the author was introduced. The next section provides a summary of the literature reviewed in the present chapter, highlights the main gaps found in the literature and presents the research question.

2.7 Summary of section 1

The literature section reviewed the concept of CSR beginning with business ethics and CSR foundations as it covered the basis of the discussions surrounding the necessity to behave ethically in business followed by an historical review of the CSR concept. As the thesis is researching CSR advertisements in two different contexts a review was carried out of the development of CSR in Brazil and in the UK. It was found that CSR in the UK is considered to be amongst the most developed in the world being more advanced than in Brazil. However, CSR in Brazil

is also recognised as a leading force among developing countries, even though it is a recent phenomenon in the country, dating from the 90s. Previous research suggests that while CSR in the UK tends to be concerned with the environment, CSR campaigns in Brazil tend to focus on education and poverty alleviation. This could be explained by the level of country development and the main issues facing each nation. Being aware of the different developmental stages of CSR in these two countries raised the issue of whether a more developed stage of CSR leads to more transparent CSR communication, or more specifically, more transparent CSR advertisements.

CSR communication literature was reviewed and its importance reinforced as a connection between the company and its stakeholders regarding CSR activities. Despite the growing interest in CSR and although it is considered extremely important, CSR communication is recognised as an under researched area of CSR (Maigan and Ferrell, 2004; Pollach, 2003; Pomeroy and Johnson, 2009; Farache and Perks, 2010 among others). One important issue that appears from the CSR communication literature is the lack of credibility of corporate communication.

The literature review recognises that CSR communication is a new area of study (Beckmann, Morsing and Reisch, 2006; Podnar, 2008; Polonsky and Jevons, 2009) and the focus of CSR communication is primarily on CSR reports and corporate websites (Farache, Perks and Berry, 2009). CSR advertisements are an under researched area in CSR communication (Pomeroy and Johnson, 2009; Jahdi and Acikdilli, 2009). Although under researched, CSR advertisements are an important area for investigation as CSR reports and corporate websites are softer promotional vehicles that provide low communication effectiveness (Pomeroy and Dolnicar, 2009). As a result, corporations are turning to CSR advertising practices in order to publicise their CSR initiatives.

However, the fact that the literature on CSR advertisements is very limited with only a few works focusing on the area (Pomeroy and Johnson, 2009; Schroder, 1997 and Doyle, 2011) presents challenges for the research.

The present thesis is novel and contributes to the limited knowledge of CSR advertising.

The present research also addresses another gap in the literature as the study is set in two contexts. Comparisons between developing and developed countries are scarce in the CSR area overall, not only in CSR communication. Even though comparative research exists, the majority tends to focus on developed countries (Egri and Ralston, 2008; Chapple and Moon, 2005).

The literature review and the identification of the gaps surrounding CSR advertisements led to the development of the main research question:

How do companies publicise their CSR actions through print advertisements in order to disclose the CSR image they want to signal to their public(s)?

The main research question developed into research propositions that will be presented in the second section of this chapter, the development of the conceptual framework.

Section 2 – Development of the Conceptual Framework

2.8 Origins of the conceptual framework

The conceptual framework developed in this chapter builds on knowledge gained in the literature review discussed in the first section of this chapter. However as the literature on CSR communication and CSR advertising is still embryonic complementary literature was also examined. The thesis investigates companies' self-presentation via disclosure of social and environmental information, thus other literature about self-presentation and impression management, primarily derived from social psychology and applied to management, is reviewed. On the other hand, as the thesis is examining CSR image, legitimacy theory originating from institutional theory provides a theoretical background as it explains social and environmental disclosures from corporations as they strive to present a socially responsible image.

The development of a conceptual framework is appropriate for this research as it “describes and explains in a narrative or graphic format, the most important things to be studied” (Miles and Huberman, 1994:18). The conceptual framework was formulated to evaluate CSR print advertisements.

2.9 Research propositions

The conceptual framework and the research propositions (Figure 2.1) present the important antecedents to CSR image enhancement. The author explores whether the companies display substantial CSR information in their CSR advertisements as well as third-party associations. Likewise, impression management and legitimisation strategies are analytical tools used to explain how companies present themselves. Lastly, the non-financial reports and CSR advertising are explored to see whether there is a connection between the two media channels in order to establish whether communication is consistent across the reports and advertising.

2.9.1 Characteristics of CSR advertisements

The first research proposition will examine the themes, appeals and images being communicated through the CSR advertisements, referred to in the present thesis as advertisement characteristics. It is expected that the advertisement theme will be related to the company's reality (Morsing, 2005) as this fact will increase the fit between what is being advertised and the company (Du, Bhattacharya and Sen, 2010). Stakeholders expect that a company will associate itself with programmes and actions that have congruence between the social and environmental issues and the company's business (Cone, 2007). Companies could also communicate CSR actions that are connected with greater societal concern in a country. For instance, environmental concerns are top of the list for UK citizens while in Brazil social programmes that deal with education are preferred (Damiano-Teixiera and Pompermayer, 2007). Therefore, companies communicating their CSR actions should select the ones that are linked with the company activity or the greater societal concern. This reflection leads to the development of research proposition 1a:

Research Proposition RP-1a: CSR print advertisement themes will be linked to company industry or country societal concerns in order to improve a company's CSR image.

CSR communication must be informative, educational, favour the use of rational appeals and avoid emotional tones (Azevedo, 2004). The emotional/rational framework has been studied in both marketing and advertising literature and originates from the proposition that individuals buy products either for rational or emotional reasons (Albers-Miller and Stafford, 1999). Advertisements that appeal to reason originate from the traditional information-processing model of decision-making (Kotler and Armstrong, 2009). It is believed that rational appeals advertisements provide more information than emotional ones, as the reader has to make a decision based on information, data and facts (Golden and Johnson, 1983). The content is more credible resulting in more positive beliefs in advertisements which appeal to the rational thought (Holbrook, 1978).

Stoll claims that a company marketing its good deeds should do so in an informative manner disclosing relevant facts to its audiences (2002). The discussion regarding the suitability of rational appeal to the disclosure of CSR information leads to the development of research proposition 1b:

Research Proposition RP-1b: CSR print advertisements will make use of rational appeals in order to improve a company's CSR image.

Knowledge concerning CSR communication imagery is insignificant as little is known about what images companies use when advertising CSR. However, if the literature on CSR communication is to be believed, images should also be informational. In this way the images will function as a "statement of truth" (Doyle, 2009: 3) as they could be interpreted as a referential proof from a CSR action. Therefore, the images could add credibility to the advertisement when providing visual evidence of a CSR action. This discussion leads to the development of research proposition 1c:

Research Proposition RP-1c: CSR print advertisements images will reflect the CSR actions being advertised in order to improve a company's CSR image.

2.9.2 Substantiality of CSR information

Advertising receives a fair amount of criticism regarding, for example, the way it increases consumerism, how minorities are portrayed, and how messages are delivered in accordance with the sender's objectives. The manipulation and effects of advertising have also been widely discussed by a number of authors (Dyer, 1995; Leiss *et al.*, 2005).

Similarly, corporations are under constant surveillance regarding the way they behave in developing countries, the suppliers they work with and the way the workforce is treated (Julholin, 2004). Likewise, CSR actions are often perceived as merely marketing or PR tools. Banerjee defines CSR actions as "narrow business interests [that]... serve to curtail interests of external stakeholders" (2008:51). In this scenario, CSR advertisements

face a considerable amount of criticism related to the nature of advertising and the behaviour of corporations.

In order to avoid these negative actions and increase credibility in their advertisements, companies should provide substantial information on the programmes or actions they are publicising, such as investments, beneficiaries and possible outcomes. Corporations should communicate CSR with the necessary support in case questions about the veracity of the statements arises (Polonsky and Jevons, 2009). Azevedo (2004) suggests that communication must be informative and provide a website or contact details which the consumers can use in order to gather more information about CSR actions.

Truthful information is also expected in an area that already receives an increasing amount of public scrutiny (Schlegelmilch and Pollach, 2005). As Van de Ven argues "... accuracy should be the basis for every assertion in CSR-related corporate communication" (2008: 348). This discussion leads to the development of the following research proposition:

Research Proposition RP-2: In order to be trusted, companies communicate substantial CSR information in their advertisements in order to improve a company's CSR image.

2.9.3 Association with third-parties

In order to increase the credibility of CSR communication, the literature suggests that the companies should associate themselves with third-parties, such as NGOs, the government and associations (Azevedo, 2004; Morsing, 2005; Schlegelmilch and Pollach, 2005). When communicating their association with NGOs companies intend to transfer the credibility from the NGOs to themselves as people have a higher level of trust in NGOs than in corporations (Dawkins, 2004). This holds true in both the UK and Brazil (Akatu Institute, 2010).

Association with third-parties can also be understood as what Morsing, Schultz and Nielsen (2008) label as endorsed CSR communication, avoiding the self-serving label that comes with CSR communication.

Similarly, when a company is disclosing its CSR actions and links itself to an NGO, government or association, the reader will receive more information about its social or environmental action. Therefore, it will be understood that the third-parties associated with the company are in accordance with its actions. This discussion leads to the development of the third research proposition:

Research Proposition RP-3: Companies associate themselves with third-parties when communicating CSR in order to improve a company's CSR image.

2.9.4 Impression management

Impression management can be understood as a communication process in which messages are created and distributed to an audience with the aim of transmitting a specific image or impression (Mendonça and Andrade, 2003). Thus, CSR advertising can be seen as a form of impression management, as it can be used to create a positive impression of the corporation, contributing to the company's reputation and enhancing its image.

Impression management research is found in fields such as management (Elsbach and Sutton, 1992), organisational behaviour (Giacalone and Rosenfield, 1986), social psychology (Sadler, Hunger and Miller, 2010) and communication (Hooghiemstra, 2000). Schlenker defines impression management as "the conscious or unconscious attempt to control images that are projected in real or imagined social interactions" (1980:6).

While proactive impression management strategies have long-term goals in an attempt to establish long-lasting identities involving credibility, competence and trustworthiness, defensive tactics seek to develop a positive impression in the short term (Rosenfeld, 1997). Proactive

impression management strategies are used in an attempt to be seen favourably or positively while, defensive impression management uses protective tactics which seek to minimise deficiencies and deal with problems (Arkin, 1981). The main proactive strategies used by companies are ingratiation, self-promotion or organisational promotion, intimidation, exemplification, supplication, indirect impression management and acclaiming (Rosenfeld, Giacalone and Riordan, 1995). Defensive tactics are accounts that can be divided into excuses and justifications, disclaimers, self-handicapping, apologies, indirect tactics and pro-social behaviour (Mohamed, Gardner and Paolillo, 1999).

Ingratiation, the most common and studied proactive strategy, aims to make the person or institution more liked and attractive to others (Jones, 1990). Self-promotion or organisational promotion, another proactive strategy, looks like ingratiation, the only difference is the goal is not to be liked but to be recognized as competent. Through self-promotion, one seeks to be recognized as competent regarding either general or specific skills (Giacalone and Rosenfeld, 1986). On the other hand, those using intimidation seek to be feared by others and the main aim is to acquire social power and influence by generating fear (Arkin and Shepperd, 1990). Exemplification is when the impression is managed through examples of integrity, moral conduct and self-sacrifice (Jones and Pittman, 1982). Supplication is considered as a last resort once those who use it explore their own fragilities in order to have influence upon others, this is called the 'I need your help' approach (Rosenfeld, Giacalone and Riordan, 1995). Indirect impression management rests on the assumption that the others can be influenced by the things and the people to which we are linked, for instance association with NGOs (Cialdini, 1989).

On the other hand, acclaiming is “designed to explain a desirable event in a way that maximizes the desirable implications for the actor” (Schlenker, 1980:163). Acclaiming strategies can be entitlements and enhancements. While entitlements seek to increase the responsibility of the actor on a positive occasion, enhancement seeks to increase the desirability of a positive event (Giacalone, 1985).

Defensive impression management tactics are used when people or companies are confronted with predicaments. According to impression management theory there are four ways to deal with a negative impression: reduce it, negate it, neutralize it or redefine it as a positive impression (Giacalone and Rosenfeld, 1984).

Defensive impression management tactics used by companies are accounts which is divided into excuses and justifications, disclaimers, organisational handicapping, apologies and pro-social behaviour. Accounts are a remedial tactic intended to provide a real or imagined audience with a clarification of or an apology for a predicament (Schlenker, 1980). They are divided into excuses and justifications as the former admits that the action was wrong but the person denies the responsibility for the action, while the latter accepts responsibility for the action but the person or company denies that the act was negative (McGraw, 1991). Another tactic is disclaimer which is a type of preventive excuse before a predicament takes place. It is defined as “a verbal device employed to ward off and defeat in advance doubts and negative typifications which may result from intended conduct” (Hewitt and Stokes, 1975:3).

Organisational-handicapping involves making obstacles appear more difficult than they really are: as a result, if one fails it was because the task was very difficult and if one succeeds, one’s success is more valuable (Tice and Baumeister, 1990). Pro-social behaviour is a tactic in which companies engage in social actions with the intention of amending a transgression in an attempt to convince the public that the organisation deserves a positive identity (Mohamed, Gardner and Paolillo, 1999).

Apology is an admission of responsibility, guilt and regret in an attempt to be forgiven by the audience (Schlenker, 1980). A summary of the impression management strategies and tactics is provided in Appendix 1.

In the impression management process, organisations can use direct proactive strategies to control the impressions of the public (Mendonça and Andrade, 2003). These strategies reflect corporate proactive behaviour – actions started by corporations aspiring to the concretisation of their aims. While impression management strategies are long-term orientated, attempting mainly to establish image and reputation, organisations can face predicaments that endanger their image and identity in the eyes of the public. Defensive tactics can be employed to prevent or face forthcoming image problems that could compromise the legitimacy of the organisation in its social settings (Rosenfeld, 1997). This debate leads to the development of the following research propositions:

Research Proposition RP-4a: The companies make use of proactive management strategies in their CSR advertisements in order to improve a company's CSR image.

Research Proposition RP-4b: The companies make use of defensive management tactics in their CSR advertisements in order to improve a company's CSR image.

2.9.5 Legitimacy strategy

Legitimacy theory states that organisations can only secure their existence if they are perceived to operate within the values and norms of a given society (Gray, Owen and Adams, 1996). This is based on the idea that there is a social contract between business and society in which society allows the company to operate as long as it behaves in accordance with society's norms and values. A legitimacy threat occurs when a company's behaviour is not, or is perceived not to be in accordance with society's creeds.

Studies on organisational legitimacy are divided into two groups: strategic and institutional (Schuman, 1995). “The strategic approach emphasizes the ways that organizations strategically manipulate symbols, through communication behaviour, to achieve legitimacy” (Massey, 2001:155). The institutional approach considers the cultural environment and the pressures corporations face (*ibid*). While this distinction is not always clear, it has an effect on research. In the present thesis, the focus is on corporate advertisements as communication behaviour and as such it fits with the definition of the strategic approach given by Massey above. Alternatively, in an attempt to explain corporate behaviour and discuss the findings, institutional forces are also considered. As suggested by Schuman (1995) and Massey (2001), incorporating the duality of legitimacy provides a broader picture.

In the light of legitimacy theory, companies within industries that may cause greater environmental and social impacts are expected to disclose environmental information in order to secure their legitimacy (Branco and Rodrigues, 2006). It is argued that companies that deal directly with consumers, especially those with greater visibility, will tend to take issues of community involvement into greater consideration. Furthermore, larger companies are predisposed to receiving more attention from the public than are smaller companies (Patten, 1991).

According to legitimacy theory, companies disclose social responsibility information in order to present a socially responsible image and their behaviour can thus be legitimised to their constituents. Consequently, legitimacy theory has been widely used to explain social and environmental disclosure by corporations focusing mainly on corporate social and environmental reports as a response to public pressure and increased media attention (for example, Gray, Kouhy and Lavers, 1995; Neu, Warsane and Pedwell, 1998; Hooghiemstra, 2000; Branco and Castelo, 2006).

An organisation can make use of four different strategies in response to public pressure, according to Lindblom (1994). The strategies are: (a)

inform stakeholders regarding the intention of the organisation to improve its performance; (b) attempt to change the perceptions stakeholders have regarding events without changing corporate behaviour; (c) divert attention from the problem by focusing on a positive activity not linked with the problem; and (d) try to change stakeholders' expectations about the company's performance.

Based on the work of Lindblom (1994) and others (Dowling and Pfeffer, 1975; O'Donovan, 2002), Cho (2009) developed a nomenclature based on the different types of communication strategy used by legitimacy seeking organisations: image enhancement; avoidance/deflection; and disclaimer. Applying an image enhancement strategy a company tries to appear legitimate by associating itself with positive social values through the communication of self-praising information regarding social and environmental issues (Cho, 2009). Instead of changing their behaviour, companies manage them symbolically in order to be in line with social norms (Ashforth and Gibbs, 1990). In turn, the avoidance/deflection strategy attempts to gain legitimacy by redirecting the focus from the social or environmental issue of concern to other topics that could be either related or non-related to the issue of concern. The company avoids the source of legitimacy threat and deflects the attention from the problem so that it focuses on other positive issues. It is an attempt to distance the company from the legitimacy threat (Stephens, Malone and Bailey, 2005). The third strategy tries to give a company the appearance of legitimacy by denying its responsibilities with respect to negative events; the company denies both its problems and its responsibilities (Preston, Wright and Young, 1996).

CSR can be better understood as a means of reinforcing both reputation and legitimacy, as it provides an opportunity to communicate to stakeholders the congruence of the organisation with societal concerns (Clarke and Gibson-Sweet, 1999). This leads to the development of the following research proposition:

Research Proposition RP-5: Companies make use of legitimization strategies of communication in their CSR advertisements in order to improve a company's CSR image.

2.9.6 Linkage with CSR report

CSR appears to be strategic and must be perceived by the companies in a new light not only to address the public demand, but, more importantly, as a strategy for discovering new opportunities (Porter and Kramer, 2006). It can benefit both society and companies alike, and can also increase competitiveness.

Non-financial reports formalise a corporation's stance on CSR. These formal documents divulge the main CSR actions and programmes developed by companies and are designed to demonstrate their social commitment (Deetz, 1992). As the reporting of social and environmental information is voluntary in most countries, companies are in control of the content. In order to increase the credibility of their non-financial report companies are adopting CSR guidelines and commissioning external auditing (Birth *et al.*, 2008).

In order to investigate the linkage of CSR advertisements with non-financial reports, the following research proposition was determined:

Research Proposition RP-6: Companies connect their CSR advertisements with their CSR reports.

The conceptual framework with the research proposition is presented in Figure 2.1 on the following page.

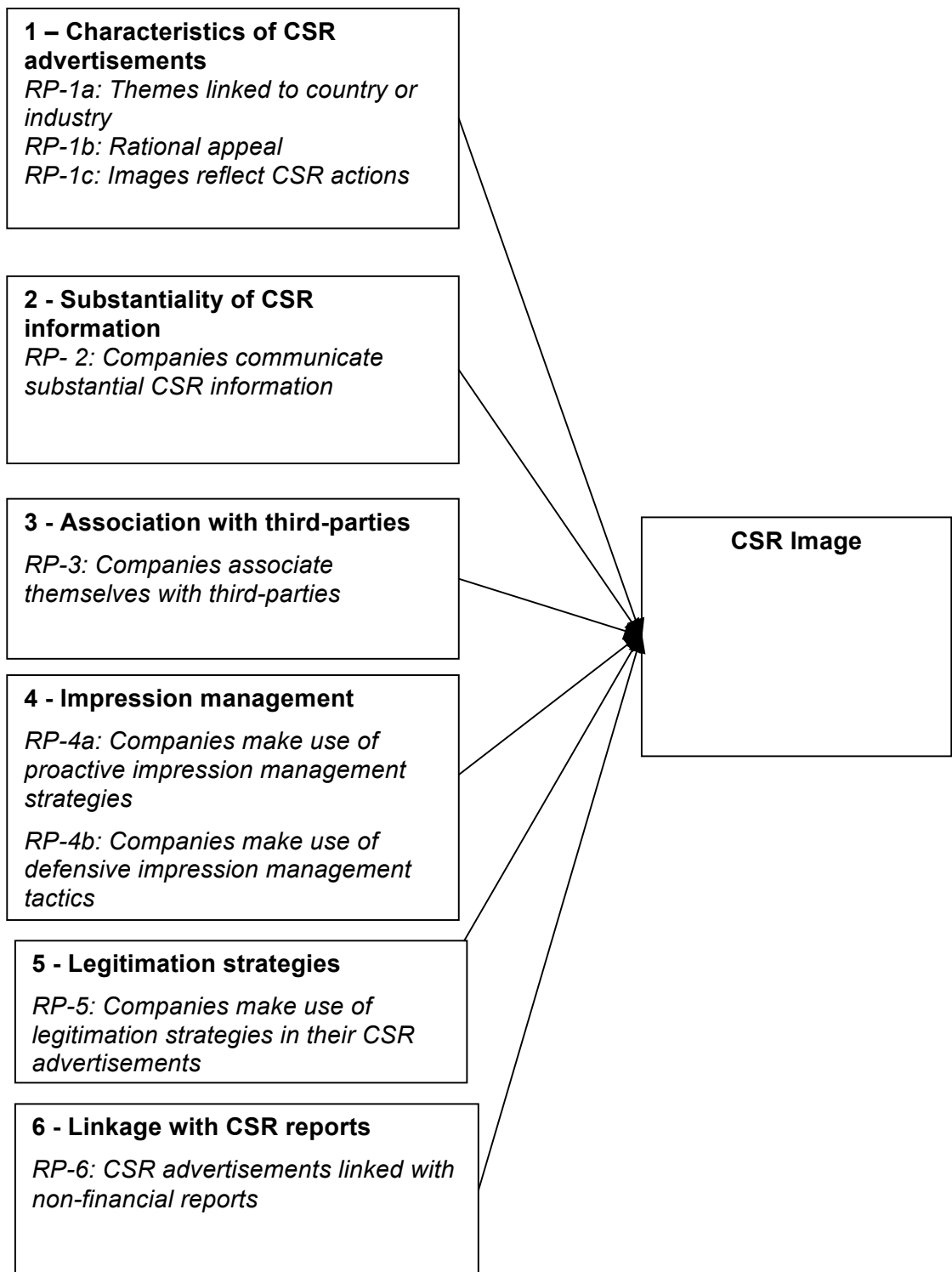


Figure 2.1 - Conceptual framework and research propositions

Source: Compiled by the author

2.10 Summary of section 2

This second section of this chapter discussed the origins and development of the conceptual framework to be evaluated in the empirical study. The literature review in the first section of this chapter and the literature relating to legitimacy theory and impression management underpins the conceptual framework and research propositions which are summarised in Figure 2.1. The propositions draw on a variety of theories in the CSR and management literature, legitimacy theory and impression management in an attempt to explain how companies communicate CSR through print advertisements in order to disclose the CSR image they want to signal to their public(s).

The research propositions deal with different aspects of CSR advertisements. Research proposition one approaches the themes, appeals and images of the CSR advertisements. The second research proposition addresses the substantiality of CSR information disclosed in the advertisement. It is then followed by a discussion on the association with third-parties when communicating CSR. Research proposition four considers how companies present themselves via impression management strategies. The legitimisation strategies of communication are the focus of research proposition five. Finally, the linkage between CSR advertising and the CSR report is the focus of the last research proposition.

Having reviewed the literature and discussed the conceptual framework that forms the basis of the research, the next chapter will explain the rationale behind the chosen research methodology and methods and the selection of advertisements for the present study.

Chapter 3 – Research Methodology

3.0 Introduction

The research methodology chapter discusses the research design, methodology and the procedures, tools and methods used. Section 1 examines the research methodology, process and design. Section 2 addresses the data sampling, analysis methods, levels of analysis and presentation of the results.

Section 1 – Research Methodology, Process and Design

3.1 The research design

The research design is the logic that associates the data to be collected with the initial questions of a study (Yin, 1994). It provides a framework not only for data collection, but also data analysis. Moreover, it is the logic behind the linking of empirical data to research questions and, eventually, to the conclusions drawn. The research design can be defined as “an action plan for getting from ‘here’ to ‘there’, where ‘here’ may be defined as the initial set of questions to be answered and ‘there’ is some of the conclusions about these questions” (*ibid*: 19).

The research design framework (Table 3.1) was influenced by a number of factors. Firstly, the author considered an appropriate methodology which would meet the research aim of the theoretical development; that is, How do companies publicise their CSR actions through print advertisements in order to disclose the CSR image they want to signal to their public(s)? When investigating a phenomenon, a qualitative approach is appropriate for theory development as opposed to a quantitative approach for theory testing or verification (Weischedel, Matear and Deans, 2005). As this is an exploratory study in an under-researched area, a qualitative approach is considered most suitable because it will provide rich data for exploring and developing new theory. Secondly, the research addresses gaps and limitations found in previous empirical studies on CSR communication

such as lack of research where the unit of analysis is CSR advertising campaigns. The study was carried out in two contexts, specifically between a developing and a developed country; Brazil and the UK. The research strategy is summarised in Table 3.1.

Research Design Framework	
Ontology	Constructivism
Epistemology	Interpretivism
Methodology	Phenomenology
Purpose of the Study	Develop a theory that explains how companies publicise their CSR actions through printed advertisements in order to disclose the CSR image they want to signal to their public(s)
Unit of analysis	CSR advertising campaign
Research strategy	Qualitative research
Type of investigation	Multiple-case study
Research context	Brazil and the UK
Sampling selection	Purposeful sampling
Data collection methods	Documents
Data analysis	Semiology and textual analysis

Table 3.1 - Research design framework

Source: Compiled by the author

3.2. Methodological approach

The epistemology used in this thesis is constructivism, which “asserts that social phenomena and their meanings are continually being accomplished by social actors” (Bryman, 2001:18). The methodological directives adopted are based on Phenomenology, an interpretivist perspective, as the researcher and the social world have an impact on each other and findings are inevitably influenced by the researcher’s perspective and

values (Snape and Spencer, 2003). All research is interpretive since “There is interpretation all along, from the very start of a research project until the very end” (Gummesson, 2003:482).

Crane states: “Within the interpretative tradition, researchers most commonly engage their subject phenomenologically i.e. where the focus is on meanings, and where theory is induced from holistic data gathered in depth and over time in a small sample of organisations” (1999:239). This process evokes the thinking of Husserl as he states that the success of the scientific method is that it can establish a useful ‘provisory truth’ that will remain the truth until a new fact reveals a different reality (Husserl, 1990).

Within the perspective adopted, subjectivity cannot be completely abandoned, as every experience of awareness involves that which is informed by the senses as well as the way in which the mind focuses on and deals with what is informed. Based on these considerations, the author perceives that the basic methodological directive is the ‘epoch’ – placing the natural attitude in parentheses so that the phenomenon can be addressed in the way it is presented (Moreira, 2002). In the case of CSR advertisements, this means allowing the act of perception and thereby grasping not the absolute truth, but rather a piece of this reality treated in a methodologically scientific and socially productive fashion. In other words, research such as this “tends to be subjective yet reflexive” (Crane, 1999: 239).

The choice of research methodology is associated with epistemology, “what is the relationship between the enquirer and the known” (Denzin and Lincoln, 2005:22) and the relationship between the researcher and the phenomena. Therefore, for the thesis, the author is of the view that a qualitative methodology is the most appropriate for achieving the research aims and addressing the research propositions, based around CSR advertising campaigns. It is considered that the exploratory nature of the present study investigating ethics and social responsibility based on the author’s interpretations of CSR advertising campaigns would be best

served by adopting a qualitative approach. This is necessary because, despite the relevance of the theme, CSR advertising is an emerging subject in academic research, as even the term 'CSR advertising' is not widely used. Similarly, the qualitative method is also appropriate for achieving the aim of the present study, which is theoretical development. As stated by Glaser and Strauss (1967), in a circumstance in which the research field is considered to be under-developed, the most important purpose of empirical research is theory building or theory generating.

The qualitative methodology constitutes a set of interpretative techniques that seek to decode or translate social phenomena and obtains the relevant elements that describe or explain these phenomena (Van Maanen, 1983). This methodology is more than a particular set of techniques; it is implicit as a way of addressing the investigated social phenomenon. It is concerned with developing concepts rather than applying pre-existing concepts; studying particular cases rather than investigating extensive populations; and describing the meanings of action rather than codifying events (Halfpenny, 1979). It uses the natural environment as its direct source of data and the researcher as its main instrument. The data collected are predominantly descriptive and the concern with the process is greater than with the product (Ludke and Andre, 1986). The analysis of the data tends to follow a deductive/inductive process, in which the researcher is not concerned with searching for evidence that proves hypotheses defined prior to the study (*ibid*).

Data collection in qualitative research is performed using a small sample, developing ideas, theories and constructs (Webb, 2002). Moreover, qualitative data (in the thesis texts and images) are a significant source of well-grounded, rich descriptions and explanations of processes in identifiable local contexts. As Miles and Huberman argue, "words, especially organized into incidents or stories, have a concrete, vivid, meaningful flavour that often proves far more convincing to a reader - another researcher, a policymaker, a practitioner - than pages of summarized numbers" (1994:1).

Considerable criticism has been directed at the field of business ethics and green business regarding the methodology of the empirical work (Bain, 1995). It is argued that the tradition and overuse of quantitative approaches may be at the root of these epistemological problems as it does not allow plurality and diversity in empirical research in the business ethics field: “more interpretive approaches may offer substantial liberating potential in the development of a stronger and more theory-rich empirical base” (Crane, 1999: 237). Also there is a shortage of theory development in CSR, a more theory rich empirical base is needed for the advance of new theory in the field (Brand, 2009). The present study attempts to address this call for theory development and use of qualitative methodology.

Further, Bringley (1995) argues that the qualitative approach is more suitable to inquiries into the complex and sensitive issues surrounding the study of any aspect of business ethics and corporate social responsibility.

Lockett, Moon and Visser (2006) investigated the status of CSR in management literature from 1992 to 2002 and found that research of a quantitative nature has been more prevalent than the qualitative approach (80%: 20%). Egri and Ralston performed a CSR literature review search from 1998 to 2007 and found that “the focus of international management CR [Corporate responsibility] empirical research has been predominantly quantitative analysis of primary data” (2008: 323).

3.3 Deductive-inductive approach

This study adopts a ‘theory-first’ approach, whereby theory is developed via a ‘deductive strategy’, with the researcher identifying, “some orienting constructs and propositions to test or observe in the field” (Miles and Huberman, 1994: 155). The alternative option is a ‘theory-last’ or inductive approach, in which theory emerges purely from grounded data. The decision to adopt a theory first approach was based on Wolcott’s (1982) suggestion that while there is merit in open-mindedness and a willingness to enter a research setting looking for questions as well as answers, it

would be impractical to embark on research without some idea of what one is looking for and imprudent not to make that quest clear.

The deductive approach in this study takes the form of the research propositions presented in Chapter 2, which draw attention to important issues to be examined within the scope of the study. Miles and Huberman define propositions as “connected sets of statements that help formalise and systematize the researcher’s thinking into a coherent set of explanations” (1994: 75). They suggest that the development of a conceptual framework at the outset of the research, which graphically explains the main issues to be studied (the key factors, constructs or variables and the presumed relationships among them), can be useful in giving the study direction, at least in the early stages. Conceptual frameworks are “the researcher’s first cut at making some explicit theoretical statements” (*ibid*: 91). The conceptual framework (discussed in Chapter 2) therefore provides guidelines for the fieldwork analysis and evaluation of the propositions.

Despite having a pre-conceived conceptual framework and coming to the research with some constructs, the author keeps an open mind to observe what might surface from the data by also adopting an inductive approach. As Patton argues a good qualitative technique alternates inductive and deductive processes (1990). Therefore, new research propositions may emerge from the data and be re-framed within the conceptual framework.

3.4 Case study methodology

Qualitative research can take the form of a case study, an in-depth investigation of a particular instance or a number of stances regarding a phenomenon. Yin states that a case study:

“[...] investigates a contemporary phenomenon within its real-life context; when the boundaries between phenomenon and context are not clearly evident; and in which multiple sources of evidence are used” (1994: 13).

In order to choose how to conduct research from among multiple strategies, such as experimentation, surveys, archival analyses, histories

and case studies, Yin (1994) suggests focusing on three key aspects: (a) the type of research question being posed; (b) the extent of the control the researcher has over actual behavioural events; and (c) the degree of focus on contemporary as opposed to historical events. Regarding the appropriateness of the method, it is suitable for both the study of communication campaigns and the field of business ethics and CSR, as is the case of the present thesis. Pollach (2003) echoed Yin (1994) and explains that case study research methods are suitable when investigating relatively new fields, where control over events is not required and which focus on contemporary events. The present thesis is investigating a new field, CSR advertising, which does not require control over events, and the focus is on a contemporary event. The case study inquiry is usually associated with an intensive investigation as the “case may be an organization, a set of people such as a social or work group, a community, an event, an issue or a campaign” (Daymon and Holloway, 2002:105). The purpose of the method is to increase knowledge of real, contemporary communication events in their contexts (*ibid*). As Brigley states:

“The case-study approach is more appropriate to inquiries into the complex, diverse content and contexts of business ethics. Investigatory case study in particular can do much to rectify the inadequacies of the prevailing positivist paradigm” (1995:219).

On the other hand, the use of case studies as a research strategy has met with some criticism mainly on two major grounds. Firstly, probably the greatest criticism is related to the lack of rigour in case-study research. However, this is not a potential weakness of the case study alone. As Yin (1994) points out, bias can also enter into the conducting of an experiment, design of a survey questionnaire, and into historical research. The second criticism argues that the method provides a limited basis for scientific generalization. Nevertheless as mentioned before, this is not the purpose of the qualitative case method. Its main aim is to examine and probe phenomena in order to develop a theory for further empirical studies. One way to respond to this criticism is the use of multiple cases as a viable strategy (Brigley, 1995). Similarly, comparative analysis across

multiple cases enhances external validity and makes for more generalizable results (Yin, 1994).

The study focuses on advertising campaigns and the field of corporate social responsibility communications. The unit of analysis is the advertising campaign and a number of sources are used to construct the cases – annual and non-financial reports and corporate websites, news reports, information gathered from organisations that award and recognise CSR activities, public interest groups, NGOs and academic literature (as can be seen in the sampling and data collection section, 3.9). This triangulation of data is crucially important in order to acquire multiple perspectives and avoid the inherent bias that may arise from company information (Stake, 1994).

Multiple-case study

The study adopts a multiple-case methodology. While single-case study and multiple-case study are regarded as different methodologies in disciplines such as anthropology and political science, Yin (1994) argues that they should be considered as variations within a unified methodological approach. The benefit of using multiple-case designs is that the “evidence [...] is often considered more compelling and the overall study is therefore regarded as being more robust” (*ibid*: 45).

While single-case research can be important in stressing unusual, critical or revelatory situations, multiple-case research has increased lately (Yin, 1994). The multiple-case method was selected because it provides a stronger base for theory building (*ibid*). It allows comparisons that elucidate whether a finding is particular to a single case or consistently replicated throughout multiple cases. Eisenhardt and Graebner argue that multiple cases can build more reliable theory, since:

“The propositions are more deeply grounded in varied empirical evidence. Constructs and relationships are more precisely delineated because it is easier to determine accurate definitions and appropriate levels of construct abstraction from multiple cases” (2007:27).

Multiple cases can thus be viewed as similar to the multiple experiments used in scientific research in which the scientist replicates experiments in order to explore a particular theory. In selecting the multiple-case approach, the author is aware of the trade off between depth (single case) and breadth (multiple cases) as well as that multiple-case research requires more time and resources. The multiple-case methodology is important for the thesis as it allows the replication and development of "...a rich theoretical framework. The theoretical framework later becomes the vehicle for generalising to new cases, again similar to the role played in cross-experiment designs" (Yin, 1994:46).

The research findings discussed in Chapters 5 and 6 are based on a total of six case studies. The ideal number of cases is mainly subject to personal judgement (Yin, 1994), but should be the number deemed necessary or sufficient for the study. There seems to be some consensus that between four and ten are sufficient (Eisenhardt, 1998). The use of six cases is thus adequate and can be viewed as a sufficient basis for potential theoretical development.

3.5 Documents as data sources

The term *document* comprises a wide range of different types of sources. Documents are materials that can be read, have not been produced specifically for the purposes of research, are preserved and are relevant to the concerns of the researcher (Bryman, 2001). Examples of documents are diaries, letters, official documents, newspapers, magazines, television programmes, internal communication documents, annual reports, non-financial reports and advertising campaigns.

Documents can also be categorised as resources and objects of research. As resources in research, they assist in problem formulation, orient research design decisions and triangulate with other forms of data (Hughes, 2000). On the other hand, when documents are the sole focus of the research, they can also be viewed as objects of the research (Jupp,

1992). This distinction is important for researchers, as it recognises that documents can be either primary or secondary sources.

In the present thesis, the author is using multiple documents as sources of data. The unit of analysis is the CSR print advertising campaign and, as such, is considered as a primary source. Documents are also used as secondary sources in the form of news reports, corporate reports and corporate websites and are therefore multiple sources of evidence.

Question of evidence

The question of evidence is another issue that arises when dealing with documentation. There are four main subjects to be addressed: representativeness, authenticity, credibility (Deacon *et al.*, 1999) and meaning (Daymon and Holloway, 2002; Bryman, 2001).

Representativeness is related to the typicality of the evidence, in other words, how representative are the documents being investigated? Deacon *et al.*, (1999) suggest selecting a sample to work on that could be based on when (the time period), where (the location), who (either recipient or author of the document) and what (representative of what, criteria). For the purposes of the present doctoral thesis, the author has selected the time period from May 2006 to April 2007; the documents were selected from four magazines from Brazil and the UK; the recipients were the readers of the magazines; and the documents analysed were CSR advertisements. In answering these questions, the documents analysed were determined to be representative (the representativeness of the documents investigated is explored in section 3.9). Daymon and Holloway (2002) note that, although representativeness is important, qualitative document research is more related to purposive (as applied in this thesis) and theoretical samples than representative samples.

Authenticity is related to whether the document is genuine and its origin is known. In the context of print advertisements, this question does not create a great deal of confusion. The majority of advertisements tend to be 'signed' by the company and its advertising agencies.

The issue of credibility addresses whether the document is free from errors and distortion. In order to verify the credibility of a document, the researcher must ask questions such as who produced the document, in what context and for what purposes? An advertisement is a problematic document in terms of credibility. On the one hand, before an advertisement is published, it is revised and proofread by different people in the advertising agency as well as by employees of the company. Thus, it can be assumed that, in the majority of cases, it is free from errors. On the other hand, distortion is a common feature of advertising. When a company advertises itself, usually it is through a benevolent, positive lens (Leiss *et al.*, 2005). The question of how companies attempt to construct credibility through their CSR advertisements is one of the reflections of the present study. Therefore, it is important to reiterate that the main question of the research is how companies publicise their CSR actions through print advertising campaigns in order to disclose their desired CSR image rather than the veracity of its content. The author used non-financial reports to verify whether the content of the advertisements is consistent with these reports. Other documents from multiple sources such as news reports, information from NGOs and public interest groups, were also used.

Meaning is related to how documents are interpreted and it was crucial to take into consideration the social context of the document. Documents are socially situated products – part of a larger system and structure. They are created to be understood within a fragment of a social context (Daymon and Holloway, 2002). As Deacon *et al.*, recommend, “A more fundamental way to tackle questions of evidence is to place the texts you are dealing with in their original context in order to gain a better grasp of their omissions, biases and peculiarities” (1999:30).

Strengths and limitations

One limitation of using documents as a source of data is the difficulty in generalising about public relations and marketing communication, as they are political and subjective in nature. Marketing communication documents are “produced by people whose motives may be to persuade, to put a spin

on information, or to represent only a particular viewpoint” (Daymon and Holloway, 2002:220). This suggests that this type of document should be cross-checked. The author uses other sources of information (news reports, corporate reports and websites, NGOs, public interest groups and organisations that award and recognise CSR activities) in order to cross-check the material and, as explained above, address the issues of authenticity, credibility, meaning and representativeness. Another warning when dealing with documents comes from Hammersley and Atkinson (1995); the authors argue that marketing communication documents are habitually created by and for elites, such as the senior management team and shareholders. Conversely, this can be a strength, as not many sources can uncover the positions of these elites.

As with any other research approach, using documents as data has its strengths and weakness. Documents have been used as a sole source of data for numerous PhD studies. Hughes (1998) investigated the use of internal documents in the rhetoric of change. Pollach (2003) used a selection of corporate websites to investigate how companies communicate corporate ethics. Ahmed (2002) analysed advertisements in the USA and India to investigate how content varies between countries. Documentary analysis is also the only source of data collection in several books and articles in academic journals, such as Williamson (1978) investigating meaning in advertisements; Wanderley *et al.* (2008) researching how companies disclose CSR information through websites; Farache, Perks and Berry (2007) comparing communication in the oil industry through websites in different contexts; and Livesey (2001) and Livesey and Kearins (2002) examining non-financial reports.

In the present study, the advertisements were selected from magazines from two different countries: Brazil and the UK. The documents were interpreted with a focus on country contexts as well as company, industry and magazine contexts. The researcher addresses these issues by constructing a CSR country context in the Literature Review (Chapter 2) and magazine profiles (see section 3.9.1). Furthermore, a background to the companies is provided in Chapter 4.

3.6 Research across countries

CSR and ethics are a global topic and it is no longer plausible to discuss these issues from the perspective of a single country (Robertson, 1993). The present study investigates CSR advertising in the contexts of two countries: Brazil and the UK.

This study describes, explains and interprets CSR communication in Brazil and the UK. It also focuses on the similarities and convergences in CSR communication in the two contexts. In other words, the existing body of knowledge provides a foundation for the research propositions, which are evaluated based on evidence from CSR campaigns in Brazil and the UK.

Although the present research does not directly address the question of cross-cultural interaction, it seeks to compare and contrast CSR communication between two different countries. The conceptual framework presented in Chapter 2 incorporates consideration of the possible differences between the CSR communication strategies of companies that may be caused by cultural differences associated to country environment and industry.

3.6.1 Language

Language in cross-country research can be a significant subject, not only for technical reasons and the need to ensure equivalence in translation, but also because it may shape “the individual and collective worldviews of those who speak a particular language” (Usunier, 1998:55). In the course of the research, while translating the advertisements from Portuguese to English, the author encountered a few situations in which an additional explanation or discussion was required because the word or term was associated with a broader cultural context. For instance, in one Unilever advertisement (see Chapter 5, Section 5.6), the title and its text related to a Brazilian blockbuster movie. In this case, along with the translation, the author explained the association with the advertisement hook.

Research involving different languages is also faced with the question of whether to use a professional translator. The advantage of using a translator is total fluency in the foreign language, which reduces the risk of losing key information from the data. The disadvantage of using a translator is that he or she may give a literal translation, without understanding the particular concepts and language of the specific research. As the author is fluent in English and a Portuguese native speaker, a translator was not required and a professional proofreader was used to validate the author's advertisement translation from Portuguese to English.

All of the potential problems identified above were addressed by the author carrying out the analysis of the CSR advertising campaigns in English and in Portuguese. The campaigns in Portuguese were first examined in their original language and then translated into English. Throughout the analysis, the author kept a copy of the original advertisement in Portuguese and a transcript of the text in English. Thus, any concept that was particular to a language could be observed. For the English advertising campaigns, the author was able to understand the content and a translator was not needed. In a few situations in which doubts arose and an additional explanation was required, a native English speaker was consulted and the issue clarified.

Having discussed the research approach, the next section discusses sampling strategy and data collection and how the data has been analysed and presented, including the methods, analytical protocol and level of analysis.

Section 2 – Method

3.7 Verification of the existence of the phenomenon

The first phase of the present thesis consisted of the verification of the phenomenon, in this case, CSR advertisements. The author had observed CSR advertising through different media channels including print advertisement. However, as a new area of study it was unclear how many advertisements would be encountered and whether they would be sufficiently regular in magazines to constitute an adequate sample. Therefore, for five months, between October 2005 and February 2006, 21 issues of *The Economist* magazine were investigated. The dates were prior to the research main data collection and the magazine was selected because it is considered to be Britain's most successful political and business magazine (see section 3.9.1 in this chapter).

This first outcome of the study was confirmation that the phenomenon exists. This was apparent when the author was able to identify 32 items that possessed the characteristics of CSR advertisements (see Appendix 2). The number was considerable and it indicated that the author would be able to select the advertisements to be analysed. The second contribution from this first phase was the recognition of a struggle to identify what is and what is not a CSR advertisement since the subject is not extensively discussed. This led to the development of a CSR advertisements definition (see next section, 3.8). Similarly this phase provided a first data insight allowing the author to familiarise herself with advertisement specificities such as content and form.

3.8 CSR advertisements definition

CSR advertising appears to be very clear and straightforward at first sight. However, when the author examined the data, doubts arose regarding what is and what is not CSR advertising. Thus, the author took two previous definitions as a base. The first and more specific, as seen in the Literature Review in Chapter 2, defines CSR advertisement as:

“Advertisement that proclaim a social ethos as they inform about a company’s commitment to environmental concerns, community relation, or the future of mankind, without any overt attempt to promote a specific product” (Schroder, 1997: 277).

The second one, while referring to advertisements, deals only with environmental corporate responsibility. This definition by Banerjee, Gulas and Iyer (1995) refers to ‘green advertising’ which is any advertisement that meets one or more of the following criteria: (1) portrays an environmentally responsible corporate image; (2) promotes a green lifestyle; (3) addresses the relationship between a product or service and the environment.

The two definitions portray different views. While Schroder claims that CSR advertisement cannot specifically promote any product, Banerjee, Gulas and Iyer (*ibid*) state that a green advertisement may refer to a product or service relating to the environment. The author has adopted both definitions for the selection of advertisements, as she agrees with the notion that the communication of a product or service that can contribute toward the conservation of nature can be considered CSR advertising, although this point is not clear in the definition put forth by Banerjee, Gulas and Iyer (*ibid*).

Based on the discussion above the author developed a definition of CSR advertisements which guided the selection of the advertisements for the thesis. Therefore CSR advertisements are defined in the thesis as:

Advertisements that discuss the corporation CSR image disclosing its social and/or environmental programmes, actions or stances. They may or may not be linked to a specific product or service. CSR advertisement could also position a company in relation to CSR issues.

3.9 Sampling and data collection

This section will explain the sampling and data collection methods for the magazines, the selection of the companies and CSR advertisement campaigns as well as the CSR reports.

3.9.1 Magazines

Four magazines were selected - two from each country: *Veja* and *Exame* in Brazil and *The Economist* and *Time Magazine* in the UK. These are a mix of weekly news and business magazines. Although the advertisements were collected from two very different countries, the readerships of these magazines are quite similar: well-educated, well-informed readers from the upper social classes. All the magazines selected were leaders in terms of circulation in each country at the time of the data collection. They are also comparable in terms of type and are recognized as influential in each research context. Weekly news and business magazines were chosen and they enable coverage of a wider readership, reaching not only those interested in economic issues, but readers of news as well. Table 3.2 summarizes the four magazines, their circulation, type and advertising prices.

Magazine	Circulation	Magazine type	Advertising prices (full page colour)
Veja	1,000,000	Weekly News	£62,000.00
Exame	180,000	Biweekly Business	£34,000.00
The Economist	180,000	Weekly Politics and Business	£84,000.00
Time Europe	135,000	Weekly News	£66,000.00

Table 3.2 - Magazines' information

Source: Compiled by the author based on IVC (2007), ABC (2007), *Veja* (2009), *Exame* (2009), *The Economist* (2009), and *Time* (2009). Prices were converted by the author based on 2009 figures.

Over the course of one full year (May 2006 to April 2007), the magazines selected published 183 issues. *Veja* magazine published 52 issues; *Exame* published 29, as it is biweekly; *Time* published 50, as it has special double issues, and *The Economist* also published 52 issues. The advertisements were collected weekly (biweekly in the case of *Exame*). The Brazilian issues were sent to the author in England about one week

after they were published, while the UK magazines were received as soon as they were available.

Veja

Veja was chosen because it is the leading weekly news magazine in Brazil, with an average circulation of more than 1 million copies (Instituto Verificador de Circulação - Brazilian Audit Institute of Circulation IVC, 2007). It is the largest Brazilian publication in terms of circulation, advertising, billing and subscribers. This places *Veja* among the largest international publications. In fact, it is the fourth largest weekly magazine worldwide in terms of circulation, just below *Time US*, *Newsweek US* and *US News*. The magazine has 58% of the market share among weekly informative periodicals in Brazil (*ibid*). It covers politics, economics and world events as well as art and culture.

Veja reaches on average 6,973,000 readers (IVC, 2008). The reader profile is as follows: (a) 73% are part of socioeconomic classes A and B; (b) 55% are female and 45% are male; (c) 62% are in the 30 to 50+ age bracket; (d) the proportion of readers with university and postgraduate degrees is 247% higher than the Brazilian average; (e) the proportion of individual readers with monthly income above R\$4,500 thousand (approximately £1,300) is 326% higher than the national average; and (f) the proportion readers with a monthly household income above R\$9,000 (approximately £2,600) is 299% higher than the national average. According to the publication, the price for one page in a non-specified position is R\$216,000 (an average of £62,000), while a page in a premium position costs R\$280,000 (around £80,200). A table showing *Veja*'s main statistics is provided below.

Statistics	Veja
Circulation	1,000,000
Readership	6,973,000 readers
Audience (gender)	55% female 45% male
Audience (age groups)	62% 30 to 50+ years
Colour page	£62,000

Table 3.3 - *Veja*'s main statistics

Source: Compiled by the author based on IVC (2007), IVC (2008), and *Veja* (2009). Prices were converted by the author based on 2009 figures.

Exame

Exame is a leading business magazine in Brazil, with a circulation of 180,000 copies (IVC, 2007). The magazine is directed at executives in Brazil and reaches 70% of them. It is the leader in the business segment and its circulation is double that of all its competitors combined. The magazine is published every two weeks.

Exame magazine has approximately 899,000 readers (IVC, 2007). According to the publication, 91% of the CEOs (Chief Executive Officers) from the 500 largest companies in Brazil are among its readers. Its readership is made up mostly of men (66%) between 25 and 49 years of age (75%), 66% are part of socioeconomic classes A and B and 72% occupy a leadership role. *Exame* magazine charges R\$118,000 for one page in a non-specified position (an average of £34,000). Among its special editions, the magazine annually publishes a sustainability issue about the best programmes developed by the companies operating in Brazil. Table 3.4 summarises *Exame*'s main statistics.

Statistics	<i>Exame</i>
Circulation	180,000
Readership	899,000 readers
Audience (gender)	34% female 66% male
Audience (age groups)	75% 25 to 49
Colour page	£34,000

Table 3.4 - *Exame*'s main statistics

Source: Compiled by the author based on IVC (2007). Prices were converted by the author based on 2009 figures.

The Economist

For the UK, *The Economist* was chosen, which is considered to be Britain's most successful political and business magazine, with a weekly circulation of more than 180,000 copies in the UK (Audit Bureau of Circulation - ABC, 2007). Although *The Economist* was originally circulated in the UK, it has become a global publication with more than four-fifths of its circulation outside the UK. Every week, over a million copies of the magazine are sold through subscriptions and at news-stands in over 200 countries. This demonstrates the relevance of the magazine to opinion leaders worldwide.

The Economist is directed at a global audience of senior business, political and financial decision-makers. Its readership consists mostly of males (87%) with an average age of 47 years. The average personal income is £118,000 with an average household income of £166,000. The majority of its readers work in head offices. To advertise in *The Economist*, the price for one premium-position page is £92,600 or £84,000 for one page with undetermined position. For a summary of *The Economist*'s main statistics, see Table 3.5.

Statistics	<i>The Economist</i>
Circulation	180,000
Readership	670,000
Audience (gender)	13% female 87% male
Audience (age groups)	Average 47 years
Colour page	£84,000

Table 3.5 - *The Economist's* main statistics

Source: Compiled by the author based on ABC (2007). Based on 2009 prices.

Time Magazine

Time Magazine, Europe Edition, was selected because it is a leading weekly news magazine in the UK, with average circulation of 135,000 copies. The UK has the highest circulation figures among all countries, accounting for more than 25% of the European Edition, which is 525,000, including Europe, Middle East and Africa (ABC, 2007). The magazine covers politics, culture, economics, business, lifestyle and sports. It reaches a readership of approximately 500,000 people in the UK.

Time's audience is made up mostly of males (69%); 72% are between 25 to 54 years of age; 64% have an income of more than £44,000; and 67% are employed in a leading position. A full colour page in *Time Magazine*, Europe Edition costs £66,000 and a full page in a premium position costs £76,000. Table 3.6 below demonstrates *Time's* main statistics.

Statistics	<i>Time</i>
Circulation	135,000
Readership	500,000
Audience (gender)	31% female 69% male
Audience (age groups)	72% 25 to 54 years
Colour page	£66,000

Table 3.6 - *Time's* main statistics

Source: Compiled by the author based on ABC (2007). Based on 2009 prices.

3.9.2 CSR advertisement campaigns

Based on the CSR advertisements definition presented in section 3.8, the author then identified 278 CSR advertisements placed in the four magazines, divided as follows: 80 in *Time*; 114 in *The Economist*; 32 in *Exame* and 52 in *Veja*. These were not all different advertisements, as some were placed more than once. Considering different advertisements regardless of how many times they were individually placed, the numbers go down to 126 advertisements: 62 in the UK and 64 in Brazil.

In order to select the companies from the sampling frame, the author applied purposive sampling, which allows the researcher to judge and select the cases that will best enable the study to address the research questions posed (Neuman, 2000). This form of sampling is often used to select cases that are particularly informative. The author selected the three companies that advertised the most in each country: Banco Real (twenty insertions and seventeen advertisements), Banco Bradesco (eight insertions and seven advertisements) and Unilever (eight insertions and five advertisements) in Brazil; Chevron (36 insertions and four advertisements), Shell (21 insertions and eight different advertisements) and Total (twenty insertions and five advertisements) in the UK. As Total

and BP (both in the UK) had the same number of advertisements and insertions, the author decided to select Total as, in common with the other companies selected, its advertisements have both texts and images. BP advertisements display texts only. The six companies selected published 46 advertisements placed 113 times (see Table 3.7).

Companies	Insertions	Advertisement
Chevron	36	4
Shell	21	8
Total	20	5
Banco Real	20	17
Bradesco	8	7
Unilever	8	5

Table 3.7 - Selected companies

Source: Compiled by the author

The advertisements selected were part of CSR advertising campaigns that share the same idea or theme. As a result, instead of analysing a single advertisement the author selected the CSR advertising campaign as a unit of analysis. This choice was also made because the campaigns display the same design and similar visual elements (Souza and Santareli, 2006). In addition, the present study adopts a semiological analysis of advertising that relies on Durand's argument that:

"[...] rather than forming isolated messages, ads are part of a larger whole, the advertising campaign. This whole could of course be seen as an unordered collection of objects, without a signification of its own. But it seems appropriate to view it as a discourse which, though intermittent, and spread over a long duration, is nevertheless endowed with its own coherence, and contributes an overall message which superimposes itself on the messages of the individual ads"(1983: 49).

In order to select the advertising campaigns to be analysed, the same rationale applied to the selection of the advertisements was used. The more prominent campaigns placed a greater number of times were

selected. Following this rationale, six CSR advertising campaigns, made up of 26 advertisements in total were selected. The number of advertisements in each campaign varied: Chevron and Banco Real placed three advertisements each; Bradesco, placed four; Total and Unilever placed five each, and Shell placed six advertisements (Table 3.8).

Company	Number of advertisements in the selected campaign
Chevron	3
Shell	6
Total	5
Banco Real	3
Bradesco	4
Unilever	5
Total number of advertisements	26

Table 3.8 - Advertisements in the selected campaign
Source: Compiled by the author

3.9.3 Observation of the sample frame

The evidence from the empirical research is that companies under close scrutiny and pressure tend to communicate more about CSR. Throughout the duration of the research, 24 companies in the UK placed CSR advertisements, twenty (approximately 83% of the sample frame) of which are believed to be part of industries under close scrutiny for environmental or social reasons. In Brazil, nineteen companies placed CSR advertisements during the research period, eleven (around 58% of the sample frame) of which belong to industries under social or environmental pressure. All three companies in the UK are from the oil and gas industry. In Brazil, two companies are from the banking industry and one is in the consumer goods industry. In other words, five out of the six selected companies are in industries under close scrutiny and pressure.

In the UK, the industry that most communicated CSR was the oil industry, with five companies: Chevron, Total, Shell, BP and Exxon. A table that provides the company and industry classification within the UK sample frame is available in Appendix 3. In Brazil, nineteen companies placed CSR advertisements during the research period. Among them, eleven are part of industries that are believed to be under close scrutiny for environmental or social reasons. The industry that communicated CSR the most was banking and finance, led by Banco Real, Bradesco, Itaú (all banks) and Credicard. Eight companies that make up the sampling frame (including Unilever – one of the six companies analysed here) are not in industries under considerable scrutiny. The Brazilian sample frame is detailed in Appendix 4.

It is interesting to note that the majority of included companies in the UK are associated with environmental impact, whereas companies face both social and environmental scrutiny in Brazil. To summarise, among the 43 companies in the sample frame, 31 are in industries under close scrutiny.

3.9.4 CSR reports

After selecting the CSR advertising campaigns, the author collected the non-financial reports of each of the companies. In order to fall in line with the time context of the study, the non-financial reports analysed cover the same study period. All company reports were published in early 2007, and dealt with the activities of the previous year. The six reports were either requested from the companies or gathered from corporate websites.

3.9.5 Company background

Each case study begins with information on the company background comprised of material prepared by the companies, such as annual reports, non-financial reports, corporate websites, news reports, material from public interest groups and NGOs, information gathered from organisations that award and recognize CSR activities, and academic literature.

3.10 Methods of analysis

3.10.1 Approaches to analysing advertisements

As a qualitative study, the methodological procedures used are naturally diverse (Miles and Huberman, 1994). According to Denzin and Lincoln, the qualitative researcher drafts his or her own roadmap as a *bricoleur* that “adds different tools, methods and techniques of representation and interpretation of the puzzle” (2005:4). Although the decision was made to analyse the corpus of the present study primarily using semiology, other methodological tools were also used, such as textual analysis. Furthermore, the analysis follows a series of procedures designed to address issues raised by the research propositions. On the other hand, the author is aware that reading and interpreting an advertisement is not the discovery of their truth, but simply an interpretation. Therefore, it is important to justify one’s interpretation via an explicit methodology as Hall suggests:

“It is worth emphasising that there is no single or correct answer to the question, what does this image mean? Or what is this ad saying? Since there is no law which can guarantee that things will have one, true meaning, or that meanings won’t change overtime, work in this area is bound to be interpretative...The best way to settle such contested reading is to look again at the concrete example and try to justify one’s reading in detail in relation to the actual practises and forms of signification used, and what meaning they seem to you to be producing” (Hall, 1997:9).

First a few considerations of the most well known methods for analysing media texts are given. Compositional interpretation is generally linked to the analysis of high art. It is a way to describe images that provides a rich vocabulary for expressing their appearance. According to compositional analysis, the most important elements of a still image are its content, colour, spatial organisation, light and expressive content. Compositional interpretation offers ways of describing images that are very useful as a first step and too often neglected in the social sciences (Whitely, 1999).

Content analysis was originally developed to interpret written and spoken texts. This type of analysis offers clear methodological guidelines for

achieving validity and being replicable (Altheide, 1996). However, there are a number of problems in addressing the issue of visual meaning through content analysis since it does not provide a way to deal with multiple meanings and is concerned only with the meaning made of the image itself. Content analysis is unable to offer information on the qualitative, various dimensions of the image (Ball and Smith, 1992).

Discourse analysis is a practise and a field of linguistics and communication dedicated to the analysis of ideological constructions in a text. Gillespie and Toynebee (2006) point to two main uses of the term. One focuses on language as it is used, and is found more in language studies which sees discourse as “social action and interaction, people interacting together in real social situations” (Fairclough, 2005: 18). The other use of the discourse analysis is related to Foucault’s work and is concerned with knowledge in a particular historical context, as it perceives discourse as “a social construction of reality, a form of knowledge” (*ibid*: 18).

A review of semiology, and the explanation of why the author chose this tool is provided in the next section. In the semiotics that the author proposes to employ (of a phenomenological basis), advertisements are not perceived as mere simulacra of human life or even a mechanical representation of the world, but rather as a specific form of symbolic experience. This methodology is concerned basically with the understanding of communication, especially media communication, allowing the researcher to “observe and accurately describe various phenomena of meaning” (Codato and Lopes, 2005:208). Semiology appears to be one of the most appropriate methods for the analysis of advertising to be associated with content analysis.

3.10.2 Semiology

The understanding that messages produced in the media can be grasped as symbolic objects that are constantly being assigned new meanings is fundamental to the present analysis. This process must overcome diverse difficulties regarding the investigation of visual products, including the fact

that “we all remain somewhat visually illiterate as well as somewhat illiterate with regard to visual practises” (Samain, 1998:8).

In the analysis of signs in the advertisements addressing corporate social responsibility actions as well as the analysis of the signifiers used, semiology offers an “elaborate analytical vocabulary for describing how signs make sense” (Rose, 2005:69). It provides a set of analytical tools for analysing advertisements and, thus, discovers how they fit into broader systems of meaning. This explains why the author chose semiology as an analytical instrument.

Barthes’ (1977) article *Rhetoric of Image*, in which a Panzani advertisement is analysed, is one of the most well known examples of semiological analysis. Barthes chose to explore the advertisement image because the meaning is doubtlessly deliberate; advertising messages must be clear in order to be assimilated and are made up of the characteristics of the product. He argues that images contain signs and these signs are extensive in advertisements.

According to Saussure (1983), who is considered the father of semiology and coined the term, semiology is the science that studies the life of signs within society. Semiological analysis has two phases: dissection and articulation (Barthes, 1977). Dissection consists of looking for isolated elements that gain meaning when associated with other elements. Articulation determines the rules for combining these elements. Put simply, a researcher using semiological analysis deconstructs the object and then puts it together again, making new meanings appear that were previously imperceptible.

With reference to the image, Barthes (*ibid*) produces two types of message: denoted (visually explicit) and connotated (in which one can find the symbolic aspects of the advertisements). This research considers the image system of connotation and denotation. Within this perspective, the text facilitates the understanding of the image and has two functions: anchorage and relay. According to Barthes “anchorage is the most

common function of the linguistic message and is commonly found in press photographs and advertisements” (1977:41/42). It provides an image explanation restricted to its polysemy, in other words, its capacity to have multiple meanings or interpretations. Thus, the anchorage function has control over the various possibilities of interpretation offered by images, guiding the reader to the meaning desired by an advertisement. On the other hand, relay is the explanation from the linguistic message that the image would hardly obtain on its own accord. According to Barthes (*ibid*), in the relay function, the relationship between text and image are complementary.

Based on Barthes’ (1997) guide to semiological analysis, the author undertook the following procedures: (1) develop a brief description of the advertisement; (2) examine the text functions of anchorage and relay in relation to the images; (3) identify the main corporate message in both visual and textual terms (connotative and denotative); (4) identify the principle that binds all the elements in the message together.

3.10.3 Analytical protocol

Besides applying the tools offered by semiotics, as described above, the author developed an analytical protocol with procedures to be carried out during the analysis of the advertisements in order to answer the research questions.

The protocol was followed in order to perform a detailed examination of all of the campaigns studied. With this, homogenous criteria were applied to the analysis of both contexts (Brazil and the UK).

When using case studies as a basis for theoretical development, it is the researcher’s responsibility to make sure that the data, information and analysis are made explicit (Mitchell, 1983; Strauss and Corbin, 1998). The aim is to aid the reader in following the logic of the argument and validity of the theory and propositions. Thus, the author sought to clarify and make the process used for the analysis of advertisements transparent. Transparency is important in order to ensure reliability in qualitative

research, as a common critique regarding this type of methodology has been precisely a lack of clarity in the process of analyzing data (Bryman and Burges, 1994). The analytical protocol is presented below (Table 3.9).

Analytical Protocol	
Categories	Description and code
Technical data of the campaign	Campaign title, theme, industry, advertisement format, number of insertions and advertising agency (techdat)
Quantitative description of the campaign	Number of advertisements in the campaign, how many times each was inserted in which magazines (quantidescrip)
Campaign's standard layout	The common features among the advertisements (standlay)
Advertisements	<ul style="list-style-type: none"> a) General description (gendescrip) b) Linguistic (adlingui) and visual message (advisual); denoted (addenoted) and connoted (addconnoted); anchorage (adanchor) and relay function (adrelay) c) Advertisement appeal: emotional (appealemot) or rational (appealrat)
Substantial information	This relates to information such as investments, number of people benefited and information about the CSR programme. It can be categorised into low (subinfo low) a maximum of one piece of information is available; medium (subinfo med) up to two pieces of information are available and high (subinfo high) when three or more substantial pieces of information are available
Third-party association	(thirdpart)

Impression management	<p>This can be categorised as:</p> <p>a) proactive strategies (impmgpract): ingratiation, self-promotion, intimidation, exemplification, supplication, indirect impression management and acclaiming (enhancement and entitlement);</p> <p>b) defensive tactics (impmgdef): accounts - excuses and justifications, disclaimers, organisational handicapping, apologies, restitution and pro-social behaviour</p>
Legitimacy theories	<p>This can be categorised as:</p> <p>a) informing stakeholders about the intentions of the organisation to improve its performance (legitinform);</p> <p>b) attempting to change the perception of stakeholders regarding events without changing corporate behaviour (legitchangepercep);</p> <p>c) diverting attention from the problem by focusing on an unrelated positive activity (legitdivert);</p> <p>d) attempting to change stakeholder expectations regarding the company's performance (legitchangexpect)</p>
CSR campaign linkage with non-financial report	(linkreport)
Table of campaign summary	Table summarizing the main findings

Table 3.9 - Analytical protocol

Source: Compiled by the author

The letters in parentheses that appear in the analytical protocol above will be used as an audit trail in Chapter 5, Advertising campaign analysis, in order to facilitate the identification of the steps being analysed in the advertisement campaigns.

3.10.4 Approaches to analysing non-financial reports

Content analysis is the dominant method used to examine CSR disclosure in reports. It has been used by Branco and Rodrigues (2006), Zeghal and Ahmed (1990), Gray, Kouhy and Lavers (1995), Hackston and Milne (1996) and other authors. Berelson states that content analysis is a “research technique for the objective, systematic, and quantitative description of the manifest content of communication” (1971:18). Although mainly used with a large sample of texts in which the researcher determines categories and quantifies the number of examples that correspond to each category (Silverman, 2000), content analysis may also be used to embrace a qualitative approach, as its objective is “to be systematic and analytic but not rigid” (Altheide, 1996:16).

Thus, categories and variables emerge based on the specific needs of the researcher (Table 3.10), since qualitative content analysis is an integrated technique of identification and analysis of documentations through their relevance and significance (Altheide, *ibid*). According to Glaser and Strauss (1967), qualitative document analysis describes the meanings, prominence and themes of messages, and emphasises the understanding of the organisation as well as how it is presented, which are precisely the requirements of this analysis of non-financial reports.

CSR Report Categories and Coding Units	
Categories	Coding Units
1. General Info	1.1 Title 1.2 Period 1.3 Coverage 1.4 Description 1.5 Content organisation (geninfo)
2. CSR programmes and themes	2.1 CSR programmes (csrprogram) 2.2 Themes (csrtheme)
3. Assurance	3.1 Reporting guidelines (guidelin) 3.2 Stakeholder involvement (stakeinvolv) 3.3 Externally audited (externaudit)
4. Legitimacy threats	4.1 Mention industry/company criticism (maincrit)
5. CSR strategy	5.1 CSR strategy CEO letter (straceoletter) 5.2 Impression management CEO letter (impceoletter) 5.3 CSR strategy (csrstrateg)
6. Similarity with the campaign	6.1 Usage of the slogan (simislogan) 6.2 Themes (simithemes) 6.3 CSR programmes (simiprogram)

Table 3.10 - CSR reports categories and code units

Source: Compiled by the author

Furthermore, non-financial reports are documents that have a well-structured format, with clear content pages that are easy for the reader to understand. It should be stressed that, although these documents are mainly directed at shareholders, they are available on the respective company websites for the general public to read and print out.

In the present research, after a thorough reading of each of the six non-financial reports, the objectives related to specific CSR programmes and

actions developed by the companies were examined. This information was located and identified by the author, since companies tend to emphasize their actions in their non-financial reports, providing visual emphasis on the theme, in some cases. After selecting the material, a comparative analysis between the content of each CSR report and their respective campaigns was carried out, determining whether the advertisements addressed the issues, topics and focus presented in the report. The aim was to establish whether the companies connect their CSR advertisements with their CSR report.

Similarly to the audit trail developed for the CSR campaigns, an audit trail was also created for the CSR reports. The letters in parentheses that appear in Table 3.10 will be used as an audit trail in Chapter 6, CSR Report Analysis, in order to facilitate the identification of the steps being analysed in the CSR reports.

3.11 Level of analysis

The CSR advertisements were examined on three levels of analysis. Initially, six campaigns by six companies with the highest number of CSR advertisements in Brazil and the UK were examined from among the 126 pieces published over the course of a year in the selected magazines. After this selection, the author analysed each campaign separately (first level of analysis). This analysis followed each item proposed by the analytical protocol.

An audit trail was applied to the first level of analysis in order to facilitate the reading of the thesis. In this way, the reader could identify the steps being analysed in the advertisements. The audit trail for the advertisements can be seen in Table 3.9. Similarly, an audit trail was carried out for the CSR reports; this is set out in Table 3.10. The letters in brackets refer to the steps and categories applied to the analysis. In Chapter 5 the audit trail for advertisements is presented, and in Chapter 6 the audit trail for the CSR reports can be seen.

At the second level of analysis, cross-checks were made between the data among companies from the same country taking into account the items proposed by the analytical protocol.

At the final level of analysis, in Chapter 7, the author identified and analysed the data which was common to the campaigns in both countries. The conclusions reached from this analysis attempt to assess the research propositions presented in Chapter 2.

3.12 Presentation of the results

It is widely known that one of the issues discussed regarding qualitative methods is how to present the results. While some scholars argue that qualitative data by its very nature cannot be quantified, others, such as Bryman (2001), take the view that some quantification is necessary in order to avoid the use of general and vague statements such as 'a few', 'several' or 'many'. Researchers who use qualitative methodology have also used quantitative measurements (Gabriel, 1998), such as counts of common statements or themes. The present doctoral research uses very limited quantification, and so follows the logic of analytic generalization rather than attempting to make statistical inferences based on the positivist epistemological position.

3.13 Summary of the chapter

Chapter 3 has discussed the rationale for using qualitative research based on multiple-case studies. Qualitative research and multiple-case methodologies are appropriate when the purpose of the research is to develop theories (Eckstein, 1992; Miles and Huberman, 1994), which is the central aim of this thesis.

The first section of the chapter discussed the research methodology, process and design. It addressed the rationale for a qualitative approach in investigating an under-developed area aiming at theory building. Other issues such as research across countries and language were also discussed. The second section presented the justification and criteria for

the selection of CSR advisements for the empirical study. The advertisements most publicised were chosen in both countries. The methods of analysis chosen were semiology, based on the works of Barthes (1977) and textual analysis. In order to perform a detailed examination of all the campaigns studied and to guide the reader into the analysis, an analytical protocol that will be used in Chapter 5 was developed. The second section finishes with a discussion on the level of analysis and the presentation of the results.

Chapter 4 will present background information on the six companies being investigated. It encompasses company profile, main industry criticisms and CSR recognitions and awards.

Chapter 4 – Background on the companies

4.0 Introduction

This chapter introduces the background to the six companies. Chevron, Shell and Total were the ones that advertised the most in the UK while Banco Real, Bradesco and Unilever were those that advertised CSR the most in Brazil. For each organisation information is provided on the company profile, CSR actions and programmes, main criticisms faced by the corporations and CSR recognition and awards. The data on the companies surveyed were collected prior to September 2009.

4.1 Chevron

Company profile

With US\$ 23.93 billion in profits, Chevron is the 9th largest company in the world and the 4th largest in the oil and gas industry according to Forbes list of the World's 2000 largest public companies in 2009 (Forbes, 2009). It is an American company, headquartered in California that operates in more than 100 countries. Chevron's roots can be traced back to 1879 to the Pacific Coast Oil Company. This company later became Standard Oil Co. of California and, subsequently, when the Gulf Oil Corporation was acquired in 1984, the name Chevron was adopted. The merger with Gulf was the largest in US history at the time. The Texas Fuel Company was formed in Texas in 1901, later named the Texas Company and eventually Texaco. In 2001, Chevron merged with Texaco and became Chevron Texaco.

The company name was changed to Chevron in 2005. In the same year, Chevron acquired Unocal Corporation. Globally, it has more than 65,000 employees and, in 2007, it produced 2.62 million barrels of oil per day (Chevron, 2008a). Around 70% of this production occurred outside the USA in more than 20 different countries. The marketing network supports more than 25,000 retail outlets on six continents. The company divides its

operation into: (1) Exploration and Production of oil and gas; (2) Manufacturing, Marketing and Transportation, consisting of manufacturing, marketing, lubricants, supply and trade, pipelines and shipping; and (3) Other Business related to chemicals, power, mining and technology.

Chevron in the UK

Chevron has been in the UK since 1916 and there are currently more than 1,300 Texaco brand service stations in the country. The company also has offices in London and Swindon as well as the Chevron Refinery in Pembroke. Chevron UK states that CSR means the integration of social and environmental thinking in the company's business in order to increase its positive impact on current and future generations (Chevron, 2008b). The following are the main CSR programmes and social actions Chevron runs in the UK: Young Music of Wales, providing a platform for young musicians; Chevron's School Community Agenda 21 Network (SCAN) was set up in 1996 to assist schoolchildren in Pembrokeshire to focus more on environmental issues; and The Chevron Wales Road Safety Award Scheme, which focuses on road safety education.

Chevron also supports Community Links, a London-based charity that helps people living in poverty; the Richard House children's hospice for terminally ill children; Youth Action Northern Ireland, a youth development agency; and Action for Children, a charity devoted to vulnerable children and young people in the UK (Texaco, 2008).

Globally, Chevron invested US\$ 119 million in community engagement initiatives in 2007. The majority of this investment (68%) was directed toward basic human needs, education and training and support for local businesses. With regards to climate change, the company continues with the implementation of the Action Plan on Climate Change, which was launched in 2001.

Main criticisms

As an industry under close scrutiny due to the nature of its activities, Chevron is strongly linked to environmental and human rights scandals around the globe. In Ecuador, the company (the former Texaco) is accused of dumping wastewater in the rainforest. Protesters claim that it discarded 18.5 billion gallons of highly carcinogenic toxic waste into swamps, streams and rivers between 1970 and 1992 (Amazon Watch, 2008).

These activists have launched a campaign called ChevronToxico, making a link with the former name of the company – Chevron Texaco (ChevronToxico, 2007). The case was referred to the Ecuadorian courts (Stier, 2007). As a result of exploration in Ecuador by Texaco and a state-owned company, Chevron is also accused of having reduced parts of the Amazon to a deforested land of pollution and poverty (Maas, 2005a). Chevron has acknowledged that bribes were paid by the oil company in Iraq (Morris, 2007).

On the African continent, the company faces many accusations and complaints. In Angola, it is accused of having used its social investments as an attempt to renew its stake in the country's most prized oil assets (Frynas, 2005). It was alleged that Chevron has increased its donations to a social fund and, in exchange, had its concession extended to 2030. In Nigeria, the company is also accused by the community of spilling oil that contaminated their waters, leading to demonstrations and blockades at company headquarters (Maas, 2005b).

CSR recognitions and awards

These controversies have not prevented Chevron from being recognised for its CSR practices and performance. The company occupied 9th place in the Accountability Rating 2007 and was the only American company to be in the top 10 (Fortune, 2007). Chevron was also included in the Dow Jones Sustainability Index for North America 2007 for the third year in a row (Dow Jones, 2007).

4.2 Shell

Company profile

Royal Dutch Shell is the largest oil company worldwide and ranked the 2nd largest company in the world on the Forbes 2000 list (Forbes, 2009). Shell is a global group of energy and petrochemical companies operating in more than 110 countries and has approximately 104,000 employees. The company processes an average of four million barrels of oil per day, which makes that it is the world's largest single-brand fuel network, with 45,000 petrol stations in more than 90 countries. It is a holding company consisting of the upstream business of Exploration & Production and Gas & Power and the Downstream business of Oil Sands, Oil Products and Chemicals.

Shell's history began in London in 1833, when a young shopkeeper named Marcus Samuel decided to expand his business by exporting oriental shells, which were hugely popular at the time. In 1880, the company, now led by Marcus Samuel's sons, began to work with oil transportation and, in 1897, was named the Shell Transport and Trading Company.

Royal Dutch Petroleum – the other leg of the business – was formed in 1890 to develop an oilfield in the colony of Sumatra. In 1907, Royal Dutch Petroleum merged with Shell, forming the Royal Dutch Shell Group. Royal Dutch received 60% of the earnings and Shell Transport received 40%. In 2005, the company dissolved its old corporate structure to create a single new company, headquartered in the Hague, the Netherlands.

Shell in the UK

Royal Dutch Shell is the largest oil company in the UK (Financial Times, 2009) and produces 20% of Britain's oil and gas. There are currently more than 900 Shell service stations in the country, with approximately 8,500 employees. Shell business is divided into chemicals, exploration and

production, Shell gas (LPG), gas and power, oil products and the Shell Shared Service Centre in Glasgow, Scotland.

CSR actions

Shell declares that its commitment to corporate social responsibility is embedded in the way the company does its business. In the UK, Shell is involved in programmes related to science education, innovation and business skills. Its main programmes are (1) Shell Livewire, which offers advice, guidance and support to young entrepreneurs; (2) Shell STEP, which creates placements for undergraduate students in small companies; (3) Shell Springboard, which offers financial help to climate-change ideas that are innovative and commercially viable; (4) Shell Education Service, which supports the teaching of science to young children; and (5) the Shell Eco-Marathon Youth Challenge UK, which is an annual fuel-economy competition among schools and youth teams for designing a vehicle that uses less fuel. Shell also works with the Science Museum and Geological Society and supports local community organisations, such as The Connection at St. Martin in the Fields, which works with homeless people.

Alongside these actions, the Shell Foundation (established in 2000) is a UK registered charity operating globally. The foundation has six main programmes aimed at addressing global development and environmental challenges. In the social sphere, it works with small and medium-size enterprises in Africa through the Aspire programme; it helps small companies provide energy and infrastructure services to poor people in developing countries through 'Excelerate' and unlocks markets for producers in developing countries with its 'Trading Up' action. On the environmental front, the Shell Foundation has 'Breathing Spaces', which addresses pollution; 'Embarq', which finds solutions for pollution in mega cities in the developing world; and 'Climate Change' programmes, which develop other initiatives for tackling the issue.

Main criticisms

Shell's recognition as a CSR leader began after the 1995 crisis – its *annus horribilis*. In this year, Shell was targeted twice by international protests due to the disposal of the Brent Spar platform and Shell's relations with the military regime in Nigeria. The Brent Spar platform was located in the North Sea and was used to store oil for a nearby oilfield. It was decommissioned in 1991 and Shell, together with local governments and interest groups, decided to sink the platform in the deep waters off the coast of Scotland. However, Greenpeace, which was against the disposal of the platform in the sea, occupied Brent Spar, which led to media coverage and feelings of animosity toward the company. Public protests and a consumer boycott took place mainly in Germany, the Netherlands and Denmark (Grolin, 1998). This forced Shell to change its decision and submit plans for the on-shore reuse of the Brent Spar platform (Zyglidopoulos, 2002).

In Nigeria, the company operated a joint venture with the local government named Shell Nigeria. In 1995, 14% of Shell's production came from Nigeria and the government derived 80% of its revenue from oil. However, the local people, the Ogoni who live in the Niger Delta, received no benefits. Worse still, these people suffered environmental and health impacts from the oil due to spills in the area. After protests organised by the indigenous Movement for the Survival of the Ogoni People (MOSOP), Shell decided to remove its staff and close operations in the area. The Nigerian government accused the MOSOP leadership and condemned nine Ogonis to execution. Shell was criticised for not intervening (Livesey, 2001).

More recently, the company has received another wave of criticism. In 2004, Shell received a pollution claim of US\$1.5 billion from the Nigerian government (Ihlen, 2008). The company admitted incidents in Nigeria – 262 oil spills involving 2,700 tonnes of crude oil (Macalister, 2004). In 2009 170 tonnes of crude oil spilled from a pipeline in the Gulf of Mexico (Nichols and Schneyer, 2009; Shell, 2009).

Shell's reputation has been damaged not only due to its environmental actions, but also regarding its finances, as it was revealed that the company had overestimated its oil reserves (Tran and Orton-Jones, 2004).

CSR recognitions and awards

Shell is recognised as a leader in the CSR movement (Ihlen, 2008) and has received a number of CSR awards. It is listed as the 6th largest environmental leader in Europe by the FTSE4Good index (FTSE, 2008) and also won the award of the best 2008 online sustainability report from the Association of Chartered Certified Accountants in the UK (ACCA, 2009). Shell has been a signatory of the United Nations Global Compact since July 2000 and the company follows the GRI reporting guidelines, although it is self-declared rather than GRI checked (GRI, 2009).

4.3 Total

Company profile

Total is the 5th largest company in the oil and gas industry and the 11th largest company in the world according to the Forbes list of the World's 2000 largest public companies in 2009 (Forbes, 2009). Total is a French company headquartered in Paris that operates in more than 130 countries and has more than 95,000 employees worldwide (Total, 2009a). The company was founded in 1924 as the *Compagnie Française des Pétroles* (CFP), later renamed Total CFP, and became Total in 1991, with mergers with Petrofina (Belgium) and Elf Aquitaine (France). It operates in the areas of oil exploration, production, trading, shipping, refining and marketing of petroleum products and chemicals.

Total in the UK

Total arrived in the UK in 1955 as part of the French Total Group and was named Total Oil Great Britain Ltd. In 1999, Total UK began a series of mergers, following the mergers with PetroFina (Belgium) and Elf (France). In the UK, Total merged with Fina plc and Elf Oil UK to create a new company, Total UK Limited, with activities in four areas: (1) Total E&P is

an oil and gas producer operating in the Alwyn complex, Elgin-Franklin Fields, West Franklin Field and St. Fergus Gas Terminal and pipelines; (2) Total Gas & Power is an energy trader, marketing natural gas, liquefied natural gas and electricity throughout the UK and continental Europe; (3) Total UK is a refining and marketing business; and (4) UK Chemical Business comprises ten companies involved in the manufacture of base chemicals and polymers.

Total is the fourth largest oil company in the UK, with a turnover of more than £5 billion and has more than 5,000 employees (Total, 2009b). The Lindsey Oil Refinery in Lincolnshire refines more than 22,000 barrels of oil a day. The company also has 850 branded service stations throughout England and Wales, accounting for 10% of the UK market and selling approximately £3 billion in fuel and lubricants annually (Total, 2009b). Total provides aviation fuels to the main British airports, such as Heathrow, Gatwick and Stansted.

The main environmental initiative sponsored by Total in the UK is The Green School Awards, which is a programme that encourages primary schoolchildren to take a proactive interest in the environment. The Green School Awards programme is organised by the Young People's Trust for the Environment. In 2007, 1,400 children took part in the programme around the UK. In 2008, this number had risen to 6,000. The company also develops actions related to community involvement with a focus on education projects and staff volunteering. One of these projects is the Watford Football Club Community in Hertfordshire. Total has been the lead sponsor and supporter of the football club, which involves more than 100,000 youngsters in community initiatives comprising social inclusion projects. Staff volunteering takes the form of the Volunteer2Day scheme, which allows two paid days leave for voluntary work. In 2007, 80 staff members employed in refining and marketing were involved in voluntary work. Total UK helped towards a £1,000,000 donation for the ethical water brand 'One' to fund water projects in Africa in 2008.

Main criticisms

Although the company develops these social projects, Total has been greatly criticised by the international community regarding its involvement in oil exploration; examples include the company's performance in Myanmar, more commonly known as Burma (Vaaland and Heide, 2008). Total is accused of funding and protecting the country's military dictatorship, blamed for having a poor human rights record, which is a subject of concern for a wide number of international organisations (Vaaland and Heide, 2005). The Burma Campaign UK is an NGO that campaigns for the human rights and democracy in Burma and which published a report entitled *Totalitarian Oil: fuelling the oppression in Burma*, in which the organisation claims that Total has provided around US\$ 450 million annually to support the military regime (BCUK, 2005).

In another event, Total and Rina (an Italian-based ship classification firm) were ordered by a French court to pay €192 million in damages for the sinking of the oil tanker Erika in the Bay of Biscay, France, in 1999 (Valla, 2008). The vessel, carrying fuel oil owned by Total, split in two and sank on December 1999, causing the worst ever French oil spill and discharging approximately 20,000 tons of oil into the Atlantic. As a result, oil covered nearly 400 kilometres of coastline, killing birds and blackening beaches. The court's verdict set a historical precedent in two ways – attributing the responsibility for the ecological disaster to Total, the company that rented the vessel, and by recognising the right to compensation for environmental damage (Valla, *ibid*).

In 2001, the AZF factory (owned by Total) disaster took place in Toulouse, France. The chemical plant exploded, killing 31 people and injuring 2,500 more (Cho, 2009). Several buildings were damaged, including 60 schools, three hospitals and a university campus (Simons, 2001). The company also faces other criticisms related to the oil industry as a whole, such as environmental pollution, exploitation of third-world countries, harm to animals, linkage with global warming and climate change, to cite just a few.

CSR recognition and awards

Total is recognised for its CSR practises and performance. The company is listed in the Dow Jones Sustainability Index (DJSI) and in the FTSE4Good list. In the UK, Total E&P UK was named as one of the UK's most environmentally responsible companies, placed 11th on *The SundayTimes* 2008 Best Green Companies list. The St. Fergus Gas Terminal won the large company category in the Vision in Business for the Environment of Scotland (VIBES) award in 2007. Total UK was selected as one of the Top 100 Companies that Count and was the only oil and gas company to make the 2006 list, reflecting its placing in the Business in the Community Corporate Responsibility Index (BITC, 2007). However, the company failed to repeat this performance on the subsequent list (BITC, 2008).

Internationally, the Total Corporate Foundation for Biodiversity and the Sea has supported more than 150 projects in 40 countries since 1992. In 2000, the foundation was extended for another five years and has broadened its sphere of activity to incorporate community support, heritage and the environment. The Total Corporate Foundation received €8 million from Total between 2003 and 2007, with 24 projects ongoing in 2007. Through the foundation, the company has developed partnerships with the French Conservatoire du Littoral, a coastal wildlife conservation organisation, the French National Centre for Scientific Research (CNRS), the French Research Institute for Exploration of the Sea (IFREMER) and the International Union for Conservation of Nature (IUCN). It also organised a symposium on climate change and marine ecosystem biodiversity, in cooperation with French research institutes and the National Oceanography Centre in Southampton.

4.4 Banco Real

Company profile

Banco Real as part of the Santander Group is the largest bank in Brazil (Exame Melhores e Maiores, 2009). In 2008, before the merger, Banco

Real was the third largest private-sector bank in Brazil, behind Banco Itau/Unibanco and Bradesco, which are national banks (Banco Central do Brasil, 2008). Originally a Brazilian bank founded in 1925, Banco Real was bought by the Dutch ABN Amro Bank in 1998. However, the merger only occurred in 2000, with the name changing to Banco Real ABN Amro. In 2007, during the research data collection, its net profits were R\$2.975 billion (approximately £750 million), with a 45% growth in relation to 2006. Banco Real has 1,138 branches throughout the country, with 33,004 employees and 4,048,163 account holders (Banco Real, 2009a).

In October 2007, a consortium formed by The Royal Bank of Scotland, Fortis and Santander, bought 86% of shares from the Dutch Bank for €71 billion (Guandalini and Dualibi, 2007). This was considered the largest deal in the banking industry worldwide at the time. In the deal, the Spanish bank Santander became the new owner of the ABN Brazilian unit in 2008. The merger preserved the Banco Real brand name. The continuity of Banco Real's CSR programmes after the acquisition by Santander is guaranteed, as Fabio Barbosa, Banco Real CEO (Chief Executive Officer) since 1998, is to lead the integration of the two banks. Barbosa is recognised as a responsible leader among banks in Brazil, considered capable of mobilising people and organisations along the CSR path (Van de Loo, 2006).

Main criticisms

The excessive growth that occurred in the Brazilian bank industry led to a heavy flow of criticism. The banking industry as a whole is receiving heavy criticism for its exorbitant profits (Baccoccina, 2007) in such a controversial economic climate as that of Brazil (Borsato, 2007). Besides this general criticism, Banco Real is in the media spotlight as much for its excessive profits as its social actions. The bank is also regarded as the financial institution that most lays off its employees (Pereira, Saraiva and Pereira, 2006).

CSR recognitions

On the other hand, Banco Real is considered as a reference for CSR among financial institutions. It is a key actor in the CSR sphere and has the capacity to give direction to the movement as one of the leading protagonists among Brazilian banks (Ventura, 2005). It was the first Brazilian bank to launch an Ethical Fund [Fundo Ético] in 2001. Furthermore, the bank is a member of the Ethos Institute as well as the Brazilian Committee of the UN Global Compact and (as part of the ABN AMRO Bank) has adopted the Equator Principles. Banks that have signed these principles assume a public commitment to ensure that the projects financed by their institutions are developed in a socially responsible way, reflecting environmental management practices. The Equator Principles operate as a basis for the implementation of social and environmental policies within member institutions (Wright and Rwabizambuga, 2006).

The social and cultural investments made by Banco Real are divided into five categories: education, diversity, income generation, environment and culture, aiming at the following stakeholders: clients, society, suppliers and employees (Banco Real, 2008).

CSR awards and partnerships

Banco Real CSR leadership promotes the adoption of new values that it judges to be emerging in society (Ventura, 2005). One proof of its leadership is the awards and recognition the company has received. The company reports that it has received international awards, such as the *Financial Times* Sustainable Banking Award (winner of the 2008 edition) and the Global Reporting Initiative (GRI - Best Sustainability report 2005/2006) (Banco Real, 2009b). Moreover, the bank served as a case study at Harvard University (USA) that focused on the Banco Real sustainability strategy (Moss Kanter and Reisen de Pinho, 2005).

In Brazil, the company was recognised as one of the top 20 companies for sustainability in the Guia Exame de Sustentabilidade 2007 [Exame Sustainability Guide] (Exame Guia de Sustentabilidade, 2007) and has

received a number of awards, including the Valor Social 2007 [Social Value and Eco Award from the American Chamber of Commerce] (Banco Real, 2009b). The company develops partnerships with NGOs, such as (1) Ação Fome Zero [Zero Hunger Action], which is a Brazilian Government programme aimed at eradicating hunger in the country; (2) Fundação Abrinq, which promotes children's rights; (3) Instituto Brasil Voluntário, which encourages volunteer work; and (4) Grupo de Instituto, Fundações e Empresas, which is an association of companies that make private social investments.

4.5 Bradesco

Company profile

Bradesco is the third largest private bank in Brazil (Exame Maiores e Melhores, 2009). It is also the largest private employer in the country, with approximately 83,000 employees. The bank has more than 36 million clients and 3,200 branches (Bradesco, 2008). Regarding its finances, the company's consolidated actives were worth R\$341.18 billion in 2008 and net profits of R\$7.6 billion; approximately £85.30 billion and £1.9 billion respectively (Banco Central do Brasil, 2008).

The financial company was founded in 1943, in Marília, a small town in instate São Paulo with the name of Banco Brasileiro de Descontos S.A. by Lázaro Brandão. Its growth was fast and, in 1951, it was already the largest private bank in Brazil. The bank continued to grow through acquisitions and mergers, having incorporated 17 other banks throughout the 1970s (Malvestit and Caetano, 2008).

Nevertheless, Bradesco is the Brazilian bank with the highest valued brand according to a survey carried out by Brand Finance Consultancy in partnership with the English magazine *The Banker*, including financial institutions from around the world (Brand Finance, 2009a). Bradesco occupies 12th position in the world among the Brand Finance Global Banking 500, with its brand evaluated at US\$7.70 billion in 2009 (Brand Finance, 2009b). Brand Finance acknowledges that brand value is made

up of different indicators, including product performance, after-sales services, corporate governance, financial performance, price of services, CSR, and that the perception of Bradesco Bank improved with the advertising campaign Bradescompleto, carried out in recent years and analysed in the present thesis.

Main criticisms

Bradesco's efforts regarding CSR have not prevented the bank from being criticised. One criticism Bradesco receives is related to its excessive growth. In the first two quarters of 2007, Brazilian banks achieved nearly double the profits of the American banks in the same period (Baccoccina, 2007). Bradesco was second on the list; behind Itau. Consequently, the banking industry is receiving a great deal of criticism for its exorbitant profits (Borsato, 2007).

CSR actions

The Bradesco Foundation was established in 1956 and remains the driving force behind bank's CSR projects to this day. The foundation heads the largest private socio-educational project in Brazil, having reached more than two million students since its foundation. Investments into the foundation in 2008 were R\$220.07 million, approximately £55.02 million (Bradesco, 2008). Besides the Bradesco Foundation, the company invested more than R\$85 million (approximately £21.25 million) in 2007 in other social projects.

Other pillars of the company's CSR actions are the Finasa Programme, a sports programme that benefits 3,000 girls from 9 to 18 years of age, and Banco Planeta [Planet Bank], a bank inside the bank launched in 2008 that unifies all CSR actions of the organisation. Other CSR actions include using recycled paper in 90% of its total paper needs and neutralising its carbon emissions through the planting of new trees together with the S.O.S. Atlantic Forest Foundation, an NGO that protects the remaining Atlantic Forest (Mesquita, 2004). Moreover, Bradesco is also associated with the Ayrton Senna Institute, an NGO founded by Ayrton Senna's family

after the racing car driver's death, working with approximately 9,473,209 children and teenagers in Brazil (Instituto Ayrton Senna, 2009), and the Sustainable Amazon Foundation, a non-profit institution created in December 2007 by Bradesco and the State of Amazonas dealing with climate change policy, environmental conservation and sustainable development (Fundação Amazonas Sustentável, 2008).

Bradesco makes certain that its CSR actions excel in the field of philanthropy and CSR has become a priority of the organisational culture. CSR is currently part of Bradesco's strategic planning (Bradesco, 2008). The company has had an ethical code since 2003 and disseminated it to all its suppliers and employees in 2007. It also has a CSR executive committee.

CSR awards and partnerships

The company is associated with the Ethos Social Responsibility Institute and is a signatory of the Global Compact Principles of the Millennium Objectives. It adhered to the Equator Principles in 2004 and was the third Brazilian financial institution to do so, after Itaú and Unibanco (Carvalho, 2004). It is listed in the Dow Jones Sustainability World Index and the Corporate Sustainability Index of the São Paulo Stock Exchange (Bovespa, 2008). Bradesco has also received ISO 14001, which affirms the company has proven practises of environmental management, and was the first financial institution to receive SA 800 for good CSR practises recognised by Social Accountability International.

Other awards and recognitions include: (1) Best CSR communication through the Internet in the Management & Excellence, a Spanish consultancy company, published in 2007 by Razão Contábil accounting magazine; (2) prominence in the magazine IstoÉ Dinheiro special issue on the best 500 companies in Brazil, as it was identified as the best company for CSR actions; (3) leader in the ranking of financial institutions with the best practises for sustainability and corporate governance in Latin American, according to Management & Excellence; (5) the only Brazilian

bank on the list with the best results in sustainability, according to the GS Sustain Report drafted by Goldman Sachs; (6) one of the twenty model-companies in the Exame Guia de Sustentabilidade [Exame Sustainability Guide] (2008); and (7) recipient of the Company Leader in Climate Change award presented by Epoca Magazine (Bradesco, 2008).

4.6 Unilever

Company profile

Unilever is an Anglo-Dutch multinational company created in 1929 from a merger of English soap producer Lever Brothers and the Dutch company Margarine Unie. According to Forbes Global 2000, Unilever is the 79th largest company in the world, with US\$ 7 billion in profits (Forbes, 2009). The company is a supplier of fast-moving consumer goods in the food, home and personal care categories.

Unilever initiated the expansion of its product and brand portfolio through the acquisition of Atkinson perfumery. At the time named Lever, the company incorporated Gessy, was renamed Gessy Lever and introduced products such as OMO soap powder, Claybom margarine, Doriana and others into the market. The company continued to expand through acquisition buying Anderson Clayton, Henkel, Cica, Kibon, and Arisco and then the purchasing Bestfoods. In 2001, after four decades as Gessy Lever, the company adopted its international name Unilever. Following the company timeline, in 2004, it is announced its new mission, which was to provide vitality to the everyday life of its consumers. This remains its global mission to this day (Unilever, 2009).

Unilever Brazil

Unilever arrived in Brazil in the same year it was created (1929). Over the next decade, it opened its first plant and sold Lever soap in the country. Unilever Brazil is currently the third largest Unilever operation worldwide, following its operations in the United States and England (Unilever, 2007). In Brazil, it occupies 40th place among the 500 largest companies in the

country, with sales of US\$ 4.6 billion in 2008 (Exame Maiores e Melhores, 2009). It has 9,840 employees working in its twelve plants and four offices. The plants are spread among four Brazilian states, while the offices are all located in the city of São Paulo (Unilever, 2008).

The company operates through the divisions of foods, ice cream and hygiene and beauty products, which are sub-divided into home care and personal care. In the foods division, its most recognised brands are Hellman's, Arisco, Knorr and Ades. The leading ice-cream brand is Kibon. Lux, Dove and Vasenol are leading brands in personal care, while OMO and Comfort are recognised home-care brands.

The large number of different brands, together with the fairly recent company name, led to a lack of recognition of the corporate name. Unilever as a brand is not widely recognised by the Brazilian public and consumers do not associate Unilever with its leading brands. According to a survey ordered by the company, 78% of consumers do not recognise any, or at most recognise one, brand as belonging to Unilever (Valor Econômico, 2007). Thus, the company has devised a new policy in which the packaging of all products must display the Unilever logo, the aim of which is to strengthen its corporate branding and obtain recognition of the brand as concerned with society and the environment (Saracini and Camara, 2007).

Main criticisms

Although Unilever in Brazil does not receive large amounts of social or environmental criticism, as do the banking and oil industries, the company was charged R\$10 million (approximately £2.5 million) for polluting a river in Goiania in the state of Goiás (Gazeta do Povo, 2008). Another case involving the company occurred when one of its suppliers was found treating its employees unfairly and offering poor working conditions. The working conditions were even compared to slavery. After the scandal, Unilever suspended its contract with the supplier (Camargo, 2007).

As a multinational company, Unilever is the target of constant criticism. The following are the two main issues highlighted by NGOs, media and academics: (1) Unilever is accused of destroying Asian rainforests and wildlife in order to obtain the palm oil which is used in its products and largely associated with Dove soap (Greenpeace, 2007; Greenpeace, 2008); and (2) beauty products in India that claim to give Indian women a whiter complexion are criticised as racist (BBC, 2003; Corporatewatch, 2007; Karnani, 2007).

CSR actions

In Brazil, Unilever associated itself with the Instituto Ethos de Responsabilidade Social in 1999. However, the company considers its CSR landmark to be the Unilever Institute launched in 2002, the mission of which is to supervise, control, monitor and assess the social projects of the company. In 2003, Unilever Brazil published its first socio-environmental report. The Global Reporting Initiative (GRI) model was adopted and first used in the 2007 CSR report. According to the company's non-financial report, it invested R\$14.4 million in social projects and donated another R\$8.7 million in products and equipment (Unilever, 2008).

The following are the main CSR programmes currently developed by the company: (1) The Pão de Açúcar Recycling Station, in partnership with the Pão de Açúcar supermarket chain. Unilever is supporting the recycling of packaging; (2) Protected Childhood, which was created to combat child and teenage labour on tomato farms; (3) Responsible Agriculture, the aim of which is to support farm workers; (4) the More Life Project, in which Unilever works to improve the quality of life of the citizens of Araçoiaba in the state of Pernambuco; (5) the Unilever Sport Citizen Programme. Through the practice of sports, this programme disseminates ethical values for children and teenagers with a low-income background; and (6) Creating with Sticks, which stimulates children's creativity and motor ability, thereby contributing to their self-esteem and mathematical logic. The company states that the aim of these projects is to integrate social

work to its corporate strategy, developing effective actions that affect different stakeholders.

CSR awards and recognition

The company was elected one of the 20 model companies for CSR in Brazil by Exame Magazine's Sustainability Guide 2007. It was also recognised as the Most Admired Company in Brazil in 2007 by Carta Capital Magazine. In the same year, Unilever was also the recipient of the Citizenship S. A. Award by the local government of the city of Recife related to the More Life project, which is carried out in a local community.

4.7 Summary of the chapter

This chapter provided background information on the six companies that have their CSR advertising campaigns and their non-financial reports analysed in the thesis. The aim was to provide contextual information on Chevron, Shell, Total, Banco Real, Banco Bradesco and Unilever. The next chapter will present the analysis and interpretation of the CSR advertisements from the six companies selected in Brazil and the UK.

Chapter 5 – Advertising campaigns analysis

5.0 Introduction

In this chapter, the author analyses the six CSR advertising campaigns from the companies identified in the previous chapter. The chapter is divided into three sections. The author first analyses campaigns in the UK context, from Chevron, Shell and Total placed in *The Economist* and *Time* magazines. The analysis then goes on to examine the campaigns in the Brazilian context from Banco Real, Bradesco and Unilever, published in *Veja* and *Exame* magazines. The third section summarises the findings from the campaigns in each context and then compares and contrasts the findings for the two countries.

All advertisements presented in the analysis are printed in the appendix in full size for better viewing, with numbers corresponding to the figures cited in the chapter.

Section 1 – The UK context

5.1 Chevron advertising campaign analysis

At the end of each section extracts from Table 3.9, The Analytical Framework (see Chapter 3, section 3.10.3) are provided to aid the analysis. At the end of each discussion the identification code from Table 3.9 (presented here as bold letters inside brackets that link the categories description) are inserted.

5.1.1 Technical data of the campaign

Technical data of the campaign	Campaign title, theme, industry, advertisement format, number of insertions and advertising agency (techdat)
--------------------------------	---

Campaign title: Human Energy

Theme: Energy and the environment

Industry: Oil and gas

Format: One-page and double-page spread

Insertions: 34 times

Advertising Agency: Not displayed (**techdat**)

5.1.2 Quantitative description of the campaign

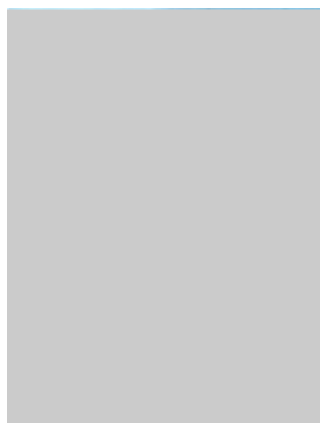
Quantitative description of the campaign	Number of advertisements in the campaign, how many times each was inserted and in which magazines (quantidescrip)
--	--

During the research period, Chevron was the company that published the most CSR advertisements in the UK through a campaign composed of three different adverts (Figure 5.1), inserted individually a total of 34 times: “A 5% reduction” was inserted fifteen times; “There are 193 countries”, appeared fifteen times; and “Russia, Iran and Qatar” four times in both *The Economist* and *Time Europe* (Appendix 5) (**quantidescrip**).

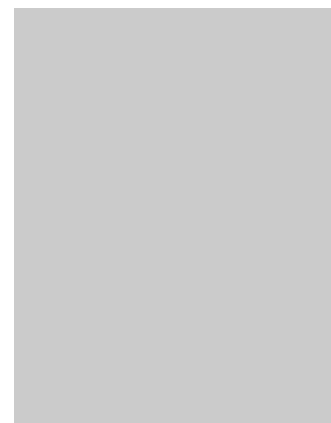
Chevron uses a repetition strategy in order to increase consumer awareness of its message/brand. Moreover, the Chevron campaign offers a large amount of information that is difficult for the reader to assimilate in a single exposure. Thus, the advertisements in this campaign need to be repeated.



A 5% Reduction



There are 193 countries



Russia, Iran and Qatar

Figure 5.1 - Chevron campaign

5.1.3 Standard layout of the campaign

Campaign's standard layout	Common features among the advertisements (standlay)
----------------------------	--

All three advertisements in Chevron's energy campaign point to corporate social responsibility and provide readers with access to further information on the topic as well as information related to the industry. As demonstrated by Figure 5.2 below, all the advertisements share the same standardised layout. At the top, a title varying in length between two and three lines is followed by a question in a smaller font. This textual information has a coloured background and occupies around 1/3 of the advertisement. An image is presented in the largest part of the piece, with multiple elements, including the copy of the advertisement and the company's logo in the bottom right-hand corner (**standlay**). The standard layout of the advertisement is represented below (Figure 5.2).

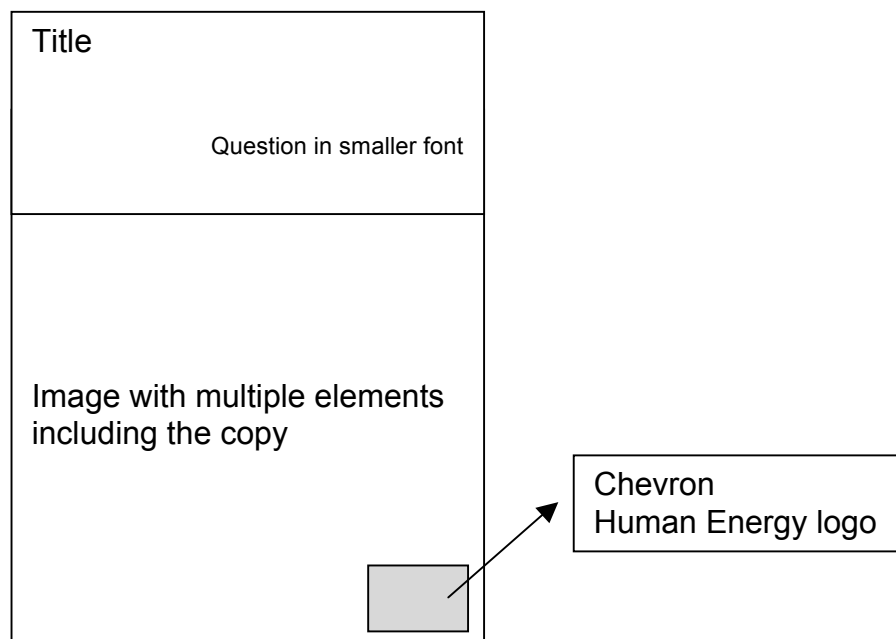


Figure 5.2 - Standard layout Chevron campaign

5.1.4 Advertisement 1: “A 5% reduction”

Advertisements	a) General description (gendescrip) b) Linguistic (adlingui), anchorage (adanchor) and relay function (adrelay) c) Visual message (advisual), denoted (addenoted) and connoted (adconnoted) d) Third-party association (thirdpart)
----------------	---

General description

The advertisements “A 5% reduction” (Figure 5.3 – Appendix 6), and “There are 193 Countries” (Figure 5.4 – Appendix 7) were the most inserted CSR advertisements in the UK magazines during the data collection period. Both advertisements were published 15 times. “A 5% Reduction” was selected for the focus of the present analysis, as it was inserted first. It was published in both a one-page format (twelve times) and a double-page spread (three times).

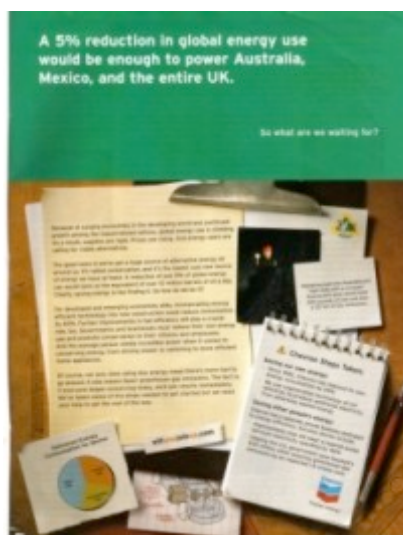


Figure 5.3 - A 5% reduction

Within the set of its constituent elements (visual and textual), the advertisement centres on the worldwide need to conserve energy; simultaneously demonstrating that Chevron has been in favour of this practice. At first glance, the advertisement is divided into two clearly defined parts. At the top of the page, the hook is written in white letters on

a green background; underneath, there is an image of a working environment with diverse elements represented, such as a clipboard, notebook, ruler, paper, propelling, chart, and pictures. These elements do not indicate individual peculiarities, thereby producing an impersonal environment (**gendescrip**).

Linguistic and visual message

The corporate message of the advertisement is found in the text contained in the small notebook located on the right-hand side of the page, where the company emphasises actions that are being adopted for its own energy reduction. In this brief text, the company demonstrates what it has been doing internally since 1992 in order to reduce its own energy waste, resulting in a saving of 24% (**adlingui**). The company also states that it has helped other people and the government (**thirdpart**) to save energy.

The text reads: *Chevron steps taken: Saving our own energy: since 1992, Chevron has reduced its own energy consumption by 24%; we use cogeneration technology at our refineries to produce additional electricity from otherwise wasted energy. Saving other people's energy: Chevron has a separate, proven business dedicated to energy efficiency. Success stories include: improvements that will lower a region's postal service electricity spending by 46%; helping the US government save taxpayers \$151 million (**thirdpart**) while reducing greenhouse gas emissions by an expected 1.5 million tons (**adlingui**).*

Although the upper part occupies less space in the composition, it provides the reader with a direct linguistic message (the need for energy conservation) without being immediately associated with the actions developed by Chevron. Thus, the linguistic message assumes the relay function, as image and text stand in a complementary relationship (**adrelay**). The image is not sufficient to embrace the quantity and comprehensiveness of the information presented in the advertisement (**advisual**).

The linguistic message is emphatic, using text in a clear, legible typography in a formation that leads to assimilation by the reader. The lower part of the advertisement offers the idea of a random puzzle - a set of elements that correspond to diverse levels of interest that could be stimulated in the reader (**adlingui**). The Chevron advertisement is structured following a model in which its diverse elements (title, subtitle, text, signature, charts, pictures), although connected, have relative autonomy from one another, permitting both isolated and complementary readings. The reader can linger on a detailed reading or merely skim the ad as a whole. One may focus on the title, the chart or even one of the shorter texts presented in the small notebook.

The hook is in the upper part of the advertisement - a text in the form of a newspaper heading, stating that a 5% reduction in global energy use would be enough to power Australia, Mexico and the UK. This information is followed by a question: "So what are we waiting for?" There is an evident relationship between this part of the advertisement and the image printed below, as it is obvious that the answer to this question is among the diverse elements in the second part of the advertisement. The copy in the middle of the advertisement presents a long text that develops the premises of the hook. The issue is explored in greater detail, addressing the causes of growing energy usage and the need for control (**adlingui**). One image shows mechanical alterations to an automobile aimed at energy saving; a chart illustrates the level of energy consumption within different sectors, such as industry, transportation and others; a small picture of a man wearing a helmet, standing on a coal pile holding a light bulb illustrates the text alongside that exemplifies how simply replacement of a light bulb leads to conservation of coal and contributes toward improving the environment (**advisual**). The text also emphasises that the company is working with the U.S. government to reduce greenhouse emissions (**thirdpart**).

At the denoted level, only a number of objects on a desk are observed (**addenoted**), on the connotated level, these same elements suggest the existence of a person who is thinking of a solution to the energy crisis

(adconnoted). Who might that person be? It is evidently a Chevron employee, which is demonstrated by the presence of brands associating the objects to the company. On the other hand, the advertisement also suggests that the reader can find a solution to the energy crisis; in other words, it leads the reader to identification.

5.1.5 Other advertisements

The visual and textual structure of the advertisements “*There are 193 countries*” (Figure 5.4 - Appendix 7) and “*Russia, Iran and Qatar*” (Figure 5.5 – Appendix 8) follow the same structure introduced in the previous advertisement (**gendescrip**). Here again, elements commonly used in work and research environments are displayed, such as a pen, glasses, palmtop, folders, keys and even a small cup of black coffee - in an allusion to such exhausting work that a stimulant is needed (**advisual**). The text, once more, follows the idea of providing the reader with different reading levels according to his or her interests. Finally, the object that returns and reaffirms the fundamental corporation character is the notebook with the contributions made by Chevron Corporation. It should be stressed that it is in the notebook image that the company signs the ad with its logo and slogan *Human Energy* which is also the campaign title.

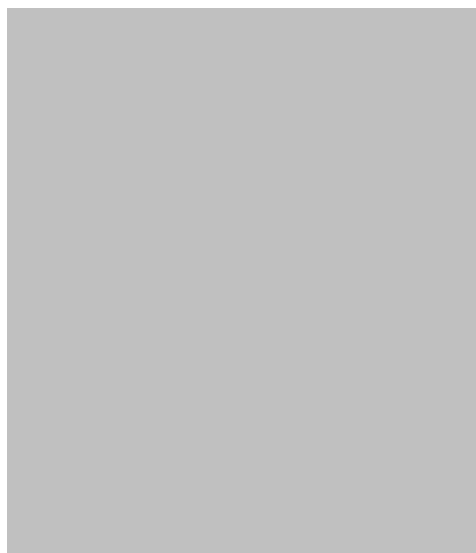


Figure 5.4 - There are 193 countries

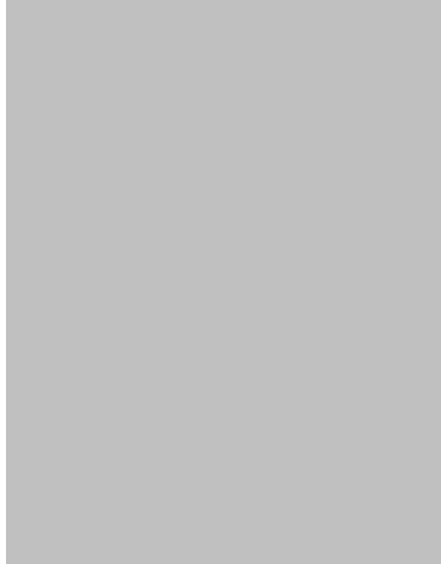


Figure 5.5 - Russia, Iran and Qatar

The first advertisement states on the hook: *There are 193 countries in the world. None of them are energy independent*, followed by the question: *So who's holding whom over a barrel?* The longer text states that even countries like Saudi Arabia – the biggest oil exporter in the world – imports its refined products, such as gasoline. Chevron once again declares in its notebook that, since 1992, the company has been reducing its energy consumption and affirms that it spends more than US\$15 billion per year getting energy to the market. The text reads: *Chevron steps taken: investing over \$15 billion a year to bring energy to market; developing energy through partnerships in 26 countries; committing hundreds of millions annually to alternative and renewable energies to diversify supply; since 1992, have made our own energy go further by increasing our efficiency by 24% (adlingui).*

The last Chevron advertisement to be analysed offers the hook: *Russia, Iran and Qatar have 58% of the world's natural gas reserves. The U.S. has 3%*, followed by the question: *So what does that mean for us?* In order to assist the reader in answering this question, a text is presented with further information on the subject. Chevron's contribution in this sense is again demonstrated in the little notebook, where it is stated that, in the upcoming years, the company will invest more than US\$10 billion in research and promote the largest LNG (Liquefied Natural Gas) project in

the world. Its text affirms: *Chevron steps taken: planning to invest more than \$10 billion in developing gas projects over the next five years; developing one of the largest integrated LNG projects in the world; created a four-country partnership to build West Africa's first regional gas pipeline; spending more than \$1 billion over the next several years on next generation, ultra-clean diesel fuel from natural gas (adlingui).*

5.1.6 Campaign strategies

Appeal

Advertisement appeal	Emotional (appealemot) Rational (appealrat)
----------------------	--

Although this CSR campaign addressed the environment, the company does not make use of any image related to the environment or nature; its message is supported by common elements of a work environment. It has a clear rational appeal, as it lacks elements that could stimulate emotiveness in the reader. It appeals to the consumer's rationality, incorporating complex data in the advertisement in order to construct the idea of a responsible company (**appealrat**).

Substantial information

Substantial information	This relates to information such as investments, number of people benefited and information about the CSR programme. It can be categorised into: low (subinfo low), a maximum of one piece of information is available; medium (subinfo med), up to two pieces of information are available; and high (subinfo high), when three or more substantial pieces of information are available.
-------------------------	--

The three advertisements in the *Human Energy* campaign present a large amount of substantial information (**subinfo high**). This information relates to the steps the company has taken, what its objectives are and the

amount of money it is investing. The company provides facts, data, dates and figures. All of these make the campaign more credible. The pieces therefore suggest the image of a responsible, well-informed, well-educated reader capable of connecting distinct elements in the perspective of a set of actions that associate individual efforts and corporate action. The advertisement also addresses the consumer/reader in a way that leads one to believe the company is actually concerned with the global energy challenge.

Impression management

Impression management	<p>This can be categorised as:</p> <p>a) Proactive strategies (impmngpract): ingratiation, self-promotion, intimidation, exemplification, supplication, indirect impression management and acclaiming (enhancement and entitlement);</p> <p>b) Defensive tactics (impmngdef): accounts (excuses and justifications), disclaimers, organisational handicapping, apologies, restitution and pro-social behaviour.</p>
-----------------------	---

At first sight, the three advertisements analysed use pro-social behaviour, a defensive organisational impression management tactic in which companies engage in social actions with the intention of ameliorating a transgression in an attempt to convince the public that it deserves a positive identity (**impmngdef**).

Other strategies and tactics were found as well. In the advertisement “A 5% reduction”, the company calls for energy conservation. Hence, it presents itself through exemplification, as the impression is managed through examples of corporate social responsibility and the company urges readers to consume less (**impmngproact**).

In the advertisement “Russia, Iran and Qatar”, Chevron makes use of acclaiming strategies, as an event is explained in a way that improves the implications for the company. This happens because liquefied natural gas

is sold as a natural solution to the energy crisis, but in fact natural gas is another non-renewable source. The acclaiming strategy used is enhancement, as it attempts to increase the desirability of an event (**impromproact**).

Chevron also uses an intimidation tactic when exploring the themes of energy supply, as the company asks: “... *how does everyone get the fuel they need, especially in a world of rising demand, supply disruption, natural disasters and unstable regimes?*” This intimidates the reader by highlighting problems that could lead to energy disruption, or, in other words, the difficulties companies face in order to guarantee energy security (**impromproact**).

Legitimacy

Legitimacy theories	<p>These can be categorised as:</p> <p>a) Informing stakeholders of the intentions of the organisation to improve its performance (legitinform);</p> <p>(b) Attempting to change the perception of stakeholders regarding events without changing corporate behaviour (legitichangepercep);</p> <p>(c) Diverting attention from the problem by focusing on an unrelated positive activity (legitidivert);</p> <p>(d) Attempting to change stakeholder expectations regarding the company’s performance (legitichangeexpect).</p>
---------------------	--

Chevron - one of the biggest oil companies in the world - associates itself with energy saving, energy security and natural gas reserves. At first glance, the Chevron campaign could have been made by an NGO as the advertisements discuss energy related themes without any direct mention of the company business and its effect on the environment. Chevron, however, not only faces accusations directed at the oil industry in general, but is also involved in scandals correlated with judicial courts and probes, as discussed above.

The advertisement “*A 5% reduction*” comes closest to the legitimacy strategy of informing stakeholders of the intentions of the organisation to improve its performance when divulging its energy saving. In this case, the company is attempting to show that, despite being in an industry that is highly associated with environmental problems, Chevron is concerned with making consumers save energy and offers viable alternatives (**legitinform**).

In its advertisement “*Iran, Russia and Qatar*”, the company uses the strategy of attempting to change the perception of stakeholders regarding events without changing corporate behaviour. This piece addresses the need for diversifying energy sources and introduces natural gas as a solution. It should be stressed that no attempt is made in the advertisement to explain that, although natural gas is less of a pollutant than oil, it is not a renewable energy source (**legitichangepercep**).

When discussing energy security, a problem that does not appear as one of the main criticisms of the oil industry made by society, the advertisement “*There are 193 countries*” gives priority to the strategy of diverting attention from the problem by focusing on an unrelated positive activity (**legitidivert**). Instead of discussing problems associated with the oil industry such as pollution and climate change, Chevron decides to focus on energy security.

5.1.7 Chevron analysis summary

Table 5.1 summarises the main findings of the analysis of Chevron’s advertising campaign. Energy and environment is the theme the company addresses, appealing to rationality with images of documents reflecting a working environment. Displaying a high amount of substantial information the company demonstrates its association with the U.S. government. Chevron makes use of defensive and proactive impression management strategies. The company also displays three strategies of legitimation, namely ‘Informing’, ‘Attempting to change the perceptions’ and ‘Diverting attention’.

Chevron Analysis Summary	
Industry	Oil industry
Advertisements/insertions	Three advertisements with 34 insertions
Theme	Energy and environment (energy saving, energy security and natural gas reserves)
Image	Documents
Appeal	Rational
Substantial information	High
Third-party association	Association with U.S. government
Impression management	<ul style="list-style-type: none"> ▪ Defensive (pro-social behaviour) ▪ Proactive (exemplification, intimidation and acclaiming/enhancement)
Legitimacy strategy	<ul style="list-style-type: none"> ▪ Informing stakeholders of the intentions of the organisation to improve its performance ▪ Attempting to change the perception of stakeholders regarding events without changing corporate behaviour ▪ Diverting attention from the problem by focusing on a positive activity not linked to the problem

Table 5.1 - Chevron analysis summary

Source: Compiled by the author

5.2 Shell advertising campaign analysis

5.2.1 Technical data of the campaign

Technical data of the campaign	Campaign title, theme, industry, advertisement format, number of insertions and advertising agency (techdat)
--------------------------------	---

Campaign title: Employees

Theme: Energy and the Environment

Industry: Oil and gas

Format: Double half-page spread, $\frac{3}{4}$ -page spread and one-page spread

Insertions: 18 times

Advertising Agency: Not displayed (**techdat**)

5.2.2 Quantitative description of the campaign

Quantitative description of the campaign	Number of advertisements in the campaign, how many times each was inserted and in which magazines (quantidescrip)
--	--

During the research period, Shell publicised the second highest number of CSR advertisements in the UK. The advertisement campaign selected for analysis is made up of six different pieces (Figure 5.6) inserted individually a total of eighteen times: “Rick Scott” - five times; “Livio Accattatis” - four times; “Emick Family” - 4 times; “Hilary Mercer” - three times; “Anna Todd” - once and “Oleg Smirnov” - once in both *The Economist* and *Time Europe* (Appendix 9) (**quantidescrip**).



Rick Scott

Livio Accattatis

Emick Family



Hilary Mercer

Anna Todd

Oleg Smirnov

Figure 5.6 - Shell campaign

5.2.3 Standard layout of the campaign

Campaign's standard layout	Common features among the advertisements (standlay)
----------------------------	--

All six advertisements in the *Employees* campaign share the same standardised layout. A picture of a person is displayed in the middle-upper part of the advertisement, with a caption and a phrase related to the title that is below it. The copy is presented below. In the lower left-hand corner, the Shell logo is displayed without its name. The pieces were published in different formats, such as a double half-page, ¾-page and one-page

spread (**standlay**). The standard layout of a one-page spread is represented below (Figure 5.7).

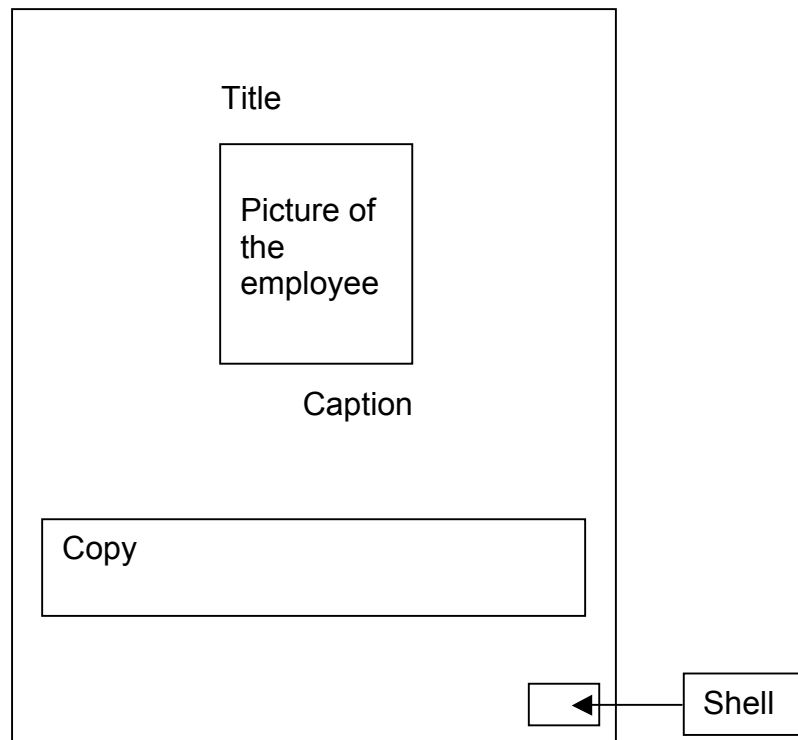


Figure 5.7 - Standard layout Shell campaign

5.2.4 Advertisement 1: "Rick Scott"

Advertisements	<ul style="list-style-type: none"> a) General description (gendescrip) b) Linguistic (adlingui), anchorage (adanchor) and relay function (adrelay) c) Visual message (advisual), denoted (addenoted) and connoted (adconnoted) d) Third-party association (thirdpart)
----------------	---

General description

The advertisement "Rick Scott" (Figure 5.8 – Appendix 10) was the most frequently used CSR advertisement in the Shell *Employees* campaign during the data collection period. It was published five times in three different formats: double-half page, $\frac{3}{4}$ -page and one-page spread.

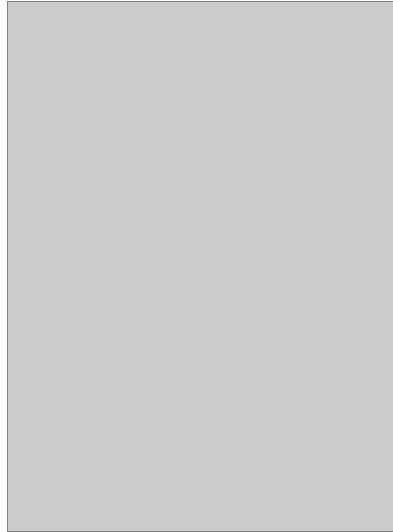


Figure 5.8 - Rick Scott

The advertisement addresses a new energy source, hydrogen, which, according to the piece, could lead to the end of carbon emissions from cars. Through this advertisement, Shell demonstrates its concern about carbon emissions while communicating its position as a pioneer in hydrogen energy. Visually, the image of a single Shell employee is displayed – Rick Scott, as the copy informs (**gendescrip**).

Linguistic and visual message

The advertisement portrays a man smiling, wearing a shirt with the Shell logo (**advisual**). Above the image, the title reads: *One energy company is going further to make hydrogen energy a reality*. The caption with the man's name concludes the title with the text: *Rick Scott can show you the pump to prove it* (**adlingui**).

As with all other pieces in the campaign analysed, the character of the advertisement represents the company in such a way as to humanize it. Although the title and the picture refer to a specific person - an employee, in the present case -, on the connotative level, the employee's characteristics or qualities are not at stake as it can be evidenced from the text, but Shell's. It appears to be a differentiated company that considers the future and is concerned with the environment (**adconnoted**).

Visually, the advertisement does not display any image related to the emission of carbon dioxide and hydrogen energy (**advisual**). The reader has to read the text to know what it is about. Therefore, as in all the other advertisements, the linguistic message assumes the anchorage linguistic function, as it directs the identification among all possible meanings that the image carries (**adanchor**).

In the lower part of the advertisement, the copy reads: *In the future, Hydrogen fuel could mean the end of carbon emissions from vehicles. The only thing coming out of our car exhausts will be clean, harmless water vapour. Rick Scott doesn't believe in waiting for the future. He and his team have already opened the world's first integrated hydrogen filling station in Washington, D.C. It's part of a commercial infrastructure that Shell companies are building in the U.S, Europe, China and Japan. It is estimated that hydrogen will be fuelling up to 700 million vehicles by 2050. We want them to be filling up at Shell. Find out how we're meeting the environmental challenge at **shell.com/rick** (bold type in the original version) (**adlingui**).*

5.2.5 Other advertisements

All other advertisements from Shell's CSR campaign use the same recourse as in the advertisement discussed above, in which a character serves as an example of the actions implemented by the company. All the actions, according to the company's own texts, are related to the reduction of pollution on the planet (**gendescrip**).

In the advertisement entitled "*Livio Accattatis*" (Figure 5.9 – Appendix 11), the company answers, in accordance with its title, the following question: *How we can produce more energy but lower carbon emissions?*

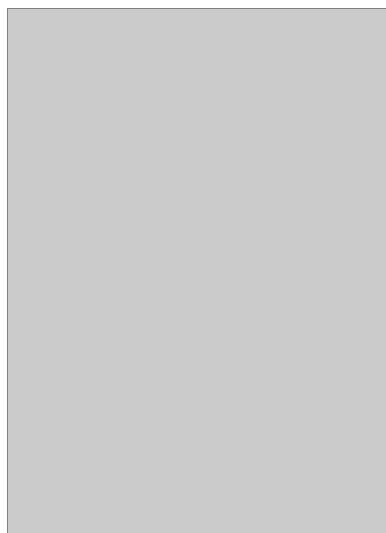


Figure 5.9 - Livio Accattatis

The title of the advertisement is followed by a photograph with the following caption: *Livio Accattatis has an answer.* In the copy, the company announces how this is being done: *Shell believes that most global business could significantly reduce their energy consumption and carbon emissions. And to prove it, we started with our own. Livio Accattatis is Principal Consultant on Energise, a Shell initiative designed to drive energy efficiency and reduce emission across our business globally. Livio and his team have already cut CO₂ emissions by 620,000 metric tonnes* a year from eight Shell manufacturing plants alone. It's about satisfying the growing demand for energy across the globe, without sacrificing our environment in the process. Find out how we're reducing greenhouse gas emissions at **shell.com/livio** (bold type in the original), *equivalent to 683,000 short tonnes (**adlingui**).*

Unlike the previous advertisements, in the “*Emick Family*” (Figure 5.10 – Appendix 12), Shell uses the image of a family of farmers rather than employees (**advisual**) as an example to answer the following question posed in its title: *The global community may like wind farms, but what about the local one?*

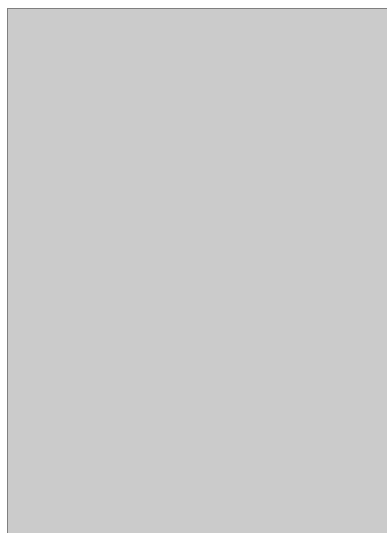


Figure 5.10 - Emick Family

The title continues with the answer: *Ask the Emick family of Colorado*. The copy affirms: *At the Emick family's ranch near Lamar, Colorado, wind turbines produce 162 MW of power right alongside grazing cattle. The Emicks lease land to the Colorado Green Wind project, a joint venture owned by Shell and PPM Energy. They believe the wind farm is helping to preserve their traditional rural way of life as well as significantly contributing to the economic vitality of southeastern Colorado. Find out how we're working with communities for a better future at shell.com/emick (bold type in the original) (adlingui).*

In the next two advertisements, "*Hillary Mercer*" and "*Anna Todd*", the company makes use of women's images to divulge its environmental preservation actions (**advisual**). The title of the "*Hillary Mercer*" advertisement (Figure 5.11 – Appendix 13) reads: *The world wants more energy, the planet wants less pollution*. The caption under the photograph responds: *Hillary Mercer is meeting the challenge*.

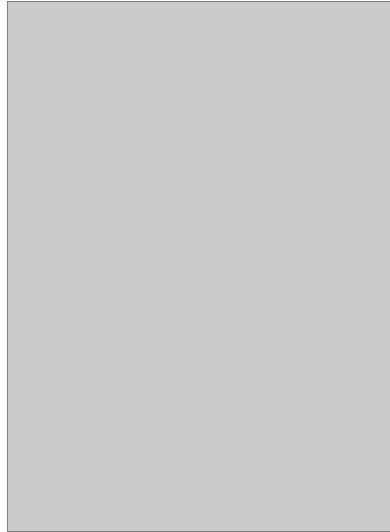


Figure 5.11 - Hillary Mercer

The copy reads: *The growth of the Asia-Pacific economies requires more and more energy to fuel it. And if we want to cut pollution as well, that energy must come from natural gas, the cleanest fossil fuel. Hillary Mercer is helping to build a new energy future in the region. She manages a 7,500-strong workforce constructing Sakhalin II, one of the world's largest integrated oil and gas projects, on Sakhalin Island in far-eastern Russia. At full production Sakhalin II will provide 7% of the region's liquefied natural gas needs by 2010. Find out how we're securing energy supply for people now and for the future at **shell.com/Hillary** (bold type in the original) (adlingui).*

In the advertisement "Anna Todd" (Figure 5.12 – Appendix 14), the issue of minimising Shell's environmental impact is introduced, as the title asks: *What's more important; supplying energy or preserving our environment?* The answer given is: *Anna Todd believes we can do both* (adlingui).

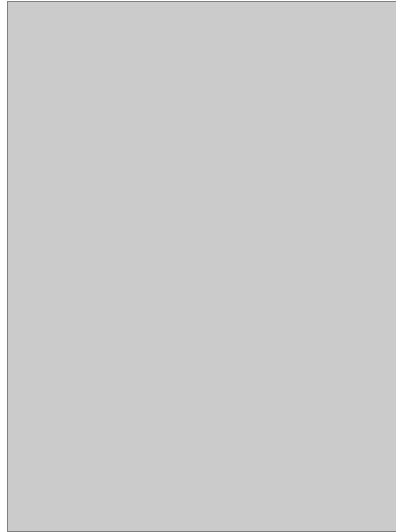


Figure 5.12 - Anna Todd

The copy announces: *A Shell operated pipeline that transports around 3% of the UK's gas passes under sand dunes near an important habitat for migrating birds. A typical example of the environment taking second place to people? In fact, Shell has rebuilt these Scottish sand dunes to their original contours, replanted a range of grasses by hand and regenerated this natural habitat for birds and other wildlife. Shell UK Environmental Advisor, Anna Todd, has overseen the restoration, and is happy to report that there has been no lasting impact on the environment. Minimising our environmental footprint is an important part of Shell principles. Find out how we're working to preserve biodiversity at [shell.com/annatodd](https://www.shell.com/annatodd) (bold type in the original version) (adlingui).*

The last advertisement analysed in the *Employee* campaign is "Oleg Smirnov" (Figure 5.13 – Appendix 15). Its title affirms: *Russia's gas resources can help give the world a cleaner energy future.* Below the image, the title is complemented with: *Oleg Smirnov has the contracts to prove it (gendescrip).*

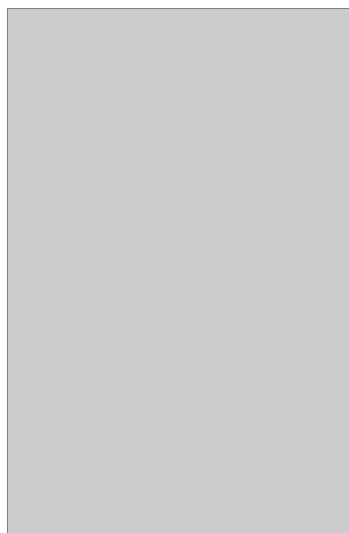


Figure 5.13 - Oleg Smirnov

The explanation comes in the copy: *Russia holds more than a quarter of the world's natural gas resources. So, as demand for cleaner energy grows, projects such as Sakhalin II, one of the world's largest integrated oil and gas projects, are ever more important. Although the plant is still being built, more than 75% of its future capacity has already been sold. As a commercial manager for Sakhalin Energy, a Shell-led joint venture, Oleg Smirnov is part of a team that helped negotiate long-term contracts with Japan, Korea and North America. Sakhalin II is paving the way for an exciting new era of exploration and production in Russia's frontier environments. Find out how we're securing energy supply for people now and in the future at **shell.com/oleg** (bold type in the original version) (adlingui).*

5.2.6 Campaign strategies

Appeal

Advertisement appeal	Emotional (appealemot) Rational (appealrat)
----------------------	--

Shell's CSR campaign addresses cleaner, renewable energy, energy efficiency, the reduction of CO₂ emissions and environment preservation. However, the company does not make use of any image related to the

environment or nature – images that could trigger emotions in the reader. In contrast, even while using the sympathetic images of its employees and partners, its message is supported by information on the research and actions developed by employees or partners who are beneficiaries or members of the Shell team. Through their images and professional achievements, Shell attempts to create the notion of a responsible company, thereby appealing to the reader’s rationality (**appealrat**).

Substantial information

Substantial information	This relates to information such as investments, number of people benefited and information about the CSR programme. It can be categorised into: low (subinfo low), a maximum of one piece of information is available; medium (subinfo med), up to two pieces of information are available; and high (subinfo high), when three or more substantial pieces of information are available.
-------------------------	---

All six advertisements in the *Employees* campaign offer a low amount of substantial information (**subinfo**low). For instance, in the “*Rick Scott*” piece, the only information given is that Shell opened the first hydrogen filling station in the U.S. The advertisement “*Livio Accattatis*” communicates a cut in CO₂ emissions by 620,000 tonnes, but one cannot tell the percentage of this reduction in relation to the company’s emissions or how representative it is.

All the advertisements provide a figure that does not enhance the content of the CSR information provided (**subinfo**low). For example, in the “*Emick Family*” piece, it is stated that wind turbines produce 162 MW of power, but there is no information on the importance of non-renewable energy to Shell, how many wind farms the company owns or the percentage of wind energy the company is providing. Likewise, in the “*Anna Todd*” piece, the company states that 3% of the UK’s gases pass under sand dunes and the company is trying to minimise its impact. Again Shell fails to provide specific data on the project. This artifice of providing data that is not

completely related to the impact of the company on the environment reveals a campaign characterised as providing a low amount of substantial information.

Impression management

Impression management	<p>This can be categorised as:</p> <p>a) Proactive strategies (impmngproact): ingratiation, self-promotion, intimidation, exemplification, supplication, indirect impression management and acclaiming (enhancement and entitlement);</p> <p>b) Defensive tactics (impmngdef): accounts (excuses and justifications), disclaimers, organisational handicapping, apologies, restitution and pro-social behaviour.</p>
-----------------------	--

All six advertisements analysed make use of pro-social behaviour, which is a defensive impression management tactic. With such a tactic, companies engage in social actions with the intention of amending a transgression in an attempt to convince the public that they deserve a positive identity (**impmngdef**).

Proactive strategies were also found. In the advertisements “*Rick Scott*”, “*Livio Accattatis*”, “*Emick Family*” and “*Anna Todd*”, the company reveals its projects for renewable energy, emissions reduction and minimising its impact on the environment. Therefore, the company presents itself through exemplification, as impression is managed through examples of corporate social responsibility (**impmngproact**).

In the advertisements “*Hillary Mercer*” and “*Oleg Smirnov*”, Shell makes use of the acclaiming strategy, as an event is explained in a way that improves the implications for the company (**impmngpract**). The title of the “*Hillary Mercer*” advertisement is *The world wants more energy, the planet less pollution* and rising to the challenge posed suggests the construction of one of the world’s largest integrated oil and gas projects as a solution, as the energy will come from natural gas. In this case, while the

construction of the refinery can provide more energy, it is difficult to see how it will provide less pollution. The argument offered by the company is that natural gas is the *cleanest fossil fuel*. It is acknowledged that natural gas is less environmentally damaging than other fossil fuels. However, any fuel derived from fossil is a major contributor to carbon emissions and therefore cannot be considered as a solution to pollution.

Similarly, the “*Oleg Smirnov*” advertisement claims that *Russia’s gas resources can help give the world a cleaner energy future*. The copy explains that *as demand for cleaner energy grows, projects such as Sakhalin II, one of the world’s largest integrated oil and gas projects, are ever more important*. Here again the company assumes that cleaner energy will come from an oil and gas project. Natural gas is presented as an answer to cleaner energy, when, in fact, natural gas is a non-renewable fossil fuel energy source. The acclaiming strategy used in both the “*Hillary Mercer*” and “*Oleg Smirnov*” advertisements is enhancement, as the pieces attempt to increase the desirability of an event (**impmgproact**).

Legitimacy

Legitimacy theories	<p>These can be categorised as:</p> <ul style="list-style-type: none"> a) Informing stakeholders of the intentions of the organisation to improve its performance; (legitinform); (b) Attempting to change the perception of stakeholders regarding events without changing corporate behaviour (legitichangepercep); (c) Diverting attention from the problem by focusing on an unrelated positive activity (legitidivert); (d) Attempting to change stakeholder expectations regarding the company’s performance (legitichangeexpect).
---------------------	--

Shell, the largest oil company in the world, faces accusations directed at the oil industry in general, but is also involved in scandals related to oil spills. In the 1990s, the company was involved with human rights abuse in

Nigeria and the well-publicised sinking of the Brent Spar Platform. Nevertheless, its CSR advertising campaign links itself with cleaner, renewable energy, energy efficiency, a reduction CO² emissions and environment preservation. In other words, in this campaign, Shell does not respond to the criticisms associated with the company.

The advertisements “*Rick Scott*”, “*Livio Accattatis*”, “*Emick Family*” and “*Anna Todd*” come closest to the legitimacy strategy of informing stakeholders of the intentions of the organisation to improve its performance by divulging its renewable energy projects, energy saving and minimising its environmental impact (**legitinform**). In these cases, the company is trying to improve its performance by focusing on sustainable projects. Through these advertisements, the company is attempting to demonstrate that, although part of an industry that is highly associated with environmental problems, Shell is concerned with the environment and can provide solutions. However, the company is attempting to inform without providing substantial information about how it will improve its performance in relation to renewable projects, energy saving and environmental impact.

In the advertisements “*Hillary Mercer*” and “*Oleg Smirnov*”, the company more explicitly uses the strategy of attempting to change the perception of stakeholders regarding events without changing corporate behaviour (**legitichangepercep**). This is perceived in the first piece, which suggests that, in order to provide more energy and less pollution, the construction of the largest oil and gas project is the answer. The second advertisement states that Russia can help give the world a cleaner energy future through the construction of the Sakhalin Project.

5.2.7 Shell analysis summary

The main findings of the analysis of Shell’s advertising campaign are presented in Table 5.2. The theme the company addresses is energy and environment, appealing to rationality and using images of people, employees and suppliers. Displaying a low amount of substantial

information, the company does not disclose any third-party association. Shell uses a mix of defensive and proactive impression management strategies. Similarly, the company makes use of two legitimacy strategies, namely 'Informing' and 'Attempting to change perceptions'.

Shell Analysis Summary	
Industry	Oil industry
Advertisements/insertions	Six advertisements with eighteen insertions
Theme	Energy and environment
Appeal	Rational
Image	People (employees and suppliers)
Substantial information	Low
Third-party association	None
Impression management	<ul style="list-style-type: none"> ▪ Defensive (pro-social behaviour) ▪ Proactive (exemplification and acclaiming/enhancement)
Legitimacy strategy	<ul style="list-style-type: none"> ▪ Informing stakeholders of the intentions of the organisation to improve its performance ▪ Attempting to change perception of events without changing behaviour

Table 5.2 - Shell analysis summary

Source: Compiled by the author

5.3 Total advertising campaign analysis

5.3.1 Technical data of the campaign

Technical data of the campaign	Campaign title, theme, industry, advertisement format, number of insertions and advertising agency (techdat)
--------------------------------	---

Campaign title: Our energy is your energy

Theme: Energy and the environment

Industry: Oil and gas

Format: One-page spread

Insertions: 20 times

Advertising Agency: Harrison & Wolf (**techdat**)

5.3.2 Quantitative description of the campaign

Quantitative description of the campaign	Number of advertisements in the campaign, how many times each was inserted and in which magazines (quantidescr)
--	--

Total was the company that published the third most CSR advertisements in the UK through a campaign composed of five different advertisements (Figure 5.14). The advertisements were inserted individually in both *The Economist* and *Time Europe* a total of twenty times: “*You can look at great depths*” - five times; “*Looking after a scarce resource*” - five times; “*To develop the fuels of the future*” - four times; “*Wind, one of the most natural ways to move forward*” - three times, and “*Reviewing the oil issue in depth*” - three times (Appendix 16) (**quantidescr**).



You can look at
great depths

Looking after
a scarce resource

To develop the
fuels of the future



Wind one of
the most natural

Reviewing the
oil issue

Figure 5.14 - Our energy is your energy campaign

5.3.3 Standard layout of the campaign

Campaign's standard layout	Common features among the advertisements (standlay)
----------------------------	--

The five advertisements presented above share the same standardised layout. The format is a one-page spread for all advertisements. There is a frame surrounding the pieces in which the Total logo is displayed in the lower right-hand corner, preceded by the slogan: *Our energy is your energy*. The advertisements are divided into two images. The top image is related to technology/industry and the bottom image is one of nature

(**standlay**). The standard layout of the advertisement is represented below (Figure 5.15).

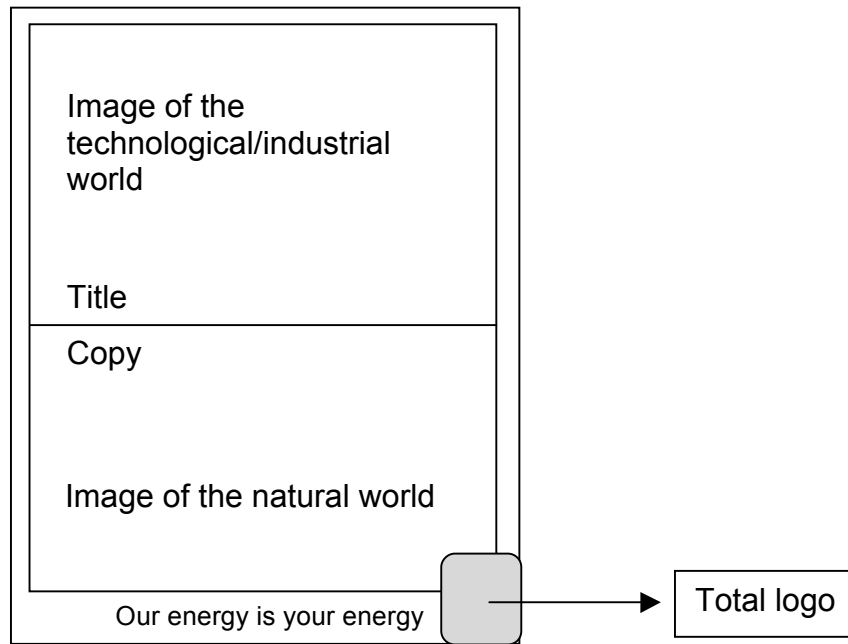


Figure 5.15 - Standard layout Total campaign

5.3.4 Advertisement 1: “You can look for oil at great depths”

Advertisements	<ul style="list-style-type: none"> a) General description (gendescrip) b) Linguistic (adlingui), anchorage (adanchor) and relay function (adrealy) c) Visual message (advisual), denoted (addenoted) and connoted (adconnoted) d) Third-party association (thirdpart)
----------------	---

General description

The advertisement “*You can look for oil at great depths*” (Figure 5.16 – Appendix 17) was selected for the focus of the present analysis, as it was inserted first, opening the Total CSR campaign. It was published five times (**gendescrip**).

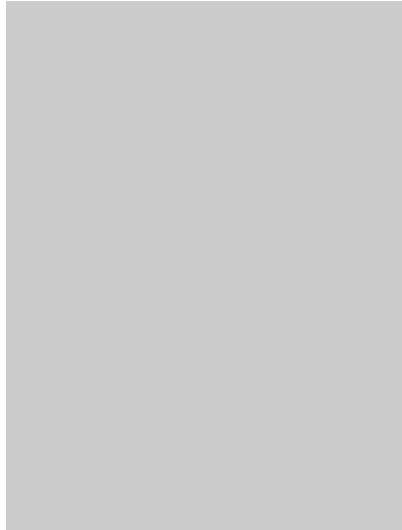


Figure 5.16 - You can look for oil at great depths

The advertisement revolves around energy supply while demonstrating Total's concern and care for nature – in this case, marine life. The piece displays a picture of the seabed. The upper part shows a modern submarine and an image of a fish is displayed in the lower part. The advertisement intends to show the integration of Total technologies with nature without harming it (**gendescrip**).

Linguistic and visual message

All the advertisements in the Total CSR campaign *Our energy is your energy* make an analogy between the technology utilised by the company and nature (**advisual**). All the advertisements show both visually and textually that nature is respected and unaltered by the actions of the company, as demonstrated below.

Using the title “*You can look for oil at great depths without disturbing the neighbours*” Total divulges that it respects and protects marine life. The title plays with the meaning, as it states that the company is not disturbing the neighbours – the neighbours being marine life. The copy addresses the challenge of supplying energy while ensuring the protection of nature. The copy reads: *Energy supply is one of the most critical challenges facing us today. Thanks to our innovation capabilities, we can explore increasingly complex regions. We blazed the trail in the Gulf of Guinea*

with the Girassol project to develop the world's biggest deepwater oil field. Tomorrow, we're aiming for 6,000 metres down. But even there, we're not alone – respecting and protecting marine life is a constant priority during the lifetime of our projects. www.total.com (adlingui).

While on the denotative level, the deep sea, a submarine, reefs and a fish are observed (**addenoted**), on the connotative level, these same elements suggest the existence of a balance between technology and nature (**adconnoted**). The elements are in complete harmony. The advertisement uses nuances of the colour blue both in the text and image, which represents the sea and marine life. The lights from the submarine illuminate the marine life, but do not seem to disturb the fish. The shape of the submarine also resembles the fish (**advisual**). As in all the other advertisements in Total's campaign, the linguistic message assumes the anchorage function, as it directs the identification among all possible meanings in the image (**adanchor**).

5.3.5 Other advertisements

The advertisement “*Looking after a scarce resource*” (Figure 5.17 – Appendix 18) was also published five times (**gendescrip**). The complete title is “*Looking after a scarce resource to secure the future of energy*”. In the piece, a man works on a pipeline in the upper image and a child plays with a toy plane in the lower image while a real plane flies through the sky (**advisual**). On the connotative level, the image may induce the feeling that, thanks to the work of the man (in this case, Total's work), children can play peacefully while others enjoy the benefit of air transport (**adconnoted**).

The copy reads: *Although oil resources are still abundant, Total is exploring for new reserves, extending the life of existing fields and developing non-conventional oil to satisfy growing demand and secure the future of energy. Extending the life of oil also means reducing energy use in industry – something we're already doing in our own refining and petrochemical facilities. But because oil is a valuable resource, in the*

future it will have to be focused on transport and petrochemical applications, where it is hardest to find substitutes. www.total.com (adlingui).

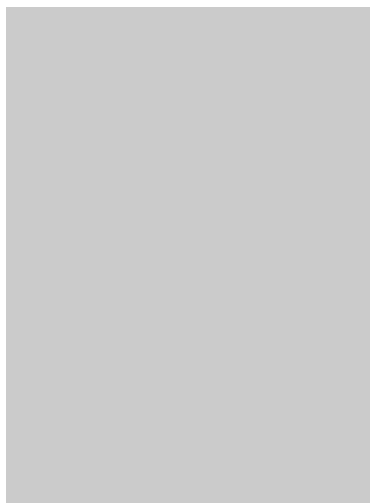


Figure 5.17- Looking after a scarce resource

The advertisement entitled “*To develop the fuels of the future we get a little help from nature*” (Figure 5.18 – Appendix 19) makes an analogy between an oil refinery and a rapeseed field, thereby divulging Total’s involvement with biofuels (**gendescrip**). The upper part of the advertisement is an image of an illuminated industrial park – it is not clear whether it is a Total refinery (**advisual**). The lower image is one of lush nature, with rapeseed flowers and, in close-up, a bee supposedly sucking the nectar from a flower. The rapeseed field is related to the copy, in which the company states that its diesel is blended with rapeseed ester.

The copy reads: *Can automotive fuel be environmentally friendly? As Europe’s leading refiner, Total was the first oil company to produce and market biofuels and is the world’s No. 1 distributor of diesel blended with rapeseed ester. Today, we’re leveraging this position to pursue research programmes to develop new products derived from biomass. www.total.com (adlingui).*

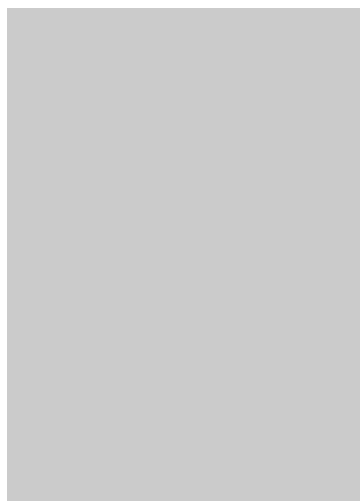


Figure 5.18 - To develop the fuels of the future

The advertisement entitled “*Wind, one of the most natural ways to move forward*” (Figure 5.19 – Appendix 20) makes an analogy between a wind turbine and a dragonfly (**gendescrip**). The copy reads: *Wind is everywhere, just waiting for its power to be harnessed. Because the world is going to need alternative energies and because exploration is our core business, Total is developing next-generation wind turbines. Chosen to build France’s largest wind farm using state-of-the-art technology, we’re pioneering the future. The winds of change are blowing. www.total.com (adlingui).*

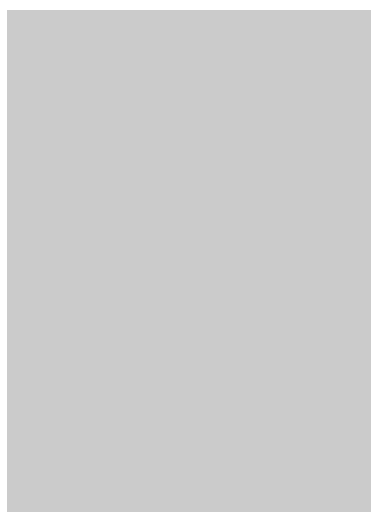


Figure 5.19 - Wind one of the most natural ways

The advertisement “*Reviewing the oil issue in depth and bringing new solutions to the surface*” (Figure 5.20 – Appendix 21) shows two images:

one of a man diving with a light and another of a man appreciating the sea from the top of a hill with the sun shining. The light from the sun is the same as the light from the flashlight the diver carries (**gendescrip**).

The copy reads: *Total has been an innovator in oil exploration for forty years. Today, we are drilling to ever-greater depths in response to an urgent need to access new energy resources. We have also been preparing the way for the future of solar energy since the 1980s. Through our active involvement in the development of photovoltaic systems, Total is already equipping populations far from electricity networks.* www.total.com (**adlingui**).

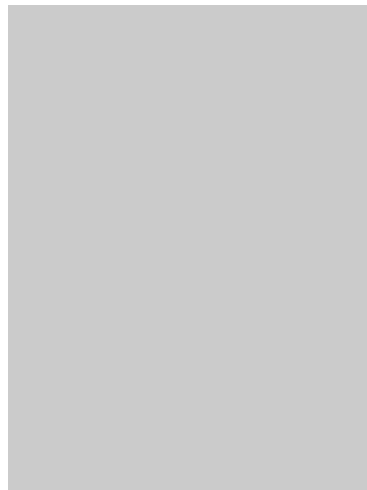


Figure 5.20 - Reviewing the oil issue in depth

5.3.6 Campaign strategies

Appeal

Advertisement appeal	Emotional (appealemot) Rational (appealrat)
----------------------	--

Our energy is your energy campaign appeals to the emotions. The campaign fails to provide information that could appeal to the reader's reasoning. Instead, the series of advertisements provides vague information supported by appealing images portraying a balance between progress and nature. The images conceal the discrepancy between oil

exploration and its impact on nature. This inconsistency is noticed in the pictures of the harmony between oil exploration and the stillness of nature; laborious work and a child playing; a refinery and flowers; and a dragonfly and wind turbine. Thus, the campaign has an emotional appeal, as it displays elements that could only stimulate an emotiveness response in the reader (**appealemot**).

Substantial information

Substantial information	This relates to information such as investments, number of people benefited and information about the CSR programme. It can be categorised into: low (subinfo low), a maximum of one piece of information is available; medium (subinfo med), up to two pieces of information are available; and high (subinfo high), when three or more substantial pieces of information are available.
-------------------------	---

The five advertisements in the *Our energy is your energy* campaign have little substantial information (**subinfo**low). The pieces do not explain how the company explores oil at great depths while respecting and protecting marine life at the same time; nor how Total is reducing its own energy use or exploring the world for gas while only leaving footprints. Likewise, no information is given related to the renewable energy being advertised: biofuels, wind and solar energy. As such, the campaign is categorised as providing a low amount of substantial information.

Impression management

Impression management	This can be categorised as: a) Proactive strategies (imp mngproact): ingratiation, self-promotion, intimidation, exemplification, supplication, indirect impression management and acclaiming (enhancement and entitlement); b) Defensive tactics (imp mngdef): accounts (excuses and justifications), disclaimers, organisational handicapping, apologies, restitution and pro-social behaviour.
-----------------------	---

The Total campaign uses a mix of proactive and defensive impression management strategies and tactics. In all five advertisements, the company makes use of the defensive tactic of pro-social behaviour, in which companies engage in social actions with the intention of amending a transgression in an attempt to convince the public that they deserve a positive identity (**impmgdef**).

Other defensive tactics are found as well. In the advertisement “*You can look for oil at great depths*”, the company states that it respects and protects marine life even when exploring for oil, although it does not explain how, and provides little substantial information. Hence, the company is using the disclaimer tactic, a preventive excuse. Spills have occurred in the past and will quite possibly occur in the future in the oil industry. Thus, the company is safeguarding itself by posing as a protector of marine life (**impmgdef**).

Another defensive tactic – organisational handicapping – is applied in the advertisement “*Looking after a scarce resource*”, as the company makes obstacles appear more difficult than they actually are. In the advertisement, the company states that *although oil resources are still abundant, Total is exploring new reserves, extending the life of existing fields and developing non-conventional oil to satisfy growing demand and secure the energy of the future* (the obstacle here being the difficulty of finding new reserves). It is well known that oil is a non-renewable resource and, as such, is finite. However, the company states that oil resources are still abundant. Moreover, there is no consensus that oil is the energy of the future; quite the contrary, what has been discussed is the need for a renewable for the future (**impmgdef**).

Furthermore, the company also uses proactive strategies. In the advertisements “*To develop the fuels of the future*” and “*Reviewing the oil issue in depth*”, the company uses exemplification, as it is giving examples of its CSR action. The first advertisement speaks of an automotive fuel that is environmentally friendly and research programmes for developing

new biomass products. In the second advertisement, solar energy is being divulged (**impmpngproact**).

Through its advertisement “*Wind, one of the most natural ways to move forward*”, Total uses the proactive strategy of organisational promotion. Like the two advertisements discussed above, this piece also addresses renewable energy. However, it does not focus on it as an example of CSR action. The focus is on the development of next-generation turbines, the fact that the company was chosen to build France’s largest wind farm and that it employs state-of-the-art technology and is therefore a pioneer. In other words, the spotlight is on the competence of the company (**impmpngproact**).

Legitimacy

Legitimacy theories	<p>These can be categorised as:</p> <p>a) Informing stakeholders of the intentions of the organisation to improve its performance (legitinform);</p> <p>(b) Attempting to change the perception of stakeholders regarding events without changing corporate behaviour (legitichangepercep);</p> <p>(c) Diverting attention from the problem by focusing on an unrelated positive activity (legitidivert);</p> <p>(d) Attempting to change stakeholder expectations regarding the company’s performance (legitichangeexpect).</p>
---------------------	--

Through its advertising campaign, Total associates itself with renewable energy, biofuels, wind and solar energy, and lectures about oil extraction without warming the environment. Total faces legitimacy threats directed at the oil industry in general, such as pollution, climate change, global warming and increased CO² emissions, and is also involved in allegations of human rights abuse in Myanmar and oil spills in Europe, as discussed

earlier. The company does not fully respond to these criticisms in the advertising campaign analysed here.

In the advertisement “*You can look for oil at great depths*”, the company more explicitly uses the strategy of diverting attention from the problem by focusing on a positive activity. In the piece, the company reiterates its commitment to marine life while, in fact, it is responsible for oil spills **(legitidivert)**.

When discussing energy security, which is a problem that does not appear as one of the main criticisms made against the oil industry, the advertisement “*Looking after a scarce resource*” gives priority to the strategy of changing the perception of events without changing behaviour. In this advertisement, the company justifies the use of oil, which is a non-renewable energy source related to pollution, global warming and climate change. Moreover, it refers to oil as the future of energy **(legitichangeexpect)**.

In the advertisements “*To develop the fuels of the future*”, “*Wind, one of the most natural ways to move forward*” and “*Reviewing the oil issue in depth*”, the company addresses its criticisms by publicising its work with renewable energy. Total is therefore making use of the strategy of informing stakeholders of its intentions to improve its CSR performance. However, it is well known that the core business of Total is oil and gas **(legitinform)**.

5.3.7 Total analysis summary

Table 5.3 offers a summary of the main findings of the analysis of Total’s advertising campaign. Like the two companies analysed before, Total also addresses the energy and environment theme using images of nature and a reflection of the industrial development. However, unlike Chevron and Shell, Total’s CSR advertisement campaign appeals to the emotions. The campaign provides little substantial information and does not disclose any third-party association. Total presents itself through a mix of defensive and proactive impression management strategies. Similarly, the company uses

various legitimization strategies, namely: 'Diverting attention', 'Changing perception' and 'Informing'.

Total Analysis Summary	
Industry	Oil industry
Advertisements/insertions	Five advertisements with twenty insertions
Theme	Energy and the environment
Appeal	Emotional
Image	Nature (interaction with development)
Substantial information	Low
Third-party association	None
Impression management	<ul style="list-style-type: none"> ▪ Defensive (pro-social behaviour; disclaimers and organisational handicapping) ▪ Proactive (exemplification and organisation promotion)
Legitimacy strategy	<ul style="list-style-type: none"> ▪ Diverting attention from the problem by focusing on a positive activity ▪ Changing perception of events without changing behaviour ▪ Informing stakeholders of the intentions of the organisation to improve its performance

Table 5.3 - Total analysis summary

Source: Compiled by the author

Section 2 –The Brazilian context

5.4 Banco Real advertisement campaign analysis

5.4.1 Technical data of the campaign

Technical data of the campaign	Campaign title, theme, industry, advertisement format, number of insertions and advertising agency (techdat)
--------------------------------	---

Campaign title: Ecologically Correct Chequebook

Theme: Paper recycling

Industry: Banking and finance

Format: Double-page spread

Insertions: 3 times

Advertising Agency: Talent (**techdat**)

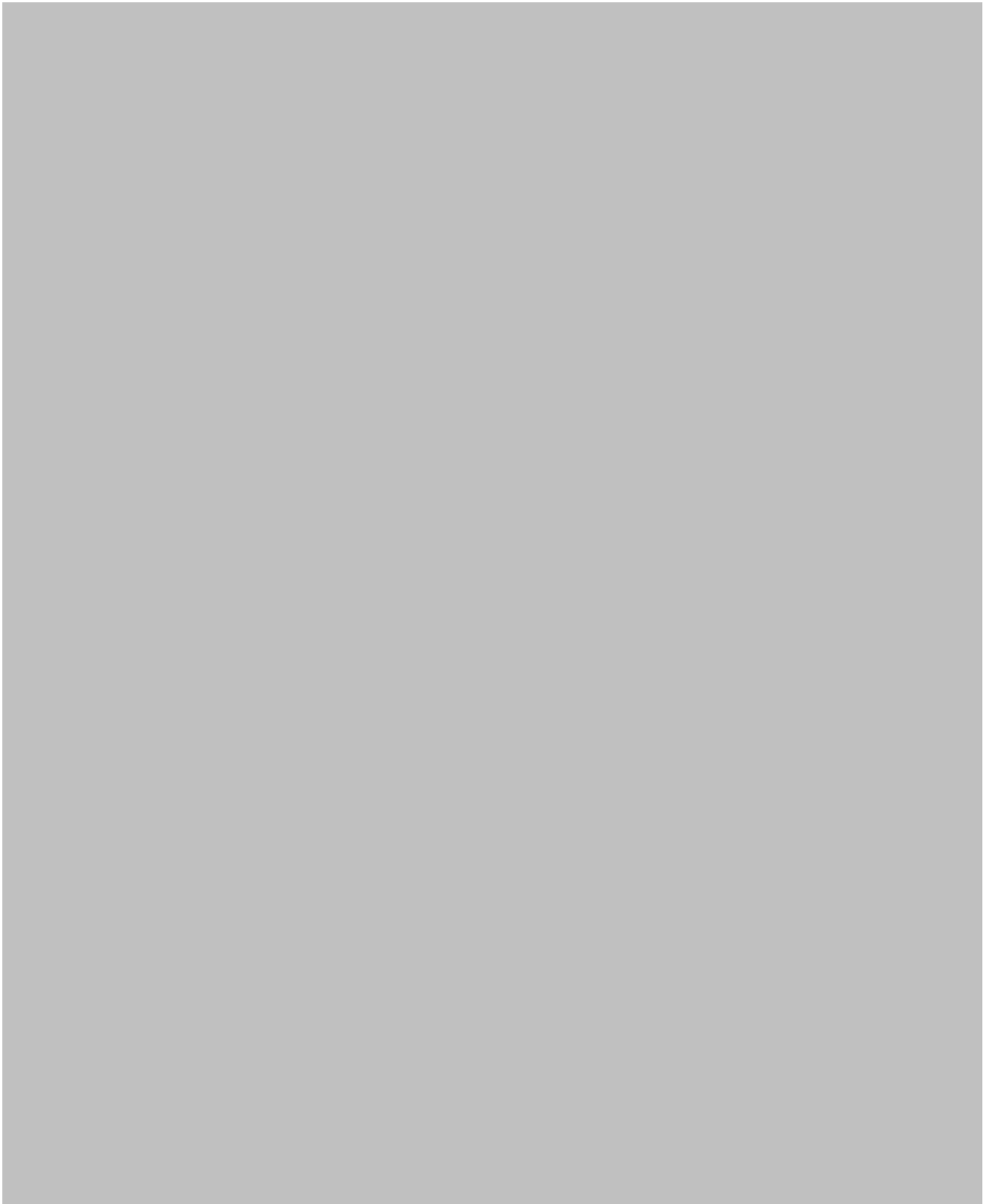
5.4.2 Quantitative description of the campaign

Quantitative description of the campaign	Number of advertisements in the campaign, how many times each was inserted and in which magazines (quantidescrrip)
--	---

During the research period, Banco Real was the company that published the most CSR advertisements in Brazil, with twenty insertions and seventeen advertisements. Banco Real's sustainability campaign analysed here was propagated with three double-spread advertisements in the same issue of *Veja* and each advertisement was only published once (Appendix 22). The advertisements are entitled here "A world where nobody loses", "A society that thinks" and "A well-lived life" (Figure 5.21) (**quantidescrrip**). The advertisements were distributed between pages 100 to 150, with an average of twenty pages between them.

The campaign was only published once and all three advertisements display the same text and same layout feature. The only change from advertisement to advertisement is the title and the image, while all refer to the same topic – the environment. Thus, repetition of the three

advertisements in only one magazine issue was considered sufficient exposure for the audience to absorb and fully understand them.



A well-lived life

Figure 5.21 - Ecologically correct chequebook campaign

5.4.3 Standard layout of the campaign

Campaign's standard layout	Common features among the advertisements (standlay)
----------------------------	--

The three advertisements have a very similar structure: a general layout of a landscape photograph (beach or forest) cut in the lower part by a white bar and a superimposed image of the graphic elements of a cheque from a Banco Real chequebook. All the titles are written on the chequebook and the image of the client/clients is on the right-hand side (**standlay**). The campaign layout (Figure 5.22) is represented as follows.

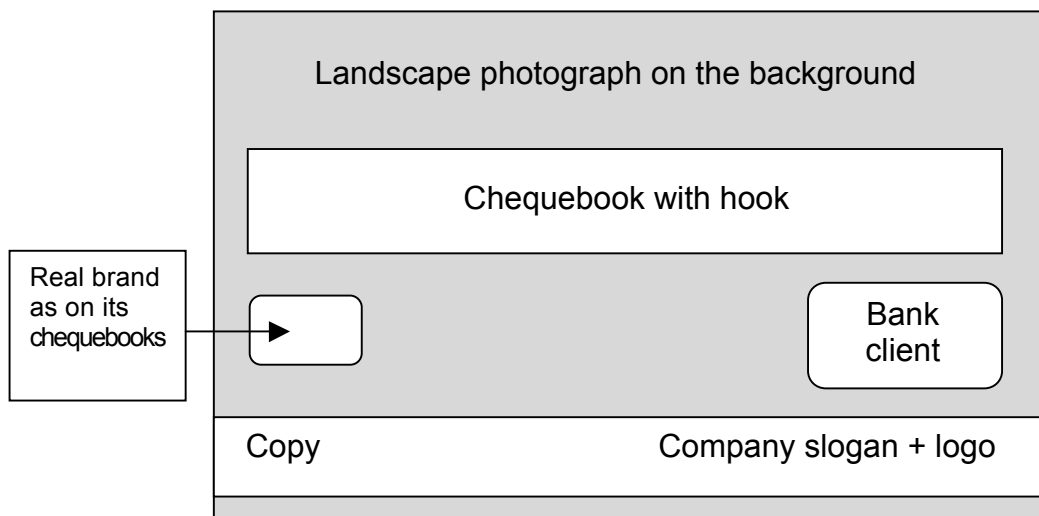


Figure 5.22 - Standard layout Banco Real campaign

5.4.4 Advertisement 1: “A world where nobody loses”

Advertisements	a) General description (gendescrip) b) Linguistic (adlingui), anchorage (adanchor) and relay function (adrelay) c) Visual message (advisual), denoted (addenoted) and connoted (adconnoted) d) Third-party association (thirdpart)
----------------	---

General description

In all the advertisements, one or more characters with common Brazilian names, such as Norberto Ramos Monteiro, Paulo Jorge Couto de Melo, Matheus and Diana (all classified as Real clients), are positioned over the signature field of the cheque. The value of the cheque is replaced with the hook, which is different in each advertisement (**gendescrip**). In the white strip that overlaps the picture, the same copy is repeated in all three advertisements:

*Environmentally friendly chequebooks. When you use them, you are saying what you expect from a Bank and from your life. And you are contributing in one of the many ways to preserve our natural resources. Banco Real uses recycled paper or white paper produced in an environmentally friendly manner in 100% of its materials. Banco Real also gives you the opportunity to choose what type of paper you want in your chequebook. For further details, visit www.bancoreal.com.br/sustentabilidade (**adlingui**).*

Apart from their hooks, what in fact differentiates the three pieces is the landscape photograph that composes the background (**advisual**).

Linguistic and visual message of the campaign

The Banco Real campaign works mainly with visual impact in order to promote consumer adherence to company policy. Therefore, the three pieces generally function from the connotation of an idealised context

(landscape and relationships), and the text accompanying the images performs the anchorage function (**adconnoted**). In all campaign advertisements, the visual message presents a very well maintained place from an environmental standpoint (**advisual**).

In the first advertisement, “*A world where nobody loses*” (Figure 5.23 – Appendix 23), there is a steep cliff by a calm sea at sunset. On the top of the cliff, a young man contemplates the sea and the hills in the background (**advisual**). Above this image, in the area that evokes the cheque, the hook states: *A world where nobody loses when somebody wins* (**adlingui**). On the connotative level, the connection between the hook and the photograph is constructed around a vague statement, merely indicative of a supposed bank client’s comfort; a client who would be capable of enjoying the landscape as much as the peace of mind of doing business without harming others (**adconnoted**). This character visits an idealised landscape as well as idealises his business affairs.



Figure 5.23 - A world where nobody loses

5.4.5 Other advertisements

In the second advertisement (Figure 5.24 – Appendix 24), the photograph depicts a portion of forest on the banks of a river. On a large rock, a small camping tent shelters a child and an adult, who read a book. The forest is magnificent and closed, but the scene causes a sensation of great

tranquillity (**advisual**). The hook, handwritten in this case, reads: *A society that thinks about the consequence of everything it does* (**adlingui**).

It is clear that the connotation of this advertisement can be summarised by the idea of security: the son who feels calm and safe next to his father, even on the edge of a closed forest; the client, who plans for the future and preserves the natural world, thereby guaranteeing his son's quality of life (**adconnoted**).



Figure 5.24 - A society that thinks

Finally, the third advertisement (Figure 5.25 – Appendix 25) displays a young woman jogging along a tree-lined road, perhaps in a well-maintained suburb. The photograph has an early morning atmosphere without any kind of disturbance such as traffic, noise or pollution (**advisual**). The hook affirms: *A well-lived life today without harming tomorrow* (**adlingui**).

Like the previous advertisements, the image is idealised, with a precise graphic treatment aimed at giving the landscape the appearance of being pristine (**advisual**). In this third advertisement, what is connoted is the idea of planning associated with the quality of life (**adconnoted**).



Figure 5.25 - A well-lived life

5.4.6 Campaign strategies

Appeal

Advertisement appeal	Emotional (appealemot) Rational (appealrat)
----------------------	--

In the Banco Real CSR advertisement campaign, the general strategy is to address environmental issues by appealing to the emotions (sensations, including aesthetics), thereby concealing the discrepancy between natural landscapes and the impact of paper products on nature. This discrepancy can be seen from the picture of tranquillity found in nature and agitation often seen portrayed in the world of business, especially in the financial sector. Thus, the campaign has a clearly emotional appeal, as it shows nothing more than elements that could elicit emotion in the reader (**appealemot**).

Substantial information

Substantial information	This relates to information such as investments, number of people benefited and information about the CSR programme. It can be categorised into low (subinfo low), a maximum of one piece of information is available; medium (subinfo med), up to two pieces of information are available; and high (subinfo high), when three or more pieces of substantial information are available.
-------------------------	--

Although all the campaign advertisements address how the bank acts to preserve nature by using ecologically friendly paper, the company does not make use of any image or text that reports substantial information on the subject (**subinfo**low). The process of recycling paper or how this behaviour actually helps the environment is not shown or specified. Despite its awareness towards the preservation of the environment (an attitude amply associated with CSR), the campaign does not make any direct allusion to investments applied due to its conduct. All the advertisements seek to associate chequebooks made from recycled paper with sustainability, equity and nature. Banco Real did not publish its environmental actions by providing any substantial data.

Impression management

Impression management	This can be categorised as: a) Proactive strategies (imprmg proact): ingratiation, self-promotion, intimidation, exemplification, supplication, indirect impression management and acclaiming (enhancement and entitlement); b) Defensive tactics (imprmg def): accounts (excuses and justifications), disclaimers, organisational handicapping, apologies, restitution and pro-social behaviour.
-----------------------	---

Like most companies under permanent criticism from society, such as financial institutions, Banco Real uses the impression management tactics of pro-social behaviour in its CSR campaign, which is when companies

engage in social actions in order to convince the public that they are worthy of having a positive identity. This is verified in the disclosing of its involvement in the preservation of nature through the use of *recycled paper or white paper produced in an environmentally friendly manner in 100% of its materials (impmngdef)*.

Banco Real also makes use of an exemplification tactic when asking consumers to *preserve the natural resources* in the same way that it states that it is doing when giving clients the opportunity to choose what type of paper they want in their chequebook (**impmngproact**).

Legitimacy

Legitimacy Theories	<p>These can be categorised as:</p> <ul style="list-style-type: none"> a) Informing stakeholders of the intentions of the organisation to improve its performance (legitinform); (b) Attempting to change the perception of stakeholders regarding events without changing corporate behaviour (legitichangepercep); (c) Diverting attention from the problem by focusing on an unrelated positive activity (legitidivert); (d) Attempting to change stakeholder expectations regarding the company's performance (legitichangeexpect).
---------------------	---

The biggest threats facing Banco Real (and the majority of Brazilian banks) in relation to its consumers are the fact that it charges high interest rates and makes exorbitant profits (Baccoccina, 2007; Borsato, 2007). In order to legitimize its performance and justify the charges, the bank demonstrates that part of its profits are allocated to CSR actions. The Banco Real CSR advertisement campaign is connected to the natural environment. The images propagated in this campaign go beyond the industry of the company. At first glance, the Banco Real campaign appears to be about a tourist destination or to have been made by an environmental non-governmental organisation (NGO). As a result, in the

present set of advertisements, Banco Real does not address the criticism it has been receiving from the media and society (**legitidivert**). Thus, Banco Real is making heavy use of the legitimacy strategy that diverts attention from the problem by focusing on a positive activity not linked to the problem.

5.4.7 Banco Real analysis summary

Table 5.4 below summarises the main findings of the analysis of Banco Real’s advertising campaign. Banco Real is the only company in the Brazilian sample which addresses the environmental theme, focusing on paper recycling. The CSR advertising campaign appeals to the emotions and displays images of nature and people. Displaying little substantial information, no association with a third-party is disclosed. The company presents itself using both defensive and proactive impression management strategies. The legitimacy strategy used is ‘Diverting attention’.

Banco Real Analysis Summary	
Industry	Banking and financial
Advertisements/insertions	Three advertisements with one insertion each
Theme	Paper recycling
Appeal	Emotional
Image	Nature and people
Substantial information	Low
Third-party association	None
Impression management	<ul style="list-style-type: none"> ▪ Defensive (pro-social behaviour) ▪ Proactive (exemplification)
Legitimacy strategy	<ul style="list-style-type: none"> ▪ Diverting attention from the problem by focusing on a positive activity not linked to the problem

Table 5.4 - Banco Real analysis summary

Source: Compiled by the author

5.5 Bradesco advertising campaign analysis

5.5.1 Technical data of the campaign

Technical data of the campaign	Campaign title, theme, industry, advertisement format, number of insertions and advertising agency (techdat)
--------------------------------	---

Campaign title: Bradescompleto

Theme: Bradesco Foundation

Industry: Banking and finance

Format: One-page and two-page spread

Insertions: 5 times

Agency: Neogama/BBH (**techdat**)

5.5.2 Quantitative description of the campaign

Quantitative description of the campaign	Number of advertisements in the campaign, how many times each was inserted and in which magazines (quantidescrip)
--	--

During the research period, Bradesco was the second Brazilian company that most placed CSR advertisements - seven different advertisements and eight insertions - in the magazines *Veja* and *Exame* (Appendix 26). The campaign analysed is entitled *Bradescompleto*, a combination of Bradesco and the word completo (complete in English). The campaign was circulated with four double-spread advertisements inserted a total of five times (Figure 5.26) (**quantidescrip**).





The Bradesco foundation performed

Figure 5.26 - Bradesco campaign

5.5.3 Standard layout of the campaign

Campaign's standard layout	Common features among the advertisements (standlay)
----------------------------	--

The four advertisements divulge elements of the Bradesco Foundation. Visually, all have a two-page format, share a red strip at the base of the piece, where Bradescompleto is written and display the Bradesco logo on the right-hand side (**standlay**). The layout is represented in the figure below.



Figure 5.27 - Standard layout Bradesco campaign

5.5.4 Advertisement 1: “Another piece of our socio-environmental work”

Advertisements	a) General description (gendescrip) b) Linguistic (adlingui), anchorage (adanchor) and relay function (adrelay) c) Visual message (advisual), denoted (addenoted) and connoted (adconnoted) d) Third-party association (thirdpart)
----------------	---

Focusing on one advertisement from Bradesco for the present analysis, “Another piece of our socio-environmental work” (Figure 5.28 – Appendix 27) was selected, as it was the only one in the campaign to be placed twice (**gendescrip**).



Figure 5.28 - Another piece of our socio-environmental work

The image shows a young woman and two children, going or coming back from school, crossing a road in the pedestrian lane. The children seem to be around five and seven years old. The children are carrying their school bags while the woman carries a huge puzzle piece in place of a handbag. The puzzle piece resembles a chalkboard, on which simple arithmetic equations are written in white chalk ($1+3=4$ and $2 \times 4=8$). The children are dressed in their school uniforms, the same white t-shirt with a black

symbol on the back that comes from the Bradesco logo (Figure 5.29) **(advisual)**.



Figure 5.29 - Uniform and Bradesco brand

The street is spotlessly clean, although this does not reflect the reality of urban streets in Brazil. The street is quiet. The only other person that can be seen in the advertisement is a man dressed in black riding a bicycle with a red backpack. Red is also the colour of the girl's bag, the hydrant, the tag at the bottom of the advertisement and the socio-environmental responsibility logo. There is also a building and graffiti covered wall **(advisual)**.

Linguistic and visual message

On the denotative level, three people are on the pedestrian crossing **(addenoted)**, whereas on the connotative level, the advertisement is showing that the woman, as a mother, is taking care of her children **(adconnoted)**. She looks to her right to see if cars are coming; the boy does the same while the girl looks up at her.

As the image gives no clues as to what is being advertised, the linguistic message assumes the anchorage function and points out, among all the possible meanings, the one the advertiser wants us to understand **(adanchor)**. To explain why the woman is carrying a giant puzzle piece, the title of the advertisement comes to the rescue: *Another piece of our socio-environmental work: R\$167 million invested in the Bradesco Foundation in 2005*. There is also a caption next to the children that says: *Bruna Siqueira Bonifácio and João Pedro Silveira Machado **are students at the Bradesco Foundation*** (bold type in the original version) **(adlingui)**.

This text already offers some information. Firstly, Bradesco is naming the people that appear in its advertisements, the intention of which is to show that the children are not models but real students and those benefited by the Bradesco Foundation (**adlingui**). The aim here is to increase the credibility of the advertisement. From the way the surnames are used in Brazil (one from the mother's side and the other from the father's side), this information also tells us that the children are not brother and sister. Thus, the woman in the picture is not their mother and this may be a sign that she is a teacher at the Bradesco Foundation (**advisual**).

The text on the right page underlines *R\$ 167 million invested*, which can be understood as demonstrating to the reader the most important point in the advertisement. The same is done with *are students at the Bradesco Foundation*, although this phrase does not receive the same level of importance as the *R\$ 167 million*, as the highlighting is more subtle.

The copy says: *The Bradesco Foundation is one of the largest private free education programmes in Brazil. There are more than 108 thousand students, including children, teenagers and adults, at 40 schools distributed throughout all Brazilian states and the Federal District. In 50 years of activity, more than 602,000 students have benefited from the programme. But this is only a part of what the Bradesco organisation does. It also has Pé Quente [Hot Foot] Credit Card and Capitalisation, SOS Atlantic Forest [Brazilian NGO concerned with the remnants of the Atlantic Forest], Postal Bank, Microcredit, the Finasa Sports programme and many other initiatives that, together, help make people's lives much more complete (adlingui).*

In the lower part of the advertisement, other textual information includes the name Bradescompleto in the red tag, the Bradesco website address, the Bradesco logo and the socio-environmental responsibility logo.

5.5.5 Other advertisements

The three other two-page advertisements of the Bradesco campaign have the same visual format as the advertisement analysed above. The

advertisement “*The biggest private investor in Education*” (Figure 5.30 – Appendix 28) reports that Bradesco is the largest Brazilian donor in terms of investments in CSR actions. On the left page, an image of a piece torn from a magazine is displayed. In its legend, the source can be read as *Veja* magazine, 5th July 2006 (**gendescrip**).

The title of this insert is *The biggest Brazilian donors*, reporting on six companies/foundations. Bradesco Foundation appears in first place, circled with a red ink pen in order to catch the attention of the reader. In fact, it is not clear whether this red circle was in the magazine itself. As shown in Figure 5.31, the original table published in *Veja* magazine does not highlight any particular donor. Red is also the colour of the title, the socio-environmental logo, the Bradesco logo and the tag at the bottom of the page.



Figure 5.30 - The biggest investor in education

On the denotative level, the torn page from *Veja* magazine shows how much each company donated (**addenoted**), whereas, on the connotative level, Bradesco provides proof that it is the biggest Brazilian donor in education (**adconnoted**). It should be stressed that the magazine used in the advertisement is the most influential in Brazil, with the largest readership in the country. In fact, it is the fourth most read magazine worldwide.



Figure 5.31 - Extract from Veja magazine July 5, 2006 (original table)

On the right-hand page, the title announces: *Bradesco. The biggest private investor in Education: R\$ 157 million in 2005 alone*. The sub-title, which is underlined, goes on to say: *We began this investment 50 years ago*, which is underlined, and continues: *It is for this reason that the balance is so large today (adlingui)*.

The copy states: *Through the Bradesco Foundation, Bradesco is the firm that most invests in education in Brazil (underlining from the original). There are more than 108 thousand students – children, young people and adults – benefiting at 40 schools throughout all Brazilian states and the Federal District, in an investment that totalled more than R\$157 million (underlining from the original) last year alone. This commitment to education did not begin yesterday. The Bradesco Foundation completes 50 years of activity this year and has benefited more than 620 thousand students. Bradesco also invests in many other socio-environmentally responsible initiatives: Finasa Programme – 3 thousands girls benefited, R\$12.6 million invested in 2005; use of recycled paper in internal and external informative materials, including chequebooks; partnership to help with the Atlantic Forest Foundation, 14 million seedlings destined to the recuperation of the forest; partnership with the Ayrton Senna Institute –*

part of the resources obtained with commercialisation of the Pé Quente Bradesco GP Ayrton Senna [Hot Foot Bradesco Ayrton Senna Grand Premium] Capitalisation Title destined for the institution that takes care of more than 1 million children and youths (adlingui).

This piece shows that the Bradesco Foundation is the biggest private donor in Brazil. The advertisement also informs the reader how this amount of money is invested in social/environmental actions. At the same time, Bradesco associates itself with recognisable NGOs, such as the SOS Atlantic Forest Foundation and the Ayrton Senna Institute. Bradesco also reports that it has been developing social and environmental actions for the last 50 years. One can identify the transference of credibility from *Veja* magazine and the NGOs to Bradesco.

Although with the same visual format, the advertisement “*Education is the product of educating with action*” (Figure 5.32 – Appendix 29) does not offer a long text like the other advertisements (**gendescrip**). The main image shows three children colouring a large piece of paper: a girl and two boys, named Giovanna G. Smith, Gabriel Malta Antonio and Luiz Eduardo L. V Silva (**advisual**). The reader is informed that they are students at the Bradesco Foundation. The girl is blond, one of the boys is black and the other is brunette, in a clear allusion to the ethnic diversity of races in the Brazilian population. The children are dressed comfortably in shorts and t-shirts. Alongside them are coloured pencils and markers which they are using to colour the logo *50 years - Bradesco Foundation* (**advisual**).



Figure 5.32 - Education is the product of educating with action

Twenty other images are also displayed in this advertisement, positioned alongside the main image. These images show children and teenagers in different situations, using the recourse of repetition to emphasise Bradesco Foundation activities. The text here has an anchorage function in order to clarify the aims of this communication piece (**adanchor**).

The title states: *Education is the product of 'educating' with 'action'. For this reason, instead of asking, the Bradesco Foundation has always preferred to act.* Following the Bradescompleto logo, the red tag reads: *Concert to celebrate 50 years of the Bradesco Foundation, from where more than 620,000 students have graduated.* The advertisement can also be found on the Bradesco and Bradesco Foundation websites (www.bradesco.com.br; www.fundacaobradesco.org.br) (**adlingui**).

The last advertisement in the Bradesco campaign is entitled "*The Bradesco foundation performed*" (Figure 5.33 – Appendix 30) (**gendescrip**). As with the advertisement above, it displays several images showing actions that supposedly occurred on the National Volunteer Action Day. As the text on the left-hand page highlights: *The Bradesco Foundation performed 1.6 million actions on National Volunteer Action Day. There are 1.6 million reasons for us to feel more complete* (**adlingui**).



Figure 5.33 - The Bradesco Foundation performs

On the right-hand page, Bradesco details the actions performed. The copy states: *The Bradesco Foundation has just carried out, for the fifth consecutive year, National Volunteer Action Day. On Sunday, March 18th, the initiative brought together more than 27 thousand volunteers to offer underprivileged communities a series of free services in the fields of welfare, civil rights, health, education, research, culture, environment, etc. The 1.6 million actions were performed at 40 schools of the Bradesco Foundation throughout Brazil as well as at 149 other sites, such as public schools and community centres, expanding the number of people reached. Another surprising fact: we collected approximately 30 tonnes of products, ranging from computers to food, which were distributed to 88 registered institutions. In other words, our happiness with the results of this day could not be more complete (adlingui).*

Besides the Bradescompleto slogan, the advertisement also displays the Bradesco Foundation logo, the one commemorating its 50 years and the Foundation's website address.

5.5.6 Campaign strategies

Appeal

Advertisement appeal	Emotional (appealemot) Rational (appealrat)
----------------------	--

The strategy observed in the Bradesco CSR advertisements is the divulgence of its actions by appealing to both emotion and rationality. The emotional appeal is more evident in the advertisement “*Education is the product of educating with action*”, in which images of children are widely used in many photographs and little textual information is provided (**appealemot**). The advertisement “*The Bradesco Foundation performed*” offers images of children and young people, which always has a strong emotional appeal. It provides more concrete information on the activities developed by the Bradesco Foundation, although the text also appeals to the emotions by emphasising the joy the company experiences from the results obtained by the action.

On the other hand, the advertisement “*Another piece of our socio-environmental work*” presents a text that provides more information, which, despite showing a picture of children crossing the street, demonstrates a more rational appeal. Finally, in the advertisement “*The biggest private investor in education*” there is a distinctive rational appeal, with no elements that could elicit emotiveness in the reader. Although this campaign addresses CSR actions, the company does not make use of any image related to the subject, using instead only an extract from a weekly news magazine (**appealrat**).

Substantial information

Substantial information	This relates to information such as investments, number of people benefited and information about the CSR programme. It can be categorised into low (subinfo low), a maximum of one piece of information is available; medium (subinfo med), up to two pieces of information are available; and high (subinfo high), when three or more pieces of substantial information are available.
-------------------------	--

Three out of the four advertisements in the Bradescompleto campaign offer a large amount of substantial information (**subinfo**high). The copy in the advertisements gives information regarding actions and programmes the foundation has undertaken, such as how many people are benefited and the amount of money it is investing.

The only advertisement that provides only a small amount of substantial information is "*Education is the product of educating with action*", which highlights the 50th anniversary of the Bradesco Foundation (**subinfo**low). This advertisement features photographic images that show children and young people in various activities promoted by the company.

Impression management

Impression management	This can be categorised as: a) Proactive strategies (imp mngproact): ingratiation, self-promotion, intimidation, exemplification, supplication, indirect impression management and acclaiming (enhancement and entitlement); b) Defensive tactics (imp mngdef): accounts (excuses and justifications), disclaimers, organisational handicapping, apologies, restitution and pro-social behaviour.
-----------------------	---

Like other companies under scrutiny from society, Bradesco uses pro-social behaviour tactics in its campaign in order to display a positive identity (**imp**mngdef). All the advertisements in the Bradescompleto

campaign also make use of exemplification, as the company gives examples of its CSR actions. Even the advertisement “*Education is the product of educating with action*”, which does not offer exemplification in the text, does so through the images presented (**impmgproact**).

The indirect strategy was also found in the piece “*The biggest investor in education*”. This strategy is used to influence others through the things or people with which the company is linked. In the advertisement, the company associated itself with two well-recognised Brazilian NGOs: the S.O.S Atlantic Forest Foundation and the Ayrton Senna Institute. Similarly, the company used *Veja* magazine to announce that it is the biggest Brazilian donor to education (**impmgproact**). Thus, transference of values and credibility may occur from the NGOs and *Veja* magazine to the company.

Legitimacy

Legitimacy Theories	<p>These can be categorised as:</p> <p>a) Informing stakeholders of the intentions of the organisation to improve its performance (legitinform);</p> <p>(b) Attempting to change the perception of stakeholders regarding events without changing corporate behaviour (legitchangepercep);</p> <p>(c) Diverting attention from the problem by focusing on an unrelated positive activity (legitivert);</p> <p>(d) Attempting to change stakeholder expectations regarding the company’s performance (legitchangeexpect).</p>
---------------------	--

Bradesco faces a legitimacy threat related to the high interest rates and profits of the Brazilian banking industry. However, the company does not address this problem in the campaign. It only divulges its social actions, making no connections to the criticisms directed against the company.

As a result, Bradesco uses the legitimacy strategy of diverting attention from a problem by focusing on a positive activity not linked to the problem (**legitidivert**).

5.5.7 Bradesco analysis summary

Table 5.5 displays the main findings of the analysis of Banco Bradesco’s advertising campaign. The main theme of the CSR campaign is the company’s foundation and the focus is on education. In the campaign the bank appeals to both emotions and rationality. Bradesco displayed a mixed amount of substantial information varying from low to high and demonstrated its association with NGOs. In the campaign a mix of impression management strategies is utilised, both defensive and proactive as well as the legitimacy strategy: ‘Diverting attention’.

Bradesco Analysis Summary	
Industry	Banking and financial
Advertisements/insertions	Four advertisements with five insertions
Theme	Bradesco Foundation – focus on education
Appeal	Emotional (2) Rational (2)
Image	Documents and people (beneficiaries)
Substantial information	High (3) Low (1)
Third-party association	Association with NGOs
Impression management	<ul style="list-style-type: none"> ▪ Defensive (pro-social behaviour) ▪ Proactive (exemplification, indirect)
Legitimacy strategy	<ul style="list-style-type: none"> ▪ Diverting attention from a problem by focusing on a positive activity not linked to the problem

Table 5.5 - Bradesco analysis summary

Source: Compiled by the author

5.6 Unilever advertising campaign analysis

5.6.1 Technical data of the campaign

Technical data of the campaign	Campaign title, theme, industry, advertisement format, number of insertions and advertising agency (techdat)
--------------------------------	---

Campaign title: Unilever in Action

Theme: Social programmes

Industry: Conglomerate

Format: Double-page spread

Insertions: 8 times

Advertising Agency: Ogilvy Brasil (**techdat**)

5.6.2 Quantitative description of the campaign

Quantitative description of the campaign	Number of advertisements in the campaign, how many times each was inserted and in which magazines (quantidescr)
--	--

During the research period, Unilever was the third company that most publicised CSR advertisement in Brazil. Through its *Unilever in Action* campaign, the company published five different CSR advertisements (Figure 5.34) in a double-spread format in both *Veja* and *Exame* magazines a total of eight times. The advertisements “*How Unilever is moving*”, “*We want to help change*” and “*With how many sticks...?*” were placed twice; “*Our team wins*” and “*The best proof*” were placed once (Appendix 31) (**quantidescr**).



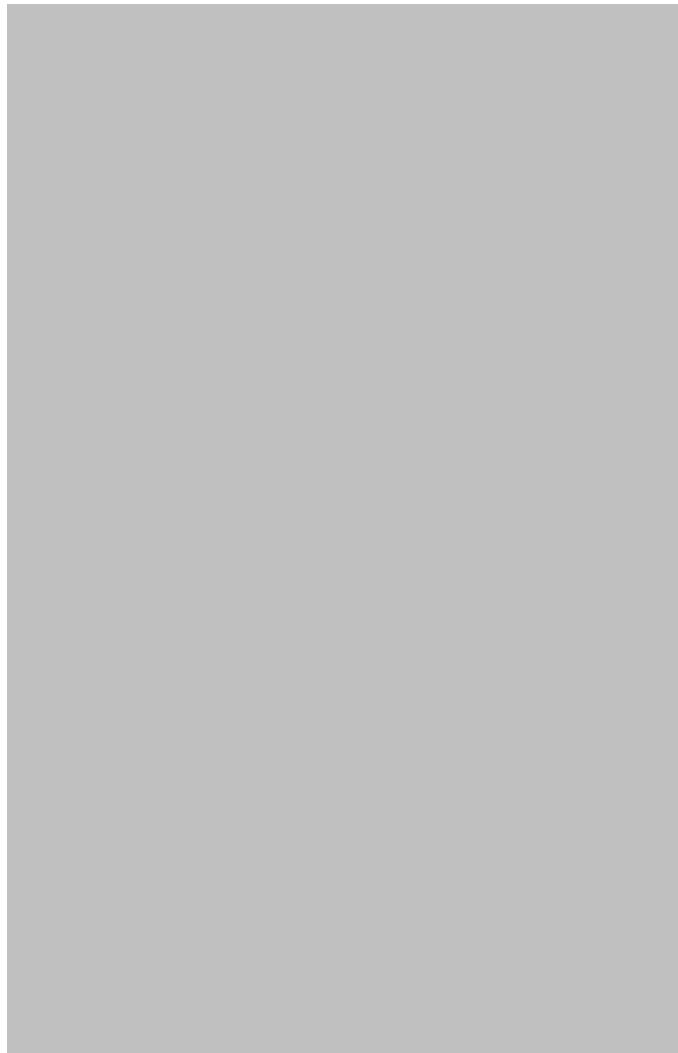


Figure 5.34 - Unilever campaign

5.6.3 Standard layout of the campaign

Campaign's standard layout	Common features among the advertisements (standlay)
----------------------------	--

The five advertisements presented above share the same layout, as displayed in Figure 5.35. The left-hand side shows the title and pictures of people inside the icons that form the Unilever logo. All the images of people are accompanied by a caption with information related to them. The right-hand side of all the advertisements displays the Unilever in Action logo at the top, followed by the name of the project being advertised, the copy of the advertisement and a set of the most famous Unilever products, except in the advertisement "*Our team wins*". All

advertisements finish with the corporate logo in the lower right-hand corner (**standlay**).

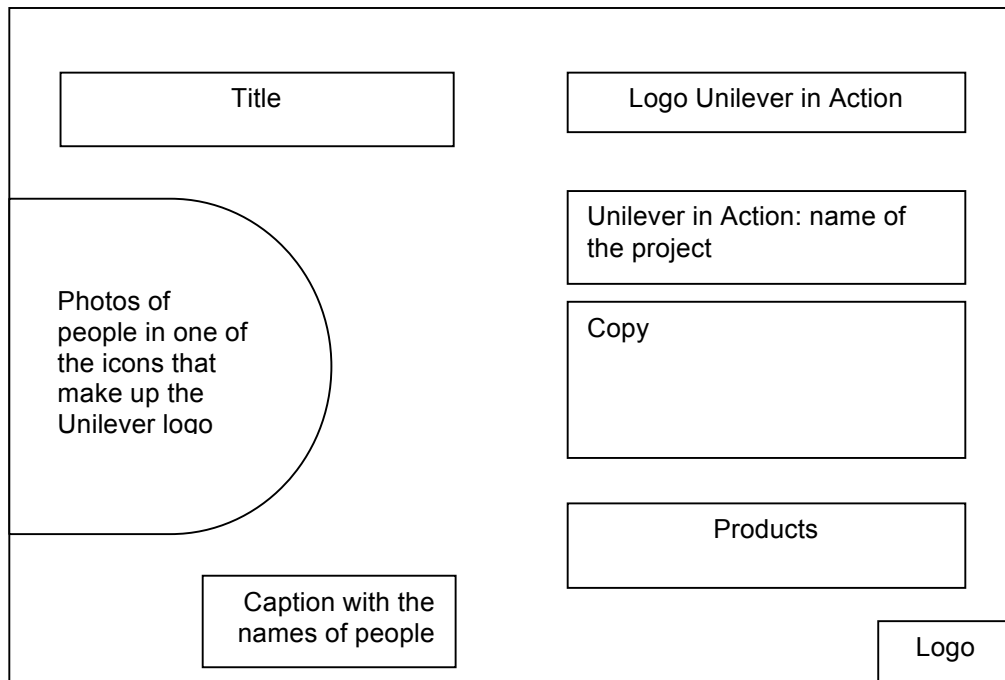


Figure 5.35 - Standard layout Unilever campaign

5.6.4 Advertisement 1: “How Unilever is moving”

Advertisements	<ul style="list-style-type: none"> a) General description (gendescrip) b) Linguistic (adlingui), anchorage (adanchor) and relay function (adrelay) c) Visual message (advisual), denoted (addenoted) and connoted (adconnoted) d) Third-party association (thirdpart)
----------------	---

General description

Unilever in Action is a corporate campaign that focuses on CSR projects developed by the company. Four out of the five advertisements display its products, even though they are not cited in the advertisements. The exception is the advertisement “*Our team wins*”, which does not exhibit the company’s products, but the programme being advertised is carried out by two of its brands – Rexona and Ades. All advertisements use a catch

phrase with rhetorical devices as a title, as demonstrated in the linguistic message analysed below (**gendescrip**).

The presentation of the campaign *Unilever in Action* is the focus of the first advertisement, “*How Unilever is moving*”. The corporate movement that encompasses all its brands and workforce is addressed. The advertisement “*Our team wins*” is related to sport centres for children and teenagers. “*We want to help change*” focuses on Childhood Protection, a programme to combat child labour and is the focus of the piece. “*With how many sticks...?*” communicates about creativity with Kibon’s ice lolly sticks, working with children, schools, hospitals and teachers with the aim of developing creativity. In the advertisement “*The best proof*”, the More Life programme is addressed, which is an education and health project that includes adult learning (**gendescrip**).

Linguistic and visual message of the campaign

It is perceived that the company is also using the space to connect its products to the corporate brand, since it does not enjoy much recognition among the Brazilian public. Thus, this campaign is different from the communication generally issued by the company. The pieces have the Unilever signature and logo rather than one of its internationally recognised brands, on which the Unilever logo is either absent (Figure 5.36) or in the background (Figure 5.37). In the campaign, the Unilever logo is the one that signs the advertisement.





Figure 5.37 - OMO advertisement

In all the advertisements, the titles have a relay function, as they engage in a conversation with the image (**adrelay**). The copy has an anchorage function, as it leads the reader among all the polysemic meanings to the one the company wants the reader to absorb (**adanchor**).

Visually, all the advertisements in the *Unilever in Action* campaign transmit lightness, with a clear design on a white background and a vibrant colour featured in each advertisement. All advertisements display images of happy, smiling people, always related to the programmes being divulged, which reinforces the text in the sense that the images may give an impression of credibility to the advertisements, demonstrating that the programmes are successful (**advisual**).

“How Unilever is moving” (Figure 5.38 – Appendix 32) was the first advertisement to be published. It introduces the campaign and reiterates the company’s commitment to consumer well-being. It does not focus on any corporate social or environmental action, as seen below:

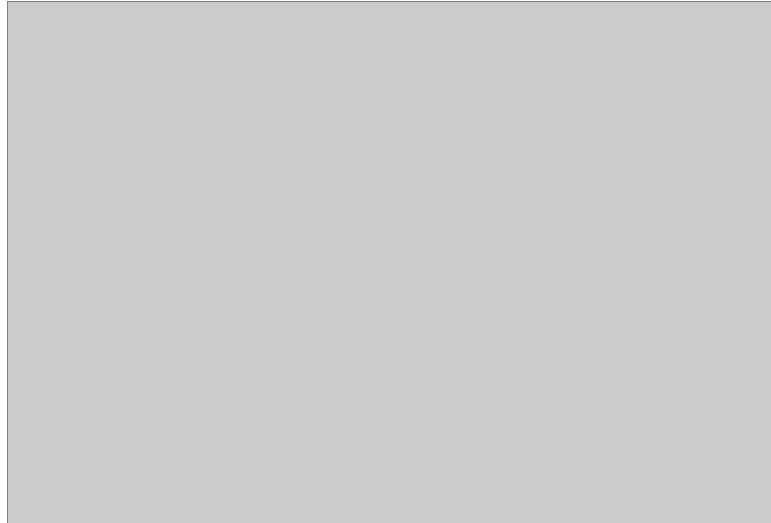


Figure 5.38 - How Unilever is moving

The title plays with the words *moving* and *stand still*, stating: *How Unilever is moving in order for you not to stand still*. In the text on the right-hand side, the company indicates that this movement cannot only be achieved through the products displayed in the advertisement, but also through the company's CSR programmes, which will somehow have an impact on the reader's life (**adlingui**).

Visually, on the denotative level, the Unilever advertisement divulges its social projects through the image of its employees inside a heart, which is one of the 25 symbols that make up the Unilever logo (**addenoted**). On the connotative level, this image could be read in two different ways (**adconnoted**). First, the figures in the photo are the employees of the company that makes its brands. An alternative reading could be that the company loves its employees and takes care of them – Unilever is embracing them at its heart. The image represents all Unilever's employees (**advisual**). From the advertisement, it can be assumed that Unilever is a company that takes good care of its employees and consumers as well.

The copy states: *This is not only a brand of quality. It is a brand of action. Unilever in Action is a corporate movement involving all Unilever brands and employees. It is what drives Unilever to help improve the life of people, meeting their daily nutrition, hygiene and personal care needs*

through its brands – brands that are already part of everyone’s daily life. It is to bring vitality not only with quality products, but, above all, with a business model that exhibits social and environmental responsibility. Unilever in Action is the brand of our company. Whenever it appears, you can be sure of one thing – there is an entire team working to deliver you more vitality. Vitality is life. Life is movement. Movement is action. And this is what Unilever is doing: taking action in order for you to live better. Vitality is our mission (adlingui).

The products displayed in the advertisement help with the identification between the main products and the Unilever brand name (**advisual**). There is also value transference, as the company wants to transmit the recognition of its products to the Unilever brand. The message displayed in this advertisement is that the company is good, necessary to well-being and takes good care of its employees (**adlingui**).

5.6.5 Other advertisements

In the advertisement “*Our team wins*” (Figure 5.39 – Appendix 33), the Rexona Ades volleyball centre programme is addressed. The image is of a young, black, female athlete in what appears to be a volleyball match. She is happy, smiling, and wearing sports clothes on which the Rexona and Ades brands are visible. She is surrounded by one of the icons that make up the Unilever logo. Unlike the other advertisements, this one does not display the image of the company products, although the name of the programme and the image show the Rexona and Ades brands (**advisual**).

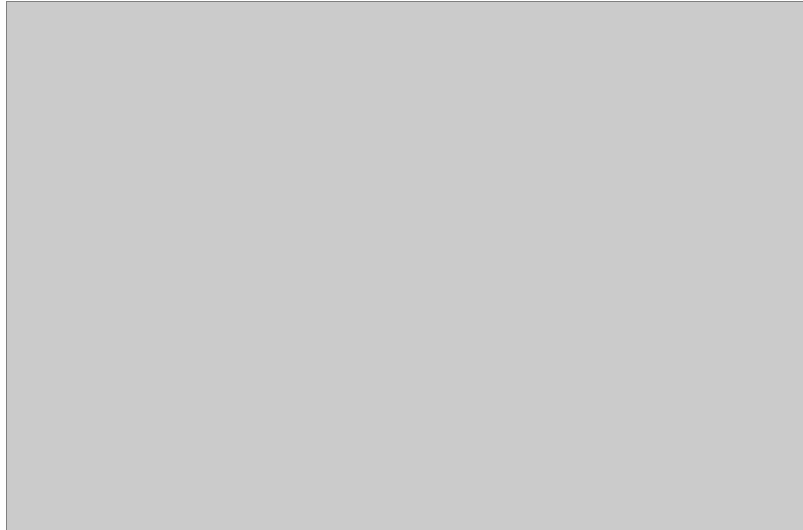


Figure 5.39 - Our team wins

The title again plays with the words: *Our team wins even when it is off the court*. In the copy, the company discusses the importance of sports for the development of children and teenagers alike (**adlingui**).

The copy states: *Unilever in Action: Rexona-Ades volleyball centre. More important than winning a match is never losing confidence. Unilever knows the importance of sports to the education of children and teenagers and, with this in mind, created the Rexona-Ades volleyball centre in 1997. There are currently 37 sport centres, from which 48,000 children benefited. Unilever also prizes beauty and self-esteem. It studies and develops technologies in order to deliver products of high nutritional value, with fundamental ingredients for human beings. Through its brands, Unilever seeks to make people more beautiful and well nourished. This is Unilever in action. Vitality is our mission* (**adlingui**).

In the second paragraph, the text leaves aside the CSR subject discussed in the first one and only speaks of the company and its products. The discrepancy between the two paragraphs breaks the flow of the text, as it advertises the company's CSR actions as well as the company itself and its products (**adlingui**).

The advertisement in Figure 5.40 (Appendix 34) addresses the Protected Childhood project, stating: *We want to help change the life of the sons and*

daughters of Francisco, Antonio and João. The image portrays children in school uniforms – three boys and a girl with a smile on her face (**advisual**). The copy states that children should be at school instead of working on the tomatoes plantation (**adlingui**). The project – in partnership with the local government and city council – is carried out in the state of Goias, where the company buys tomato for its products and where the practise of child labour has been a common problem. Thus, the company presents itself as concerned with children’s well-being, protecting them from child labour and assuring that they are in their rightful place.



Figure 5.40 - We want to help change

This piece has its title based upon the Brazilian blockbuster *The two sons of Francisco* (**adlingui**). The movie tells the history of a famous Brazilian country music duo and was seen by more than five million people in Brazil. Besides relating directly to the movie title, the characters in the film are from the state of Goias, which is where the CSR project is in action. Moreover, the singers used to work on a tomato farm in childhood and the advertisement addresses the prevention of child labour. This piece employs intertextuality when referring to other media; the idea is to have identification with the movie, thereby making the meaning of the advertisement more accessible.

The copy states: *Unilever in Action: Protected Childhood Project. Children should stay away from work. This is the principle of the Protected*

Childhood Project in four cities in the state of Goias since 2003: Silvania, Itaberai, Vianopolis and Morrinhos. The focus is to prevent and combat child labour, especially on tomato farms. The project is made in partnership with city hall as well as municipal and guardianship councils that monitor and denounce abuses. In a joint action, we take children from the fields and place them in their proper place: school. This is Unilever in action. Vitality is our mission (adlingui).

The advertisement, titled with a question, asks “*With how many sticks is a citizen made?*” (Figure 5.41 – Appendix 35) and promotes the creativity with Kibon Ice Lolly Sticks programme (**adlingui**). The image shows two girls named Bianca and Isis playing with Kibon ice lolly sticks (**advisual**).

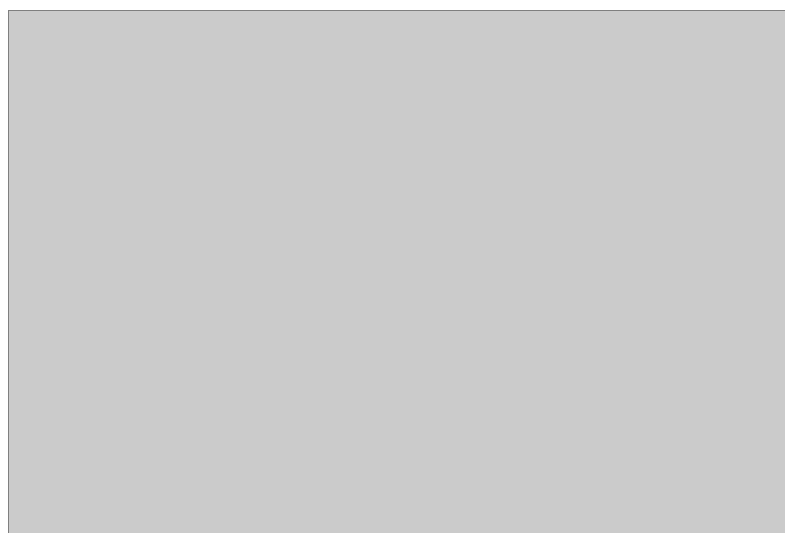


Figure 5.41 - With how many sticks

The title is a reference both to the Creating with Kibon Sticks programme and to a Brazilian popular saying that asks, “With how many sticks is a canoe made?” which is used to show someone how things are done in the real world. In other words, what Unilever means is that the company is forming citizens through its CSR programmes (**adlingui**).

The company answers the question posed in the title by affirming: *Unilever in Action: Creating with Kibon Ice Lolly Sticks*. The copy states: *Unilever knows that it is not enough to make healthy food. It is necessary to have social responsibility. The Creating with Kibon Ice Lolly Sticks seeks to*

foster creativity. 400 schools and 2,800 teachers a year take part in the project. 10 rooms were also created for recreation in hospitals, benefiting approximately 1 million children since the beginning of the project. This is the same care that we have in the development of our products. Unilever promotes the reduction of total levels of fat and has removed trans-fat from all foods. The nutritive value of food is another concern: we ensure complex vitamins for all people and all social classes in the products we manufacture. Customer services are ready to offer nutritional guidance to any of our consumers on request. All this is aimed at improving people's lives. That is what Unilever is doing: Taking action so that you can live better. Vitality is our mission (adlingui).

The second block of text is about the company, its products and customer service. Once more, it is disconnected from the rest of the advertisement **(adlingui)**.

The last advertisement analysed “*The best proof that the partnership between Unilever and Araçoiaba is successful is the city itself*” (Figure 5.42 – Appendix 36) and addresses the More Life project. The image displays two black women in another of the Unilever icons. They are in a house, with books on their laps as if they are reading together **(advisual)**. The caption tells us that Josenilda is Albertina's sister and teacher.



Figure 5.42 - The best proof

The copy states that the project is carried out in the countryside of the state of Pernambuco and the community is voluntarily involved in the project. Although the project is a joint partnership with the local government, Unilever and other companies, the advertisement does not state this in its title, but rather only in the copy on the right-hand page.

The copy states: *Unilever in Action: More Life Project. Araçoiaba, in the countryside of the state of Pernambuco, is the place for the Unilever More Life Project – a project with great community involvement, which voluntarily contributes to see their city improve. Their efforts and the partnership between the city, Unilever and other companies have brought surprising results, which reflect improvements in the areas of health, education and the economic development of the city. Much has been done, but our intentions are even greater. The goal is to teach 3,000 people to read and write and get another 1,800 back in school; offer a health centre for all pregnant women and children under 9 years old; and create alternatives that can generate increased income for the population. This is Araçoiaba with More Life. This is Unilever in Action. Vitality is our mission. www.unilever.com.br (Adlingui).*

5.6.6 Campaign strategies

Appeal

Advertisement appeal	Emotional (appealemot) Rational (appealrat)
----------------------	--

The campaign appeals to the reader's emotions. It is full of elements that stimulate emotiveness, such as the employees inside the company's heart, happy children, a better city and a sports team that wins even off the court. The idea of a responsible, caring company is constructed through the emotions that are displayed in the characters appearing in the images (**appealemot**).

Substantial information

Substantial information	This relates to information such as investments, number of people benefited and information about the CSR programme. It can be categorised into: low (subinfo low), a maximum of one piece of information is available; medium (subinfo med), up to two pieces of information are available; and high (subinfo high), when three or more pieces of substantial information are available.
-------------------------	---

None of the five advertisements in the *Unilever in Action* campaign display a great deal of substantial information, although this varies throughout the pieces. For instance, the advertisement “*How Unilever is moving*” provides limited substantial information. Similarly, the advertisement “*We want to help change*” only states where and when the project is being developed; and the piece “*The best proof*” only gives its targets. Thus, the advertisements provide a low degree of substantial information (**subinfo**low).

The other two advertisements provide the reader with more information. “*Our team wins*” reports the number of sport centres and children benefited (**subinfo**med). “*With how many sticks...?*” informs the reader how many schools and teachers take part in the project annually, how many rooms they have in hospitals and the number of children benefited (**subinfo**high). The advertisement “*Our team wins*” that provides two pieces of information is considered to demonstrate a medium level of substantial information while “*With how many sticks...?*” that offers more than three pieces of information is recognised as delivering a high level of substantial information. However, despite being informative, the advertisements fail to answer some fundamental questions, such as those about investments made in the projects.

Impression management

Impression management	This can be categorised as: a) Proactive strategies (impmgproact): ingratiation, self-promotion, intimidation, exemplification, supplication, indirect impression management and acclaiming (enhancement and entitlement); b) Defensive tactics (impmgdef): accounts (excuses and justifications), disclaimers, organisational handicapping, apologies, restitution and pro-social behaviour.
-----------------------	---

In the five advertisements, three proactive impression management strategies were detected: organisation promotion, exemplification and acclaiming. In the advertisement “*How Unilever is moving*”, the company states what it is doing to improve the quality of life of people through its products and, above all, with a sustainable business model that encompasses social and environmental responsibility. The strategy of organisation promotion is being used here, as the company aims to be recognised as competent in what it is doing (**impmgproact**).

The advertisements “*Our team wins*”, “*We want to help change*”, “*With how many sticks...?*” and “*The best proof*” all use exemplification strategy. Exemplification strategy provides examples of integrity, moral conduct or self-sacrifice. In the present case, the company is demonstrating examples of corporate social responsibility through its programmes related to children and teenagers with sports, education and recreation as well as adult education programmes (**impmgproact**).

The advertisement “*The best proof*” also makes use of the acclaiming strategy, as an event is explained in a way that improves the implications for the company. Unilever affirms that the success of the partnership between the company and the city can be seen in the city itself. However, the fact that the project also has other partners, including other corporations, is only explained in the copy. The acclaiming strategy being

used is enhancement, as it attempts to increase the desirability of an event (**impmgproact**).

Legitimacy

Legitimacy theories	<p>These can be categorised as:</p> <ul style="list-style-type: none"> a) Informing stakeholders of the intentions of the organisation to improve its performance (legitinform); (b) Attempting to change the perception of stakeholders regarding events without changing corporate behaviour (legitichangepercep); (c) Diverting attention from the problem by focusing on an unrelated positive activity (legitidivert); (d) Attempting to change stakeholder expectations regarding the company's performance (legitichangeexpect).
---------------------	---

Unilever does not face major legitimacy threats. However, some problems have occurred, especially those related to environmental pollution and the behaviour of its suppliers. Despite this, the advertising campaign does not address the pollution caused by Unilever plants. Regarding the behaviour of its suppliers, one of the company programmes - Childhood Protected publicised in the piece "*We want to help change*" deals with child labour on tomato plantations and, although Unilever itself was not associated with this practise, Arisco, which is a Brazilian company acquired by Unilever, had problems related to child labour and poor working conditions (Camargo, 2007). The same advertisement also explains what is being done to prevent child labour. The company displays its prevention programme with no mention of any past association with the issue, using the legitimacy strategy of informing stakeholders about intentions to improve company behaviour.

In fact, despite not offering much substantial information, the company applies the legitimacy strategy of 'Informing stakeholders' of what it is doing in all its five advertisements, especially in the CSR arena. The

company is publicising its commitment to CSR and its social projects (legitinform).

5.6.7 Unilever analysis summary

Table 5.6 summarises the Unilever’s CSR advertising campaign. The company focuses its CSR campaign on its social programmes, appeals to the emotions and displays images of people. As with Banco Bradesco, the company also displays a mixed amount of substantial information, from low to high. It discloses its association with third-parties and makes use only of proactive impression management strategies and ‘Informing stakeholders’ legitimacy strategy.

Unilever Analysis Summary	
Industry	Conglomerate
Advertisements/insertions	Five advertisements with eight insertions
Theme	Social programmes
Appeal	Emotional
Image	People (beneficiaries and employees)
Substantial information	Low (3); medium (1); and high (1)
Third-party association	<ul style="list-style-type: none"> ▪ Local government ▪ Other companies (unspecified) ▪ City council ▪ Guardianship council
Impression management	<ul style="list-style-type: none"> ▪ Proactive (organisation promotion, exemplification, acclaiming/enhancements)
Legitimacy strategy	<ul style="list-style-type: none"> ▪ Informing stakeholders of the intentions of the organisation to improve its performance

Table 5.6 - Unilever analysis summary

Source: Compiled by the author

Section 3 – Advertising campaigns in the UK and Brazil contexts

5.7 Comparison and contrast

In this section, first the data findings among companies from the same country are compared taking into account the items proposed in the analytical protocol (Table 3.9 in Chapter3). The findings from the CSR campaigns in the UK context are compared with the ones from Brazil.

In the UK, all the companies are oil and gas producers, and the oil and gas industry concerns are reflected in all of the advertisements since they addressed themes related to energy and the environment. The appeal used by Chevron and Shell is rational while Total displays an emotional appeal. The images presented are documents in Chevron's case; people in Shell's campaign and nature and reflection of the industrialized world in Total's case. With regard to the substantiality of CSR information, only Chevron scored highly while Shell and Total provided a low amount of substantial information. Chevron is the only one in the UK sample to disclose a third-party association, in this case with the U.S. government. When presenting themselves, the three companies use a mix of defensive and proactive impression management tactics. All the companies make use of 'Informing' legitimation strategies in their CSR advertisements, although other strategies such as 'Diverting attention' and 'Changing perception' were also used. The main findings from the UK context are presented in Appendix 37.

In Brazil, two companies are providers of banking services and one is in a consumer goods firm. Banco Real addresses paper recycling in its advertisements which is not related to the banking industry nor to the country's main societal concerns. The other two companies, Bradesco and Unilever, tackle education and social programmes, two main concerns of Brazilian society. The images displayed are nature, including people in Banco Real's campaign; documents and people in Bradesco's; and people in Unilever's campaign. The majority of the advertisements appeal to the emotions demonstrating a degree of substantial information that varies

from low to high. Bradesco provides evidence of work in partnership with NGOs while Unilever discloses its association with the local government, other companies and guardianships councils. On the other hand, Banco Real does not disclose its association with third-parties. With regard to impression management a mix of defensive and proactive strategies is used by both banks, Real and Bradesco, while Unilever makes use of only proactive strategy. The legitimation strategies displayed are also diverse: Banco Real uses 'Diverting attention'; Bradesco 'Diverting attention' while Unilever only uses 'Informing'. The main findings from the Brazilian context are displayed in Appendix 38.

The literature suggests that companies communicate CSR differently depending on a series of cultural norms, institutional frameworks and national contexts (Beckmann, Morsing and Reisch, 2006; Beckmann, 2006; Maignan and Ralston, 2002; Hunter and Bansal, 2007). The analysis identified some similarities and divergences between CSR campaigns published in the two contexts.

Regarding the themes, the empirical evidence corroborates the literature that states that CSR communication differs across countries (Beckmann, Morsing and Reisch, 2006; Beckmann, 2006; Maignan and Ralston, 2002; Hunter and Bansal, 2007), as it revealed that the themes advertised in Brazil and the UK are different with companies based in Brazil focusing on social actions while in the UK the focus is on environmental matters. However, the majority of companies in both countries advertised themes that are related to industry, societal concerns or both. The thesis also investigates the use of rational or emotional appeal, and from the findings it can be assumed that companies in the UK sample tend to communicate using rational appeals more strongly, whereas the use of emotional appeal was more prominent in Brazil. In contrast, the images used to communicate CSR tend to be similar for the two countries. This finding contradicts the literature that expects CSR communication to differ between countries, although specific literature on CSR advertising imagery was not found.

Advertisements displaying large amounts of substantial information were more prominent in the Brazilian advertising context than in the UK where only one company, Chevron, fell into this category. The finding also contradicts empirical studies that found that advertising in developed countries is more informative than in developing countries (Abernethy and Franke, 1996), as the majority of companies advertising in the UK provided only a small amount of substantial information. Similarly, with regards to third-party associations two companies in Brazil associate themselves with NGOs and others institutions and only Chevron associates itself with the government of the U.S.A.

The impression management strategies companies use to present themselves seem to be similar across countries as the most common strategies utilised in both countries were pro-social behaviour and exemplification. Conversely the legitimation strategies of companies in the UK tend to make use of both 'Informing' and 'Attempting to change' while in Brazil companies use 'Diversion' strategy. According to the literature, companies should inform their stakeholders in order to attempt to enhance their image (Cho, 2009).

Therefore, CSR advertising converges in the two countries in relation to images and impression management. On the other hand, it varies in terms of themes, appeals, substantial information, association with third-parties and legitimacy strategies.

5.8 Summary of the chapter

This chapter was divided into three sections: the analysis of the campaigns in the UK context, the analysis of the campaigns in the Brazilian context and a comparison of the analyses in the two. In the first section, the advertising campaigns from Chevron, Shell and Total were analysed. From Brazil, the CSR advertising campaigns from Banco Real, Bradesco and Unilever were examined.

Each CSR advertisement campaign case was analysed in terms of following: the technical data of the campaign; a quantitative description;

the standard layout; and a general description of the advertisements' linguistic and visual message; followed by the campaign strategies, including appeal, substantial information, impression management and legitimacy. The last part of the analysis was a summary with the main findings.

Chevron's campaign focuses on energy and the environment, using a rational appeal and displaying a high level of substantial information and associating itself with the U.S. government. Chevron uses a mix of impression management strategies such as exemplification, acclaiming and pro-social behaviour. With regard to legitimation strategies the company uses 'Diversion', 'Informing' and 'Change perception'. The CSR image being disclosed by the company is one of concern for the environment and the development of alternatives and of renewable energy.

Employees, Shell's campaign, also addresses energy and the environment through a rational appeal, but differently from Chevron, it uses a low level of substantial information and failed to associate itself with third-parties. Using impression management strategies such as exemplification and acclaiming, and the legitimacy strategies of 'Informing' and 'Change perceptions' Shell portrays a CSR image of a company that is concerned about the environment and trying to find new ways to produce energy.

Just as Chevron and Shell do, Total also focuses its CSR campaign on the energy and environment theme. The campaign differs from the previous two as it has an emotional appeal. As with Shell, the advertisements provides only a small amount of substantial information and do not demonstrate any link with third-parties. Using more defensive impression management strategies than Chevron and Shell, and with 'Diversion', 'Change perceptions' and 'Informing' legitimation strategies the company portrays the CSR image of being concerned for the environment and looking for new sustainable ways to provide energy.

Banco Real, is the only campaign published in the Brazilian context that addresses the environmental theme. Appealing to the emotions and displaying low levels of substantial information the company does not disclose any association with third-parties. Through exemplification impression management strategy and 'Diversion' legitimization strategy the company portrays the CSR image of a company conscious of its impact, a company that is doing its part, by recycling paper, in order to improve the environmental problems we face.

Bradesco's CSR campaign focuses on education displaying a mix of rational and emotional appeals. The campaign informs the reader of its association with NGOs and other organisations, however it provides a mixed amount of substantial information varying from low to high. Using defensive and proactive impression management strategies and 'Diversion' the company communicates its responsibility towards education. The CSR image generated is of a company which, via its own foundation, is committed to the education and well-being of the Brazilian people.

Unilever's advertisement campaign focuses on social actions displaying a variety of education, sport, and recreational programmes. Appealing to emotions the company also displays a variety of substantial information. Using only proactive impression management and an 'Informing' legitimization strategy Unilever portrays a CSR image of a caring and responsible company, aware of its social responsibility towards the community, its employees and consumers. In the next chapter, the author will analyse the non-financial reports, the CSR report.

Chapter 6 – CSR Report Analysis

6.0 Introduction

This chapter provides an analysis of the CSR reports from the six companies whose CSR campaigns have been analysed in this thesis. The aim of the analysis is to examine whether the reports are linked with the CSR advertising campaign and secondly and more importantly, whether they are being used as a confirmatory research medium. The objective is to find out whether the analysis of the advertisements is supported elsewhere.

Table 6.1, presented on the following page, is an adaptation of Table 3.6 (CSR report categories and coding units), which was presented earlier in Chapter 3. In Table 6.1, one new column was added to the left-hand side in order to link the CSR advertisements and the CSR report categories. The categories vary between advertisements and reports and this adaptation enabled the different characteristics of the two communication channels to be accommodated. For instance, legitimacy is related to reporting guidelines in the report while substantial information is linked to external auditing. The analysis of the CSR reports may confirm the analytical framework and the findings by identifying whether there is consistency between the advertisements and the reports.

At the beginning of each section, extracts from Table 6.1 (Advertisements, report categories, and code units) are presented in order to aid the reader. At the end of each analysis statement bold characters in parentheses derived from the table are presented in order to provide a key to the coding units.

Advertisement categories	CSR report categories	CSR report coding units
Technical data of the campaign	1. General Info	1.1 Title 1.2 Period 1.3 Coverage 1.4 Description 1.5 Content organisation (geninfo)
Advertisements	2. CSR Programmes and themes	2.1 CSR programmes (csrprogram) 2.2 Themes (csrtheme)
Legitimacy	3. Assurance	3.1 Reporting guidelines (guidelin)
Third-party association		3.2 Stakeholder involvement (stakeinvolv)
Third-party association Substantial information		3.3 Externally audited (externaudit)
Legitimacy	4. Legitimacy threats	4.1 Mention of industry/ company criticism (maincrit)
Impression management	5. CSR strategy	5.1 CSR strategy CEO letter (straceoletter) 5.2 Impression management CEO letter (impceoletter) 5.3 CSR strategy (csrstrateg)
CSR campaign linkage with non-financial report	6. Similarity with the campaign	6.1 Usage of the slogan (simislogan) 6.2 Themes (simithemes) 6.3 CSR programmes (simiprogram)

Table 6.1 – Advertisements, report categories and coding units

Source: Compiled by the author

6.1 Chevron non-financial report

At the end of each analysis statement the bold characters in parentheses refer to CSR report categories and coding units in Table 6.1 which can be found in the introduction to this chapter.

Chevron's fifth non-financial report, named by the company as *Investing in human energy, 2006 Corporate Responsibility Report*, covers data generated and activities carried out between 2006 and up until April 2007, when it was published (**geninfo**). The publication (Chevron, 2007) describes the socioeconomic and environmental performance of the company and connected data. The report has not been subject to external assurance (**externalaudit**), although it follows the GRI guidelines and the Oil and Gas Industry Guidance on Voluntary Sustainable Reporting (**guidelin**), published in 2005 by the International Petroleum Industry Association (IPIECA) and the American Petroleum Institute (API). The document organisation and content are outlined in Table 6.2.

Chevron conveys external stakeholder involvement, such as employees from the Dow Jones Sustainability Indexes, the American Development Foundation and Georgia Institute of Technology (**stakeinvolv**). The company addresses one of its criticisms by publishing the comments of stakeholder Bjorn Roe Urdal, from the Dow Jones Index, who affirms: "In our view, Chevron should strengthen its focus and strategies toward carbon emissions and climate change" (Chevron, 2007:5) (**maincrit**). The company not only divulges the statement above but also explains how it is facing the climate change issue. In another case, Chevron discusses its main programmes in Africa without mentioning the specific criticisms received related to its actions in the continent. Regarding the accusation of dumping wastewater in Ecuador, the company defends itself from the allegation claiming: "there are no significant risks related to health and to the environment" (Chevron, 2007:38) (**maincrit**).

Section Title	Section Content
Introduction (pp. 1-5)	Welcome A message from our CEO Chevron at a glance How we conduct our business
Performance summary (pp. 6-9)	Performance overview Priorities, progress and plans
Executive interview (pp.10-11)	An interview with our vice chairman
Socioeconomic (pp. 12-27)	Introduction Global strategic workforce Development Stakeholder engagement Health and safety Supply chain management Community engagement Human rights Angola case study
Environment and climate change (pp. 28 to 38)	Introduction Climate change Renewable energy Environmental management
Resources (pp. 39-40)	About this report Glossary GRI and API/PIECA Index

Table 6.2 - Organisation and content of Chevron corporate responsibility report

Source: Compiled by the author based on Chevron, 2007

According to the Chevron non-financial report, the company priorities were: (1) Continuous integration of corporate responsibility into the business; (2) global strategic workforce development; (3) stakeholder engagement; (4) health and safety, including HIV/AIDS; (5) community engagement; (6) human rights; (7) climate change, renewables and energy efficiency; and (8) environmental management (Chevron, 2007) **(csrprogram + csrtheme)**.

The Chevron *Human Energy* campaign is fully embedded in the priorities of the company and its non-financial report **(csrprogram + csrtheme)**, since it addresses climate change, renewables and energy efficiency

(simiprogram + simithemes). In addition, all three advertisements in the campaign display the *Human Energy* slogan – the same used in the title of the non-financial report **(simislogan)**. This theme is the focus of the report, as it can be found in the message from CEO Dave O'Reilly that begins with the following statement: "The men and women of Chevron, our '*human energy*', have a pioneering, ingenious and collaborative spirit that enables the company to succeed" (Chevron, 2007: 2) **(straceoletter)**. The CEO also mentions the challenge of providing the energy the world needs to support human progress **(csrstrateg)**.

The impression management strategies used in the CEO letter are: exemplification, acclaiming enhancements and accounts excuses **(impceoletter)**. In terms of exemplification, Dave O'Reilly provides examples of CSR actions such as: partnership with schools in Indonesia, supporting learning centres in Venezuela and engagement with communities in Angola and Nigeria. Acclaiming enhancements are used to increase the desirability of a positive event, for instance, the CEO informing the public about the development of a Human Rights statement. The final impression management strategy encountered in the letter was an accounts excuse, in which the company deny responsibility for an action **(impceoletter)**. In this case, Chevron is asking governments to develop a framework with regard to climate policies. In other words the company is asking for recommendations with respect to its own activities, sharing responsibility with governments. The CEO states that there is a:

"...need for national frameworks and global engagement by the top emitting countries of the world; broad, equitable treatment of all emitting sectors of the economy; and actions to enable technology, maximize conservation and ensure energy security"(Chevron, 2007:3).

Throughout the report, messages referring to the growing demand for energy, energy efficiency and how to secure the energy the world needs are encountered **(simithemes)**. It can be acknowledged that the CSR advertisements deal with the same themes addressed in the report. Also similarities were found with the CSR programmes, the slogan and in the CSR strategy declared by the CEO. The company demonstrated third-

party association via the advertisement campaign as well as in its report. In relation to impression management, two strategies were found in both communication channels, exemplification and acclaiming enhancement. Legitimacy in the CSR reports took the form of external assurance, report guidelines and mention of the main criticism. Chevron followed the guidelines and mentioned its criticisms but failed to submit its report for external audit.

6.2 Shell non-financial report

At the end of each analysis statement the bold characters in parentheses refer to CSR report categories and coding units in Table 6.1 which can be found in the introduction to this chapter.

Meeting the energy challenge - The Shell Sustainability Report 2006 is the title of the company's tenth non-financial report; the first one was published in 1998 and covered 1997 (**geninfo**). This makes Shell the first of the companies examined to publish a sustainability report. The document covers data generated and activities carried out in 2006 through to May 2007, when it was published. The publication describes efforts by Shell to meet the global energy challenge and claims that it complies with the third-generation sustainability reporting guidelines (GRI G3) and is in line with the guidelines of the International Petroleum Industry Environmental Conservation Association - IPIECA (**guidelin**) (Shell, 2007).

Throughout the sustainability report, in the boxes entitled 'The Voices', views on company performance are provided by members of the communities affected by its operations as well as staff members and external experts (**stakeinvolv**). Similarly, the report displays evaluations of the company's CSR actions by a committee of external experts formed from, among others, by the president and CEO of Business for Social Responsibility, the development director of Living Earth and the president of the World Resources Institute. However, the non-financial report has not been subjected to external assurance (**externaudit**). Efforts to

demonstrate partnerships with different stakeholders are also apparent in the interview with the CEO, which was carried out by Aron Cramer, president and CEO of Business for Social Responsibility, a recognised organisation that works with companies to develop sustainable business strategies (**stakeinvolv**). The document organisation and content are outlined in Table 6.3.

The non-financial report claims that it describes the actions developed in 2006 to help meet the global energy challenge in three areas: firstly, to provide energy to stimulate development and reduce poverty; secondly, to secure supplies and avoid disruption; and thirdly, to address the first and the second areas in socially and environmentally responsible ways (**csrprogram+csrtheme**). In the document, the company explains its attempts to reduce its main criticisms, which include spills, climate change, human rights, safety of employees and fatalities, biodiversity, the impact of the its operations and in its activities in Nigeria. Specifically in relation to the oil spills in Nigeria, Shell declares that it cannot provide specific information about them because of the security risks in the region (**maincrit**).

The company strategy is one of “more upstream investment in oil and gas production and increasing the profitability of our downstream refining and marketing activities” (Shell, 2007:4) (**csrstrategy**). In the non-financial report, Shell’s CEO, Jeroen Van der Veer makes a call for government to act with regard to sustainability (**straceoletter**). Van der Veer states that companies and consumers are not able to meet the energy challenge alone and government must put in place a framework to promote investments in new energy projects and cleaner technologies. Shell uses exemplification impression management to illustrate its CSR programmes. In a similar way to Chevron, Shell also calls on the government to act and join forces with companies and consumers to meet the energy challenge. As with the Chevron example, this is also an accounts excuse impression management strategy, as responsibility is being taken away from Shell and given to the government (**impceoletter**).

Section Title	Section Content
Introduction from the Chief Executive (p. 1)	A message from the CEO
Shell and the energy challenge (pp. 2-7)	One hundred years of energy Sustainability and Shell's business strategy (Interview with CEO) Shell's strategy in action
Secure energy (pp.8-9)	Security through diversity
Responsible energy (pp. 10-31)	Climate change Alternative energy Air pollution Spills Biodiversity Shell's business principles Personal and process safety Human rights Shell's people Shell's neighbours Local development Millennium development goals Shell Foundation Standards, governance, controls and incentives The social responsibility committee
Working in challenging locations (pp. 32-35)	Nigeria Sakhalin (Russia)
Performance data (pp. 36-37)	Environmental performance data Social performance data
Our reporting (pp. 38-41)	The findings from Shell's external review committee Shell's approach to reporting

Table 6.3 - Organisation and content of Shell sustainability report 2006

Source: Compiled by the author based on Shell, 2007

Shell CSR campaign is embedded in the non-financial report, since it addresses the same issues discussed in the campaign, such as cleaner, renewable energy sources, minimising the biodiversity impact of Shell's operations, the need to reduce CO² emissions and the Sakhalin II project (**simithemes+simiprogram**). All these issues are mentioned and discussed throughout the document. In terms of impression management

one strategy is shared between the campaign and the report - exemplification. While the campaign does not mention association with third-parties, the report displays stakeholder involvement, thus demonstrating its association with other groups. In terms of legitimacy, the report follows guidelines but it is not externally audited. The report discloses its main criticisms.

6.3 Total non-financial report

At the end of each analysis statement the bold characters in parentheses refer to CSR report categories and coding units in Table 6.1 which can be found in the introduction to this chapter.

Total's fifth non-financial report, entitled *Sharing Our Energies – 2006 Corporate Social Responsibility Report*, covers data generated and activities carried out in 2006 and up until May 2007, when the report was published (**geninfo**). The publication has 92 pages and describes the socioeconomic and environmental performance of the company and connected data (Total, 2007). In contrast to the other reports, Total displays a Foreword by the Chairman, Thierry Desmarest, instead of a CEO's letter, followed by an interview with the CEO, Christophe de Margerie. The CSR report refers to the standard GRI guidelines as well as IPIECA and API reporting guidelines (**guidelin**). The document was also externally verified by both Ernest & Young and KPMG auditing firms (**externaudit**) and displayed stakeholder involvement through comments on its CSR activities (**stakeinvolv**). The organisation and content of the report are outlined in Table 6.4.

Section Title	Section Content
Introduction (pp. 1-13)	Foreword by chairman Interview with CEO Corporate profile Where Total's revenue comes from and where it goes Our commitments, accomplishments and objectives
Business Principle (pp. 14-27)	Asserting and applying our values Corporate social responsibility, a core management focus Responsible governance Responsibility in action in the Dalia project
Environment, Safety and Health (pp.28-55)	Environment Safety Health Product Spotlight
Social Responsibility and Local Development (pp. 56-75)	Social responsibility Local development
The Future of Energy (pp. 76- 87)	Pushing back the limits of fossil fuels Targeted development of renewable energies Applying creativity and innovation to develop new energy vectors Energy efficiency, a way forward
Appendix (pp. 88-92)	Assurance report Key indicators Notes on the statistics used in this report GRI and IPIECA/API Index Contacts

Table 6.4 - Organisation and content of the 2006 Total corporate social responsibility report

Source: Compiled by the author based on Total, 2007

In the document, the company mentions the main criticisms received, such as the Erika sinking, AZF disaster, climate change and operations in third-world countries, specifically in Myanmar (**maincrit**). The CEO, Christophe de Margerie, acknowledges that Total works with dictatorship governments, however he rejects claims that the company supports them,

affirming that this: "...could be a good way to expose them to our values so that they eventually share them" (Total, 2007:3). With regard to the Erika sinking, the report states that after the accident the company is more cautious in relation to its charter criteria, specifically in relation to the age of the vessels used (**maincrit**).

The non-financial report states that CSR is part of its strategy, as the company recognises its impact on the environment and local residents (**csrstrateg**). The CEO declares that the company's adopted responsibilities signify that it plays an important role in society (**straceoletter**). The document reinforces its business principles and discusses its environmental, safety and health activities (**csrstrateg**). Social responsibilities and local development are also addressed in the report. It finishes by discussing fossil fuels and renewable energy.

With regard to impression management, in the letter from the Chairman of the Board of Directors, Thierry Desmares makes use of indirect management to display its association with the government. In a similar way to Chevron and Shell, Total also mentions that the government are "the only organization with the authority to set the policy orientations that frame our initiatives" (Total, 2007:1). In this way, the company also makes use of the protective impression management tactics of accounts/excuse as the government is named as the only organisation that can regulate Total business; in other words, the responsibility does not lie with Total, but with the government. Ingratiation, a protective strategy, which aims to make the company more liked, is also used when the company communicates its obligations and responsibilities (**impceoletter**).

The *Our energy is your energy* campaign is also associated with the non-financial report, addressing the same issues discussed in the advertisements, such as oil exploration and marine conservation, the need for securing energy and reducing consumption in industry and the need for renewable energy sources (**simiprogram+simitheme**). There is a similarity between the *Our Energy is your energy* slogan and the title of the

report *Sharing our Energies*, as the entire report examines energy matters **(simislogan)**.

The dual aspect of the campaign is explained in the interview with the CEO, as he affirms, “Our core business is oil and gas, the most widely used energy sources in the world, along with coal” (2007:2), as demonstrated in the advertisements “*You can look for oil at great depths*” and “*Looking after a scarce resource*” **(simitheme)**. The CEO also states that “The future of energy entails the use of a more broadly diversified array of energy” (2007:2), as portrayed in the advertisements “*To develop the fuels of the future*”, “*Wind one of the most natural ways to move forward*” and “*Reviewing the oil issue in depth*” **(simitheme)**. This dualism is also present in the advertising, as the images attempt to represent a reflection of the technological image in the image of nature – a balance between progress and nature.

The non-financial report offers messages on energy supply, energy exploration and renewable energy and the CSR advertisements address the same themes divulged in the report. Therefore, the campaign is associated with and linked to the non-financial report. However, in contrast to the campaign, the report displays third-party association and also demonstrates substantial information as it is externally audited. In terms of impression management the strategies used are different for the two communication channels and the main company criticisms are mentioned and discussed in the report.

6.4 Banco Real non-financial report

At the end of each analysis statement the bold characters in parentheses refer to CSR report categories and coding units in Table 6.1 which can be found in the introduction to this chapter.

A new bank for a new society is the title of the third Banco Real non-financial report, which the company calls its Sustainability Report. The publication describes the socioeconomic and environmental performance of the company, connected data and activities carried out in 2005 and

2006 and was published in April 2007 (**geninfo**). The report has 142 pages; it is in the Portuguese language and there is a separate English version. It follows the GRI G3 guidelines; the Ethos Institute for Corporate Social Responsibility guide for the production of social reports; IBASE; Febraban, VfU (Verien fur Umweltmanagement); and the ABN Amro Bank N.V. Global Sustainability Report guidelines (**guidelin**). The publication was also audited externally by BDO Trevisan Independent Auditors (**externaudit**). Banco Real demonstrates stakeholder involvement when displaying the views of its employees in its report (**stakeinvolv**). The aim to develop a closer relationship and involvement with the stakeholders is also mentioned in the CEO's letter (**straceoletter**). The document organisation and content are outlined in Table 6.5.

Section Title	Section Content
About us (no page number)	History of the company, mission and vision
Letter to readers (no page number)	Letter from the president
People at the centre (no page number)	New business model
Sustainability under attack (pp. 4-13)	Interview with senior managers
Banks: agents of sustainability (pp. 14-21)	Current Business model Global capitalism Service fees Where do interest payments go?
We're in a hurry (pp.22-23)	The Sustainability board
Why did it take Yuri five years to be born? (pp. 24-29)	The <i>Yuri</i> campaign Our stakeholders Awards
Balance life and work: a challenge for everyone? (pp. 30-35)	Employees' life Work Healthy life Diversity Disabled
Diversity makes the difference (pp. 36-43)	Diversity of workforce Disabled Black GLBT

Sorry for the inconvenience, we're working to better serve you (pp. 44- 49)	Clients
Microcredit, macro challenges (pp. 50 – 61)	Microcredit challenges
“Sustainability is the main line of business in my portfolio” (pp. 62-67)	The way of doing business attracts companies
(Lessons learned) 2 (pp. 68-73)	Innovations Supplier relations
Changes in everyone’s pocket and lifestyle (pp. 74-81)	Global warming Global economy 21 st century business
Energy to transform (pp. 82 to 87)	Providing electricity for distant communities Biodiesel and social inclusion
Risk management = Quality management (pp. 88-97)	Respecting the environment Socio-environmental risk analysis Soy: the challenge Equator principles
How to reach millions? (pp. 98-101)	Social projects
Everything is connected (pp. 100-103)	The link among the companies actions and projects
New society, new bank, new results, new indicators (pp. 104-105)	Sustainability brings benefits to business
Indicators section (pp.106- 139)	Economic Client Staff Suppliers Environmental Government and society Support/sponsorships Programmes and projects Reporting process Independent auditor’s letter

Table 6.5 - Organisation and content of Banco Real sustainability report 2006

Source: Compiled by the author based on Banco Real, 2007

The document addresses Banco Real’s actions associated with CSR and sustainability (**csrtheme**). It examines its social and environmental

programmes, but also how clients, employees and suppliers are treated (**csrprogram**). Issues such as general criticisms against CSR and corporate sustainability are discussed (**maincrit**). In order to respond to the criticisms related to high service charges and interest rates the company offers detailed information about the real profit of the bank. According to the report, the profits from service charges and interest rates are not as high as is believed (**maincrit**).

The impression management strategies displayed in the CEO's letter were exemplification, used to illustrate the bank's CSR programmes, and indirect management when the company associates itself with other organisations that reward CSR excellence. Acclaiming enhancement is also apparent in the letter, where a company increases the desirability of a positive event. In this case, Real affirms that it is a pioneer in the CSR arena and that the company does not wait for policies or regulation (**impceoletter**). This position goes against the one displayed by Chevron, Shell and Total, who ask for more government intervention.

The report positions sustainability as an essential part of the bank's strategy, as its business model, vision and mission are strongly based on sustainability aimed at transforming society (**csrstrateg**). The report values the company contribution to society and, like its advertisements, focuses on different actions and programmes (**csrprogram**). Among the six companies studied, Banco Real was the one that published most different CSR advertisements during the research period, with a total of seventeen different advertisements placed twenty times. The non-financial report covers all topics concerning these advertisements and not just the specific campaign selected for the present analysis (**simithemes+simiprogram**).

In relation to the advertising campaign, the company mentions its paper consumption and the increasing usage of recycled paper (**simiprogram**). The use of recycled paper in chequebooks increased from 24 tonnes in 2005 to 344 tonnes in 2006. Likewise, the usage of white paper decreased from 520 tonnes in 2005 to 86 tonnes in 2006 (Banco Real, 2007). This

information is presented twice in the report, once in *Global warming* and a second time in *Environmental indicators*. The issue is also mentioned in the interview with the vice president of finance, in which he states that, since 2004, the bank has used recyclable paper in its chequebooks (**simitheme**). With regard to impression management, both the campaign and the report make use of exemplification. Thus, the CSR advertisement campaign is associated with the non-financial report and is presented as part of its strategy. The CSR report displays stakeholder involvement, is externally audited, follows reporting guidelines and mentions its main criticisms.

6.5 Bradesco non-financial report

At the end of each analysis statement the bold characters in parentheses refer to CSR report categories and coding units in Table 6.1 which can be found in the introduction to this chapter.

Bradesco's non-financial report is called *Sustainability Report 2006*. It has 108 pages, is written in Portuguese, covers the activities of 2006 and was published in February 2007 (Bradesco, 2007) (**geninfo**). The publication deals primarily with issues such as finance and sustainable socio-environmental performance as well as the relationship with stakeholders. Despite this, the company does not demonstrate stakeholder involvement (**stakeinvolv**). The report follows the GRI G3 and IBASE social audit guidelines (**guidelin**) and was verified by PricewaterhouseCoopers Auditors (**externaudit**). The report was printed on recycled paper and is available on the company's website. The organisation and content of the sustainability report are outlined in Table 6.6.

Section Title	Section Content
Highlights (page not numbered)	Facts and recognition
Responsible History (pp.6-7)	Landmarks in CSR and sustainability
Message from the President (pp. 8-10)	Message from the President
Bradesco (pp. 11-12)	History of the bank
Sustainability vision (pp.13-17)	Global Compact United Nations Millennium Project
Socio-environmental responsibilities (pp. 18-21)	Sustainability journey Dow Jones Sustainability Index Socio-environmental responsibility policies Socio-environmental objectives for 2007
Sustainable finances (pp. 22-30)	Business future Equator principles Responsible credit
Relationship with stakeholders (pp. 31-64)	Shareholders and investors Clients Internal public Suppliers Community Government and society NGOs
Environment (pp.65-75)	International certification Eco-efficiency Partnership with SOS Atlantic Forest
Bradesco Foundation – 50 years (pp. 76-90)	Half century of education Educational programmes

Sports Finasa (pp. 91-93)	Forming citizens
GRI content (pp. 94-103)	Global Standard Self-assessment Scope and limits GRI Index
Social Audit – IBASE (pp. 104-105)	Social Audit report, IBASE model
Independent Auditors' report (p. 106)	PricewaterhouseCoopers report

Table 6.6 - Organisation and content of the Bradesco sustainability report 2006

Source: Compiled by the author based on Bradesco, 2007

The Bradesco Foundation is mentioned in the message from the president (**straceoletter**), who reports that it is one of the largest and oldest private social investment foundations in Brazil (**simitheme**). Similarly, one whole section of the report addresses the 50 years of the Foundation (**simitheme**). The National Volunteer Action Day, Finasa programme and associations with NGOs are also cited (**simiprogram**). The socio-environmental responsibility logo present in three out of four advertisements is also mentioned, along with its meaning. In the document, the company states that their vision of sustainability is necessary and permanent (**csrstrateg**). The need to converge the goals of the business with aspects of socio-environmental responsibility is also declared (**straceoletter**).

The report did not address the criticism related to the high profit earned by Bradesco, but declares that the company pays high taxes to the government. It also highlights that as the biggest private bank in Brazil it provides banking services to clients from the lower social classes (**maincrit**).

In the president's letter, two impression management strategies were found. Indirect impression management was used when Bradesco

associated itself with the Dow Jones Index and the Corporate Sustainability Index of the São Paulo Stock Exchange. Exemplification was also found when the president referred to Bradesco Foundation and its CSR programmes (**impceoletter**).

The Bradesco Sustainability Report addresses the actions and programmes presented in the CSR advertising campaign analysed in this section (**simitheme+simiprogram**). The company also divulges the need to link sustainability policies with business strategies. In terms of impression management strategies, exemplification is found in the campaign and CSR report. Thus, the CSR advertising campaign is associated with the non-financial report. However, third-party association that was present in the campaign is not apparent in the report in the form of stakeholder involvement. The bank followed reporting guidelines and it is audited externally, but fails to mention its criticism.

6.6 Unilever non-financial report

At the end of each analysis statement the bold characters in parentheses refer to CSR report categories and coding units in Table 6.1 which can be found in the introduction to this chapter.

Unilever Brazil's fifth non-financial report, entitled *Life in Movement: 2006 Socio-Environmental Report*, has 124 pages, is written in two languages (Portuguese and English) and covers the data generated and activities which occurred in 2006 (**geninfo**). According to the publication (Unilever, 2007), it reflects the company's year-by-year evolution. The report has not been subjected to external verification (**externaudit**), and does not display stakeholder involvement (**stakeinvolv**) but follows the GRI G3 guidelines for reporting sustainability (**guidelin**). In the final pages of the report, the company provides a stamped response letter in which the reader can provide his or her feedback on the report (**stakeinvolv**). The document organisation and its content are outlined in Table 6.7 below.

Section Title	Section Content
Message from the President (p. 8)	Message from the President
Converting ideas into products and products into vitality for the lives of people (pp13-18)	Unilever in Action Vitality
Converting fragments into history and history into knowledge for growth (pp.19-34)	Unilever history in Brazil Unilever history Unilever structure in Brazil Financial data
Converting commitment into respect and respect into the pleasure of living well (pp. 35-46)	Unilever strategy Sustainability Brands full of vitality Advantages in a competitive world Quality relationships
Converting values into attitudes and attitudes into valuable relationships (pp. 47-110)	Social and Environmental performance in 2006 Environment Our consumers Our collaborators Our suppliers Involvement with society Commitment to external activities Ethics policy Respect to human rights Fundamental principles of labour rights Policy on exploitation and child labour External recognition: awards
Converting goals into reality and reality into a better world for living in (pp. 111-113)	Sustainability goals
Converting ethics into awareness and awareness into harmony (pp. 114 – 118)	Summary of GRI content

Table 6.7 - Organisation and content of the 2006 Unilever socio-environmental report

Source: Compiled by the author based on Unilever, 2007

The message from the president presents the company's global mission of vitality (**straceoletter**). The letter also explains that sustainable

development is called vitality at Unilever. Indirect impression management was used where the company mentions its association with the Global Reporting Initiative (GRI), and ingratiation, which aims to make the company more liked, was used when the CSR policies were communicated (**impceoletter**).

All the advertisements in the campaign analysed have the statement that vitality is the company mission as the final phrase (**simitheme**). The report also refers to the programmes Protected Childhood addressed in the advertisement "*We want to help change*"; Creating with Kibon Ice Lolly Sticks presented in "*With how many sticks...?*"; the More Life project addressed in "*The best proof*"; and the Rexona-Ades volleyball centre described in "*Our team wins*" (**simiprogram**).

Unilever did not respond to any specific criticisms in its report. However, the document has a section which provides supplier guidelines, focusing on the company's policy on exploitation and child labour. In the same way, the company also declares that it reduces its environmental impact, without referring to any specific case such as the one in Goias (**maincrit**).

Throughout the report, messages referring to vitality, company social programmes and Unilever's social responsibility are encountered (**simiprogram+simitheme+simislogan**). Thus, the CSR advertisements deal with the same themes addressed in the report and these are strongly embedded in the non-financial report. However, third-party association that was present in the campaign was not displayed in the report as no stakeholder involvement was found and different impression management strategies were adopted in the two channels. The CSR report followed reporting guidelines, but was not externally audited and did not refer to its criticisms.

6.7 Summary of the chapter

This chapter analysed the six non-financial reports from the UK and Brazilian cases: Chevron, Shell, Total, Banco Real, Banco Bradesco and Unilever. The CSR reports were analysed according to the following

categories: general information, CSR programmes and themes, assurance, main criticisms, CSR strategy, and similarity with the campaign. These categories were linked to the advertisement categories in Table 6.1.

The analysis found a similarity between themes and CSR programmes in the CSR campaigns and reports. This finding holds true for all the reports analysed. However, in terms of third-party association/assurance, impression management/CSR strategy and legitimacy/legitimacy threats, divergences were found between the two communication channels.

In Chapter 7, the author will discuss the findings from the analyses of the CSR campaigns and non-financial reports. These findings will be compared against the research propositions discussed in the conceptual framework and to the literature reviewed presented in Chapter 2.

Chapter 7 – Empirical Development of the Conceptual Framework

7.0 Introduction

This chapter evaluates the research propositions using the fieldwork analysis and findings discussed in Chapters 5 and 6. Each of the initial propositions is re-examined in the light of the findings and an assessment is made based on the supporting evidence. From this analysis, the framework is revised, a comparison is made to existing knowledge and implications are considered.

When assessing the research propositions, the degree of supporting evidence is rated as + (limited supporting evidence), ++ (moderate supporting evidence), +++ (strong supporting evidence) and ++++ (very strong supporting evidence). The strength of the supporting evidence indicators was defined as set out in Table 7.1 on the following page. Limited supporting evidence was used to denote a situation in which the data did not back up the proposition at all or it was supported by two cases or less. Moderate supporting evidence was used when three CSR advertising campaigns sustain the research proposition. Strong supporting evidence means that the data confirms the research proposition in the majority of cases. A very strong influence implies that the research proposition holds affirmative for all CSR campaigns investigated.

Indicator of supporting evidence	Findings	Rating
Limited supporting evidence	0 to 2 cases	+
Moderate supporting evidence	3 cases	++
Strong supporting evidence	4 and 5 cases	+++
Very strong supporting evidence	All cases (6)	++++

Table 7.1 - Indicator of strength of supporting evidence

Source: Compiled by the author

7.1 Research propositions

7.1.1 Characteristics of CSR advertisements

Research Proposition 1a: CSR print advertisement themes will be linked to company industry or country societal concerns in order to improve a company's CSR image.

The empirical evidence revealed that the three companies communicating CSR in the UK address environmental themes. Shell, Total and Chevron are part of the oil and gas industry and, as such, the environment is the source of their major criticism from external stakeholders. In the case of the UK the themes are both linked to company industry and country societal concerns. Extracts from the companies communicating in the UK are listed below.

*Of course, not only does using less energy mean there's more fuel to go around, it also means fewer greenhouse gas emissions. **Chevron, "A 5% reduction"***

*Can automotive fuel be environmentally friendly? **Total, "To develop the fuels of the future"***

*It's about satisfying growing demand for energy across the globe, without sacrificing our environment in the process. **Shell, "Rick Accattatis"***

In contrast, the most prominent theme among the CSR advertisements collected in Brazil is generally based on social issues. However, the Banco Real campaign focuses on environmental issues. The companies communicating CSR are from the banking and consumer goods sectors and, as such, are not directly associated with environmental problems. The banking industry is more closely linked with social issues, which are the focus of their legitimacy threats. The themes addressed by the companies in Brazil are demonstrated in the following extracts.

*And you are contributing in one of the many ways to preserve our natural resources. **Banco Real, "A world where nobody loses"***

*The focus is to prevent and combat child labour, especially on tomato farms. **Unilever, "We want to help change"***

*The Bradesco Foundation is one of the largest private free education programmes in Brazil. **Bradesco, "Another piece of our socio-environmental work"***

The empirical evidence corroborates the literature which states that the themes would be related to the major concerns of the industry (Morsing, 2005). This holds true for the majority of the companies investigated: Chevron, Shell, Total and Banco Bradesco.

Company	Theme	Specification	Evaluation
Chevron	Environmental	Energy saving, security and natural gas	Linked
Shell	Environmental	Energy and the environment	Linked
Total	Environmental	Energy and the environment	Linked
Banco Real	Environmental	Paper recycling	Not linked
Banco Bradesco	Social	Education	Linked
Unilever	Social	Social programmes	Linked

Table 7.2 - Company and theme

Source: Compiled by the author

To summarise, the main themes addressed by the companies in the UK are environmental issues, reflecting the nature of the industries' advertising (Table 7.2). The themes of the majority of the advertisements from the Brazilian companies concentrate on social issues reflecting the country's main societal concern. Brazil is well known for its considerable economic inequalities and social problems, which partially explains why companies focus on such issues. Nonetheless, Banco Real addressed environmental issues, which are not directly related to the company although they are a growing concern worldwide.

Assessment of Research Proposition 1a

RP-1a: CSR print advertisement themes will be linked to company industry or country societal concerns in order to improve a company's CSR image.

Assessment: Strong Supporting Evidence

Research Proposition 1b: CSR print advertisements will make use of rational appeals in order to improve a company's CSR image.

The advertisements were classified according to rational or emotional appeal. Rational appeal is based on information, whereas emotional appeal is grounded in emotive factors (Albers-Miller and Stafford, 1999).

In its UK CSR advertising campaign, Chevron makes use of a clear rational appeal. Its imagery, text, discourse and company position all appeal to the rationality of the reader. Shell also uses a rational appeal in its campaign, as the focus is on reason rather than emotion. Both of these campaigns lack elements that could stimulate emotiveness in the reader.

Conversely, Total and the campaigns of the Brazilian companies Banco Real and Unilever appeal to the emotions through the use of images. Displaying pictures of children, idyllic environments and the interaction of technologies, environment and human beings, the aim is to provoke emotions in the reader. While Chevron, Shell, Total, Real and Unilever display a single appeal throughout a series of advertisements, Banco Bradesco advertisements appeal to both reason and emotion. Among the four advertisements in the Bradescompleto campaign, two appeal to emotion and two appeal to reason.

Company	Appeal
Chevron	Rational
Shell	Rational
Total	Emotional
Banco Real	Emotional
Banco Bradesco	Rational and emotional
Unilever	Emotional

Table 7.3 - Company and appeals

Source: Compiled by the author

To summarise, among the six companies investigated two used rational appeal, three employed emotional appeal, and one used a mix of rational and emotional appeal (Table 7.3). It can be said that the rational appeal

was found in three campaigns, therefore, there is moderate supporting evidence for RP 1b. Half of the sample failed to follow the literature advice that CSR communication should display rational appeals.

Assessment of Research Proposition 1b

RP-1b: CSR print advertisements will make use of rational appeals in order to improve a company's CSR image.

Assessment: Moderate Supporting Evidence

Research Proposition 1c: CSR print advertisement images will reflect the CSR actions being advertised in order to improve a company's CSR image.

Comparisons could be drawn among the images advertised in Brazil and the UK. In Shell's UK campaign, its employees and partners are portrayed. The backgrounds of the portraits provide images that reinforce the subjects addressed in the piece emphasising the message being divulged. Therefore, the focus of the imagery in the Shell campaign is on people. Similarly, in Brazil, the Unilever advertisements depict the beneficiaries of its CSR actions and an employee. The similarities between these images are demonstrated in Figure 7.1 below.



Figure 7.1 - Shell and Unilever advertisements

Although it does not use the portrait style, as in the cases above, the majority of the images displayed in the Brazilian Bradesco advertisements

(four out of five) also focus on people, relating them to the beneficiaries of the social actions being disseminated (Figure 7.2).



Figure 7.2 - Bradesco advertisement

However, the image of its advertisement “*The biggest private investor in Education*” is a piece torn from a magazine. This image comes close to the UK Chevron campaign, in which documents are displayed in the advertisements. In all its advertisements, the Chevron campaign portrays a series of objects that characterise a working environment. The similarities between the images displayed by the advertisements are demonstrated in Figure 7.3.

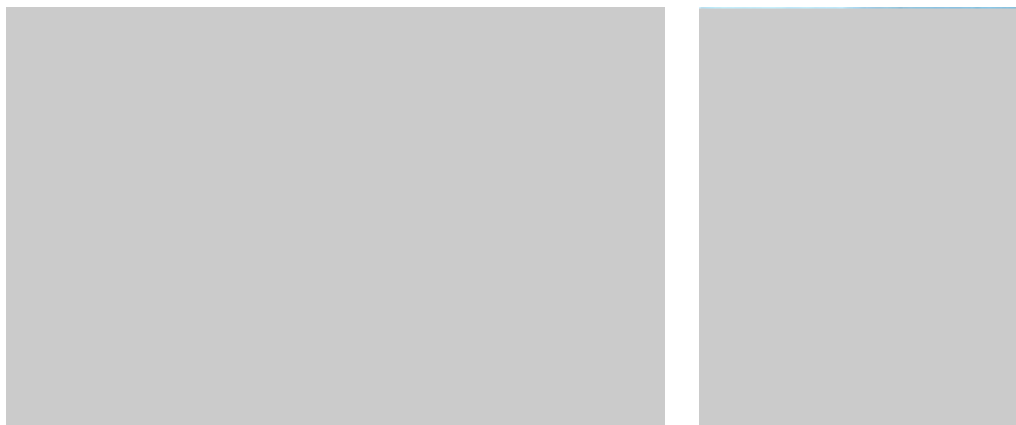


Figure 7.3 - Bradesco and Chevron advertisements

The Banco Real CSR campaign shows the peaceful interaction between humans and the environment. Similarly, in the UK, Total focuses on the integration of humans and the environment as well as between technology

and the environment. The similarity between these images is demonstrated in Figure 7.4. In fact, the image of the man at the top of the cliff is almost identical in both advertisements.

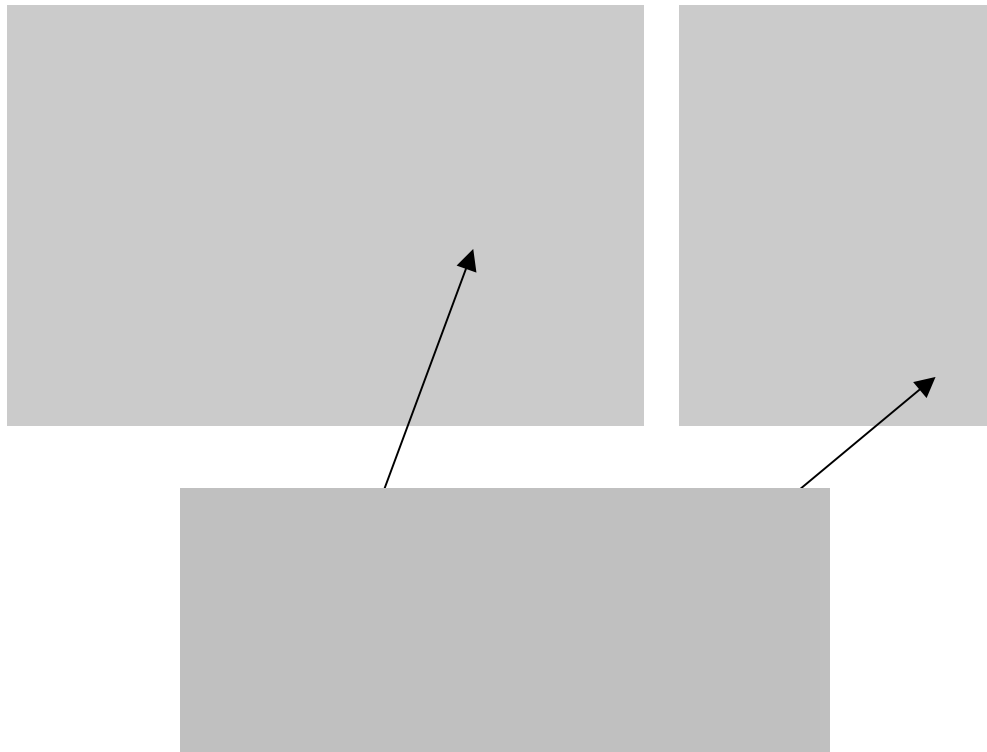


Figure 7.4 - Banco Real and Total advertisements

After analysing the images depicted by the companies, a parallel can be drawn between the images displayed in the UK and Brazil. As can be seen above, there appear to be similarities. For instance, Shell (UK) and Unilever (Brazil) used images of people in their advertisements. Total (UK) and Banco Real (Brazil) displayed images of nature while Chevron (UK) and Bradesco (Brazil) made use of images of documents in their CSR advertisements. The images used to communicate CSR tend to be similar between the two countries. This finding contradicts the literature that expects CSR communication to differ between countries (Beckmann, Morsing and Reisch, 2006; Beckmann, 2006; Maignan and Ralston, 2002; Hunter and Bansal, 2007), although specific literature on CSR advertising imagery was not found.

The relationship between the images and the CSR actions being advertised is clear in the campaigns from Shell, Total, Bradesco and

Unilever. For instance, Shell portrays its employees and suppliers with their full name in the campaign. These employees and suppliers are linked with the actions being advertised. Their image functions as a proof of the action. Similarly, Unilever displays its beneficiaries in its campaign. Bradesco does the same, and also publishes their full names in the advertisements “*Another piece of our socio-environmental work*” and “*The Bradesco foundation performed*”. Total also uses the images as evidence of their CSR programmes displaying the resemblance between nature and development.

Company	Image	Reflection of CSR actions
Chevron	Documents	No
Shell	People	Yes
Total	Nature	Yes
Banco Real	Nature	No
Banco Bradesco	Documents and people	Yes
Unilever	People	Yes

Table 7.4 - Company, images and CSR actions

Source: Compiled by the author

The associations in the campaigns from Banco Real and Chevron are more subtle. Chevron displays in its advertisements images of a working environment and while one can infer that the company is working to reach its goals and address the issues being advertised, the organisation does not show any image of its CSR actions. Banco Real displays images of the interaction between humanity and nature, but does not disclose visual images of the CSR action being advertised, in this case, paper recycling. Although these two companies have used images to establish representations of a company working in favour of the environment (Chevron) and a company concerned with sustainable interaction with nature (Banco Real), both have failed to use images as a visual proof of

their CSR actions. Therefore, there is strong supporting evidence to sustain Research Proposition 1c, as the images used to communicate CSR tend to reflect the CSR actions being advertised (Table 7.4). This finding follows is in agreement with the literature which expects CSR communication to be informational (Hirschland, 2006) and to use images as referential proof of a CSR action.

Assessment of Research Proposition 1c

RP-1c: CSR print advertisement images will reflect the CSR actions being advertised in order to improve a company's CSR image.

Assessment: Strong Supporting Evidence

7.1.2 Substantiality of CSR information

Research Proposition 2: In order to be trusted, companies communicate substantial information in their CSR advertisements in order to improve a company's CSR image.

The empirical evidence demonstrates that Banco Real, Shell and Total tend to disclose a low amount of substantial information. For instance, Banco Real addresses the issue of using recycled paper in its chequebooks, although it does not provide supporting information such as the amount of paper being used, the number of trees being saved, the investment made by the bank or how this action will affect the environment. The three advertisements have the same copy, the content of which is displayed below.

Environmentally friendly chequebook. When you use them, you are saying what you expect from a bank and from your life. And you are contributing in one of many ways to preserve our natural resources. Banco Real uses recycled paper or white paper produced in an environmentally friendly manner in 100% of its materials. Banco Real also gives you the opportunity to choose what type of paper you want in your chequebook. For further details, visit www.bancoreal.com.br/sustentabilidade. Banco Real, "Environmental chequebook"

Shell follows the same pattern and displays a low amount of substantial information. Interestingly, all the advertisements in the *Employees* campaign provide a numerical figure that does nothing to enhance the content of the information. The company is making use of the artifice of providing data that is not related to its impact on the environment. A selection of extracts illustrating these findings is provided below.

Hillary Mercer is helping to build a new energy future in the region. She manages a 7500-strong workforce constructing Sakhalin II, one of the world's largest integrated oil and gas projects, on Sakhalin Island in far-eastern Russia. Shell, "Hillary Mercer"

In the future, Hydrogen fuel could mean the end of carbon emissions from vehicles.... It is estimated that hydrogen will be fuelling up to 700 million vehicles by 2050. Shell, "Rick Scott"

So, as demand for cleaner energy grows, projects such Sakhalin II, one of the world's largest integrated oil and gas projects, are ever more important. Although the plant is still being built, more than 75% of its future capacity has already been sold. Shell, "Oleg Smirnov"

In its campaign *Our energy is your energy*, Total also fails to present any significant substantial information. Information related to the renewable energy being advertised is not provided. The same occurs with the notion of oil exploration while protecting marine life and reducing energy consumption. Excerpts from the advertisements demonstrating this finding are given below.

Extending the life of oil also means reducing energy use in industry – something we're already doing in our own refining and petrochemicals facilities. Total, "Looking after a scarce resource"

Tomorrow we're aiming for 6,000 metres down. But even there, we're not alone – respecting and protecting marine life is a constant priority during the lifetime of our projects. Total, "You can look for oil at great depths"

Because the world is going to need alternative energies and because exploration is our core business, Total is developing next-generation wind turbines. Total, "Wind, one of the most natural ways to move forward"

However, Unilever, Bradesco and Chevron provide more substantial information in their advertisements. For instance, Chevron provides a great deal of substantial information in its three advertisements. The company supplies a large amount of text, discussing the issues proposed in the advertisements in depth. The information addresses the steps the company has taken, the amount of money being invested and its objectives. Extracts from the advertisements are printed below.

*Since 1992, we have made our own energy go further by increasing our efficiency by 24%. **Chevron, "There are 193 countries"***

*Helping the U.S. government save taxpayers \$151 million while reducing greenhouse gas emission by an expected 1.5 million tons. **Chevron, "A 5% reduction"***

*Spending more than \$1 billion over the next several years on next generation, ultra clean diesel fuel from natural gas. **Chevron, "Russia, Iran and Qatar"***

Although the level of information from Bradesco varies, the company is considered to provide a high amount of substantial information. Three out of four advertisements display high volumes of information regarding investments made by the company, number of people benefited by its programmes, the actions performed, donations, its projects and its partners. Examples are provided below.

*There are more than 108 thousands students – children, youngsters and adults – benefiting in 40 schools around all the Brazilian states and the Federal District, in an investment that totalled more than R\$157 million in the last year alone. **Bradesco, "The biggest investor in education"***

*The 1.6 million actions were performed at 40 schools of the Bradesco Foundation throughout Brazil as well as at 149 other sites, such as public schools and community centres, expanding the number of people reached. Another surprising fact: we collected approximately 30 tonnes of products, ranging from computers to food, which were distributed to 88 registered institutions. **Bradesco, "The Bradesco Foundation performed"***

The amount of substantial information provided by Unilever varies across its five advertisements. For instance, three were categorised as providing

a low amount, one provides a medium amount and one provides a high amount of substantial information. A few examples are provided below to illustrate this categorisation.

Advertisement providing a low amount of substantial information
<i>It is to bring vitality not only with quality products, but, above all, with a business model that exhibits social and environmental responsibility. Unilever, “How Unilever is moving”</i>

Advertisement providing a medium amount of substantial information
<i>There are currently 37 sports centres, with 48 thousand children benefited. Unilever, “Our team wins”</i>

Advertisement providing a high amount of substantial information
<i>400 schools and 2,800 teachers a year take part in the project. 10 rooms were also created for recreation in hospitals, benefiting approximately 1 million children since the beginning of the project. Unilever, “With how many sticks...?”</i>

To summarise, three companies present a low amount of information, one provides a mix of low, medium and high levels and only two present a high volume of substantial information in their advertisements (Table 7.5).

Company	Substantiality of CSR information (Number of advertisements in brackets)
Chevron	High (3)
Shell	Low (6)
Total	Low (5)
Banco Real	Low (3)
Banco Bradesco	High (3) Low (1)
Unilever	Low (3) Medium (1) High (1)

Table 7.5 - Substantiality of CSR information

Source: Compiled by the author

Therefore, the majority of the companies fail to follow the literature on CSR communication, which recommends the use of a high volume of substantial information to publicise their actions (Polonsky and Jevons, 2009; Van de Ven, 2008; Hirschland, 2006; Schlegelmilch and Pollach, 2005; Azevedo, 2004). The author found limited supporting evidence for Research Proposition 2.

Assessment of Research Proposition 2

RP-2: In order to be trusted, the CSR advertisement communicates substantial, truthful information in order to improve a company's CSR image.

Assessment: Limited Supporting Evidence

7.1.3 Association with third-parties

Research Proposition 3: Companies associate themselves with third-parties when communicating CSR in order to improve a company's CSR image.

Among the six companies analysed, only three reported their associations with other entities. Chevron and Unilever highlight their partnerships with government agencies and other businesses, as can be seen in the excerpts below.

*Helping the U.S. government save taxpayers \$151 million while reducing greenhouse gas emissions by an expected 1.5 million tons. **Chevron, "A 5% reduction"***

*The project is made in partnership with City Hall as well as municipal and guardianship councils that monitor and denounce abuses. In a joint action, we take children from the fields and place them in their proper place: school. **Unilever, "We want to help change"***

*Their efforts and the partnership between the city, Unilever and other companies have brought surprising results, which reflect improvements in the areas of health, education and the economic development of the city. **Unilever, "The best proof"***

Bradesco is the only company to associate itself with NGOs. The advertisements "*The biggest investor in education*" and "*Another piece of our socio-environmental work*" inform the reader regarding its partnerships with the NGOs Atlantic Forest Foundation and the Ayrton Senna Institute. The former works for the protection of the Atlantic Forest and the latter is related to the development of Brazilian children and young people. An extract from Bradesco's advertisement illustrates the association.

*... partnership with the Fundação S.O.S. Mata Atlântica [Atlantic Forest Foundation], 14 million seedlings destined for the recuperation of the forest; partnership with Ayrton Senna Institute – part of the resources obtained from commercialisation of the Pé Quente Bradesco GP Ayrton Senna [Hot Foot Bradesco Ayrton Senna Grand Premium]; Capitalisation Title destined for the institution that takes care of more than 1 million children and young people. **Bradesco, "The biggest investor in education"***

Company	Association with third-parties
Chevron	U.S. Government
Shell	None
Total	None
Banco Real	None
Banco Bradesco	NGOs
Unilever	Local government Other companies Guardianship councils

Table 7.6 - Association with third-parties

Source: Compiled by the author

In summary, only three of the companies surveyed report their associations with other institutions in their advertisements (Table 7.6). Therefore, half of the companies do not make use of this strategy, which, according to the literature, would give more credibility to what is being advertised (Morsing, 2005; Schlegelmilch and Pollach, 2005; Azevedo, 2004).

Assessment of Research Proposition 3

RP-3: Companies associate themselves with third-parties when communicating CSR in order to improve a company's CSR image.

Assessment: Moderate Supporting Evidence

7.1.4 Impression management strategies and tactics

Research Proposition RP-4a: The companies make use of proactive management strategies in their CSR advertisements in order to improve a company's CSR image.

Research Proposition RP-4b: The companies make use of defensive management tactics in their CSR advertisements in order to improve a company's CSR image.

The evidence from the present empirical research is that companies use a combination of proactive strategies and defensive impression management tactics. The proactive strategy used by all companies in the sample is exemplification, which provides examples of integrity, moral conduct or self-sacrifice. The companies employed exemplification when giving examples of corporate social and environmental responsibility. Therefore, exemplification is broadly used to convey CSR actions. Extracts from the advertisements displaying the impression management strategy of exemplification are displayed below.

*A reduction of just 5% of global energy use would save us the equivalent of over 10 million barrels of oil a day. Clearly, saving energy is like finding it. **Chevron, "A 5% reduction"***

*In fact, Shell has rebuilt these Scottish sand dunes to their original contours, replanted a range of grasses by hand and regenerated this natural habitat for birds and other wildlife. **Shell, "Anna Todd"***

*We have also been preparing the way for the future of solar energy since the 1980s. Through our active involvement in the development of photovoltaic systems, Total is already equipping populations far from electricity networks. **Total, "Reviewing the oil issue in depth"***

*Banco Real uses recycled paper or white paper produced in an environmentally friendly manner in 100% of its materials. **Banco Real, "Environmental chequebook"***

*Another piece of our socio-environmental work: R\$ 167 million invested in the Bradesco Foundation in 2005. **Bradesco, "Another piece"***

*Unilever knows the importance of sports to the education of children and teenagers and, with this in mind, created the Rexona-Ades volleyball centre in 1997. There are currently 37 sports centres, with 48 thousand children benefited. **Unilever, "Our team wins"***

Pro-social behaviour is a defensive organisational impression management tactic used by companies when they engage in social actions with the intention of amending a transgression in an attempt to convince the public that they deserve a positive identity. Pro-social behaviour was used by five of the six companies in the sample.

Companies under criticism from society use this tactic in an attempt to be perceived in a positive light. Chevron, Total, Shell, Banco Real and Banco Bradesco made use of pro-social behaviour. As these companies are part of industries under close scrutiny, they communicate CSR in order to acquire a positive identity.

Other impression management tactics and strategies were also found. Total, for instance, was the only company to make use of other defensive tactics apart from pro-social behaviour such as disclaimers and organisational handicapping. The French company makes use of disclaimers when stating that it protects marine life, while spills in the oil industry have occurred in the past and are likely to occur in the future. Therefore, the company is using the disclaimer tactic to safeguard itself from future criticism by positioning itself as a protector of marine life, as seen in the following extract:

But even there, we're not alone - respecting and protecting marine life is a constant priority during the lifetime of our projects. Total, "You can look for oil at great depths"

The third defensive impression management tactic Total employed was organisational handicapping, as the company makes obstacles appear more difficult than they actually are. Total claims that oil resources remain abundant, but the company has to keep exploring for new reserves. It is the goal of an oil company to find oil and the company was seen to be exaggerating the obstacles, as demonstrated below.

Although oil resources are still abundant, Total is exploring new reserves, extending the life of existing fields and developing non-conventional oil to satisfy growing demand and secure the energy of the future. Total, "Looking after a scarce resource"

Exemplification was used by all of the companies, however other proactive strategies were also present. For instance, the acclaiming strategy, which explains an event in a way that maximises the desirable implications for the company and can be categorised as entitlement and enhancement.

While entitlement increases the responsibility of the actor on a positive occasion; enhancement increases the desirability of a positive event. Shell, Unilever and Total make use of enhancements.

Total and Unilever also make use of organisational promotion, another proactive strategy, the aim of which is to make a company more likable and attractive through being perceived as competent. Unilever wants to be recognised as competent in what it is doing. Total divulges that the company is developing next-generation turbines and is a pioneer in alternative energy. Examples are given in the extracts below.

*It is to bring vitality not only with quality products, but, above all, with a sustainable business model that encompasses social and environmental responsibility. Unilever, “**How Unilever is moving**”*

*...Total is developing next-generation wind turbines. Chosen to build France’s largest wind farm using state-of-the-art technology, we’re pioneering the future. Total, “**Wind, one of the natural ways to move forward**”*

Bradesco uses the proactive strategy of indirect impression management, as others may be influenced by the things and people to which companies are linked. The company associated itself with two Brazilian NGOs and *Veja* magazine, using a page from the magazine in one of its advertisements. The source is included in the figure legend: *Veja magazine, July 5th, 2006.*

Intimidation was a proactive strategy used by Chevron. The company frightens the reader regarding the energy supply by pointing out problems such as natural disasters and unstable regimes. Thus, the reader may feel intimidated by the consequences if energy security is not ensured by companies such as Chevron, as seen below.

*...how does everyone get the fuel they need, especially in a world of rising demand, supply disruption, natural disasters and unstable regimes? Chevron, “**Russia, Iran and Qatar**”*

Based on the findings, it can be said that the empirical data provides very strong supporting evidence for proposition 4a, as all the companies use proactive strategies (Table 7.7). However, it can also be seen in the table below that five companies used defensive strategies, providing strong supporting evidence for proposition 4b. In fact, the companies use a mix of proactive and defensive strategies, with the exception of Unilever that only uses proactive strategies.

Therefore, although companies are using proactive strategies they are not following the literature recommendation that proactive strategies rather than defensive tactics should be used in order to convey a long-lasting identity involving credibility, competence and trustworthiness (Rosenfeld, 1997) as they are using a mixture of both proactive and defensive approaches. The companies appear to be reacting to criticism and trying to construct a positive identity through CSR advertisements.

Company	Defensive tactics	Proactive strategies
Chevron	Pro-social behaviour	Exemplification Acclaiming/enhancement Intimidation
Shell	Pro-social behaviour	Exemplification Acclaiming/enhancement
Total	Pro-social behaviour Disclaimers Organisational handicapping	Exemplification Organisational promotion
Banco Real	Pro-social behaviour	Exemplification
Bradesco	Pro-social behaviour	Exemplification Indirect
Unilever	No defensive tactics found	Exemplification Organisation promotion Acclaiming/enhancement

Table 7.7 - Impression management tactics and strategies used by corporations

Source: Compiled by the author

To summarise, the companies used a combination of defensive tactics and proactive strategies when communicating CSR via print advertisements (Table 7.7). Five companies in the sample used defensive tactics, while all used proactive strategies. The empirical evidence suggests that companies use a mix of defensive and proactive impression management tactics and strategies when communicating CSR. Therefore, very strong supporting evidence was found regarding the use of the proactive management strategies and strong supporting evidence was found in relation to defensive tactics.

Assessment of Research Proposition 4a

RP-4a: The companies make use of proactive management strategies in their CSR advertisements in order to improve a company's CSR image.

Assessment: Very Strong Supporting Evidence

Assessment of Research Proposition 4b

RP-4b: The companies make use of defensive management tactics in their CSR advertisements in order to improve a company's CSR image.

Assessment: Strong Supporting Evidence

7.1.5 Legitimation strategies of communication

Research Proposition 5: Companies make use of legitimation strategies of communication in their CSR advertisements in order to improve a company's CSR image.

None of the companies facing legitimacy threats responded to criticisms via advertisements. Among the companies examined, five are in industries that are under close scrutiny and pressure. Banco Real and Bradesco, as part of the Brazilian banking industry, face legitimacy threats related to high interest rates and profits. Due to the nature of their activities, Chevron, Total and Shell face legitimacy threats regarding global warming,

climate change, pollution and human rights scandals. None of these five companies directly address any of their legitimacy threats. Therefore, avoidance is the first strategy these companies employ. The companies avoid the public debate by not directly discussing the criticism they receive. The focus of their communication is on social or environmental achievements and all issues are addressed in a positive light.

Banco Real and Bradesco use the same legitimation strategies in their advertisements, as both banks attempt to divert attention from the problem by focusing on a positive activity. Instead of focusing on the aforementioned criticisms, Banco Real focuses on environmental chequebooks, whereas Bradesco focuses on education. It should be stressed that the companies do not relate their good deeds to their high interests rates and profits. Both companies divulge their social and environmental actions while making no connections to the criticism directed against them.

Shell, which is the biggest oil company in the world, based its advertising campaign on cleaner, renewable energy, energy efficiency, reduction of emissions and environmental preservation, while, according to its own former CEO (until July 2009), Jeroen Van der Veer, the company is far more concentrated on oil and gas and relatively little effort is put into alternative energy (Van der Veer, cited in Monbiot, 2009). The company uses the strategy of attempting to change the perceptions stakeholders have regarding events without changing corporate behaviour. In Shell's advertisements "*Oleg Smirnov*" and "*Hillary Mercer*", it is suggested that, in order to provide more energy and less pollution, the solution is the construction of one of the largest oil and gas projects ever built, as seen in the extracts below. In other words, the company did not change its corporate behaviour, as it will continue to produce non-sustainable energy.

So, as demand for cleaner energy grows, projects such as Sakhalin II, one of the world's largest integrated oil and gas projects, are ever more important. Shell, "Oleg Smirnov"

The world wants more energy, the planet wants less pollution...Hillary Mercer is helping to build a new energy future in the region...constructing Sakhalin II, one of the world's largest integrated oil and gas projects, on Sakhalin Island in far-eastern Russia. Shell, "Hillary Mercer"

Shell also makes use of the legitimacy strategy of informing stakeholders regarding the intention of the organisation to improve its performance when divulging its renewable energy projects, energy savings initiatives and environmental impact studies. It is interesting to note the company attempts to inform without providing substantial information, as the extracts below illustrate.

Livio Accattatis is Principal Consultant on Energise, a Shell initiative designed to drive energy efficiency and reduce emissions across our business globally. Shell, "Livio Accattatis"

[Rick Scott] and his team have already opened the world's first integrated hydrogen filling station in Washington, D.C. Shell, "Rick Scott"

The Emicks lease land to the Colorado Green Wind Project, a joint venture owned by Shell and PPM energy. Shell, "Emick Family"

Shell UK Environmental Advisor, Anna Todd, has overseen the restoration, and is happy to report that there has been no lasting impact on the environment. Minimising our environmental footprint is an important part of Shell principles. Shell, "Anna Todd"

Chevron, the fourth largest oil company in the world (Forbes, 2009), associates itself with energy saving, energy security and natural gas reserves. Although, as Chevron's vice chairman Peter J. Robertson states, "While our predominant line of business remains exploring for, producing and marketing products developed from crude oil and natural gas, we are making investments in renewable energy" (Chevron, 2007: 11). In its advertisement "A 5% reduction", the company uses the strategy of informing stakeholders regarding the intention of the organisation to

improve its performance. The company divulges its energy saving and invites the readers to do the same, as seen in the following extract.

A 5% reduction in global energy use would be enough to power Australia, Mexico and the entire UK. So what are we waiting for? Since 1992, Chevron has reduced its own energy consumption by 24%. Chevron, "A 5% reduction"

In the advertisement "*Iran, Russia and Qatar*", the company uses the strategy of attempting to change the perceptions stakeholders have regarding events without changing corporate behaviour. Even though the advertisement informs that the company has reduced its energy consumption by 24%, the piece suggests that natural gas is the solution to the need to diversify energy sources, but it is well known that natural gas is a fossil fuel and any oil and gas company investing in natural gas is only expanding its business in a traditional way. The extract below displays a part of the advertisement copy.

Expanding and diversifying energy sources by using more natural gas could lead to lower fuel prices and greater energy security. Chevron, "Russia, Iran and Qatar"

In the advertisement "*There are 193 countries*", the company makes use of the strategy of diverting attention by focusing on energy security as a positive activity. Energy security does not appear as one of the main criticisms directed at the oil industry. Thus, the company is diverting attention from its problems and focusing on another activity, in this case, energy security.

Total, the fifth largest oil company in the world (Forbes, 2009) associates itself in its advertisements with renewable energy and environmental conservation whilst also extracting oil. In "*You can look for oil at great depths*", the company uses the strategy of diverting attention from the problem by focusing on a positive activity. The advertisement addresses the issue of deep-water exploration while respecting and protecting marine life. It is important to highlight here that Total is responsible for a number

of oil spills. In *“Looking after a scarce resource”*, the strategy of attempting to change the perceptions stakeholders have regarding events without changing corporate behaviour is employed. In this advertisement, the company addresses energy security and justifies the use of oil, as seen in the extract below.

Although oil resources are still abundant, Total is exploring for new reserves, extending the life of existing fields and developing non-conventional oil to satisfy growing demand and secure the future of energy. Total, “Looking after a scarce resource”

The core business of Total is oil, gas and coal (Total, 2007), even though the company decided to address the issue of renewable energy in its advertisements. In the pieces *“To develop the fuels of the future”*, *“Wind, one of the most natural ways to move forward”* and *“Reviewing the oil issue in depth”*, the company makes use of the strategy of informing stakeholders regarding the intention of the organisation to improve its performance, as it focus on renewable energies, as seen in the following extracts.

Total was the first oil company to produce and market biofuels... Total, “To develop the fuels of the future”

We have also been preparing the way for the future of solar energy since the 1980s. Total, “Reviewing the oil issue in depth”

Because the world is going to need alternative energies and because exploration is our cores business, Total is developing next-generation wind turbines. Total, “Wind, one of the most natural ways to move forward”

However, managing legitimacy is not only related to repairing and defending organisational legitimacy; companies also attempt to gain or maintain legitimacy (O’Donovan, 2002). With regard to Unilever, the thesis argues that the company is maintaining its legitimacy through the communication of its CSR efforts. Although Unilever receives criticism in other countries, the company is not the recipient of major legitimacy threats in Brazil. Therefore, the strategy the company uses is that of informing stakeholders regarding the intention of the organisation to

improve its performance. In this case, the improvement of its performance is associated with a wider recognition of the company's CSR activities. As CSR becomes institutionalised in Brazil (Ventura and Vieira, 2007), Unilever keeps in line with the emerging social awareness and growing media influence as it positions itself through advertising as an active contributor of CSR.

The advertisements examined in this study use various legitimisation strategies (Table 7.8). With this finding, it can be said that companies use CSR advertising as a form of creating, maintaining or restoring organisational legitimacy. This finding contributes to knowledge on legitimisation strategies in communication, as it acknowledges CSR advertising as yet another channel for creating, restoring or maintaining organisational legitimacy. Previous research (Cho, 2009; Branco and Castelo, 2006; Cho and Patten, 2007; Patten 2005) has focused on legitimisation strategies employed in annual reports, corporate and social reports and corporate websites but no reference was made to advertising.

Company	Legitimation strategies of communication
Chevron	<ul style="list-style-type: none"> ▪ Inform stakeholders regarding the intention of the organisation to improve its performance ▪ Attempt to change the perceptions stakeholders have regarding events without changing corporate behaviour ▪ Divert attention from the problem by focusing on a positive activity
Shell	<ul style="list-style-type: none"> ▪ Inform stakeholders regarding the intention of the organisation to improve its performance ▪ Attempt to change the perceptions stakeholders have regarding events without changing corporate behaviour
Total	<ul style="list-style-type: none"> ▪ Inform stakeholders regarding the intention of the organisation to improve its performance ▪ Attempt to change the perceptions stakeholders have regarding events without changing corporate behaviour ▪ Divert attention from the problem by focusing on a positive activity
Banco Real	<ul style="list-style-type: none"> ▪ Divert attention from the problem by focusing on a positive activity
Bradesco	<ul style="list-style-type: none"> ▪ Divert attention from the problem by focusing on a positive activity
Unilever	<ul style="list-style-type: none"> ▪ Inform stakeholders regarding the intention of the organisation to improve its performance

Table 7.8 - Legitimation strategies of communication

Source: Compiled by the author

Companies in industries under scrutiny avoid their legitimacy threats while communicating their good deeds. As happens in the majority of advertising, everything communicated is shown in a positive light (Dyer, 1995). Companies also attempt to change the perception of their stakeholders and/or divert attention while presenting themselves as socially and environmentally responsible. They also make use of informing strategy to communicate what they are doing to improve their performance, although they do not link this with legitimacy threats. Therefore, even when the companies are responding to a predicament, the communication strategy tends to be proactive, as if their activities have

no consequences that might aggravate the problem. The companies attempt to build legitimacy by overlooking their own legitimacy threats.

To summarise, the author identified that four companies make use of informing legitimisation strategies in their CSR advertisements, as only Banco Real and Bradesco do not use this approach. Diverting attention was also used by Chevron, Total, Banco Real and Banco Bradesco. The third strategy found was attempting to change perceptions, and was used by Chevron, Shell and Total. Assessing the proposition, very strong supporting evidence was found as companies make use only of legitimisation strategies of communication such as informing, diverting and attempting to change perceptions.

Assessment of Research Proposition 5

RP-5: Companies make use of legitimisation strategies of communication in their CSR advertisements in order to improve a company's CSR image.

Assessment: Very Strong Supporting Evidence

7.1.6 Linkage with CSR report

Research Proposition 6: Companies connect their CSR advertisements with their CSR reports.

The non-financial report formalises the corporation's stance on CSR by communicating corporate social and environmental actions and is designed to demonstrate its social commitment (Deetz, 1992). As a formal document and communication channel, it divulges a company's CSR intent and its main CSR actions and programmes. The present study evaluated to what extent companies connect their CSR advertisements to their non-financial reports.

All the CSR advertisement campaigns are associated with their respective non-financial reports. For instance, Chevron communicates the growing demand for energy, energy efficiency and energy security through its CSR advertisements. Throughout the report, messages referring to the same

issues are encountered. The title of the company report is *Investing in human energy*, while the advertisements display the slogan *Human Energy*. As the report and the advertisements discuss the same issues, the campaign is strongly embedded in the report.

The Total campaign *Our energy is your energy* is evident in its non-financial report. Both address the same issues, such as oil exploration and marine conservation, the need for securing energy and reducing consumption in industry and the need for renewable energy sources. There is a similarity between the campaign slogan and the title of the report *Sharing our Energies*, which is wholly dedicated to the energy matter.

The Shell *Employees* campaign is embedded in its non-financial report. Both address the same issues, such as cleaner and renewable energy sources, minimising the impact on biodiversity around Shell operations, the need to reduce emissions and the Sakhalin II project. All these issues are mentioned and discussed throughout the document. Therefore, the campaign is associated with the non-financial report.

The focus of the Banco Real advertising campaign is on the issue of chequebooks made out of recycled paper, as the company mentions its paper consumption and the increasing usage of recycled paper. Information related to paper recycling is presented twice in the report – once in *Global warming* and once in the *Environmental indicators* sections. The issue is also mentioned in the interview with the vice president of finance, in which he states that the bank has used recyclable paper in its chequebooks since 2004. Thus, the CSR advertising campaign is associated with the non-financial report and is presented as part of its strategy.

In the Bradesco sustainability report, the Bradesco Foundation is mentioned in the message from the president, who reports that it is one of the largest and oldest private social investment foundations in Brazil. Similarly, one whole section of the report addresses the 50 years of the

Foundation. The National Volunteer Action Day, Finasa programme and associations with NGOs are also cited. The Bradesco Sustainability Report addresses the actions and programmes presented in the CSR advertising campaign analysed in this section. Thus, the CSR advertising campaign is associated with the non-financial report.

In the message from the president in the Unilever report, he presents the company's global mission of vitality. The letter also explains that sustainable development is called 'Vitality' at Unilever. All the advertisements in the campaign analysed have the statement that vitality is the company mission as the final phrase. The report also refers to the programmes Protected Childhood addressed in the advertisement "*We want to help change*"; Creating with Kibon Ice Lolly Sticks presented in "*With how many sticks...?*"; the More Life project addressed in "*The best proof*"; and the Rexona-Ades volleyball centre described in "*Our team wins*". Throughout the report, messages referring to vitality, company social programmes and Unilever's social responsibility are encountered. Thus, the CSR advertisements deal with the same themes addressed in the report and are strongly embedded in the non-financial report.

To summarise, the empirical evidence sustains the research proposition that all companies connect their CSR advertisements with their CSR reports. This finding demonstrates that the companies' CSR stances, actions and programmes publicised in the reports are in line with their communication via advertising. Therefore, companies integrate their corporate communication regarding CSR in reports and advertisements. Furthermore, unlike the advertisements, the reports address the companies' legitimacy threats, thereby dealing with negative issues.

Assessment of Research Proposition 6

RP-6: Companies connect their CSR advertisements with their CSR reports.

Assessment: Very Strong Supporting Evidence

7.1.7 Development of the theoretical framework: identification of a new influence and research proposition from the fieldwork

During the analytical process and theoretical development, the author identified an additional research proposition that arose from the empirical fieldwork. The present study has taken a 'theory-first' position, which is a 'deductive strategy', as the "researcher has some orienting constructs and propositions to test or observe in the field" (Miles and Huberman, 1994:155).

This investigation has taken the initial theory and amended and refined it "as it was tested against empirical events and characteristics" (Miles and Huberman, 1994:155). The development of theory grounded on empirical research permits the researcher to build in new propositions using an inductive methodology at the end of the process (Bryman, 2001). The process of adaptation and modification is essential for the development of theory and knowledge.

The amendment of the theoretical framework and addition of a new research proposition grounded in the research is discussed in the next section.

Research proposition 7: Companies do not address the main criticisms of their actions in CSR advertisements

This proposition has been added to the original conceptual framework as a new construct in the CSR communication process. While the majority of the companies address and respond to their criticisms in their CSR reports, the same does not occur in the advertisements.

What happens when communicating CSR via print advertising? The company's social and environmental impacts are not mentioned directly. In the advertisements the companies do not position themselves as responsible for their actions and damage caused to the environment. They present themselves in the advertisements as a solution to environmental and social problems, but without mentioning the impact they may also be

having. Shell for instance, discusses renewable energy because, according to its advertisement "*Hillary Mercer*", *the planet wants less pollution* (Shell, "*Hillary Mercer*") and not due to the fact that oil companies have a strong impact on the environment and are directly associated with pollution. Banco Real discusses the environment and the use of recycled paper while Bradesco divulges its donation to education.

One reason that might explain why companies do not attempt to address the main criticisms they receive could be that advertising is mass communication. Even these advertisements, placed in magazines with a differentiated audience (as explained in Chapter 3, section 3.9.1 Magazines), reach a large readership that may or may not be aware of the companies' problems. Also companies do not want to draw attention to negative events as advertisements aim to send a positive message. Another reason could be that there are no guidelines on how to communicate CSR through advertising. Moreover, the companies choose what to communicate. Although they cannot control how the reader will interpret the message, they can select what they are communicating. In pursuit of their self-interests, companies decide to portray themselves as responsible, concerned and active in the field of CSR.

Sometimes this strategy of companies portraying themselves as responsible can lead to negative consequences which occurred with two advertisements that were not part of the thesis sample: Shell's advertisement was not selected as it is not part of an advertisement campaign (as defined in the thesis sample) and another one from Petrobras, the Brazilian oil company, was published outside the research period.

These companies have had their advertisements withdrawn by the ASA in the UK and Conar in Brazil for presenting misleading information. In 2007, Shell was asked not to use the advertisement headlined "*Don't throw anything away. There is no away.*" (Figure 7.5), which was considered to be in breach of the ASA clauses related to truthfulness and environmental claims (ASA, 2007).

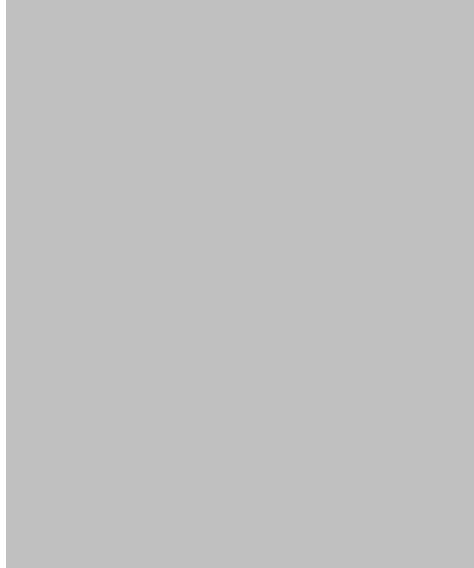


Figure 7.5 - Don't throw anything away. There is no away

Likewise, in 2008, the Brazilian oil company Petrobras was asked not to air or place two advertising campaigns “*Sonhar pode valer muito*” [Dreaming can have high value] and “*Estar no meio do caminho sem ser notada*” [Being in the middle without being noticed] made for television and print advertisements. The Petrobras campaign (Figure 7.6 shows one example) was considered misleading, as the company was posing as a contributor to the environmental quality and sustainable development of the country (Folha de São Paulo, 2008). This was the first case of Conar requesting that an advertisement be withdrawn from publication due to the inaccuracy of its CSR claims.



Figure 7.6 - Being in the middle without being noticed

In comparison to what was found in the advertisements, the majority of the companies in the sample address their criticisms in their CSR reports. Chevron, Total, Shell and Banco Real mention issues such as climate change, oil spills, business in the developing world, high interest rates and profits. None of these is mentioned in their advertisements. Only Bradesco and Unilever do not respond directly to the criticisms the companies received, although both of them mention the main problems related to difficulties or criticisms in their non-financial reports.

One reason for this difference between what is communicated via CSR reports and advertisements could be that, although anyone can access a company's report through its website, few actually do so (Pollach, 2011). The reports target shareholders, NGOs, politicians, the government, the specialised media and academia. This public is likely to be aware of the companies' difficulties and the criticisms are addressed in order to demonstrate transparency. Although disclosure via CSR report is voluntary, companies comply with a series of guidelines, as demonstrated in Chapter 6, which facilitate the communication of social and environmental impacts.

To summarise, none of the six companies analysed address their criticisms or deal with negative events in their advertisements. Therefore, communication via CSR advertising campaign is used to inform about a company's actions but not to clarify its stance on criticisms received. This finding illuminates the discussion on CSR advertising and, as it is applied in all the CSR campaigns in the sample, lends value to the conceptual framework.

Assessment of Research Proposition 7

RP-7: Companies do not address the main criticisms of their actions in CSR advertisements

Assessment: Very Strong Supporting Evidence

7.2 The conceptual framework revisited

The conceptual framework presented in Figure 7.7 is the same as that presented in Chapter 2, with one significant difference. The conceptual framework has been developed to include an additional research proposition: ***Companies do not address their criticisms in their advertisements***. While the epistemological starting position of the thesis is 'theory first' (Wolcott, 1992; Miles and Huberman, 1994 and Chapter 3), the researcher kept an open mind with regard to any propositions arising from the fieldwork data. This is part of the deductive/inductive process in research (Miles and Huberman, 1994; Bryman, 2001).

Figure 7.7 seeks to explain how companies communicate their CSR actions through print advertisements and the relative significance of the research propositions is based upon an analysis of the CSR advertising campaigns. The research propositions analysed are on the left-hand side and the results (+, ++, +++, +++) shown immediately after them represent the strengths of the CSR advertising characteristics encountered by this thesis.

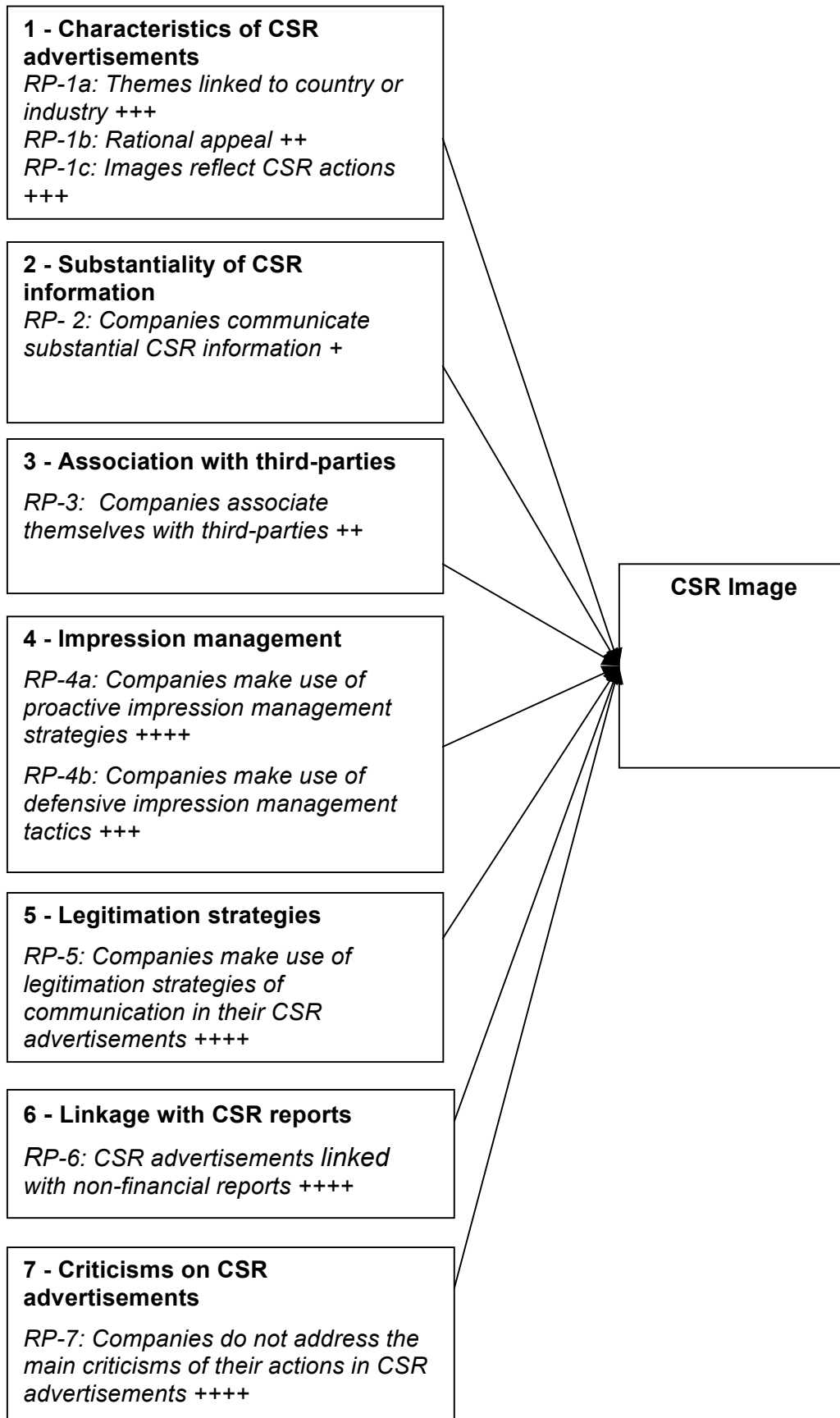


Figure 7.7 - Development of the framework from the empirical research
 Source: Compiled by the author

7.3 Summary of the chapter

This chapter evaluated and developed the propositions and the conceptual framework based on the empirical evidence provided by the present research. Each of the initial propositions were re-examined in light of the findings and an assessment was made based on the supporting evidence. The conceptual framework was then revised and a new research proposition was included. Moreover, a comparison to existing knowledge was made and implications were considered.

Research propositions 1a, 1b and 1c investigated CSR advertisement characteristics related to the themes, appeals and images. It was found that companies usually advertise themes that are related to their industries, societal concerns or both. For instance, Chevron, Shell and Total disclosed CSR actions related to the environment, which could be linked both to their industry and a strong societal concern in the UK. Banco Bradesco and Unilever advertised social actions that are related to Brazilian societal concerns. Companies use both rational and emotional appeals when communicating CSR via advertisements, failing to follow the literature which recommends addressing CSR via a rational, informative appeal (Azevedo, 2004; Schlegelmilch and Pollach, 2005; Morsing, Schultz and Nielsen, 2008). With regard to CSR advertisement imagery, it tends to be used as a reflection of the CSR actions being advertised which in turn can give more credibility to what is being communicated.

Research propositions 2 and 3 are related to substantiality of CSR claims and examined the amount of substantial information available in the adverts as well as the association with third-parties. It was found that when communicating CSR via advertisements companies do not disclose high levels of CSR related information. In the sample, only two companies did so. In relation to the association with third-parties, three companies disclosed their association. As a result, the amount and quality of the information provided by the companies could fuel discussion regarding the scepticism surrounding CSR communication.

Companies' self-presentation was the subject of research propositions 4a and 4b and it was found that oil companies, banks and a consumer goods company presented themselves as concerned with the environment and social issues. Regarding the impression management strategies investigated, the most common proactive strategy used by all the companies in the sample was exemplification in which the impression is managed through examples of moral conduct. Exemplification is an appropriate CSR strategy, as companies want to be recognised as examples of good corporate citizenship. Another popular strategy used by Chevron, Shell and Unilever, was acclaiming/enhancement. Acclaiming is when a desirable event is explained in a way that maximizes the desirable implications for the action and enhancements attempt to increase the desirability of a positive event. Once more, it can be used to disclose CSR actions advertised so that a company can be perceived in a positive light. On the other hand, concerning defensive tactics, the most common was pro-social behaviour which is intended to amend a transgression, aiming to convince the public that the company deserves a positive identity. This tactic also sits comfortably with CSR actions by multinational companies who are the focus of much pressure and scrutiny by external stakeholders and pressure groups.

Research proposition 5 looked at legitimation communication strategies and found that none of the companies in the sample appear to directly address any of their legitimacy threats. Avoidance was considered the first strategy employed by the companies. Companies communicating CSR avoid the public debate by not discussing the criticism they received while focusing their communication on social and or environmental achievements with all issues addressed in a positive light. They appear to use a mix of various legitimation strategies while advertising CSR, with four out of six following the literature recommendation and using an informing strategy to enhance their image (Cho, 2009).

The research investigated whether the CSR advertising was linked with the CSR report under research proposition 6 and the empirical evidence

demonstrates that all the companies associate their advertising with their CSR reports.

The additional proposition added to the original conceptual framework was *Companies do not address their criticism in their CSR advertisements*. It was found that while the majority of the companies addressed and responded to their criticisms in their CSR report, the same does not occur in the advertisements. None of the six companies addressed their criticisms in their advertisements.

The next chapter, based on the research propositions, will address the main question of the present study: How do companies publicise their CSR actions through print advertisements in order to disclose the CSR image they want to signal to their public(s). Chapter 8 will draw together the main findings and conclusions from the research and reflect on the contribution the new theory makes to academic knowledge and management practice.

Chapter 8 – Conclusions

8.0 Introduction

This thesis set out to develop a theory that addresses the question: *‘How do companies publicise their CSR actions through print advertisements in order to disclose the CSR image they want to signal to their public(s)?’*

From this central research question, six propositions and a conceptual framework were developed to guide the study. This final chapter synthesises the main contribution of the thesis.

8.1 Thesis aim and key findings

In an area where there was little, if any, extant literature this thesis had as its central aim the development of a theoretical framework that would enable researchers to understand more clearly the role of print advertising as a medium for communicating messages from companies to stakeholders in respect of their CSR image. In order to achieve this overarching aim six propositions were formulated from an analysis of literature in Chapter 2. The findings are summarised as follows:

8.1.1 Findings which support the literature

The main themes addressed by the companies are either related to industry or a country’s societal concerns (Morsing, 2005; Du, Bhattacharya and Sen, 2010; Cone, 2007). For instance, Chevron, Shell and Total deal with environmental issues, reflecting the nature of their industry. Banco Bradesco and Unilever concentrate on social issues which reflect the main societal concerns in Brazil. However, Banco Real addressed the environment, which although not linked with its industry or the country’s main societal concerns, is a growing concern for the entire world.

The four companies, Shell, Total, Bradesco and Unilever, used the images as a reflection of the CSR actions being advertised to give greater credibility to what was being communicated (Doyle, 2009b). Companies

use images of their employees and beneficiaries (Shell, Bradesco and Unilever) and of the environment (Total). On the other hand, Banco Real uses idyllic images to portray ideal scenery while Chevron displays the desk of someone actively trying to find solutions to energy problems. Although the images used by Chevron are not related to the CSR programmes advertised they are representative of a company concerned with the environment. In Banco Real's case, the images display its clients' relationship with aspects of nature that are being preserved as a result of the Bank's actions.

8.1.2 Findings which challenge the literature

The empirical evidence showed that the companies used both rational and emotional appeals, with Chevron, Shell and Banco Bradesco making use of rational appeals while Total, Banco Real and Unilever appeal to the emotions. Some of the companies did not follow the recommendation of the literature, which is to address CSR using a rational, informative approach (Stoll, 2002; Azevedo, 2004; Schlegelmilch and Pollach, 2005; Morsing, Schultz and Nielsen, 2008).

When communicating CSR, not all the companies offer substantial information. According to the empirical evidence, three companies offered a low degree, one offered a medium degree and two offered a high degree of substantial information. Therefore, these campaigns fail to follow the recommendation of the literature on the use of substantial information (Polonsky and Jevons, 2009; Van de Ven, 2008; Hirschland, 2006; Schlegelmilch and Pollach, 2005; Azevedo, 2004). This finding also contradicts empirical studies which found that advertising in developed countries is more informative than in developing countries (Abernethy and Franke, 1996), as the majority of companies advertising in the UK provided little substantial information while in Brazil medium to high levels of substantial information were found.

Similarly, companies do not disclose their partners when communicating CSR. Only half of the companies surveyed reported their associations with

other institutions in their advertisements. Therefore, companies fail to associate themselves with third-party organisations, which, according to the literature, would give more credibility to what is being advertised (Azevedo, 2004; Morsing, 2005; Schlegelmilch and Pollach, 2005; Morsing, Schultz and Nielsen, 2008).

Companies present themselves in a positive light in CSR advertisements, in relation to the environment and social issues. Based on the findings, companies use both proactive and reactive impression management strategies and tactics. The finding that some firms adopt a reactive tactical approach does not follow the recommendations made in the literature, which argues that proactive strategies should be used in order to convey a long-lasting identity involving credibility, competence and trustworthiness (Rosenfeld, 1997; Mendonça and Andrade, 2003). Some of the companies appear to be reacting to criticism and trying to construct a positive identity through CSR advertising.

8.1.3 Findings which extend the literature

This thesis finds that CSR advertising is a new channel for creating, restoring or maintaining organisational legitimacy and adds to similar findings of previous research using the analysis of non-financial reports and corporate websites (Branco and Rodrigues, 2006; Cho and Patten, 2007; Cho, 2009). However, unlike the findings based on the CSR report disclosures, no direct reference was found to legitimacy threats in the advertising. References made to legitimacy threats appear to be restricted to reports. The companies employ a variety of legitimation strategies when advertising CSR with the most common being the informing and diverting strategies. The use of these two strategies explains how companies attempt to legitimize their CSR position: they try to avoid criticisms, divert attention from their problems and focus on activities that can have a positive impact on society and/or the environment. At the same time, companies also use advertisements to inform stakeholders about their intention to improve performance. In order to legitimize their CSR position

the companies communicate social and environmental actions and achievements in a positive light.

All six CSR advertisement campaigns could be linked with non-financial reports indicating that the companies follow a strategic approach to their CSR communications which is exemplified by integrating their communications in their advertisements and non-financial reports. This finding demonstrates that CSR advertisements are in line with the position, actions and programmes publicised in the companies' reports.

CSR is a voluntary activity and, consequently, companies decide what activities and programmes will be carried out (Calveras, Ganuza and Llobet, 2007; Matten and Moon, 2008). The same is true in the case of advertising, as companies choose what to communicate. Although they cannot control how the reader will interpret the message, they can select what will be communicated. In pursuit of their self-interests (such as having a positive CSR image), companies decide to portray themselves as responsible, concerned and active in the field of CSR and do not address criticisms in their advertisements.

8.2 Contribution to theoretical development

The thesis investigated CSR advertisements, an under-researched area within CSR communication. The author synthesised the literature from the fields of CSR communication, impression management, legitimacy theory and media studies. From the field of CSR communication, the concepts of third-party association and substantial information were drawn upon. Third-party association is an adaptation of the endorsed communication concept (Morsing, Schultz and Nielsen, 2008) while substantial information is related to the need to increase credibility and the information displayed in CSR communication. The fit between CSR programmes and the companies or industries is also present in CSR communication literature. Also within CSR communication, the author adopted the concept of integrated communication to CSR in the development of the research

proposition, on the basis that CSR reports and CSR advertisements should be connected.

From media and communication studies, as well as marketing, the author applied the concept of rational and emotional appeals which apply when individuals buy products. It is believed that rational appeal advertisements provide more information than emotional ones, as they are based on information, data and facts. Further, the identification of photographic images as a reflection of truth was taken from media studies literature, in particular the concept that images could be perceived as a referential proof, and visual evidence of the CSR action.

The concept of impression management was used to explore how companies present themselves, and whether a proactive strategy or defensive tactic was used in CSR advertisements. Proactive impression management strategies have long-term goals such as establishing credibility while defensive tactics seek to develop a positive impression in the short term. Hooghiemstra (2000) used impression management strategies to investigate how companies present themselves in their CSR reports.

Literature on legitimacy theory was also used to verify which legitimization strategies of communication companies use in their CSR advertisements. Legitimacy theory has been used to explain social and environmental disclosures by corporations with previous research focusing mainly on CSR reports (Branco and Rodrigues, 2006; Cho and Patten, 2007; Cho, 2009).

The literature from the fields of CSR communication, impression management, legitimacy theory and media studies, described above, appears to explain how companies publicise their CSR actions through print advertisements in order to disclose the CSR image they want to signal to their public(s). The author synthesised the literature, and based on it, six research propositions and a conceptual theoretical framework for empirical evaluation were developed, as can be seen in Figure 8.1.

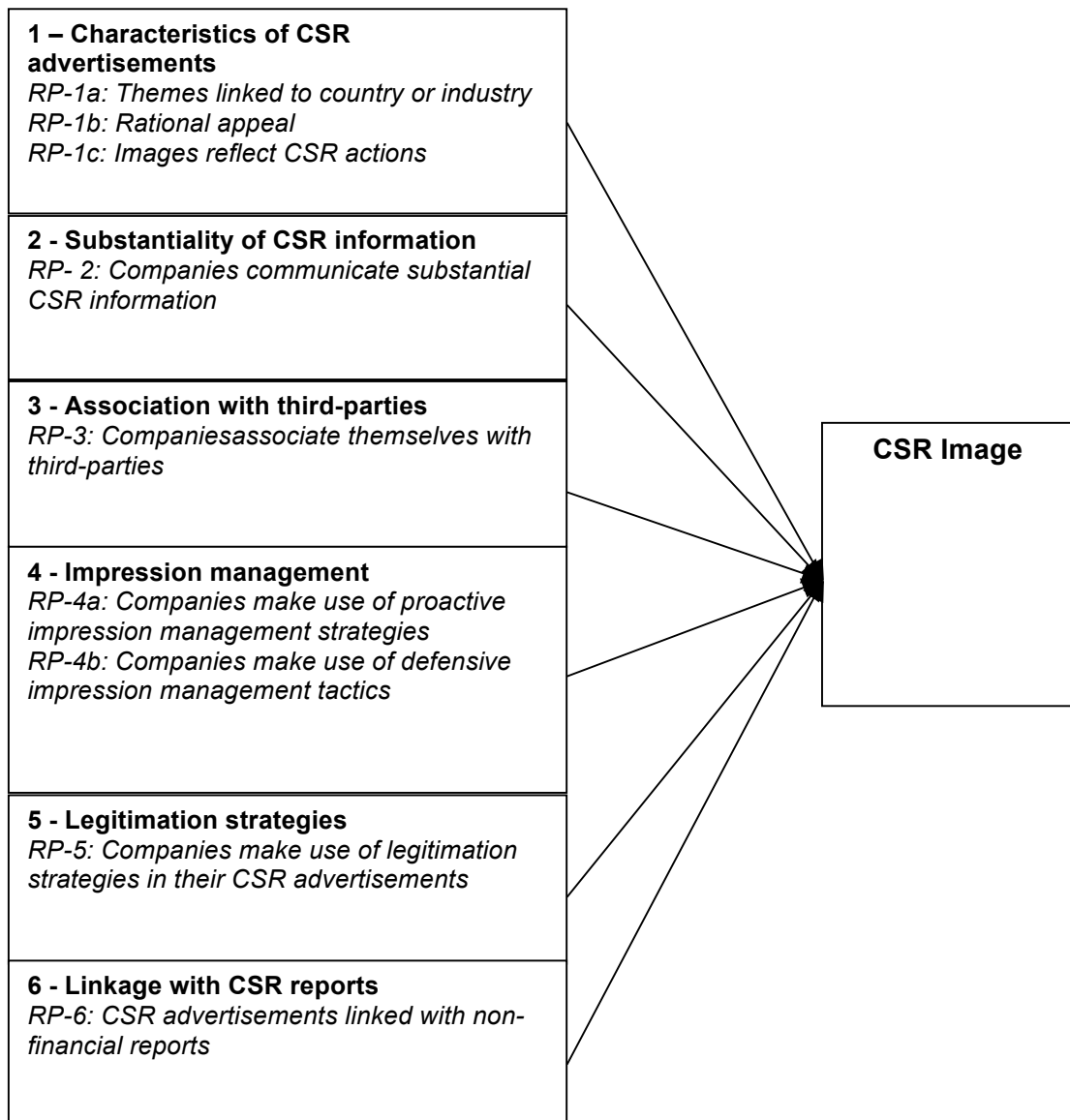


Figure 8.1 - Conceptual theoretical framework

Source: Compiled by the author

The theoretical conceptual framework and the research propositions were analysed and evaluated against six CSR advertisement campaigns. The findings were compared with the CSR reports, as a confirmatory method, in order to determine whether or not the findings from the advertisements were supported elsewhere. A few points discussed in the literature and present in the conceptual framework as research propositions did not hold true for all cases. This is especially true for the provision of substantial information when communicating CSR, for which the research found limited supporting evidence. In the same way, there was only moderate

supporting evidence for communication of third-party associations in the empirical research. Strong supporting evidence was found related to the use of emotional appeals.

After the analysis, the author revisited the theoretical conceptual framework, assessed the strength of the supporting evidence for each of the propositions and produced a new proposition which was added to the framework. The new research proposition in the conceptual framework is drawn from the contrast between advertisements and CSR reports and relates to the avoidance of criticism. The companies discussed their main criticisms in their reports but failed to address them in their advertisements.

The research found a mismatch between what companies admit they are doing in their CSR reports, which follow reporting guidelines, and the CSR image they project in their advertisements. The findings suggest that companies attempt to construct a positive CSR image by avoiding mention of the main criticisms of the organisation or its activities and focusing on their positive contribution to society. The discourse is one of environmental and social actions helping to make the planet a better place. Using diversion strategies companies divert attention from their main negative impacts and focus on their good deeds. They do so without providing substantial information about their CSR actions.

After analysing the empirical data, the conceptual theoretical framework was changed. In relation to the CSR characteristics, it was found that companies use emotional rather than rational appeal when communicating CSR via advertisements. In relation to CSR images they are used as a reflection of the CSR action being advertised, however they also use images of their own employees and display a social and/or environmentally concerned company image. Substantial information and third-party association is not widely used as prescribed in the CSR literature. The evidence was that companies fail to make use of these two approaches. Companies use a mix of proactive and defensive impression management strategies, exemplification being the most common among

the proactive strategies and pro-social behaviour among the defensive ones. The thesis also found that informing and diverting attention legitimisation strategies of communication were the most used in CSR advertisements. The development of the conceptual theoretical framework based on the empirical research is set out in Figure 8.2. The underlined research propositions are the ones which changed and the one in bold is the new research proposition that was added to the new framework from the previous framework (Figure 8.2).

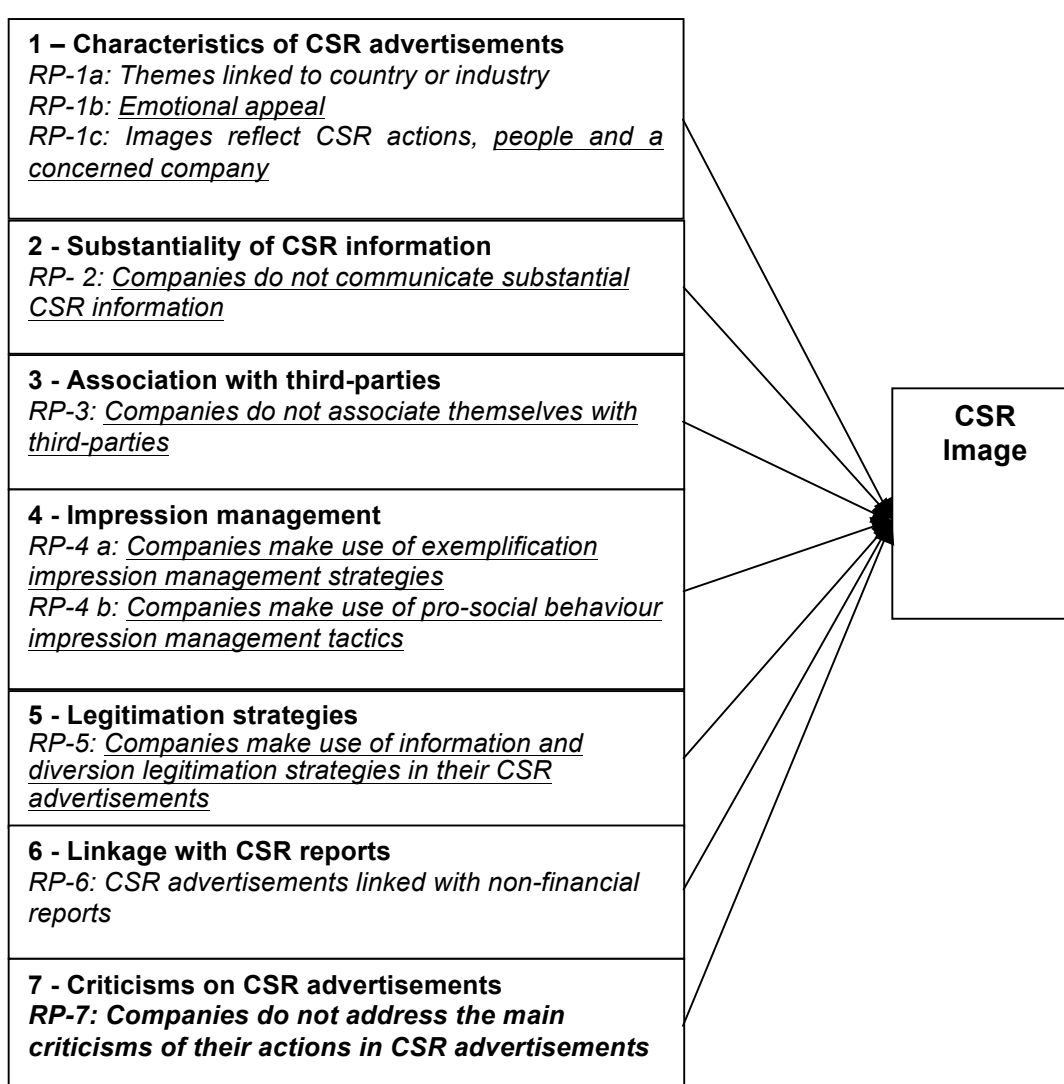


Figure 8.2 - Development of the conceptual theoretical framework from the empirical research

Source: Compiled by the author

The thesis provides a conceptual theoretical framework that could be used to analyse CSR advertisements. The framework allows for the exploration

and evaluation of CSR characteristics, themes, appeals and images and also the amount of substantial information provided by the advertisements. Furthermore, using the conceptual framework the author was able to identify and explore how companies present themselves through impression management strategies and tactics employed in CSR advertisements.

8.3 Contribution to management knowledge and practice

In explaining how companies communicate their CSR actions through print advertisements, an attempt has been made to create a practical framework. According to Van de Ven, theory should be relevant to academic studies and professional practice alike as “nothing is quite so practical as a good theory” (1989: 486).

One of the biggest issues in CSR advertising is the mismatch between what is communicated and how different groups of stakeholders perceive the company. This can lead to companies being accused of hypocrisy and deceiving the public (Van de Ven, 2008). As stated by Jeroen Van der Veer, former Shell CEO, in an interview with *The Guardian* Newspaper:

“If we are very big in oil and gas and we are so far relatively small in alternative energies, if you then every day only make adverts about your alternative energies and not about 90% of your other activities I don’t think that - then I say transparency, honesty to the market, that’s nonsense” (Van der Veer, 2009 cited in Monbiot, 2009).

In the research, the author discusses several findings that point to areas that could be improved, and makes a number of recommendations related to the comments of Shell’s former CEO’s displayed above. Some suggested recommendations are:

- **Associate the themes with the company or country societal concerns**

When advertising CSR, companies could select a theme that is related to their industry or country’s societal concerns. Companies should associate themselves with programmes and actions related to their business. This

will lead to a better link between the company and the CSR action being advertised.

- **Use rational appeals**

CSR must be communicated with great care as companies face increased scepticism over their CSR actions and corporate advertising. As a result a rational appeal with an informative tone will provide more room for substantial information and help avoid criticism.

- **Images should reflect CSR actions**

Companies could use the images in their advertisements to create greater credibility. The images could function as a proof that the CSR action took place and demonstrate the results obtained.

- **Communicate substantial information**

When communicating CSR, companies should divulge a high level of substantial information related to their CSR activities. This information could lead the reader to make an effective evaluation of the action that is being disclosed. Data such as the amount of money the company is investing, the number of beneficiaries, and outcomes make the advertisement more likely to be perceived as credible. If possible, companies should communicate the actual numbers rather than the expectations.

- **Associate with third-parties**

When communicating CSR, companies should make mention of the NGOs and other third-party organisations with whom they are working. As companies do not currently enjoy high levels of credibility with their public, they could associate themselves with other organisations in order to increase their credibility. Likewise, CSR standards and prizes could be divulged to prove the accuracy of the company's claims.

- **Proactive impression management**

CSR advertising can be used to create a positive image, especially if it is related to a company's actual behaviour. Firms could present themselves in a positive, active way using proactive impression management strategies. The strategy that seems appropriate is exemplification in which they could disclose examples of their social and environmental actions in order to improve their image.

- **Informing legitimization strategies**

CSR advertising is a means of disclosing social responsibility information to present a better image of the company. Those doing this should attempt to use the legitimization strategy of informing stakeholders about the intention of the organisation to improve its CSR performance. The diversion strategies used by Chevron, Shell, Total, Banco Real and Banco Bradesco should be avoided. The most appropriate way to disclose CSR information is through informing strategies.

- **Link with CSR report**

CSR communication could be better assimilated if it is integrated into various media channels. CSR actions and programmes will be perceived as strategic if presented in the non-financial report where the company states its CSR strategy.

- **Transparent communication**

Companies communicating CSR via advertisements should attempt to approach the subject in a transparent way. Communication of good deeds should be done with great care as they are disclosing their ethos in relation to social and environmental issues. Companies should make an effort to tackle this type of communication in a more transparent way. Addressing their mistakes and discussing the consequences of their actions could be a good beginning.

- **Communicate the truth**

Companies are increasingly scrutinised with regard to their actions and good deeds. Therefore, when communicating, they must be certain that all the information can be verified and truthfulness is ensured, for instance, through displaying a high level of substantial information and third-party association.

8.4 The limitations of the study

A limitation of the present study is that the research is exploratory and the theory has not been tested on a larger sample. However, as the central purpose of the thesis was theory development rather than testing, the explanatory and methodological approach was appropriate.

The epistemological approach used in this research is interpretivist and, as such, the relationship between the researcher and the data is an intrinsic one. The level of involvement is high, as the main instrument in qualitative research is the researcher, who closely engages with the object of study (Daymon and Holloway, 2002). Thus, there is a risk of subjectivity on the part of the researcher, which may lead to bias in the analysis of findings (Bryman and Bell, 2003). However, the risk of subjectivity is not confined to interpretative approaches; quantitative research can also be biased in the interpretation and analysis of statistical data - as stated by Gummesson, "all research is interpretative" (2003: 482). Moreover, there is a need for the development of research in ethics and CSR, adopting a more interpretative epistemology, as suggested by Brand (2009), Bain (1995) and Crane (1999). The qualitative approach is considered the most suitable for inquiries into complex and sensitive issues surrounding the study of any aspect of business ethics and corporate social responsibility (Brigley, 1995).

To address the risk of researcher bias in the analysis of the advertisements due to adopting an interpretative lens, the published CSR reports were used as confirmatory evidence of lack of bias in the researcher's interpretation of the main data set.

8.5 Further areas for research

There are a number of different directions in which to take this research. Firstly, future research could consider extending the study to other regions of the world to determine how companies communicate CSR in other contexts. Another possible avenue would be to determine how stakeholders make sense of these advertisements. The difficulty here would be identifying the multiple stakeholders companies are addressing when communicating CSR through advertisements.

Another possible research strand would be a study to determine how CSR advertisements vary or converge over time. Do the same industries appear to be prominent? Are there any changes in the characteristics of print advertisements with the expansion of CSR actions? As CSR communication is a relatively new phenomenon, researchers and practitioners are expected to become more knowledgeable regarding the issues. Therefore, it would be interesting to investigate whether advertisements will display different characteristics in the long run.

The conceptual theoretical framework together with the methodology used in deriving that framework could be used in further empirical testing and refinement. It could be tested in another industry or country context.

References

- Aaronson, S. (2003). CSR in the Global Village: the British Role Model and the American Laggard. Business and Society Review, 108 (3): 309 – 338.
- Aaronson, S. And Reeves, J.(2002) Corporate Responsibility in the Global Village: the role of public policy. Washington: National Policy Association.
- ABC – Audit Bureau of Circulation (2007). Consumer Magazine [online]. Available from:<http://www.abc.org.uk/cgi-bin/gen5?runprog=nav/abc&type=main&breadcrumbonly=y&df=y&p=&menuid=> [accessed 12 December 2007].
- Abernethy, A. and Franke, G. (1996). The information content of advertising: a meta-analysis. Journal of Advertising, 25(2): 1-17.
- ACCA –The Association of Chartered Certified Accountants (2009). The ACCA UK awards for sustainability reporting [online]. Available from: <http://accaglobal.com/uk/publicinterest/sustainability/> [accessed 23 August 2009].
- Aguilera, R. and Cuervo-Cazurra, A. (2004). Codes of good governance worldwide: What is the trigger? Organization Studies, 25 (3): 417-446.
- Aguilera, R., Williams, C., Conley, J. and Rupp, D. (2006). Corporate Governance and social responsibility: a comparative analysis of the UK and the US. Corporate Governance: An International Review, 14 (3): 147-158.
- Ahmed, N. (2002). Cross-cultural content analysis of advertising from the United States and India. Mississippi: Universal Publishers.
- Aikat, D. (2000). A new medium for organizational communication: analyzing web content and characteristics of Fortune 500 companies. Electronic Journal of Communication,10 (1/2): 1-15.

Akatu (2006). Pesquisa 2005: responsabilidade social das empresas – percepção do consumidor brasileiro [Research 2005: corporate social responsibility: perceptions of the Brazilian consumer]. Sao Paulo: Instituto Akatu (in Portuguese).

Akatu (2010). Pesquisa 2010: O consumidor brasileiro e a sustentabilidade [Research 2010: The Brazilian consumer and the sustainability]. Sao Paulo: Instituto Akatu (in Portuguese).

Albers-Miller, N. and Stafford, M. (1999). International services advertising: an examination of variation in appeal use for experimental and utilitarian services. Journal of Services Marketing, 13 (4/5): 380-406.

Alon, I., Lattemann, C., Fetscherin, M., Shaomin, L. and Schneider, A. (2010). Usage of public corporate communications of social responsibility in Brazil, Russia, India and China (BRIC). International Journal of Emerging Markets, 5 (1): 6-22.

Altheide, D. (1996). Qualitative media analysis. Thousand Oaks: Sage Publications.

Amazon Watch (2008). Ecuador: The Chevron toxic legacy [online]. Available from: <http://www.amazonwatch.org/amazon/EC/toxico/> [accessed 12 February 2008].

Araya, M. (2006). Exploring Terra Incognita: non-financial reporting in corporate Latin America. Journal of Corporate Citizenship, 21 (1): 25-38.

Arkin, R. (1981). Self-presentation styles, in: Tedeschi, J. (Ed), Impression Management Theory and Social Psychological Research. New York, Academic Press: 311-333.

Arkin, R. and Shepperd, J. (1990). Strategic self presentation: an overview, in: Cody, M. and McLaughlin, M. (Eds.), The psychology of tactical communication. Clevedon, Multilingual Matters: 175 – 193.

ASA – The Advertising Standards Authority (2007). ASA Adjudications [online]. Available from: http://www.asa.org.uk/asa/adjudications/Public/TF_ADJ_43476.htm [accessed 12 May 2008].

Ashforth, B. and Gibbs, B. (1990). The double-edge of legitimization. Organizations Science, 1 (2): 177-194.

Azevedo, M. (2004). Publicidade Cidadã: como comunicar responsabilidade social empresarial [Advertising Citizenship: how to communicate corporate social responsibility] in Instituto Ethos de Responsabilidade Social Responsabilidade Social das Empresas A contribuição das universidades, 3rd Ed., São Paulo, Editora Peiropolis: 334-384 (in Portuguese).

Bacoccina, D. (2007). Lucro dos bancos brasileiros e o dobro dos Americanos [online] [Profit from Brazilian Banks are two time as much as the American Banks]. Available from: www.bbc.co.uk/portuguese/reporterbbc/story/2007/08/070814_bancoslucro_sdb.shtml [accessed 17 August 2007](in Portuguese).

Bain, W. (1995). Ethical problems in ethical research. Business Ethics: A European Review, 4 (1): 13-16.

Balgobin, R. (2008). Global governance practice. The impact of measures taken to restore trust in corporate governance practice internationally. Journal of Corporate Governance, 7 (1): 7-21.

Ball M. and Smith G. (1992). Analyzing Visual Data. Newbury Park: Sage.

Balmer, J., Fukukawa, K. and Gray, E. (2007). The nature and management of ethical corporate identity: a commentary on corporate identity, corporate social responsibility and ethics. Journal of Business Ethics, 76 (1): 7-15.

Banco Central do Brasil (2008). Sistema Financeiro Nacional, Informações cadastrais e contábeis, Informações Contábeis, 50 maiores bancos [Financial System, registration and accounting information, Accounting

Information, 50 major banks] [online]. Available from:
<http://www.bcb.gov.br/fis/TOP50/port/Top502008120P.asp> [accessed 13
March 2008] (in Portuguese).

Banco Real (2007). Um novo banco para uma nova sociedade. Relatório de sustentabilidade 2005/2006. [A new bank for a new society. Sustainability report 2005/2006]. São Paulo: Banco Real (in Portuguese).

Banco Real (2008). Nossa visão estratégica e resultados financeiros 2007. [Our strategic view and financial results 2007]. São Paulo: Banco Real (in Portuguese).

Banco Real (2009a). Conheça o Banco Real [About Banco Real] [online]. Available from: <http://www.bancoreal.com.br/> [accessed 17 March 2009] (in Portuguese).

Banco Real (2009b). Reconhecimentos [Recognitions] [online]. Available from:
http://www.bancoreal.com.br/sustentabilidade/?clique=Geral/Frame_Superior/Menu_Institucional/Sustentabilidade [accessed 17 March 2009] (in Portuguese).

Banerjee, S. (2008). Corporate social responsibility: the good, the bad and the ugly. Critical Sociology, 34 (1): 51-79.

Banerjee, S., Gulas, S. and Iyer, E. (1995). Shades of Green: a multidimensional analysis of environmental advertising. Journal of Advertising, 14 (2): 21-31.

Barthes, R. (1977). Image-Music-Text. Edited and translated by S. Heath. London: Fontana.

Barthes, R. (1997). Elements of semiology. New York: Hill and Wang.

Baskin, J. (2006). Corporate responsibility in emerging markets. Journal of Corporate Citizenship, 24 (4): 29- 47.

Basterd, P. (2006) Corporate Social Responsibility and Multinationals in Developing Countries: A Study in Brazil. Master. Nottingham University Business School: International Centre for Corporate Social Responsibility.

Baudrillard, J. (1993). The transparency of evil: essays on extreme phenomena. London: Verso

Baudrillard, J. (1994). Simulacra and Simulations. Ann Arbor: University of Michigan Press.

Baudrillard, J. (1998). The Consumer Society: myths and structures. London: Sage.

BBC News (2003). India debates 'racist' skin cream ads. BBC News, 24 July, 2003 [online]. Available from: http://news.bbc.co.uk/2/hi/south_asia/3089495.stm [accessed 08 October 2008].

BCUK – The Burma Campaign UK (2005). Totalitarian oil: fuelling the oppression in Burma. London: The Burma Campaign UK.

Becker-Olsen, K., Cudmore, B. and Hill, P. (2006). The impact of perceived corporate social responsibility on consumer behavior. Journal of Business Research, 59 (1): 46-53.

Beckmann, S. (2006). Consumers' perceptions of and responses to CSR: little is known so far, in: Morsing, M., Beckmann, S. (Eds.), Strategic CSR Communication. Copenhagen, DJOF Publishing: 163-184.

Beckmann, S.; Morsing, M. and Reisch, L. (2006). Strategic CSR communication: an emerging field, in: Morsing, M., Beckmann, S. (Eds.), Strategic CSR communication. Copenhagen, DJOF Publishing: 11-32

Beesley, M. and Evans, T. (1978). Corporate Social Responsibility: a reassessment. London: Croom Helm.

Beghin, N. (2005). A Filantropia Empresarial. Nem caridade, nem direito [Corporate philanthropy. Neither charity nor right]. Sao Paulo: Cortez (in Portuguese).

Belal, A. (2001). A study of corporate social disclosure in Bangladesh. Managerial Auditing Journal, 16 (5): 274-289.

Belal, A. and Cooper, S. (2011). The absence of corporate social reporting in Bangladesh. Critical Perspectives on Accounting, 22 (7): 654-667.

Berelson, B. (1971). Content analysis in communication research. Glencoe: Free Press.

Berens, G. and Rekom, J. (2008). How specific should corporate communications be? The role of advertising language in establishing a corporate reputation for CSR in: Melewar, T. C. (Ed.), Facets of Corporate Identity, Communication and Reputation. New York, Routledge: 96-118.

Bhattacharya, C., Sen, S. and Korschun, D. (2008). Using corporate social responsibility to win the war for talent. MIT Sloan Management Review, 49(2): 37-44.

Birch, D. (2003). Corporate social responsibility: some key theoretical issues and concepts for new ways of doing business. Journal of New Business Ideas and Trends, 1(1): 1-19.

Birth, G., Illia, L., Lurati, F. and Zamparini, A. (2008). Communicating CSR: practices among Switzerland's top 300 corporations. Corporate Communications: an International Journal, 13 (2): 182-196.

BITC – Business in the Community (2007). Corporate Responsibility Index [online]. Available from: http://www.bitc.org.uk/integration_and_advice/cr_index/cr_index_2007/index.html [accessed 14 March 2009].

BITC – Business in the Community (2008). Corporate Responsibility Index [online]. Available from:

http://www.bitc.org.uk/integration_and_advice/cr_index/cr_index_2008/index.html [accessed on 14 March 2009].

BITC – Business in the Community (2009) Programmes [online]. Available from: <http://www.bitc.org.uk/programmes/index.html> [accessed 27 February 2009].

Blowfield, M., and Frynas, J. G. (2005) Setting new agendas: critical perspectives on corporate social responsibility in the developing world. International Affairs, 81 (3): 499-513.

Boddewyn, J. (1989). Advertising self-regulation: true purpose and limits. Journal of Advertising, 18(2): 19-27.

Borsato, C. (2007). A conta das contas [The bill from the bills]. Veja Magazine, 3 October 2007 (in Portuguese).

Bourdieu, P. (1989). Social space and symbolic power. Sociological Theory, 7(1): 14-25.

Bourdieu, P. (1991). Language and symbolic power. Cambridge: Polity Press.

Bovespa – Bolsa de Valores de Sao Paulo (2008). Índice de Sustentabilidade Social [Social Sustainability Index] [online]. Available from: <http://www.bovespa.com.br/ise> [accessed 29 September 2008] (in Portuguese).

Bowen, H. R. (1953). Social responsibility of the businessman. New York: Harper & Row.

Bradburn, R. (2001). Understanding business ethics. London: Continuum.

Bradesco (2007). Relatório de sustentabilidade 2006 [Sustainability report 2006]. São Paulo: Bradesco (in Portuguese).

Bradesco (2008). Relatório de sustentabilidade 2007 [Sustainability report 2007]. São Paulo: Bradesco (in Portuguese).

Branco, M. and Rodrigues, L. (2006). Communication of corporate social responsibility by Portuguese banks: a legitimacy theory perspective. Corporate Communications: An International Journal, 11 (3): 232-248.

Brand, V. (2009). Empirical business ethics research and paradigm analysis. Journal of Business Ethics, 86 (4): 429-449.

Brand Finance (2009a). As marcas mais valiosas do Brasi [Brazil's most valuable brands 2009]. Sao Paulo: Brand Finance (in Portuguese).

Brand Finance (2009b). Brand Finance Global Banking 500. London: Brand Finance.

Brassington, F. and Pettitt, S. (1997). Principles of Marketing 3rd Ed. Upper Saddle River, NJ: Prentice-Hall.

Brigley, S. (1995). Business ethics in context: researching with case studies. Journal of Business Ethics, 14 (3): 219-226.

Bromley, D. (2000). Psychological aspects of corporate identity, image and reputation. Corporate Reputation Review, 3 (3): 240-252.

Brown, T., Dancin, P., Pratt, M. and Whetten, D. (2006). Identity, intended image, construed image, and reputation: an interdisciplinary framework and suggested terminology. Journal of the Academy of Marketing Science, 34 (2): 99-106.

Bryman, A. (2001). Social Research Methods. Oxford: Oxford University Press.

Bryman, A. and Bell, E. (2003). Business Research Methods. Oxford: Oxford University Press.

Bryman, A. and Burgess, R. G. (1994). Analysing Qualitative Data. London: Routledge.

Bueble, E. (2009). Corporate social responsibility, CSR communication as an instrument to consumer relationship marketing. Norderstedt, Germany: Grin Verlag.

Calveras, A., Ganuza, J., and Llobet, G. (2007) Regulation, corporate social responsibility and activism. Journal of Economics and management strategy, 16 (3): 719-740.

Camargo, B. (2007). Fiscais resgatam 83 pessoas em fazenda fornecedora da Unilever [Inspectors rescue 83 people from Unilever's supplying farm]. Reporter Brasil, 25 July 2007(in Portuguese).

Campbell, J. (2007). Why should corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. Academy of Management Review, 32 (3): 946-967.

Cannon, T. (1994) Corporate responsibility: roles and responsibilities: a textbook on business ethics, governance, environment. London: Financial Times/Prentice Hall.

Cappellin, P., Giuliani, G., Morel, R. and Pessanha, E. (2002). As organizações empresariais e a responsabilidade social [Business organisations and social responsibility] in: Kirschner. A., Gomes, R., and Cappellin, P. (Eds.), Empresa, Empresários e Globalização [Business, Businesspeople and Globalization]. Rio de Janeiro, Relume Dumará FAPERJ: 253-277 (in Portuguese).

Cappellin, P. and Guiliani, G. (2004). The political economy of corporate responsibility in Brazil: social and environmental dimensions. Geneva, UNRISD: Technology, Business and Society. Program paper number 14.

Capriotti, P. and Moreno, A. (2007). Corporate citizenship and public relations: the importance of interactivity of social responsibility issues on corporate websites. Public Relations Review, 33 (1): 84-91.

Carrigan, M. and Atalla, A. (2001). The myth of the ethical consumer – do ethics matter in purchase behaviour? Journal of Consumer Marketing, 18

(7): 560-578.

Carroll, A. (1979). A three dimensional conceptual model of corporate performance. Academy of Management Review, 4 (4): 497-505.

Carroll, A. (1991). The pyramid of corporate social responsibility: toward the moral management of organizational stakeholders. Business Horizons, 34 (4): 39-49.

Carroll, A. (1999). Corporate social responsibility. Business and Society, 38(3): 268-295.

Carroll, A. and Shabara, K. (2010). The business case for corporate social responsibility: a review of concepts, research and practice. International Journal of Management Reviews, 12 (1): 85-105.

Carvalho, M. (2004). Princípios do Equador: banco é o terceiro do Brasil a aplicar critérios da IFC na avaliação de grandes projetos – Bradesco adota novos critérios socioambientais. [Equator Principles: bank is the third in Brazil to apply the criteria of the IFC in the evaluation of great projects – Bradesco adopts new socio environmental criteria]. Valor Econômico, 9 September 2004 (in Portuguese).

Castaldo, S., Perrini, F., Misani, N. and Tencati, A. (2009). The missing link between corporate social responsibility and consumer trust: the case of fair trade products. Journal of Business Ethics, 84 (1): 1-15.

Chapple, W. and Moon, J. (2005). Corporate social responsibility (CSR) in Asia: a seven-country study of CSR web site reporting. Business and Society, 44(4): 415-441.

Chaudhri, V. and Wang, J. (2007). Communicating corporate social responsibility on the Internet. Management Communication Quarterly, 21 (2): 232-247.

Cheney, G. and Christensen, L. (2001). Identity at key issues: linkages between internal and external organizational communication in: Jablin, F.

M. and Putman, L. (Eds.), The New Handbook of Organizational Communication: Advances in theory, research and methods. Thousand Oaks, CA, Sage Publications: 231-269.

Chevron (2007). Investing in Human Energy. Corporate responsibility report 2006. San Ramon, CA: Chevron.

Chevron (2008a). Corporate fact sheet 2008 [online]. Available from: <http://www.chevron.com/documents/pdf/corporatefactsheet.pdf> [accessed 13 August 2008].

Chevron (2008b). Corporate social responsibility [online]. Available from: <http://www.texaco.co.uk/> [accessed 20 May 2008].

ChevronToxico (2007). Chevron's rainforest Chernobyl [online]. Available from: <http://www.chevrontoxico.com/article.php?id=172> [accessed 04 December 2007].

Cho, C. and Patten, D. (2007). The role of environmental disclosures as tools of legitimacy: a research note. Accounting, Organizations and Society, 32 (7/8): 639-647.

Cho, C. (2009). Legitimation strategies used in response to environmental disaster: a French case study of Total SA's Erika and AZF incidents. The European Accounting Review 18(1): 33-62.

Christensen, L. and Askegaard, S. (2001). Corporate identity and corporate image revisited a semiotic perspective. European Journal of Marketing, 35 (3/4): 292-315.

Christian Aid (2004). Behind the mask: the real face of corporate social responsibility [online]. Available from: http://christianaid.org.uk/indepth/0401csr/csr_behindthemask.pdf. [accessed 12 January 2005].

CIA (2006) The World Fact Book [online]. Available from: <http://www.cia.gov/cia/publications/factbook/geos/ee.html> [accessed 22

June 2006].

Cialdini, R. (1989). Indirect tactics of image management: beyond basking in: Giacolone, R. and Rosenfeld, P. (Eds.), Impression Management in the organization. Hillsdale, Erlbaum: 45-56.

Clark, J. and Gibson-Sweet M. (1999). The use of corporate social disclosure in the management of reputation and legitimacy: a cross-sectoral analysis of UK Top 100 companies. Business Ethics: A European Review, 8 (1): 5-13.

Codato, H. and Lopes, F. (2005). Semiologia e semiótica como ferramentas metodológicas [Semiology and semiotics: methodological tools], in: Duarte, J; Barros, A. (Eds.), Métodos e Técnicas de Pesquisa em Comunicação. São Paulo, Atlas: 206-214 (in Portuguese).

Cone (2007). Cause evolution survey [online]. Available from: <http://www.coneinc.com/content109> [accessed 28 June 2010].

Coope, R. (2004). Seeing the 'net potential' of online CR communications. Corporate Responsibility Management, 1 (2): 20-26.

Corporatewatch (2007). Unilever [online]. Available from: <http://www.corporatewatch.org.uk/?lid=260> [accessed 29 May 2008].

Coupland, C. (2005). Corporate social responsibility as argument on the web. Journal of Business Ethics 62(4): 355-366.

Crane, A. (1999). Are you Ethical? Please tick yes or no; on researching ethics in business organizations. Journal of Business Ethics, 20 (3): 237-248.

Crane, A. and Matten, D. (2004). Business ethics: a European perspective. Oxford: Oxford University Press.

Creyer, E. and Ross, W. (1996) The impact of corporate behaviour on perceived product value. Marketing Letters, 7 (2): 173-185.

Crowther, D. (2004). Corporate social reporting: genuine action or window dressing? in: Crowther, D. and Rayman-Bacchus, L. (Eds.), Perspectives on corporate social responsibility. Aldershot, Ashgate Publishing Limited: 140-160.

CSRgov.dk (2010). Corporate social responsibility [online]. Available from: <http://www.csrgov.dk/sw50970.asp> [accessed 23 November 2010].

Damiano-Teixeira, K. and Pompermayer, M. (2007). Corporate social responsibility: profile and diagnosis of 797 programs developed in Brazil. Business and Society Review, 112(3): 343-367.

Daub, C. and Ergenzinger, R. (2005). Enabling sustainable management through a new multidisciplinary concept of customer satisfaction. European Journal of Marketing, 39 (9/10): 998-1012.

Davis, K. (1967). Understanding the social responsibility puzzle. Business Horizons, 10(4): 45–51.

Daymon, C. and Holloway, I. (2002). Qualitative research methods in public relations and marketing communications. London: Routledge.

Dawkins, J. (2004). Corporate responsibility: The communication challenge. Journal of Communication Management, 9(2): 108-119.

Deacon, D., Pickering, M., Golding, P. and Murdock, G. (1999). Researching communications. A practical guide to methods in media and cultural analysis. London: Arnold Publishers.

Deetz, S. (1992). Democracy in an age of corporate colonization. Albany: State University of New York Press.

Delbard, O. (2008). CSR legislation in France and the European regulatory paradox: an analysis of EU CSR policy and sustainability reporting practice. Corporate Governance, 8 (4): 397-405.

Denzin, N. and Lincoln, Y. (2005). Introduction: the Discipline and Practice of Qualitative Research, in: Denzin, N. and Lincoln, Y. (Eds.), Handbook of Qualitative Research. Thousand Oaks, Sage: 1-32.

Devinney, T. (2009). Is the socially responsible corporation a myth? The good, the bad and the ugly of corporate social responsibility. Academy of Management Perspectives, 23 (2): 44-56.

DiMaggio, P. and Powell, W. (1983). The iron cage revisited institutional isomorphism and collective rationality in organizational fields. American Sociological Review, 48 (2): 147-160.

Donaldson, T. and Preston, L. (1995). The stakeholder theory of the corporations: concepts, evidence and implications. Academy of Management Review, 20 (1): 65-91.

Dow Jones Sustainability Indexes (2007) Dow Jones Sustainability Index North America [online]. Available from: http://www.sustainability-index.com/djsi_protected/djsi_na/SAM_DJSINA_Components.pdf [accessed 12 March 2008].

Dowling, J. and Pfeffer, J. (1975). Organizational legitimacy: social values and organizational behaviour. Pacific Sociological Review, 18 (1): 122-136.

Doyle, J. (2009). Mediating climate change: Questioning nature, vision and time. Centre for Research in Memory, Narrative and Histories Seminar Series: University of Brighton, 11 November 2009.

Doyle, J. (2011). Where has all the oil gone? BP branding and the discursive elimination of climate change risk, in: Heffernan, N. and Wragg, D. (Eds.), Culture, Environment and Eco-Politics: History/Theory/Practice. Newcastle: Cambridge Scholars Press. Forthcoming.

Drumwright, M. (1996). Company advertising with a social dimension: the role of noneconomic criteria. Journal of Marketing, 60(4): 71-87.

DTI – Department of Trade and Industry (2004). Corporate social responsibility – a draft international strategic framework, London: Department of Trade & Industry.

Du, S., Bhattacharya, C. and Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): the role of CSR communication. International Journal of Management Reviews, 12 (1): 9-18.

Du, S., Bhattacharya, C. and Sen, S. (2007). Reaping the relationship rewards from corporate social responsibility: the role of competitive positioning. International Journal of Research in Marketing, 24 (3): 224-241.

Durand, J. (1983). Rhetoric and the Advertising Image, trans. T. van Leeuwen, Australian Journal of Cultural Studies, 1(2): 29-61.

Dyer, G. (1995). Advertising as communication. London: Routledge.

Eckstein, H. (1992). Regarding politics: essays on political theory, stability and change. Berkeley: University of California Press.

Egri, C. and Ralston, D. (2008). Corporate responsibility: a review of international management research from 1998 to 2007. Journal of International Management, 14(4): 319-339.

Eisenhardt, K. (1998). Building theories from case study research. Academy of Management Review, 14 (4): 532-550.

Eisenhardt, K. and Graebner, M. (2007). Theory building from cases: opportunities and challenges. Academy of Management Journal, 50 (1): 25-32.

Elsbach, K. and Sutton, R. (1992). Acquiring organizational legitimacy through illegitimate actions: a marriage of institutional and impression management theories. Academy of Management Journal, 35 (4): 699-738.

Esrock, S. and Leichty, G. (1998). Social responsibility and corporate web pages: self-presentation or agenda setting? Public Relations Review, 24

(3): 305-319.

Esrock, S. and Leichty, G. (2000). Organization of corporate web pages: publics and functions. Public Relations Review, 26 (3): 327-344.

Ethos, Instituto de Empresas e Responsabilidade Social (2011) Indicadores Ethos de Responsabilidade Social Empresarial [Ethos Indicators of Corporate Social Responsibility]. São Paulo: Instituto Ethos (in Portuguese).

Exame (2009). Anuncie [Advertise] [online]. Available from: <http://www.publiabril.com.br/marcas/exame/internet/informacoes-gerais> [accessed 12 June 2009] (in Portuguese).

Exame Guia Exame de Sustentabilidade (2007). Guia Exame de Sustentabilidade [Exame Sustainability Guide]. Sao Paulo: Editora Abril (in Portuguese).

Exame Guia de Sustentabilidade (2008). Guia Exame de Sustentabilidade [Exame Sustainability Guide]. Sao Paulo: Editora Abril (in Portuguese).

Exame Melhores e Maiores (2009). *As 500 Maiores Empresas do Brasil*. [The 500 Largest companies in Brazil]. Sao Paulo: Editora Abril (in Portuguese).

Fairclough, N. (2005). Analysing discourse textual analysis for social research. Oxon: Routledge.

Farache, F. and Perks, K. (2008). Corporate social responsibility advertisements in the oil industry; using impression management to maintain legitimacy, in: Perks, K., and Shukla, P. (Eds.), Proceedings of the European Marketing Academy Conference. Brighton, CD Rom.

Farache, F. and Perks, K. (2010). CSR advertisements: a legitimacy tool? Corporate Communication: an International Journal, 15 (3): 235-248.

Farache, F., Perks, K. and Berry, A. (2007) Corporate Social Responsibility Communication: how corporations in the oil industry

publicise their actions in the UK and Brazil. International Journal of Business Research, 7(2): 25-34.

Farache, F., Perks, K. and Berry, A. (2009). The role of advertising in the legitimization of CSR actions: propositions and a conceptual framework, in: Luxton, S. (Ed.), Proceedings of the Australian & New Zealand Marketing Academy (ANZMAC) Conference. Melbourne, CD Rom.

Farache, F., Perks, K., Wanderley, L. and Sousa Filho, M. (2008) Cause Related Marketing: Consumers' Perceptions and Benefits for Profit and Non-Profits Organizations. BAR - Brazilian Administration Review, 5 (3): 210-224.

Financial Times (2009) FT Global 500 2009 [online]. Available from: <http://www.ft.com/reports/ft500-2009> [accessed 9 April 2009].

FTSE – Financial Times Stock Exchange (2008) FTSE4Good [online] Available from: <http://www.ftse.com/Indices/index.jsp> [accessed 03 April 2008].

FTSE – Financial Times Stock Exchange (2009) FTSE4Good [online] Available from: <http://www.ftse.com/Indices/index.jsp> [accessed 25 August 2009].

Fisher, C. and Lovell, A. (2005). Business Ethics and Values. London: FT Prentice Hall.

Foley, P. and Jayawardhena, C. (2001). Corporate social responsibility in the IT industry. London: The Stationary Office.

Folha de SãoPaulo (2008).Conar suspende duas campanhas publicitarias da Petrobras [Conar suspends two advertising campaigns from Petrobras]. 17 March 2008 (in Portuguese).

Fombrum, C. (1996). Reputation: realizing value from the corporate image. Boston: Harvard Business School Press.

Forbes (2009). The Global 2000 [online].Available

from http://www.forbes.com/lists/2009/18/global-09_The-Global-2000_Rank.html [accessed 04 August 2009].

Fortune (1 November 2007)

Fundacao Amazonas Sustentavel (2008). Fundacao Amazonas Sustentavel [Sustainable Amazon Foundation] [online]. Available from: http://www.fas-amazonas.org/pt/secao/a_fas [accessed 12 June 2008] (in Portuguese).

Frankental, P. (2001). CSR – a PR invention. Corporate Communications: an International Journal, 6 (1): 18-23.

Frederick, W. (1986). Toward CSR; why ethical analysis is indispensable and unavoidable in corporate affairs. California Management Review, 28 (2):126-41.

Freeman, R. (1984). Strategic Management: a stakeholder approach. Boston: Pitman.

Friedman, M. (1970). The social responsibility of business is to increase its profits. New York Times Magazine, 13 September 1970.

Frynas, J. (2005). The false developmental promise of corporate social responsibility: Evidence from multinational oil companies. International Affairs, 81(3):581–98.

Fukukawa, K., Balmer, J. and Gray, E. (2007). Mapping the interface between corporate identity, ethics and CSR. Journal of Business Ethics, 76(1): 1-5.

Gabriel, Y. (1998). The use of stories, in: Symons, G. and Casell, C. (Eds.), Qualitative Methods and Analysis in Organizational Research. London, Sage: 135-169.

Garriga, E. and Melé, D. (2004). Corporate social responsibility theories: mapping the territory. Journal of Business Ethics, 53 (1/2): 51-71.

Gazeta do Povo (2008). Unilever e multada em R\$ 10 milhoes por poluir rio em Goiania [Unilever is fined in R\$ 10 million for polluting a river Goiania]. 18 September 2008 (in Portuguese).

Giacolone, R. (1985). On slipping when you thought you had put your best foot forward: self-promotion, self-destruction and entitlements. Group and Organizational studies, 10 (1): 61-80.

Giacolone, R. and Rosenfeld, P. (1984). The effect of perceived planning and propriety on the effectiveness of leaderships accounts. Social behaviour and Personality, 12 (2): 217-224.

Giacolone, R. and Rosenfeld, P. (1986). Self-presentation and self-promotion in an organizational setting. The Journal of Social Psychology, 126 (3):321-326.

Gillespie, M. and Toynbee, J. (2006). Analysing media texts. Maidenhead: Open University Press, McGraw-Hill Education.

Glaser, B. and Strauss, A. (1967). The discovery of grounded theory: strategies for qualitative research. Chicago: Aldine.

Golden, L. and Johnson, K. (1983). The impact of sensory preferences and thinking vs feeling appeals on advertising effectiveness, in: Bagozzi, R. and Tybout, A. (Eds.), Advances in Consumer Research. Ann Arbor, Association for Consumer Research: 203-208.

Golob, U. and Bartlett, J. (2007). Communicating about corporate social responsibility: a comparative study of CSR reporting in Australia and Slovenia. Public Relations Review, 33 (1): 1-9.

Goodman, M. (1998). Corporate Communications for Executives. Albany: State University of New York Press.

Gossling, T. and Vocht, C. (2007). Social role conception and CSR policy success. Journal of Business Ethics, 47 (4): 363-372.

Gray, E. and Balmer, J. (1998). Managing corporate image and corporate reputation. Long Range Planning, 31 (5): 695-702.

Gray, R., Kouhy, R. and Lavers, S. (1995). Corporate social and environmental reports: a review of the literature and a longitudinal study of UK disclosure. Accounting, Auditing and Accountability Journal, 8 (2): 44-77.

Gray, R., Owen D. and Adams C. (1996). Accounting and Accountability, changes and challenges in corporate social and environmental reporting. London: Prentice Hall.

Greenpeace (2007). How the palm oil industry is cooking the climate [online]. Available from: <http://www.greenpeace.org/raw/content/international/press/reports/cooking-the-climate-full.pdf> [accessed 20 June 2009].

Greenpeace (2008). How unilever palm oil suppliers are burning up Borneo [online]. Available from: <http://www.greenpeace.org/raw/content/usa/press-center/reports4/how-unilever-palm-oil-supplier.pdf> [accessed 20 June 2009].

GRI – Global Report Initiative (2006). GRI Report List [online]. Available from: <http://www.globalreporting.org/GRIReports/GRIReportsList/> [accessed 12 March 2006].

GRI – Global Report Initiative (2009). GRI Report List [online]. Available from: <http://www.globalreporting.org/GRIReports/GRIReportsList/> [accessed 27 November 2009].

Grolin, J. (1998). Corporate legitimacy in risk society: the case of Brent Spar. Business Strategy and the Environment, 7 (4): 213-222.

Guandalini, G. and Dualibi, J. (2007), Mais um ole! [One more Ole!], Veja Magazine, 17 October 2007 (in Portuguese).

Gummesson, E. (2003). All research is interpretive. Journal of Business & Industrial Marketing, 18 (6/7): 482-492.

Gupta, S and Pirsch J. (2008). The influence of a retailer's corporate social responsibility program on re-conceptualizing store image. Journal of Retailing and Consumer Services, 15 (6): 516-524.

Hackston, D. and Milne, M. (1996). Some determinants of social and environmental disclosures in New Zealand companies. Accounting, Auditing & Accountability Journal, 9 (1): 77-108.

Halfpenny, P. (1979). The Analysis of Qualitative Data. Sociological Review, 27(4): 799-827.

Hall, S. (1997). Representation: cultural representations and signifying practices. London: Sage Publications.

Hammersley, M. and Atkinson, P. (1995). Ethnography: Principles and Practice (2nd Ed.). London: Routledge.

Hartman, L., Rubin, R. and Dhanda, K. (2007). The communication of corporate social responsibility: United States and European Union Multinational corporations. Journal of Business Ethics, 74 (4): 373-389.

Henderson, D. (2001). Misguided virtue. False notions of corporate social responsibility. Wellington: New Zealand Business Roundtable.

Hewitt, J. and Stokes, R. (1975). Disclaimers. American Sociological Review, 40(2): 1-11.

Higgins, M. and Tadajewski, M. (2002). Anti-corporate protest as consumer spectacle. Management Decision, 40 (4): 363-371.

Hirschland, M. (2006). A BSR Benchmarking. The Goldilocks conundrum: communicating corporate social responsibility. Corporate Responsibility and Global Business: Implications for Corporate and Marketing Strategy Conference, London 13-14 July 2006.

Holbrook, M. (1978). Beyond attitude structure: toward the informational determinants of attitude. Journal of Marketing Research, 15 (4): 545-56.

Hooghiemstra, R. (2000). Corporate communication and impression management – new perspectives why companies engage in corporate social reporting. Journal of Business Ethics, 27 (1/2): 55-68.

Hughes, M. (1998), The actual rhetoric of change in the UK clearing banks, PhD thesis, University of Brighton, Brighton Business School.

Hughes, M. (2000). Potential, procedures and pitfalls of analysing internal newspapers. Corporate communications: an International Journal, 5 (1): 19-25.

Hunter, T. and Bansal, P. (2007). How standard is standardized MNC global environmental communication? Journal of Business Ethics, 71 (1): 135-147.

Husted, B. and Allen, D. (2004). Strategic corporate social responsibility and value creation among large firms in Spanish. Paper presented at the fifteen Annual Meeting of the International Association for Business and Society, 4-7 March, Jackson Hole, WY, USA.

Husted, B. and Allen, D. (2006). Corporate social responsibility in the multinational enterprise: strategic and institutional approaches. Journal of International Business Studies, 37 (6): 838-849.

Husserl, E. (1990). A Idéia da Fenomenologia [The phenomenology idea] Lisboa: Edições 70 (in Portuguese).

Hutton, J. (2001). Reputation Management: The New Face of Corporate Public Relations? Public Relations Review, 27(3), 247-261.

IBASE (2006). Banco de dados [database] [online]. Available from: <http://www.balancosocial.org.br/cgi/cgilua.exe/sys/start.htm> [accessed 24 May 2006] (in Portuguese).

Idowu, S. (2009). The United Kingdom of Great Britain and Northern Ireland, in Filho, W. L. and Idowu, S. (Eds.), Global Practices of Corporate Social Responsibility. Berlin, Springer: 11-35.

Ihlen, O. (2008). Mapping the environment for corporate social responsibility: stakeholders, publics and the public sphere. Corporate Communications: an International Journal, 13 (2): 135-146.

Ihlen, O., Bartlett, J. and May, S. (2011). Corporate social responsibility and communication in: Ihlen, O., Bartlett, J. and May, S. (Eds.) The handbook of communication and corporate social responsibility. Chichester: Wiley-Blackwell: 3-22.

Instituto Ayrton Senna (2009). Quem somos [Who we are] [online]. Available from: <http://senna.globo.com/institutoayrtonsenna/br/default.asp> [accessed 14 May 2009] (in Portuguese).

Instituto Verificador de Circulação – IVC (2007). Auditoria Mídia Impressa [Print media audit] [online]. Available from: http://www.circulacao.org.br/aud_imprensa.html [accessed 15 January 2008] (in Portuguese).

Instituto Verificador de Circulação – IVC (2008). Auditoria Mídia Impressa. [Print media audit] [online]. Available from: http://www.circulacao.org.br/aud_imprensa.html [accessed 12 April 2009] (in Portuguese).

IPEA – Instituto de Pesquisa Econômica Aplicada. (2002). A iniciativa privada e o espírito público - Um retrato da ação social das empresas no Brasil [The private initiative and the public spirit: Brazilian's companies social action]. Brasília: IPEA (in Portuguese).

IPEA – Instituto de Pesquisa Econômica Aplicada. (2006). A Iniciativa Privada e o Espírito Público A evolução da ação social das empresas privadas no Brasil [The private initiative and the public spirit: the evolution of social action from Brazilian private companies]. Brasília: IPEA (in Portuguese).

Jahdi, K. and Acikdilli, G. (2009). Marketing communications and CSR: marriage of convenience or shotgun wedding. Journal of Business Ethics, 88 (1): 103-113.

Jones, E. (1990). Interpersonal perception. New York: WH Freeman and Company.

Jones, E. and Pittman, T. (1982). Toward a general theory of strategic self presentation, in J. Suls (Ed.), Psychological Perspectives on the Self. Hillsdale, NJ: Erlbaum: 231-262.

Jose, A. and Lee, S. (2007). Environmental reporting of global corporations: a content analysis based on websites disclosures. Journal of Business Ethics, 72 (4): 307-321.

Juholin, E. (2004). For business of the good of all? A Finish approach to corporate social responsibility. Corporate Governance, 4(3): 20-31.

Jupp, V. (1992). Critical analysis of text. Milton Keynes: Open University.

Kamla, R. (2007). Critically appreciation of social accounting and reportin in the Arab Middle East: a postcolonial perspective, in: Sale, T. (ed.), Advances in International Accounting, Vol. 20. Oxford, Elsevier: 105-177.

Karnani, A. (2007). Doing well by doing good. Case study: "Fair & Lovely" whitening cream. Ross School of Business, Michigan: SMJ 07-6615.

Kemp, M. (2001). Corporate social responsibility in Indonesia: quixotic dream or confident expectation? [Program Paper No. 6] United Nations Research Institute for Social Development (Geneva, Switzerland).

KPMG (2005). International survey of corporate responsibility reporting 2005. Amstelveen: Drukkerij Reijnen Offset.

KPMG (2008). KPMG International survey of corporate responsibility reporting 2008. Amsterdam: KPMG.

Knox, S., Maklan, S. and French, P. (2005). Corporate social responsibility: exploring stakeholder relationships and programme reporting across leading FTSE corporations. Journal of Business Ethics, 61(1):7-28.

Kotler, P. and Armstrong, G. (2009), Principles of Marketing, 13th Ed. Englewood Cliffs: Prentice-Hall.

Korhonen, J. (2003). Should we measure CSR? Corporate Social Responsibility and Environmental Management, 10 (1): 25-39.

Laczniak, G. and Murphy, P. (1993). Ethical marketing decisions: the higher road. London: Prentice-Hall.

Lantos, G. (2001). The boundaries of strategic corporate social responsibility. Journal of Consumer Marketing, 18 (7): 595-630.

Lee, M. (2008). A review of theories of corporate social responsibility: its evolutionary path and the road ahead. International Journal of Management Reviews, 10 (1): 53-73.

Leiss, W., Kline, S., Jhaly, S. and Botterill, J. (2005). Social communication in advertising: consumption in the mediated marketplace. Oxon: Routledge.

Lewis, S. (2001). Measuring corporate reputation. Corporate Communications: An International Journal, 6 (2): 31-35.

Lindblom, C. (1994). The implications of organizational legitimacy for corporate social performance and disclosure. Paper presented at the Critical Perspectives on Accounting Conference, New York.

Livesey, S. (2001). Eco-identity as discursive struggle Royal Dutch/Shell, Brent Spar and Nigeria. Journal of Business Communication, 38 (1): 58 – 91.

Livesey, S. and Kearins K. (2002). Transparent and caring corporations? A study of sustainability reports by The Body Shop and Royal Dutch/Shell. Organization and Environment, 15 (3): 233-258.

Lockett, A., Moon, J. and Visser, W. (2006). Corporate social responsibility in management research: focus, nature, salience and sources of influence. Journal of Management Studies, 43(1): 115-136.

Ludke, M., and Andre, M. (1986). Pesquisa em Educação: abordagens qualitativas. [Research in Education: qualitative approaches]. São Paulo: E.P.U. (in Portuguese).

Luetkenhorst, W. (2004). Corporate social responsibility and the development agenda. Intereconomics, 39 (3): 157:168.

Maas, P. (2005a). The price of oil. The New York Times Magazine, 18 December, 2005.

Maas, P. (2005b). Road to hell. The New Republic, 31 January, 2005.

Macalister, T. (2004). Shell hit by \$1.5bn Nigeria spill claim. The Guardian, 26 August 2004.

Maignan, I. (2001). Consumer's perceptions of corporate social responsibilities: a cross-cultural comparison. Journal of Business Ethics, 30(1): 57-72.

Maignan, I. and Ferrell, O. (2004). Corporate social responsibility and marketing: an integrative framework. Journal of the Academy of Marketing Science, 32(1): 3-19.

Maignan, I. and Ralston, D. (2002). Corporate social responsibility in Europe and the U. S.: insights from businesses' self-presentations. Journal of International Business Studies, 33(3): 497-514.

Malvestiti, F. and Caetano, K. (2008). Identidades visuais e estratégias enunciativas: a logomarca corporativa do Bradesco. [Visual identity and

strategies: Bradesco's corporate logo]. Intercom Conference, Guarapuava, 29-31 May 2008 (in Portuguese).

March, J. (1981). Footnotes to organizational changes. Administrative Science Quarterly, 26 (4): 563-577.

Mark-Herbert, C. and Von Schantz, C. (2007). Communicating corporate social responsibility, brand management. Electronic Journal of Business Ethics and Organization Studies, 12 (2): 4-11.

Massey, J. (2001). Managing organizational legitimacy: communication strategies for organizations in crisis. Journal of Business Communication, 38 (2): 153-182.

Matten, D. and Crane, A. (2005). Corporate citizenship: towards an extended theoretical conceptualization. Academy of Management Review, 30 (1): 166-179.

Matten, D. and Moon, J. (2008). "Implicit" and "Explicit" CSR: a conceptual framework for a comparative understanding of corporate social responsibility. Academy of Management Review, 33 (2): 404-424.

McDonald, M., Chernatony, L. and Harris, F. (2001). Corporate marketing and services brands. Moving beyond the fast-moving consumer goods model. European Journal of Marketing, 35 (3/4): 335-352.

McGraw, K. (1991). Managing blame: an experimental test of the effects of political accounts. American Political Science Review, 85 (4):1133-1157.

McInerney, T. (2007). Putting regulation before responsibility: towards binding norms of corporate social responsibility. Cornell International Law Journal, 40 (1): 171-199.

McWilliams, A. and Siegel, D. (2001). Corporate social responsibility: a theory of the firm perspective. Academy of Management Review, 26(1): 117-126.

- McWilliams, A., Siegel, D. and Wright, P. (2006). Corporate social responsibility: strategic implications. Journal of Management Studies, 43 (1): 1-18.
- Mendonca, J. and Andrade, J. (2003). Gerenciamento de impressões: em busca da legitimidade organizacional [Impression Management: in the search of the organizational legitimacy]. RAE, 43(1), 36-48 (in Portuguese).
- Mesquita, C. (2004). Viabilizando um sonho: captação de recursos e financiamento de projetos em reservas particulares do patrimônio natural [Making possible a dream: capitulation of resources and financing of projects in particular reserves of the natural patrimony], in: Castro, R. and Borges, E. (Eds.), Conservação em terras privadas: desafios para a sustentabilidade [Conservation in private land: sustainability challenge]. Parana, CNRPPN: 38-53 (in Portuguese).
- Miles, B. and Huberman, M. (1994). Qualitative Data Analysis. 2nd Ed., Thousand Oaks: Sage Publications.
- Milgrom, P. and Roberts, J. (1986). Price and advertising signals of product quality. Journal of Political Economy, 94 (4): 796-821.
- Mitchell, J. (1983). Case and situation analysis. Sociological Review, 31 (2): 187-211.
- Mizruchi, M. and Fein, L. (1999). The social construction of organizational knowledge: a study of the uses of coercive, mimetic and normative isomorphism. Administrative Science Quarterly, 44 (4): 653-683.
- Mogele, B. and Tropp, J. (2010). The emergence of CSR as an advertising topic: a longitudinal study of German CSR advertisements. Journal of Marketing Communication, 16 (3): 163-181.
- Mohamed, A., Gardner, W. and Paolillo, J. (1999). A taxonomy of organizational impression management tactics. Advances in Competitiveness Research, 7 (1): 108-130.

Mohr, L., Webb, D. and Harris, K. (2001). Do consumers expect companies to be socially responsible? The impact of corporate social responsibility on buying behaviour. The Journal of Consumer Affairs, 35 (1): 45-72.

Moir, L. (2001). What do we mean by corporate social responsibility? Corporate Governance, 1(2): 16-22.

Monbiot, G. (2009). Shell's game: why good people do bad things. The Guardian, 6 January 2009.

Moon, J. (2004). Government as a driver of corporate social responsibility, International Centre for Corporate Social Responsibility Nottingham Business School: 27.

Moreira, D. (2002). O método fenomenológico na pesquisa [The phenomenological method in research]. São Paulo: Pioneira Thompson (in Portuguese).

Moreno, A. and Capriotti, P. (2009). Communicating CSR, citizenship and sustainability on the web. Journal of Communication Management, 13 (2): 157-175.

Morsing, M. (2005). Message in a bottle: communicating responsibility. Business Strategy Review, 6 (2): 84-88.

Morsing, M. (2006). Corporate social responsibility as strategic auto-communication: on the role of external stakeholders for member identification. Business Ethics: a European Review, 15 (2): 171-182.

Morsing, M. and Schultz, M. (2006). Corporate social responsibility communication: stakeholder information, response and involvement strategies. Business Ethics: a European Review, 15(4): 323-338.

Morsing, M., Schultz, M. and Nielsen, K. (2008). The "catch 22" of communicating CSR: findings from a Danish study. Journal of Marketing communications, 14(2): 97-111.

Morris, H. (2007). Chevron pays U\$30m in Iraq bribes case. Financial Times, 14 November 2007.

Moss Kanter, R. and Reiser de Pinho, R. (2005). Banco Real banking on sustainability. Harvard Business School, 24 p.

Neu, D., Warsame, H. and Pedwell, K. (1998). Managing public impressions: environmental disclosures in annual reports. Accounting, Organisations and Society, 23 (3): 265-282.

Neuman, W. (2000). Social Research Methods, 2nd Ed. London: Allyn and Bacon.

Nichols, B. and Schneyer, J. (2009). Shell works to fix Gulf of Mexico pipeline leak [online]. Available from:
<http://www.reuters.com/article/2009/07/28/us-oil-pipeline-leak-idUSTRE56R46E20090728?sp=true> [accessed 18 July 2009].

Nielsen, A. and Thomsen C. (2007). Reporting CSR – what and how to say it? Corporate Communication: an International Journal, 12 (1): 25-40.

Nielsen, A. and Thomsen, C. (2009a). CSR communication in small and medium-sized enterprises. A study of the attitudes and beliefs of middle managers. Corporate Communication: an International Journal, 14 (2): 176-189.

Nielsen, A. and Thomsen, C. (2009b). Investigating CSR communication in SMEs: a case study among Danish middle managers. Business Ethics a European Review, 18 (1): 83-93.

O'Donovan, G. (2002). Environmental disclosures in the annual report: extending the applicability and predictive power of legitimacy theory. Accounting, Auditing and Accountability Journal, 15 (3): 344-371.

Patten, D. (1991). Exposure, legitimacy and social disclosure. Journal of Accounting and Public Policy, 10 (4): 297-308.

- Patten, D. (2005). The accuracy of financial projections of future environmental capital expenditures: a research note. Accounting, Organizations and Society, 30 (5): 457-468.
- Patton, M. (1990). Qualitative Evaluation and Research Methods, 2nd Ed. Newbury Park: Sage Publications.
- Paul, K., Cobas E., Ceron R., Frithiof M., Maas; A., Navarro I., Palmer L., Serrano L. and Deaton, L. (2006). Corporate social responsibility in Mexico. Journal of Corporate Citizenship, 22 (2) 67-84.
- Pelsmacker, P., Driesen, L. and Rayp, G. (2005). Do consumers care about ethics? Willingness to pay for fair-trade coffee. Journal of Consumers Affairs, 39 (2): 363-385.
- Pereira, M., Saraiva, M. and Pereira, R. (2006). O papel das instituições financeiras frente à responsabilidade social corporativa: um estudo de caso [The role of financial institutions in CSR: a case study]. Revista Santa Rita, 1 (2): 6-18 (in Portuguese).
- Perrini, F. (2006). The practitioner's perspective on non-financial reporting. California Management Review, 48 (2): 73-103.
- Pirsch, J.; Gupta, S. and Landreth Gray, S. (2007). A framework for understanding CSR programs as a continuum: an exploratory study. Journal of Business Ethics, 70 (2): 125-140.
- Podnar, K. (2008). Communicating corporate social responsibility. Journal of Marketing Communications, 14 (2): 75-81.
- Pollach, I. (2003). Communicating Corporate Ethics on the World Wide Web. Frankfurt: Peter Lang.
- Pollach, I. (2011). The readership of corporate websites? A cross-cultural study. Journal of Business Communication, 48 (1): 27-53.

Polonsky, M., and Jevons, C. (2009). Global branding and strategic CSR: an overview of three types of complexity. International Marketing Review, 26 (3): 327-347.

Pomering, A. (2009). The importance of claim diagnosticity on consumer scepticism to corporate social responsibility advertising claims. PhD thesis, University of Wollongong.

Pomering, A. and Dolnicar, S. (2009). Assessing the prerequisite of successful CSR implementation: are consumers aware of CSR initiatives. Journal of Business Ethics, 85 (2): 285-301.

Pomering, A. and Johnson, L. (2009). Advertising corporate social responsibility initiatives to communicate corporate image: inhibiting scepticism to enhance persuasion. Corporate Communications: an International Journal, 14 (4): 420- 439.

Porter, M. and Kramer, M. (2006). Strategy and Society: The link between competitive advantage and corporate social responsibility. Harvard Business Review, 84 (12): 78- 92.

Portney, P. (2008). The (not so) new corporate social responsibility: an empirical perspective. Review of Environmental Economics and Policy, 2 (2): 261-275.

Pratley, P. (1995). The essence of business ethics. Englewood Cliffs: Prentice-Hall.

Preble, J. (2005). Towards a comprehensive model of stakeholder management. Business and Society Review, 110(4): 407-431.

Preston, A., Wright, C. and Young, J. (1996). Imagining annual reports. Accounting, Organizations and Society, 21 (1): 113-137.

Puppim de Oliveira, J. (2005). Uma avaliação dos balanços sociais das 500 maiores [Evaluation of the social sheets from the largest 500] RAE– Eletrônica Revista de Administração de Empresas, 4 (1) (in Portuguese).

Quazi, A. and O'Brien, D. (2000). An empirical test of a cross-national model of corporate social responsibility. Journal of Business Ethics, 25(1): 33-51.

Rindova, V. (2007). Managing reputation pursuing everyday excellence: the image cascade and the formation of corporate reputation. Corporate Reputation Review, 1 (21): 188-194.

Robertson, D. (1993). Empiricism in business ethics: suggested research directions. Journal of Business Ethics, 12 (8): 585-599.

Rosenfeld, P. (1997). Impression management, fairness and the employment interview. Journal of Business Ethics, 16 (8): 801-808.

Rosenfeld, P., Giacalone, R. and Riordan, C. (1995). Impression Management in Organizations: theory, measurement and practice. London: Routledge.

Rose, C. (2004). The impact of corporate reputataion on performance. Some Danish evidence. European Management Journal, 22 (2): 201-210.

Rose, G. (2005). Visual Methodologies. London: Sage

Sadler, M., Hunger, M. and Miller, C. (2010). Personality and impression management: mapping the multidimensional personality questionnaire onto 12 self-presentation tactics. Personality and Individual Differences, 48 (5): 623-628.

Samain, E. (1998.) Questões heurísticas em torno do uso das imagens nas ciências sociais [Heurisitc questions around the use of images in social science] in: Feldmanbianco, B., Leite, M. and Moreira, L. (Eds.), Desafios da imagem: fotografia, iconografia e vídeo nas ciências sociais [Images challenges: photography, iconography and video in social science]. São Paulo, Papyrus Editora: 37-50 (in Portuguese).

Santos, G. (2007). Corporate Social Responsibility: organizational citizenship or legitimation tool? in: Genest, C. M. and Goodman, M. B. (Eds.), Conference on Corporate Communication Proceedings. Corporate Communication Institute at Farleigh Dickinson University: 271-286

Saussure, F. (1983). Course in General Linguistics. London: Duckworth.

Saracini, T. and Camara, M. (2007). Estratégias transnacionais da indústria de alimentos: o papel das marcas [The transnational strategies of the food industry: the role of the marks]. Informe Gepec, 11 (1): 1-12 (in Portuguese).

Schuman, M. (1995). Managing legitimacy: Strategic and institutional approaches. Academy of management Review, 20 (3): 571-610.

Schlegelmilch, B. and Pollach, I. (2005). The perils and opportunities of communicating corporate ethics. Journal of Marketing Management, 3-4 (21): 267-290.

Schlenker, B. (1980). Impression Management, the self-concept, social identity and interpersonal relations. Monterey: Brooks/Cole Publishing Company.

Schroder, K. (1997). Cynicism and ambiguity: British corporate responsibility advertisements and their readers in the 1990s, in: Nava, M., Blake, A., MacRury, I., Richards, B. (Eds.), Buy this book Studies in advertising and consumption. London, Routledge: 276-290.

Seitamidi, M. and Ryan, M. (2007). A critical review of forms of corporate community involvement: from philanthropy to partnerships. International Journal for non-profit and voluntary sector marketing, 12 (3): 247-266.

Sen, S. and Bhattacharya, C. (2001) Does doing good always lead to doing better? Consumer reactions to corporate social responsibility. Journal of Marketing Research, 38 (2): 225-243.

Shell (2007). Meeting the energy challenge. The Shell sustainability report

2006. Newbury Berks: Royal Dutch Shell plc.

Shell (2009). Sustainability report 2009. Royal Dutch Shell PLC sustainability report 2009. Bankside: Royal Dutch Shell plc

Silverman, D. (2000). Doing qualitative research. London: Sage.

Simons, M. (2001). French search for cause of chemical plant explosion. The New York Times, September 25 2001.

Solomon, R. (1992). Ethics and excellence: cooperation and integrity in business. New York: Oxford University Press.

Solomon, R. (1993). Business ethics, in: Singer, P. (Ed.), Companion to ethics. Oxford, Blackwell: 254-365.

Solomon, A., Solomon, J. and Suto, M. (2004). Can the UK experience provide lessons for the evolution of SRI in Japan? Corporate Governance: An International Review, 12(4): 552-566.

Snape, D. and Spencer, L. (2003). The foundations of qualitative research, in: Ritchie, J. and Lewis, J (Eds.), Qualitative research practice. London, Sage Publications: 1-23.

Snider, J., Hill, R. and Martin, D. (2003). Corporate social responsibility in the 21st Century: a view from the world's most successful firms. Journal of Business Ethics, 48 (2): 175-187.

Sousa Filho, M., Lucian, R., Farache, F. and Wanderley, L. (2010) Comunicação da responsabilidade social na Internet: um estudo utilizando modelagem de equações estruturais [CSR communication on the web: a structural equations modelling study] in Centro de Altos Estudos da ESPM - CAEPM (org.) Arenas da comunicação com o mercado. São Paulo, Alameda Casa Editorial: 273-299 (in Portuguese).

Souza, S. and Santareli, C. (2006). Publicidade visual: uma proposta de percurso analítico da imagem persuasiva [Visual publicity: a proposition

of an analytical path of persuasive images]. Revista Galaxia, 12 (4): 83-101 (in Portuguese).

Spence, E. and Van Heekeren, B. (2004). Advertising ethics. New Jersey: Pearson Prentice Hall.

Stake, R. (1994). Case studies, in: N. Denzin and Y. Lincoln (Eds.), Handbook of qualitative research. Thousand Oaks, Sage: 236-247.

Stephens, K., Malone, P. and Bailey, C. (2005). Communicating with stakeholders during a crisis: evaluating message strategies. Journal of Business Communication, 42 (4): 390-419.

Stier, K. (2007). Suing multinationals over murder. Time Magazine, 01 August 2007.

Stoll, M. (2002). The ethics of marketing good corporate conduct. Journal of Business Ethics, 41(1/2): 121-129.

Strauss, A. and Corbin, J. (1998). Basics of qualitative research: techniques and procedures for developing grounded theory. 2nd Ed. Thousand Oaks: Sage Publications.

Texaco (2008). Corporate responsibility [online]. Available from: <http://www.texaco.co.uk/> [accessed 24 June 2008]

The Economist (17 June 2006)

The Economist (2009). Advertising info [online]. Available from: <http://www.economistgroupmedia.com/> [accessed 12 June 2009].

Thompson, P. and Zakaria, Z. (2004). Corporate social reporting in Malaysia. Journal of Corporate Citizenship, 13 (2):125- 126.

Tice, D. and Baumeister, R. (1990). Self-esteem, self-handicapping, and self-presentation: The strategy of inadequate practice. Journal of Personality, 58(2): 443-464.

Time Magazine (2009). Time media kit [online]. Available from:
<http://www.timemediakit.com/> [accessed 12 June 2009]

Tixier, M. (2003). Soft vs.hard approach in communication on corporate social responsibility. Thunderbird International Business Review 45 (1): 71-91.

Torbjorn, T., Blank, V., Brober, P. and Sven-Olof, C. (2009). What explains the extent and content of social and environmental disclosures on corporate websites: a study of social and environmental reporting in Swedish listed corporations. Corporate Social Responsibility and Environmental Management, 16 (6): 352-364.

Total (2007). Sharing our energies – 2006 corporate social responsibility report. Courbevoie: Total S.A.

Total (2009a).About us [online]. Available from:
<http://www.total.com/en/group-940486.html> [accessed 09 January 2009].

Total (2009b). About Total UK [online] Available from:
http://www.total.co.uk/uk/ukcorporate.nsf/V5_OPM/8FA2D23AC5E59863C125731A004D5AC6?OpenDocument&LG=English& [accessed 09 January 2009].

Tran, M. and Orton-Jones, C. (2004). Problems at Shell. The Guardian, 19 April.

Unilever (2007). Vida em movimento: relatorio socio-ambiental 2006 [Life in movement: 2006 socio-environmental report]. Sao Paulo: Unilever (in Portuguese/English).

Unilever (2008). Vitalidade para um novo dia [Vitality towards a new day]. Sao Paulo: Unilever (in Portuguese/English).

Unilever (2009). Nossa missao [Our mission] [online]. Available from:
<http://www.unilever.com.br/aboutus/nossamissao/> [accessed 28 April 2009] (in Portuguese).

United Nations (1999). Global compact [online]. Available from: <http://www.unglobalcompact.org> [accessed 13 February 2007].

Usunier, J. (1998). International & cross-cultural management research. London: Sage Publications.

Vaaland, T. and Heide, M. (2005). Corporate social responsiveness: exploring the dynamics of bad episodes. European Management Journal, 23 (5): 495-506.

Vaaland, T. and Heide, M. (2008). Managing corporate social responsibility: lessons from the oil industry. Corporate Communication: An international Journal, 13(2): 212-225.

Valla, M. (2008). A French court has ordered French oil giant Total to pay 192 million Euros in damages for the 1999 sinking of oil tanker Erika. France 24, 17 January 2008.

Valor, C. (2005). Corporate social responsibility and corporate citizenship: towards corporate accountability. Business and Society Review, 110 (2): 191-212.

Valor Economico (2007). Unilever quer ser reconhecida pelo public [Unilever wants to be recognised by the public]. 12 June 2007 (in Portuguese).

Van de Loo, E. (2006). Responsible leadership at ABN AMRO Bank, in: Maak, T. and Pless, N. (Eds.), Responsible leadership. London: Routledge: 170-182.

Van de Ven, A. (1989). Nothing is quite so practical as a good theory. Academy of Management Review, 14 (4): 486-489.

Van de Ven, B. (2008). An ethical framework for the marketing of corporate social responsibility. Journal of Business Ethics, 82 (2):339-352.

Van Maanen, J. (1983). Qualitative methodology. Thousand Oaks, California: Sage Publications.

Van Rekon, J. (1997). Deriving an operational measure of corporate identity. European Journal of Marketing, 31 (5/6): 410-422.

Veja (2009). Informacoes. [information] [online]. Available from: <http://www.publiabril.com.br/marcas/veja/revista/informacoes-gerais> [accessed 12 June 2009] (in Portuguese).

Ventura, E. (2005). Dinâmica de institucionalização de práticas sociais: estudo da responsabilidade social no campo das organizações bancárias [Dynamic of institutionalisation of social practices: a study of social responsibility in the bank organisations arena]. PhD Thesis, Fundação Getulio Vargas, Escola Brasileira de Administração Pública e de Empresas (in Portuguese).

Ventura, E. and Vieira, M. (2007). Social Responsibility as displacement of capitalism: evidence from banks in Brazil. Electronic Journal of Business Ethics and Organizations Studies, 12 (1): 35-47.

Verschoon, C. (2008). Citizenship survey shows gaps between reality and rethoric. Strategic Finance, February: 13-14.

Vilanova, M., Lozano, J. and Arenas, D. (2009). Exploring the nature of the relationship between CSR and competitiveness. Journal of Business Ethics, 87 (1): 57-69.

Vivarta, V. and Canela, G. (2006). Corporate social responsibility in Brazil. Journal of Corporate Citizenship, 21 (1): 95-106.

Wanderley, L. (2005). Corporate Social Responsibility in Brazil: actions and perceptions in large corporations. PhD Thesis, Lucy Cavendish College, Judge Institute of Management, University of Cambridge.

Wanderley, L., Lucian, R., Farache, F. and Sousa Filho, M. (2008). CSR information disclosure on the web: a context-based approach analyzing the influence of country of origin and industry sectors. Journal of Business Ethics, 82 (2): 369-378.

Webb, J. (2002). Understanding and Designing Marketing Research, 2nd Ed. London: Thomson Learning.

Weischedel, B., Matear, S. and Deans, K. (2005). A qualitative approach to investigating online strategic decision making. Qualitative Market Research: an International Journal, 8 (1): 61-76.

Weiss, J. (2003). Business Ethics: a stakeholder and issues management approach, 3rd Ed. Boston: Thomson.

Werther, W. and Chandler, D. (2005). Strategic corporate social responsibility as global brand insurance. Business Horizons, 48(4): 317-324.

Whitely, N. (1999). Readers of the lost art: visuality and particularity in art criticism, in: Heywood, I. and Sandywell, B. (Eds.), Interpreting visual culture: explorations in the hermeutics of the visual. London, Routledge: 99-122.

Williamson, J. (1978). Decoding advertisements: ideology and meaning in advertising. London: Marion Boyars.

Windsor, D. (2001). Corporate Citizenship: Evolution and Interpretation, in: Andriof, J. and McIntosh, M. (Eds.), Perspectives on corporate citizenship. Sheffield, Greenleaf: 39–52.

Windsor, D. (2006). Corporate social responsibility: three key approaches. Journal of Management Studies, 43(1): 99-114.

Wolcott, H. (1992). Posturing in qualitative inquiry, in: Le-Compte, M., Millroy, W. and Preissle, J. (Eds.), The handbook of qualitative research in education. New York, Academic Press: 3-52.

Wood, D. (1991a). Corporate social performance revisited. Academy of Management Review, 16(4): 691-718.

Wood, D. (1991b). Social Issues in Management: Theory and Research in Corporate Social Performance. Journal of Management, 17(2): 383-406.

World Commission on Environment and Development (1987). Our Common Future. Oxford: Oxford University Press.

Wright, C. and Rwabizambuga, A. (2006). Institutional pressures, corporate reputation, and voluntary codes of conduct: an examination of the Equator Principles. Business and Society Review, 111 (1): 89-117.

Xiao, J., Yang, H. and Chow, C. (2004). The determinants and characteristics of voluntary Internet-based disclosures by listed Chinese companies. Journal of Accounting and Public Policy, 23 (3): 191-225.

Yang, F., Lin, C. and Chang, Y. (2010). The linkage between corporate social performance and corporate financial performance. African Journal of Business Management, 4 (4): 406-413.

Yin, R. (1994). Case Study Research: Design and Methods, 2nd. Ed. Newbury Park: Sage.

Young, R. (2004). Dilemmas and advances in corporate social responsibility in Brazil. The work of Ethos Institute. Natural Resources Forum, 28 (4): 291-301.

Zeghal, D. and Ahmed, S. (1990). Comparison of social responsibility information disclosure media by Canadian firms. Accounting, Auditing and Accountability Journal, 3 (1): 38-53.

Zyglidopoulos, C. (2002). The social and environmental responsibilities of multinationals: evidence from the Brent Spar case. Journal of Business Ethics, 36 (1-2): 141-151.

Appendix 1 – Impression Management strategies and tactics

Impression management strategies and tactics	Explanation
Proactive Strategies	
Ingratiation	The aim of which is to make the person/company more liked and attractive to others
Organisational promotion	The aim is to be recognized as competent
Intimidation	The main aim here is to acquire social power and influence by developing a dangerous identity
Exemplification	The aim is to be recognised as a good example to be followed. The impression is managed through examples of integrity, moral conduct and self-sacrifice.
Supplication	The aim is to have influence upon others as it explores its own fragilities
Indirect management	The aim is to influence the others by the things and the people to which the company is linked
Acclaiming	The aim is to explain a desirable event in a way that maximizes the desirable implications for the actor. it is divided into: (1) entitlements which seek to increase the responsibility of the actor on a positive occasion and (2) enhancement that seeks to increase the desirability of a positive event
Defensive Tactics	
Accounts	A remedial tactic intended to provide a clarification of or an apology for a predicament. It can be divided into: (1) excuses in which the company admits that the action was wrong but denies the responsibility for the action; and (2) justifications when the company accepts responsibility for the action but denies that the act was bad

Disclaimers	A type of preventive excuse before a predicament takes place
Organisational handicapping	Makes obstacles appear more difficult than they really are, as result, if the company fails it was because the task was very difficult and if it succeeds, success is more valuable
Apologies	It is an admission of responsibility, guilty and regret in an attempt to be forgiven by the audience
Pro-social behaviour	Companies engage in social actions with the intention of amending a transgression in an attempt to convince the public that it deserves a positive identity

Table 1 - Impression Management strategies and tactics summary

Source: Compiled by the author based on Mohamed, Gardener and Paolillo (1999); Schlenker (1980); Rosenfeld, Giacalone and Gardner (1995) and Arkin and Shepperd (1990).

**Appendix 2 – Advertisements publicised in The Economist from
October 2005 to February 2006**

Corporation	Date	Title
BP	26.02.06	Alternative Energy
Chevron	20.02.06	The world consumes 2 barrels of oil for every barrel discovered
BP	20.02.06	An old form of energy, a new way to catch it
BP	11.02.06	Alternative Energy
Chevron	04.02.06	The world consumes...
Chevron	28.01.06	The world consumes...
BP	28.01.06	When it comes to green matters we develop grey matter
Chevron	14.01.06	The world consumes...
BP	24.12.05	Engaging, informing and delighting
Chevron	17.12.05	It took us 125 years to use the first trillion barrels of oil. We'll use the next trillion in 30.
Chevron	10.12.05	It took us 125 years
BP	10.12.05	Cleaner electricity. Alternative energy
Shell	10.12.05	How long before we see hydrogen-powered vehicles on our roads?
Chevron	03.12.05	It took us 125 years...
BP	03.12.05	When it comes to green matters...
Shell	03.12.05	Can market forces help cut carbon emissions?
Chevron	26.11.05	It took us 125 years...
Shell	26.11.05	Can market forces help cut carbon emissions?
Chevron	19.11.05	Can the North Sea continue providing energy indefinitely?
Chevron	12.11.05	It took us 125 years
BP	12.11.05	What on the earth is a carbon footprint?
Shell	12.11.05	Can market forces help cut carbon emissions?
Chevron	05.11.05	It took us 125 years...

BP	05.11.05	We've been burning the midnight natural gas
Chevron	29.10.05	It took us 125 years
BP	29.10.05	We've been burning the midnight natural gas
Shell	29.10.05	Can the north sea...
Chevron	22.10.05	It took us 125 years
BP	15.10.05	It is time to turn up the heat on the global climate change
BP	08.10.05	There are tonnes of reasons to believe we take climate change seriously
Chevron	08.10.05	The world consumes...
Chevron	08.10.05	The world consumes...

Table 2 - Advertisements in *The Economist* from October 2005 to February 2006

Source: Compiled by the author

Appendix 3 - Companies and industries in the UK sampling frame

UK sample frame			
Ranking	Insertion	Company	Industry
1 st	36	Chevron	Oil and gas operations
2 nd	21	Shell	Oil and gas operations
3 rd	20	Total	Oil and gas operations
4 th	20	BP	Oil and gas operations
5 th	15	Vattenfal	Utilities
6 th	15	Exxon	Oil and gas operations
7 th	14	Toyota	Consumer durables
8 th	12	Veolia	Utilities
9 th	8	Sanyo	Consumers durables
10 th	5	Enel	Utilities
11 th	5	SKF	Capital goods
12 th	4	Alston	Conglomerates
13 th	3	Goldman Sachs	Diversified Financial
14 th	2	Bombardier	Aerospace and Defence
15 th	2	Eurostar	Transportation
16 th	2	Camelot	Leisure
17 th	2	Cannon	Technology, hardware and equipment
18 th	2	The Linde Group	Conglomerate
19 th	1	Arkema	Chemicals
20 th	1	GE	Conglomerate
21 th	1	Aviva	Insurance
22 st	1	Emerson	Conglomerates
23 nd	1	Saab	Consumer durables
24 rd	1	Toshiba	Technology, hardware and equipment

Table 3 - Companies and industries in the UK sampling frame

Source: Compiled by the author

Appendix 4 – Companies and industries in the Brazilian sampling frame

Brazilian sample frame			
Ranking	Insertions	Company	Industry
1 st	20	Banco Real	Banking
2 nd	8	Bradesco	Banking
3 rd	8	Unilever	Consumer goods
4 th	7	Aracruz	Paper and cellulose
5 th	6	Coca-cola	Food and beverage
6 th	6	Rede Globo	Communications
7 th	6	Schneider	Energy
8 th	3	McDonald's	Fast Food
9 th	3	Emerson	Conglomerates
10 th	3	HP	Digital industry
11 th	2	Chamex	Paper and cellulose
12 th	2	Telefonica	Telecommunications
13 th	2	Credicard	Financial
14 th	2	Alpargatas	Textiles
15 th	2	Odebrecht	Conglomerates
16 th	1	Tractebel	Conglomerates
17 th	1	Natura	Personal products
18 th	1	Itau	Banking
19 th	1	Sorriso	Consumer goods

Table 4 - Companies and industries in the Brazilian sampling frame
Source: Compiled by the author

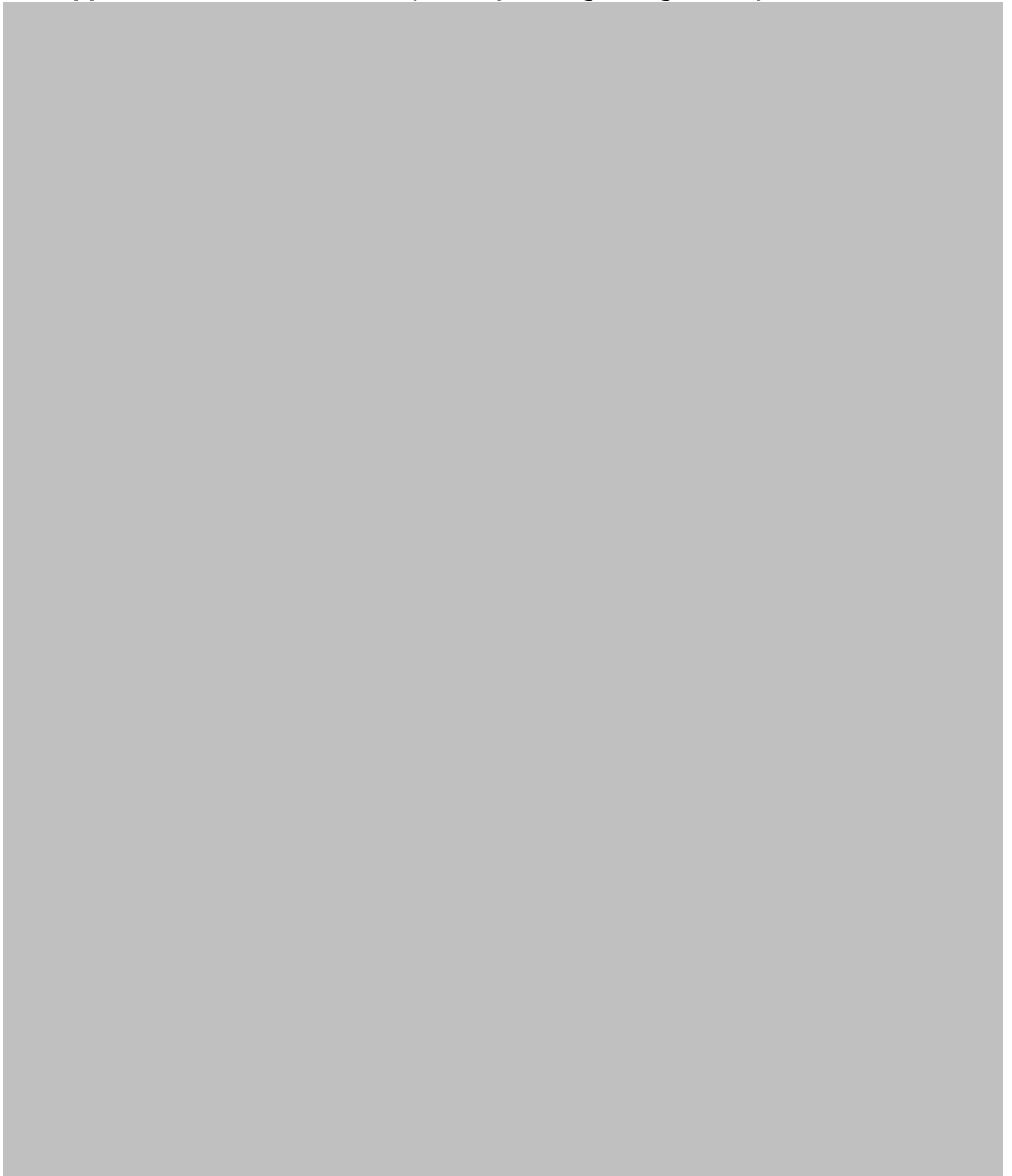
Appendix 5 - Chevron advertisements insertions

Title	Format	Magazine	Date
<i>5% Reduction</i>	One page	The Economist	06.05.06
			20.05.06
			24.06.06
			15.07.06
			02.09.06
			30.09.06
			07.10.06
			28.10.06
<i>5% Reduction</i>	One page	Time	04.11.06
			19.06.06
<i>5% Reduction</i>	Double	The Economist	02.10.06
<i>5% Reduction</i>	Double	Time	22.07.06
			17.07.06
			24.07.06
<i>Iran, Russia and Qatar</i>	One page	The Economist	04.09.06
			10.06.06
<i>Iran, Russia and Qatar</i>	One page	Time	08.05.06
			12.06.06
<i>Iran, Russia and Qatar</i>	Double	The Economist	03.06.06
<i>193 Countries</i>	One page	The Economist	11.11.06
			25.11.06
			23.12.06
			10.02.07
			03.03.07
			24.03.07
			07.04.06
<i>193 Countries</i>	One page	Time	26.03.07
<i>193 Countries</i>	Double	The Economist	02.12.06
			20.01.07
			21.04.07
<i>193 Countries</i>	Double	Time	04.12.06
			29.01.07
			19.02.07
			30.04.07

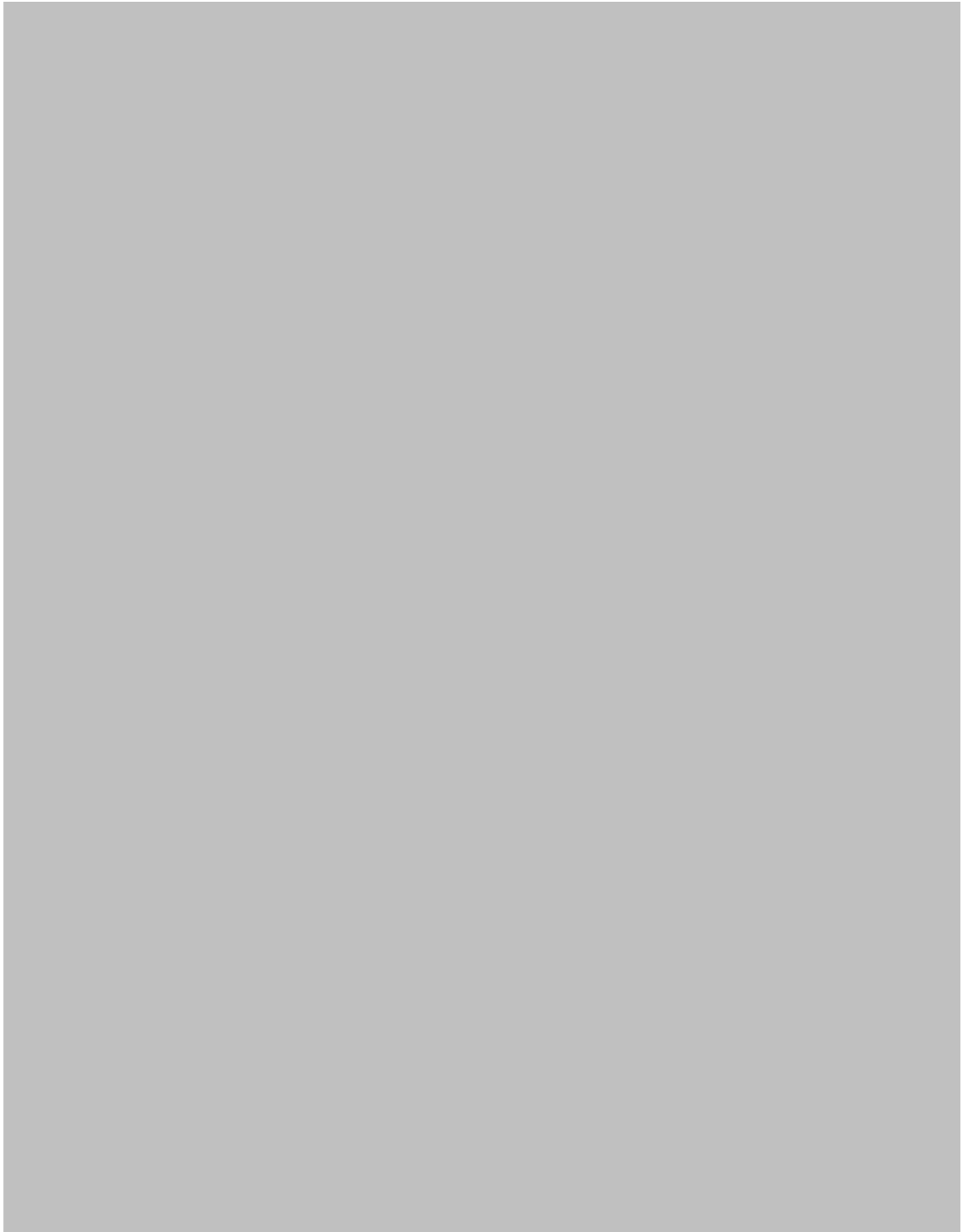
Table 5 – Chevron advertisements insertions

Source: Compiled by the author

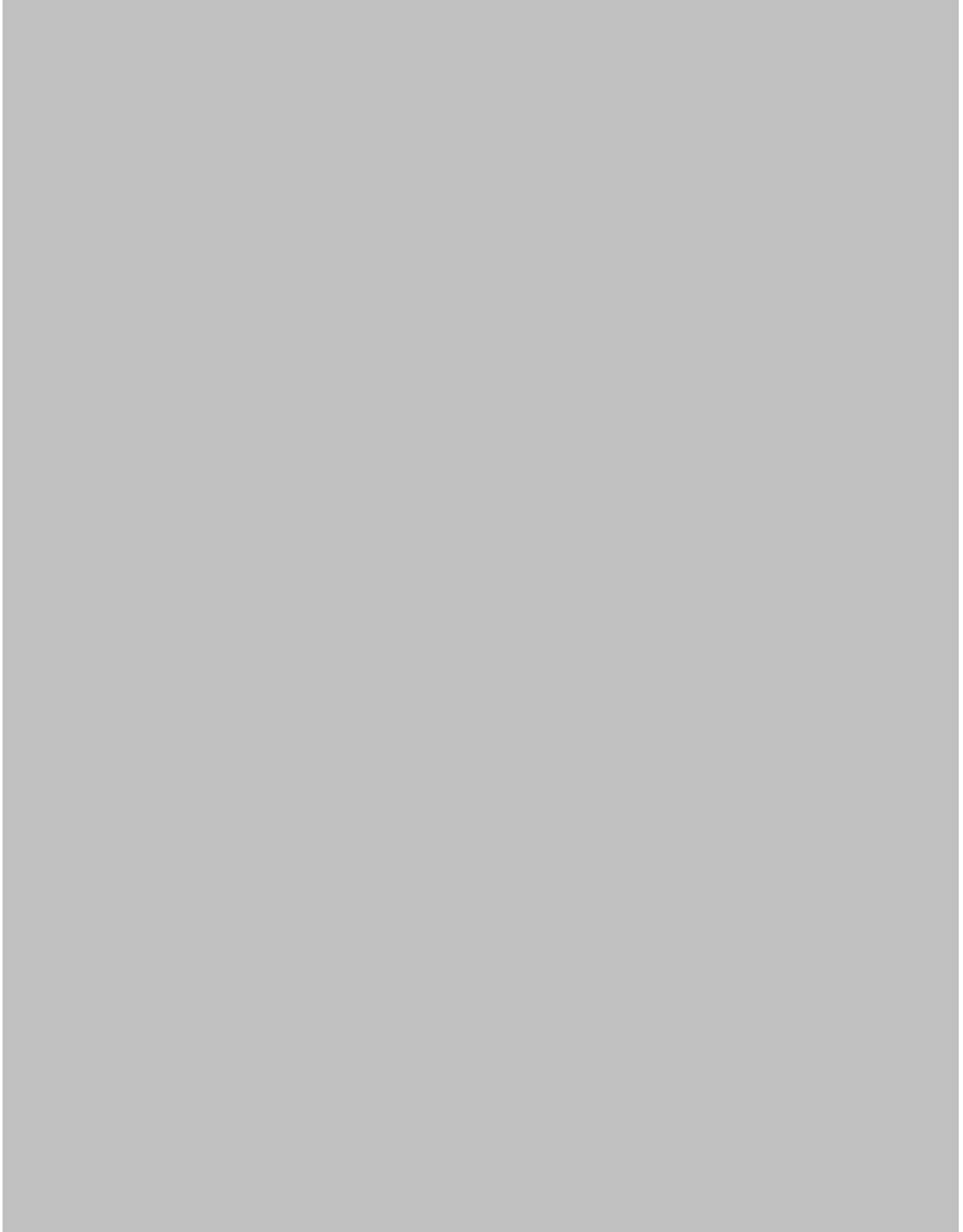
Appendix 6 - A 5% reduction (corresponding to Figure 5.3)



Appendix 7 - There are 193 countries (corresponding to Figure 5.4)



Appendix 8 - Russia, Iran and Qatar (corresponding to Figure 5.5)



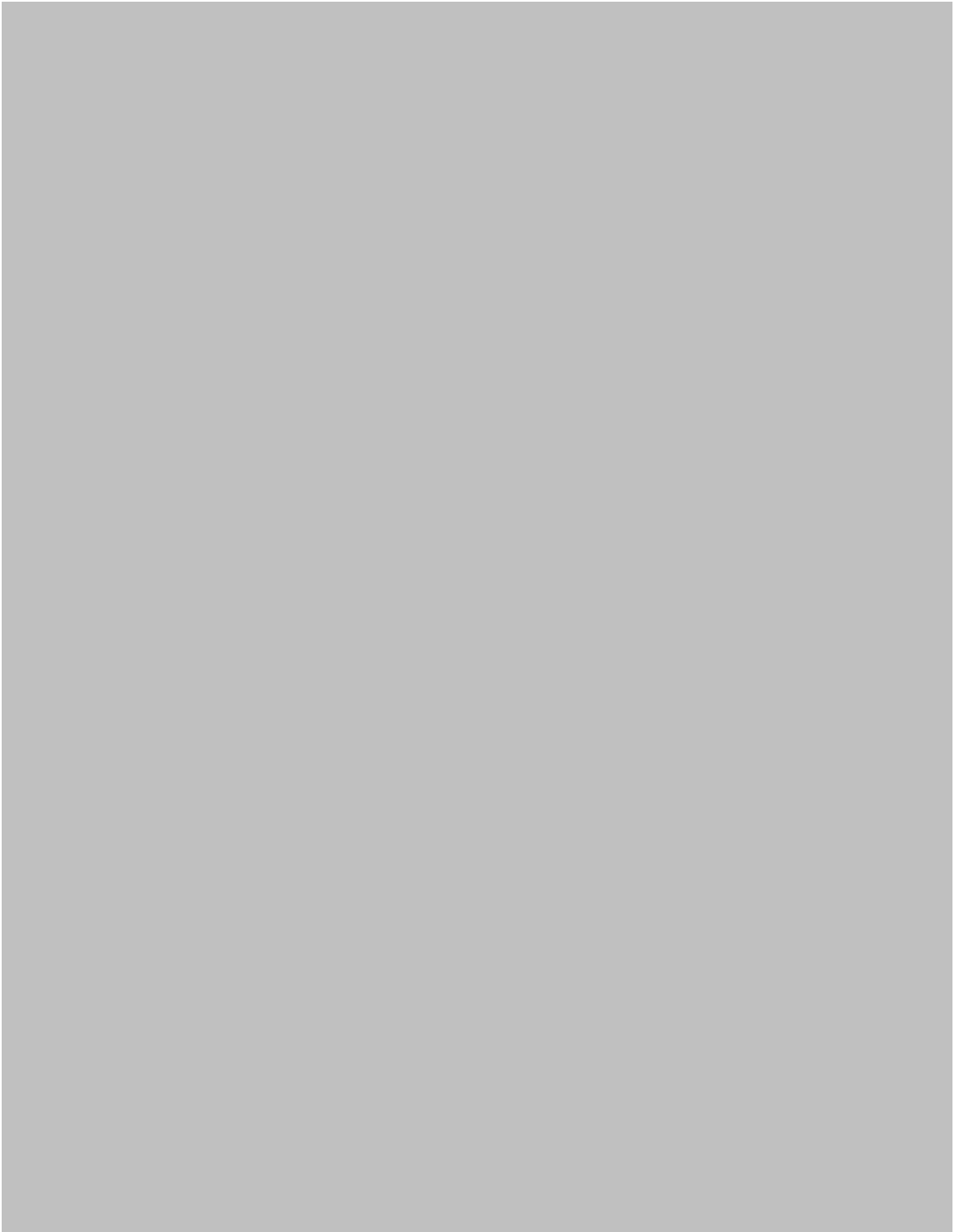
Appendix 9 - Shell advertisements insertions

Title	Format	Magazine	Date
<i>Hillary Mercer</i>	Double-half page spread	The Economist	06.05.06
<i>Hillary Mercer</i>	One page	The Economist	03.06.06
<i>Hillary Mercer</i>	One page	Time	08.05.06
<i>Rick Scott</i>	One page	The Economist	27.05.06 09.10.06
<i>Rick Scott</i>	Double-half page spread	Time	29.05.06
<i>Rick Scott</i>	$\frac{3}{4}$ page spread	Time	09.10.06
<i>Rick Scott</i>	One page	Time	05.02.07
<i>Emick Family</i>	Double-half page spread	The Economist	24.06.06
<i>Emick Family</i>	$\frac{3}{4}$ page spread	Time	29.05.06
<i>Emick Family</i>	One page	Time	30.10.06 05.03.07
<i>Livio Accattatis</i>	One page	The Economist	20.01.07
<i>Livio Accattatis</i>	$\frac{3}{4}$ page spread	Time	26.06.06 23.10.06
<i>Livio Accattatis</i>	One page	Time	27.11.09
<i>Anna Todd</i>	One page	The Economist	08.07.06
<i>Oleg Smirnov</i>	$\frac{3}{4}$ page spread	Time	11.09.06

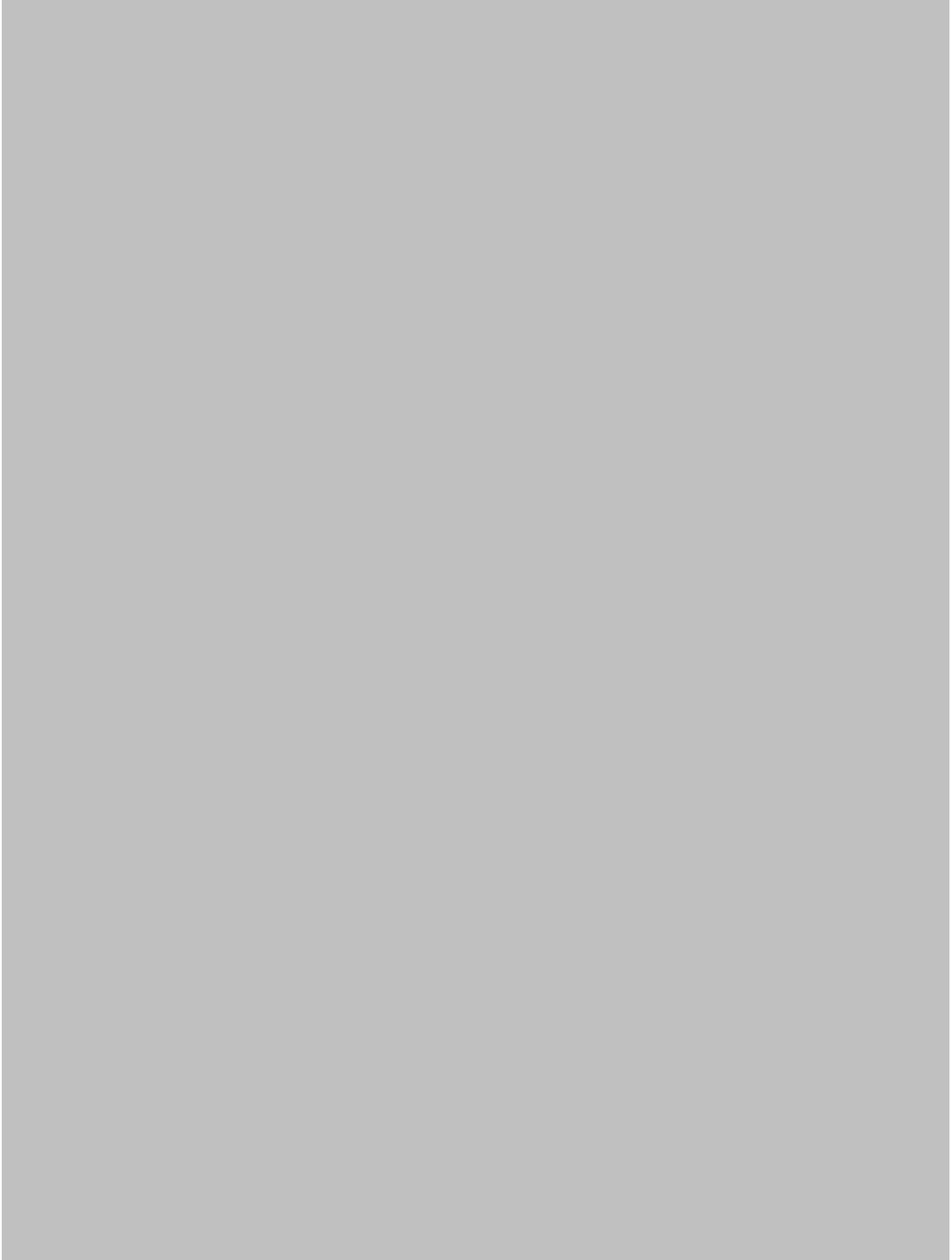
Table 6 – Shell advertisements insertions

Source: Compiled by the author

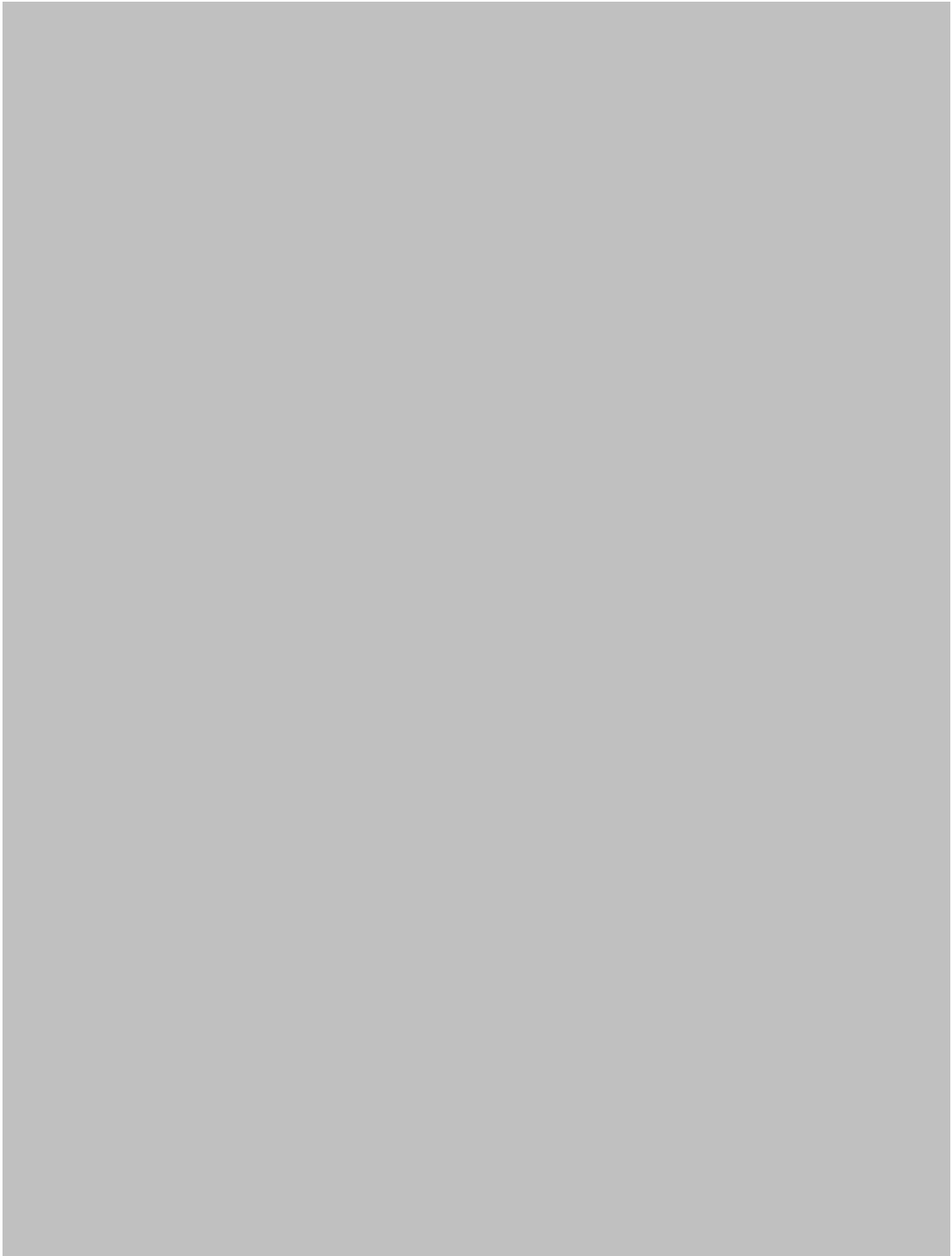
Appendix 10 - Rick Scott (corresponding to Figure 5.8)



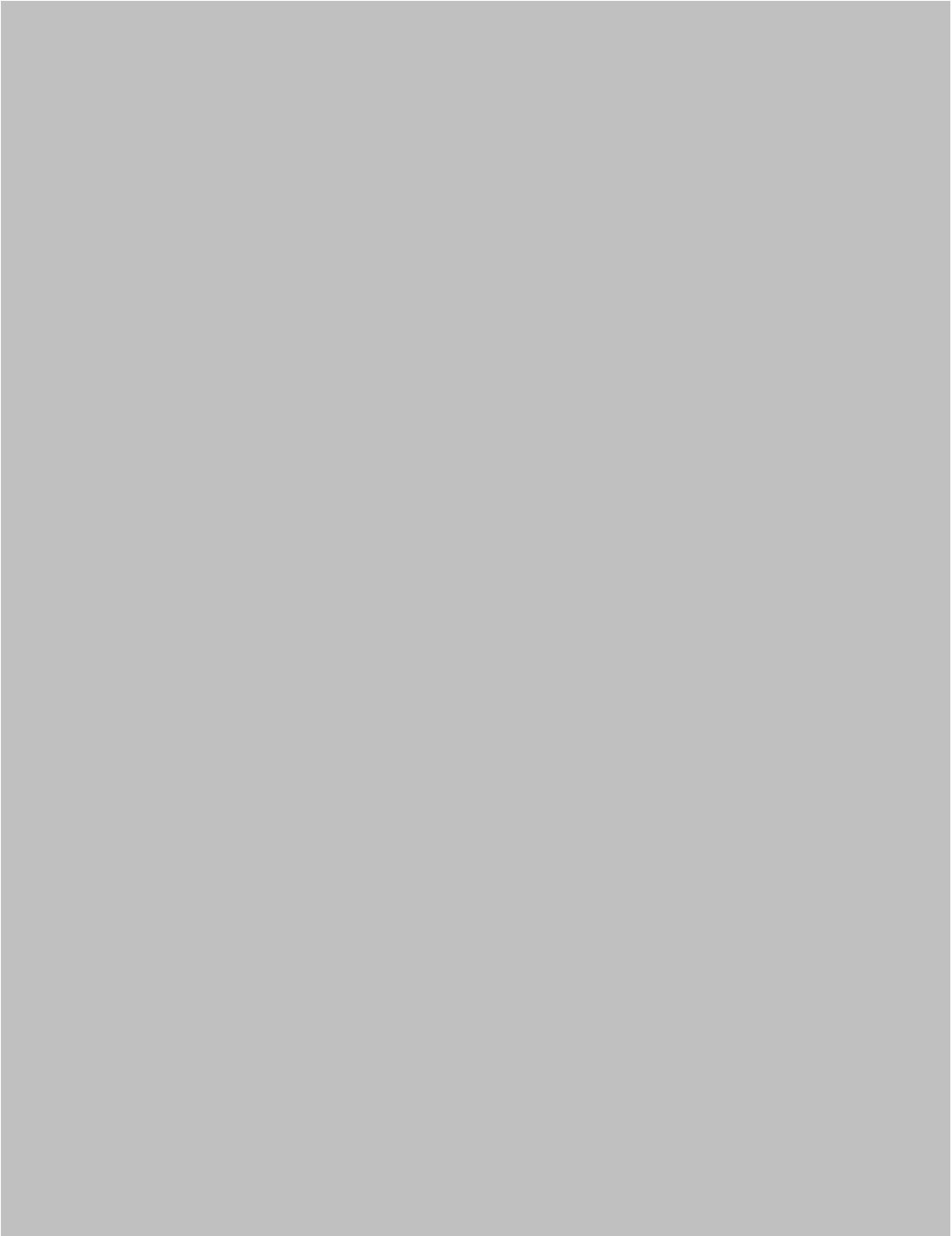
Appendix 11 - Livio Accattatis (corresponding to Figure 5.9)



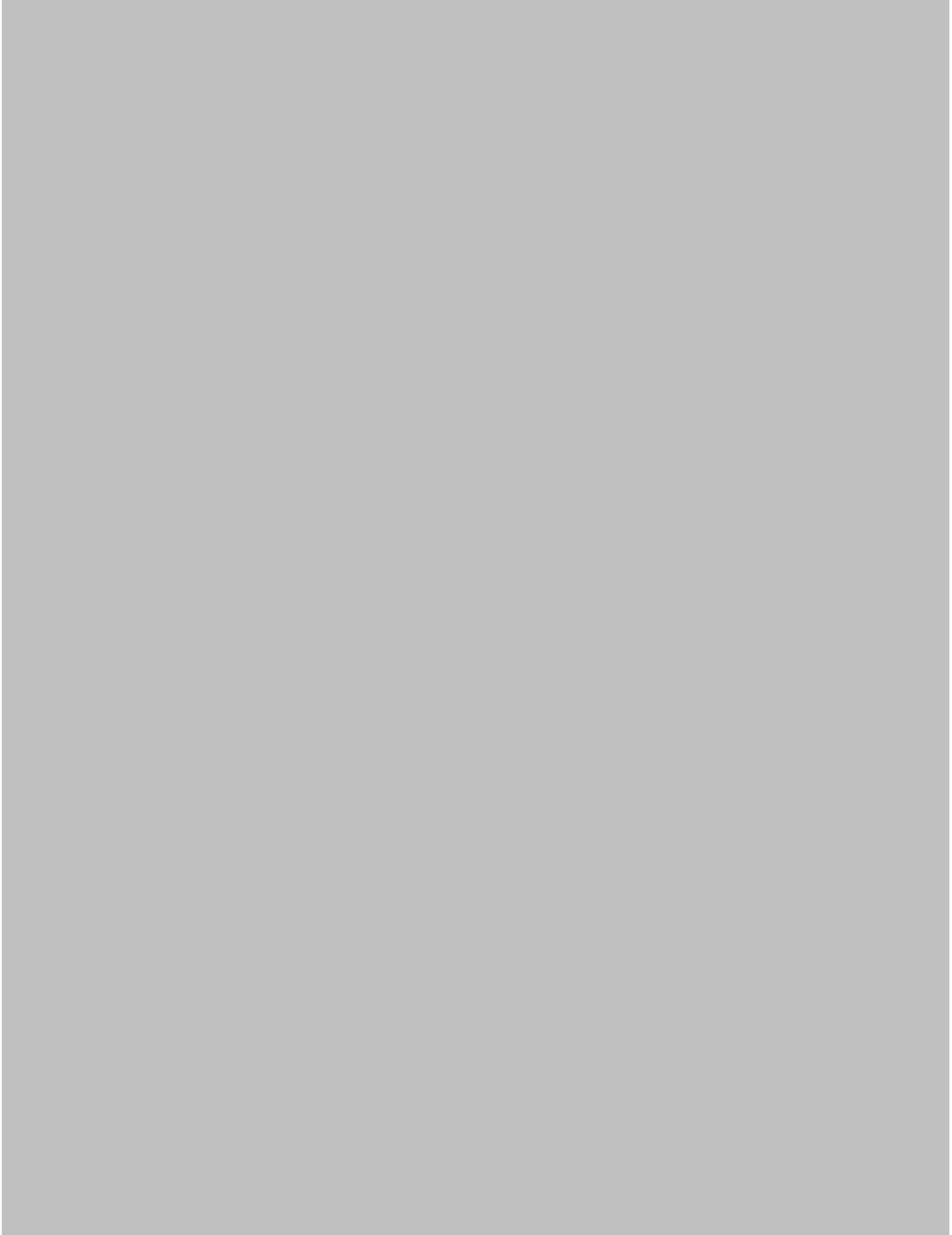
Appendix 12 - Emick family (corresponding to Figure 5.10)



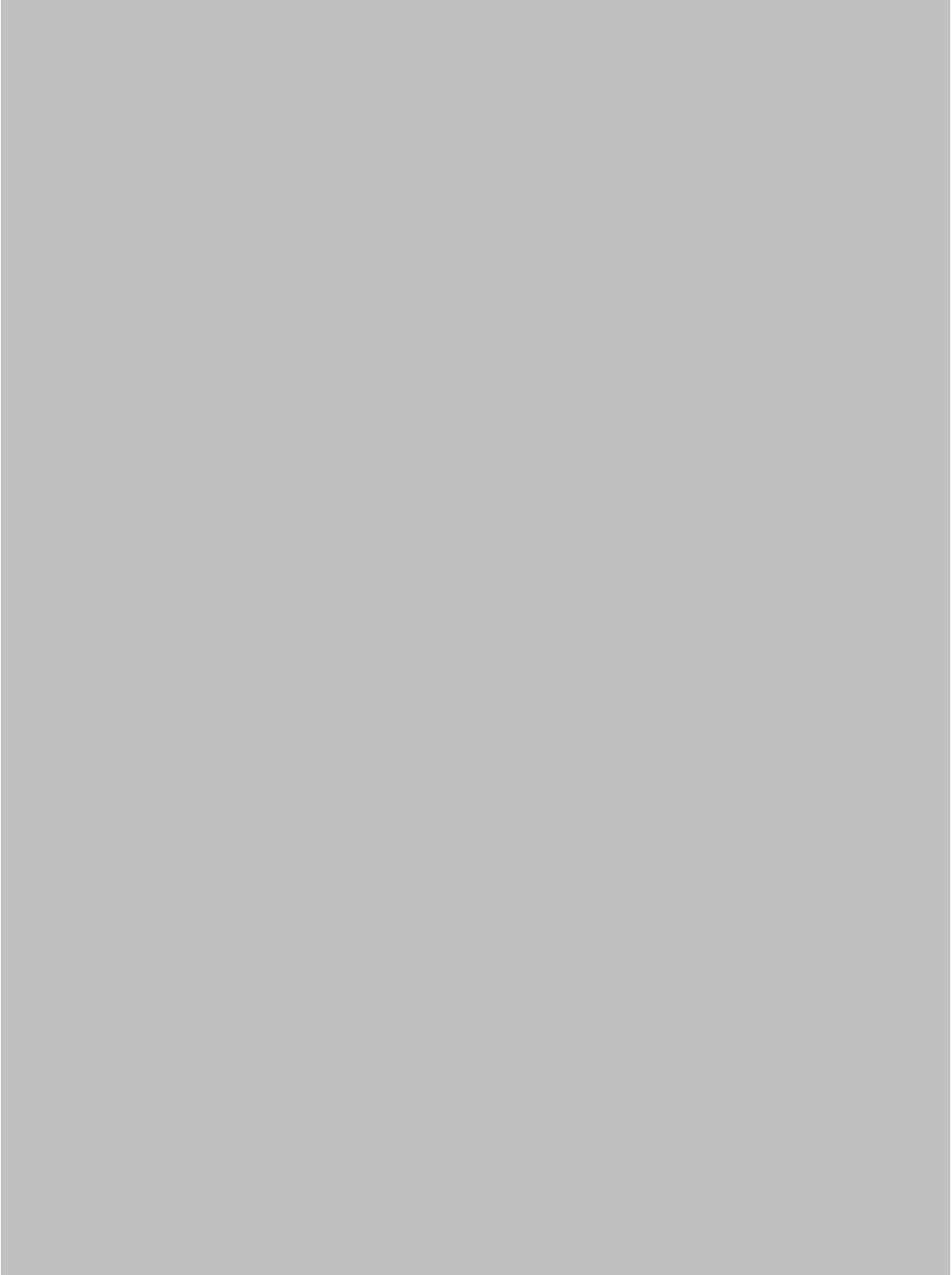
Appendix 13 - Hillary Mercer (corresponding to Figure 5.11)



Appendix 14 - Anna Todd (corresponding to Figure 5.12)



Appendix 15 - Oleg Smirnov (corresponding to Figure 5.13)



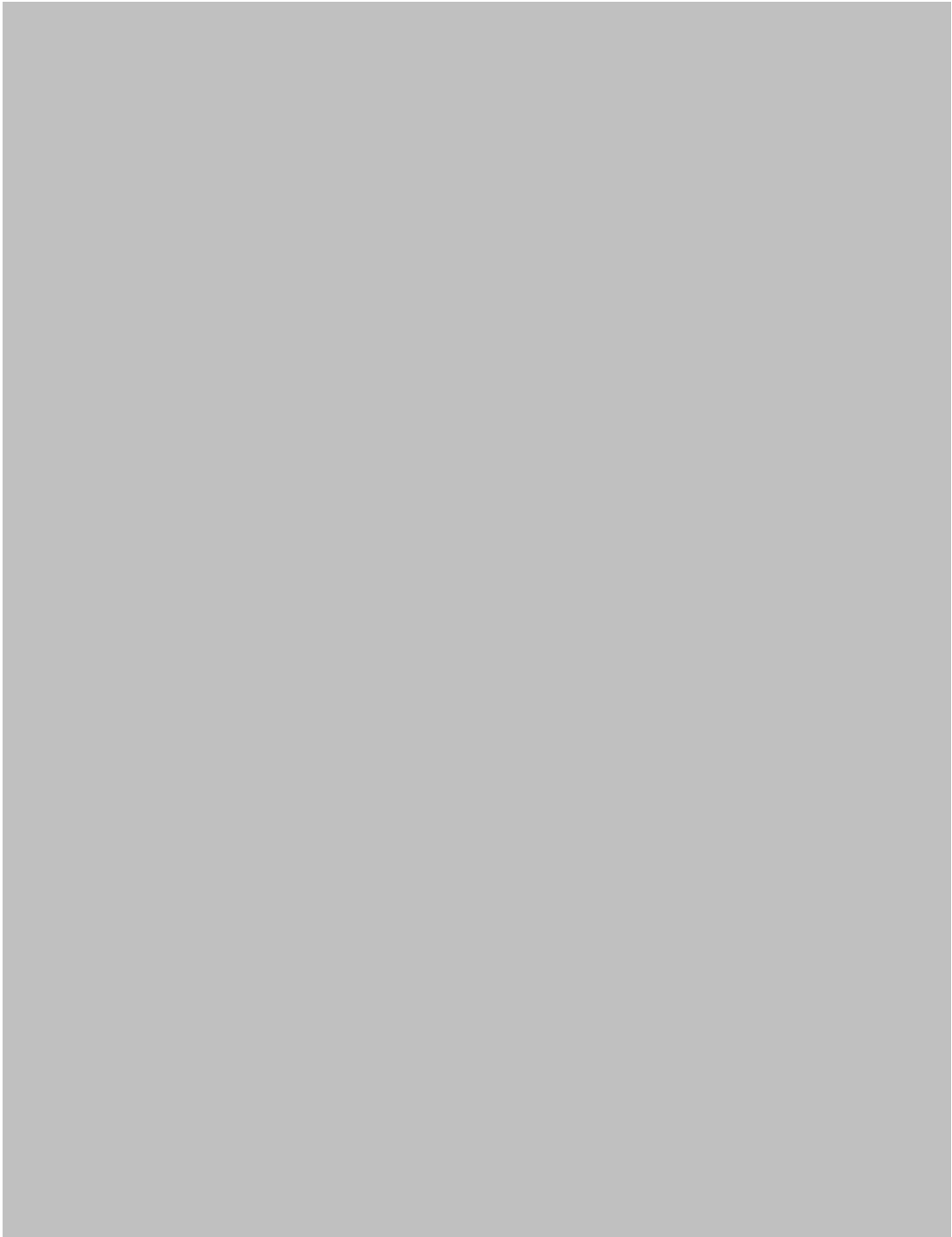
Appendix 16 - Total advertisements insertions

Title	Format	Magazine	Date
<i>You can look for oil at great depths</i>	One page	The Economist	13.05.06 30.09.07
<i>You can look for oil at great depths</i>	One page	Time	12.06.06 28.08.06 23.10.06
<i>Looking after a scarce resource</i>	One page	The Economist	22.07.06 23.09.07
<i>Looking after a scarce resource</i>	One page	Time	03.07.06 25.09.06 18.12.06
<i>To Develop the fuels of the future</i>	One page	The Economist	10.06.06 09.09.06
<i>To Develop the fuels of the future</i>	One page	Time	05.06.06 10.07.06
<i>Wind one of the most natural ways to move forward</i>	One page	The Economist	15.07.06
<i>Wind one of the most natural ways to move forward</i>	One page	Time	31.07.06 06.11.06
<i>Reviewing the oil issue in depth</i>	One page	Time	26.06.06 18.09.06 20.11.06

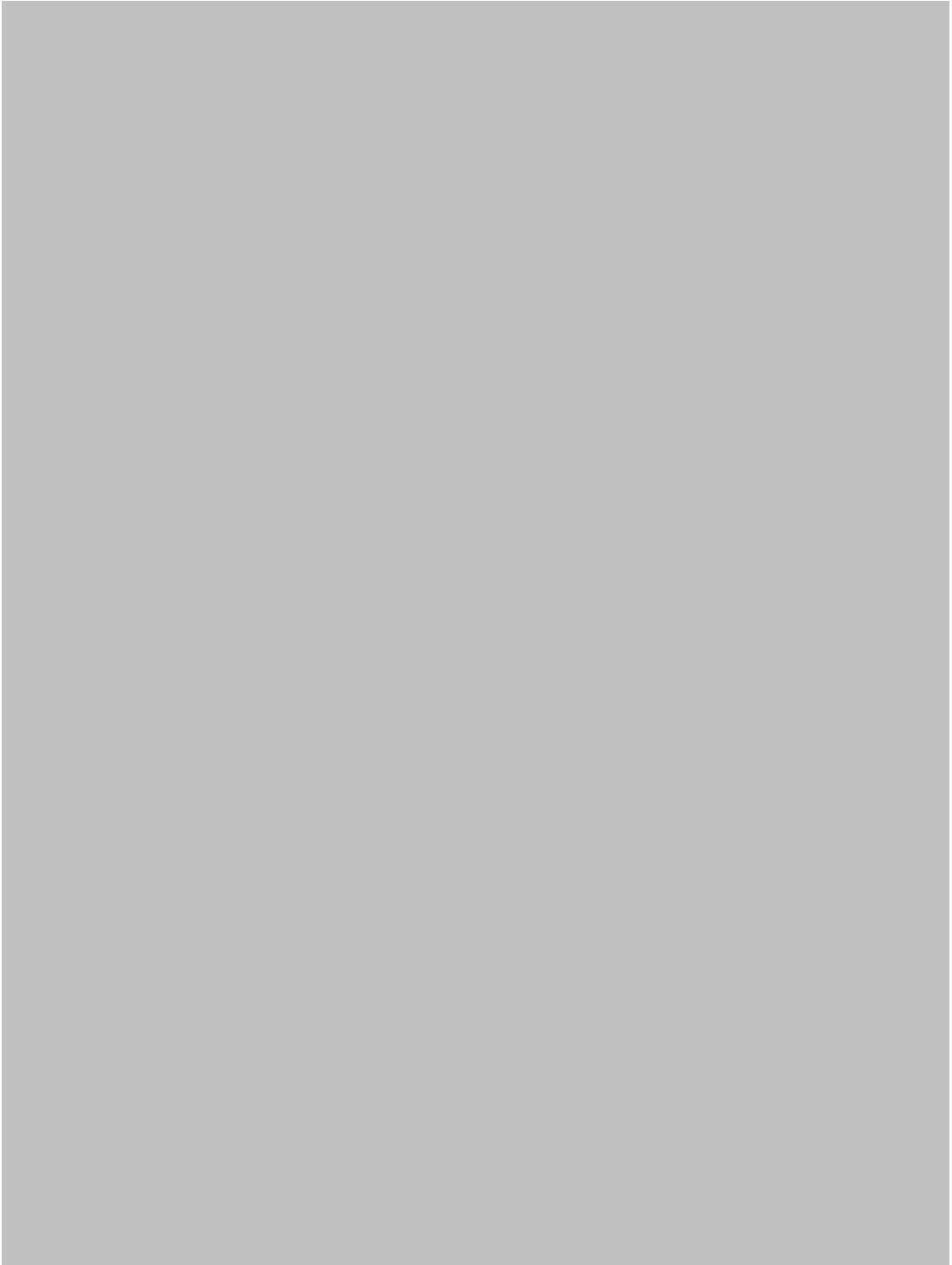
Table 7 – Total advertisements insertions

Source: Compiled by the author

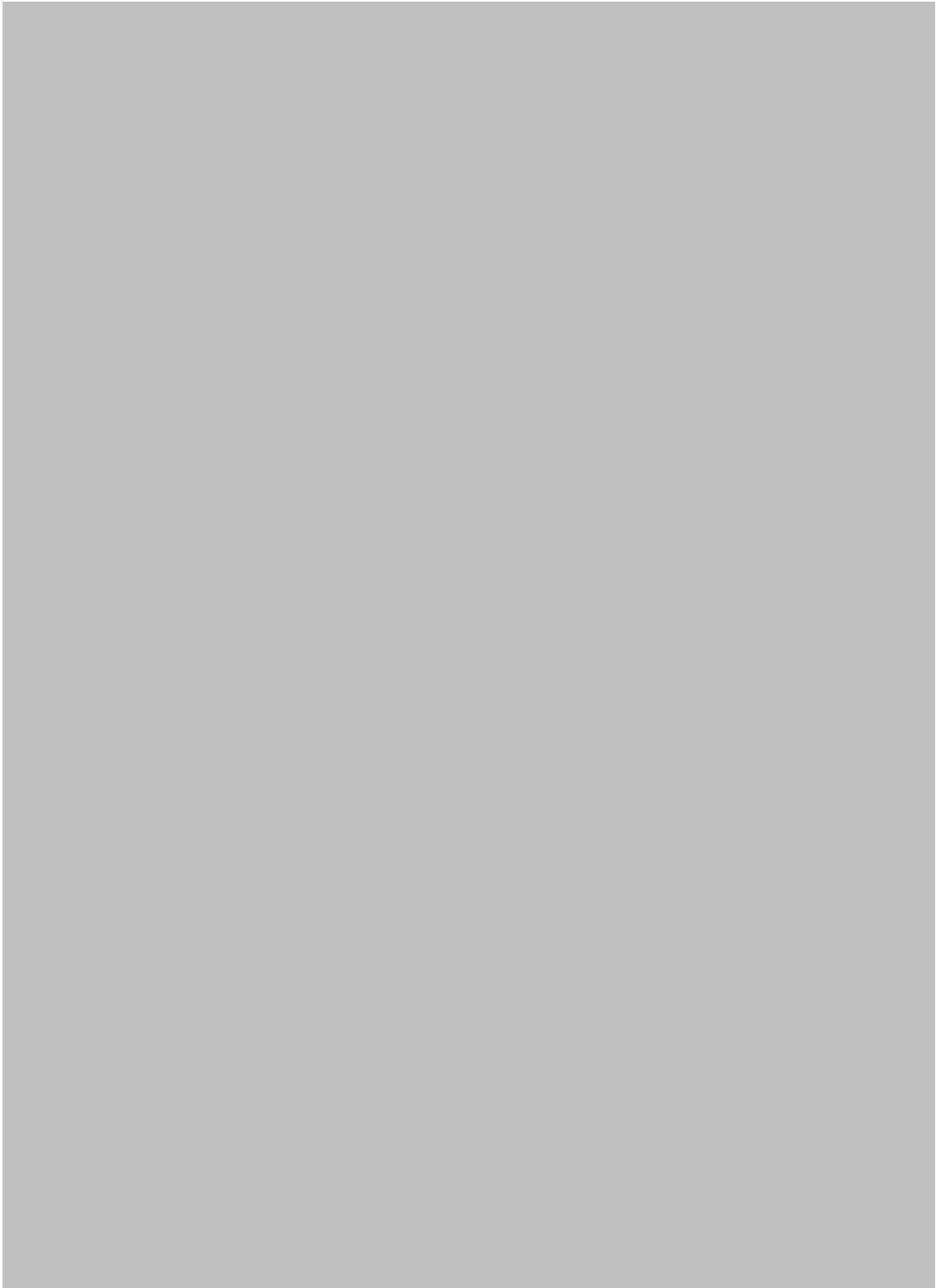
**Appendix 17 - You can look for oil at great depths
(corresponding to Figure 5.16)**



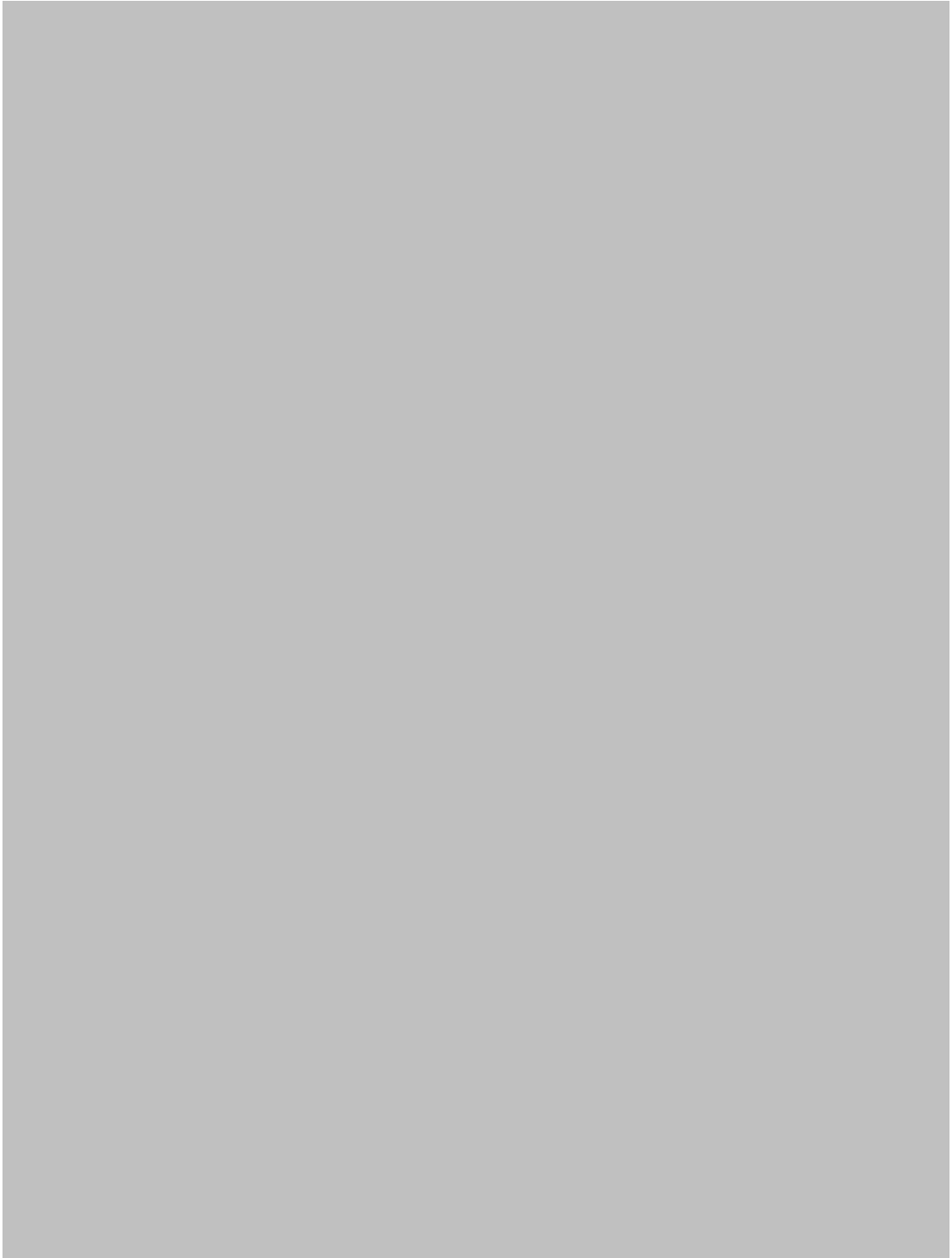
**Appendix 18 - Looking after a scarce resource
(corresponding to Figure 5.17)**



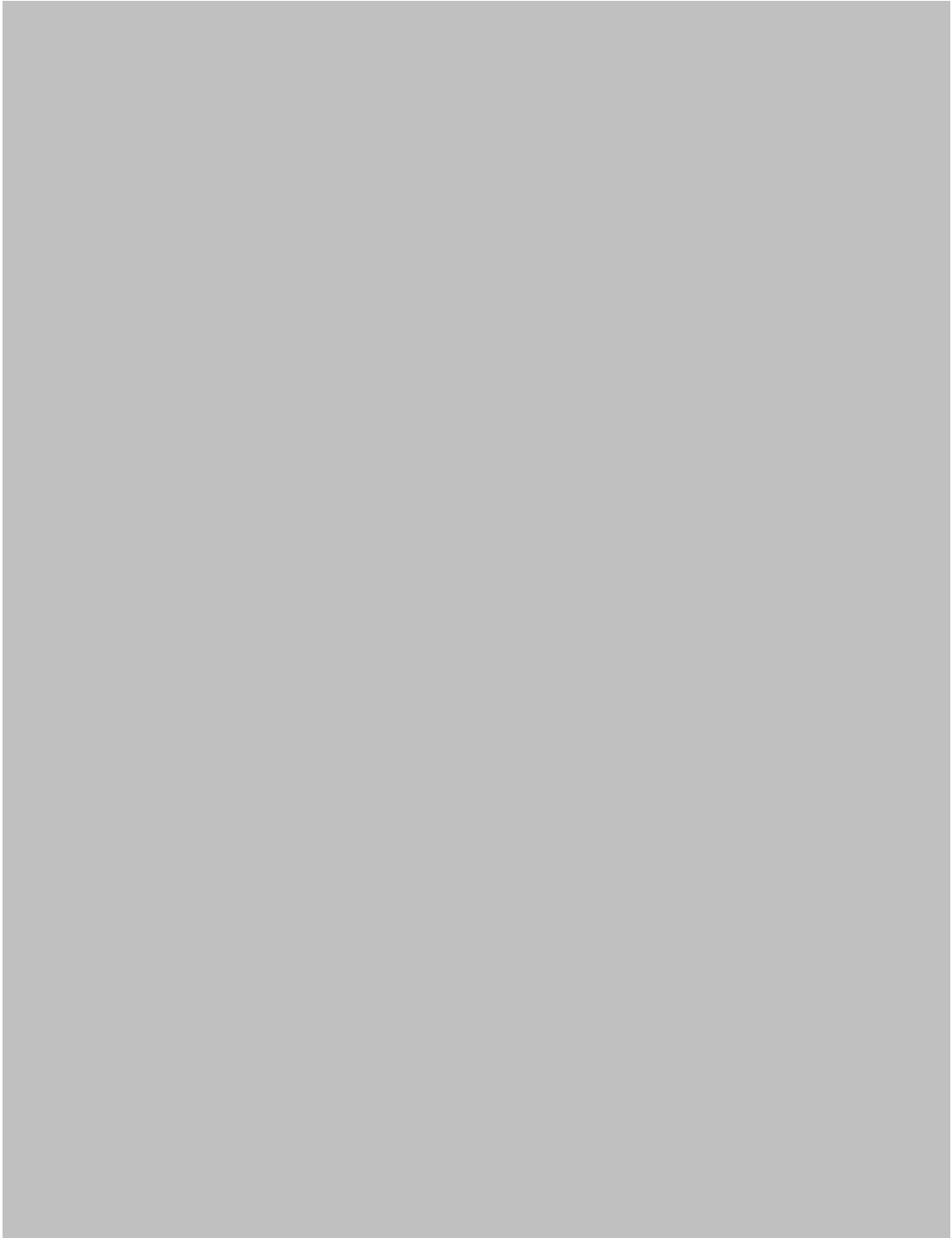
**Appendix 19 - To develop the fuels of the future
(corresponding to Figure 5.18)**



**Appendix 20 - Wind one of the most natural ways
(corresponding to Figure 5.19)**



**Appendix 21 - Reviewing the oil issue in depth
(corresponding to Figure 5.20)**



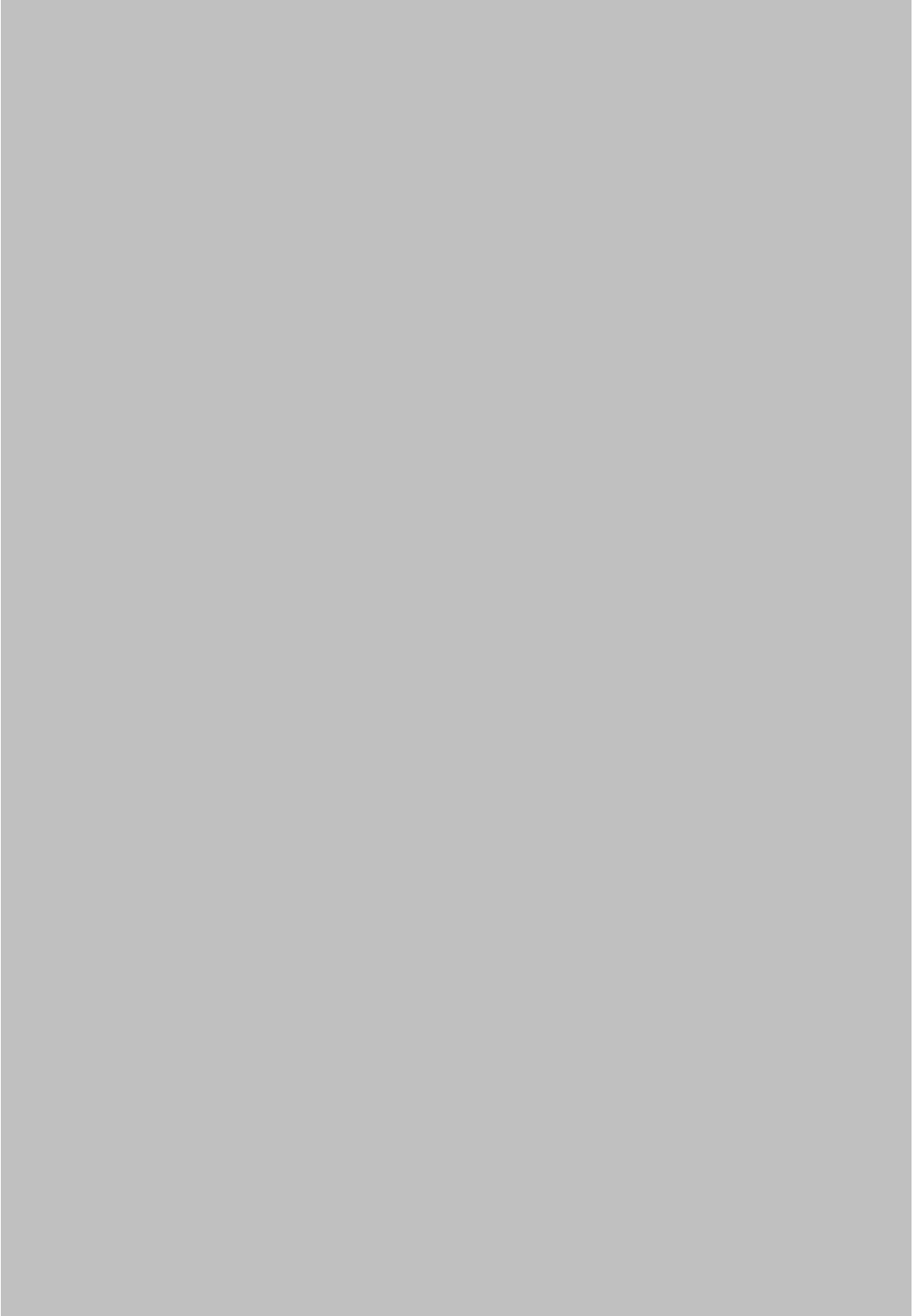
Appendix 22 - Banco Real advertisement insertions

Title	Format	Magazine	Date
<i>Um mundo onde ninguém perca (A world where nobody loses)</i>	Double page	Veja	25.10.06
<i>Uma sociedade que pensa (A society that thinks)</i>	Double page	Veja	25.10.06
<i>Uma vida bem vivida (A well-lived life)</i>	Double page	Veja	25.10.06

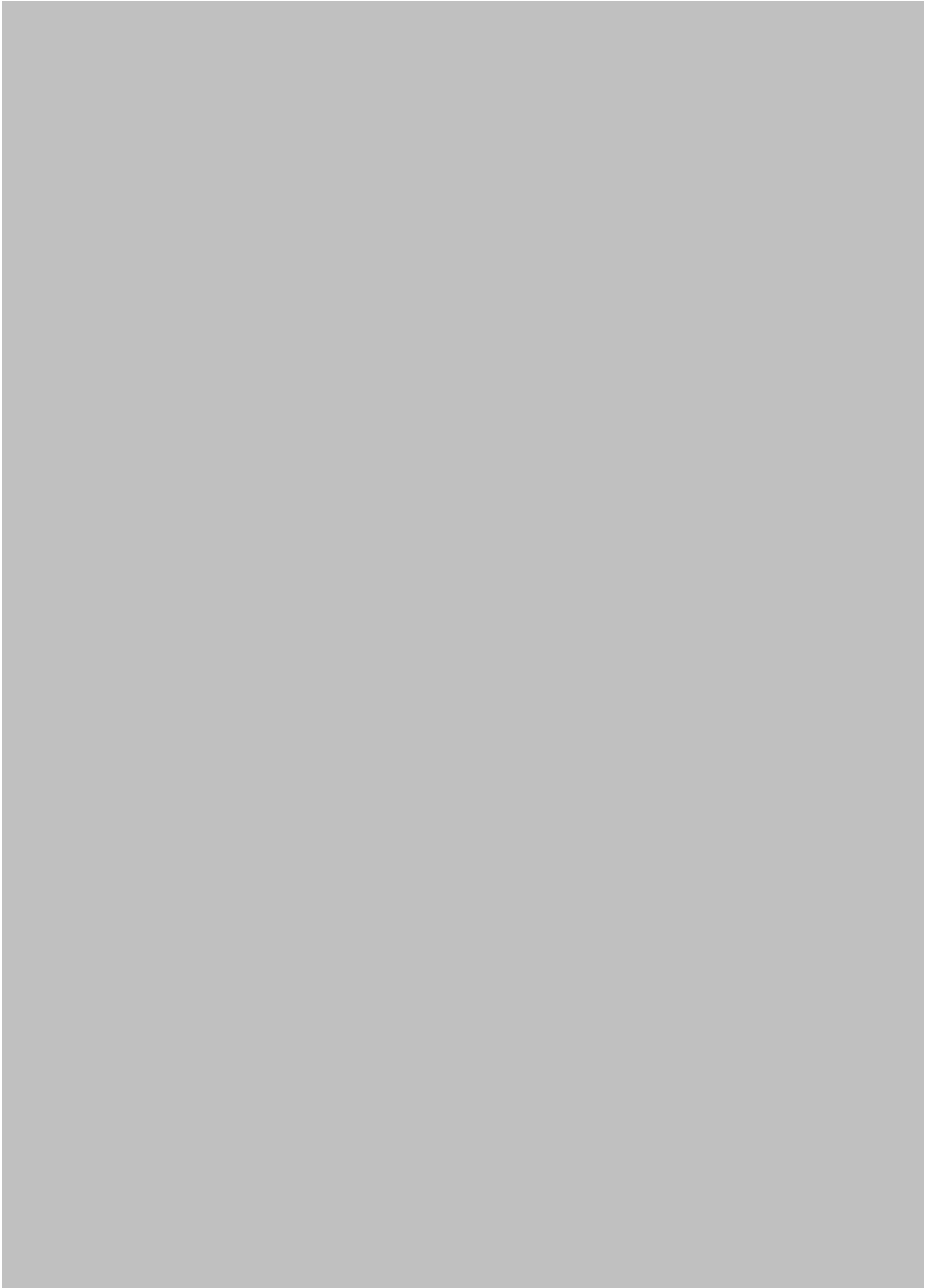
Table 8 – Banco Real advertisements insertions

Source: Compiled by the author

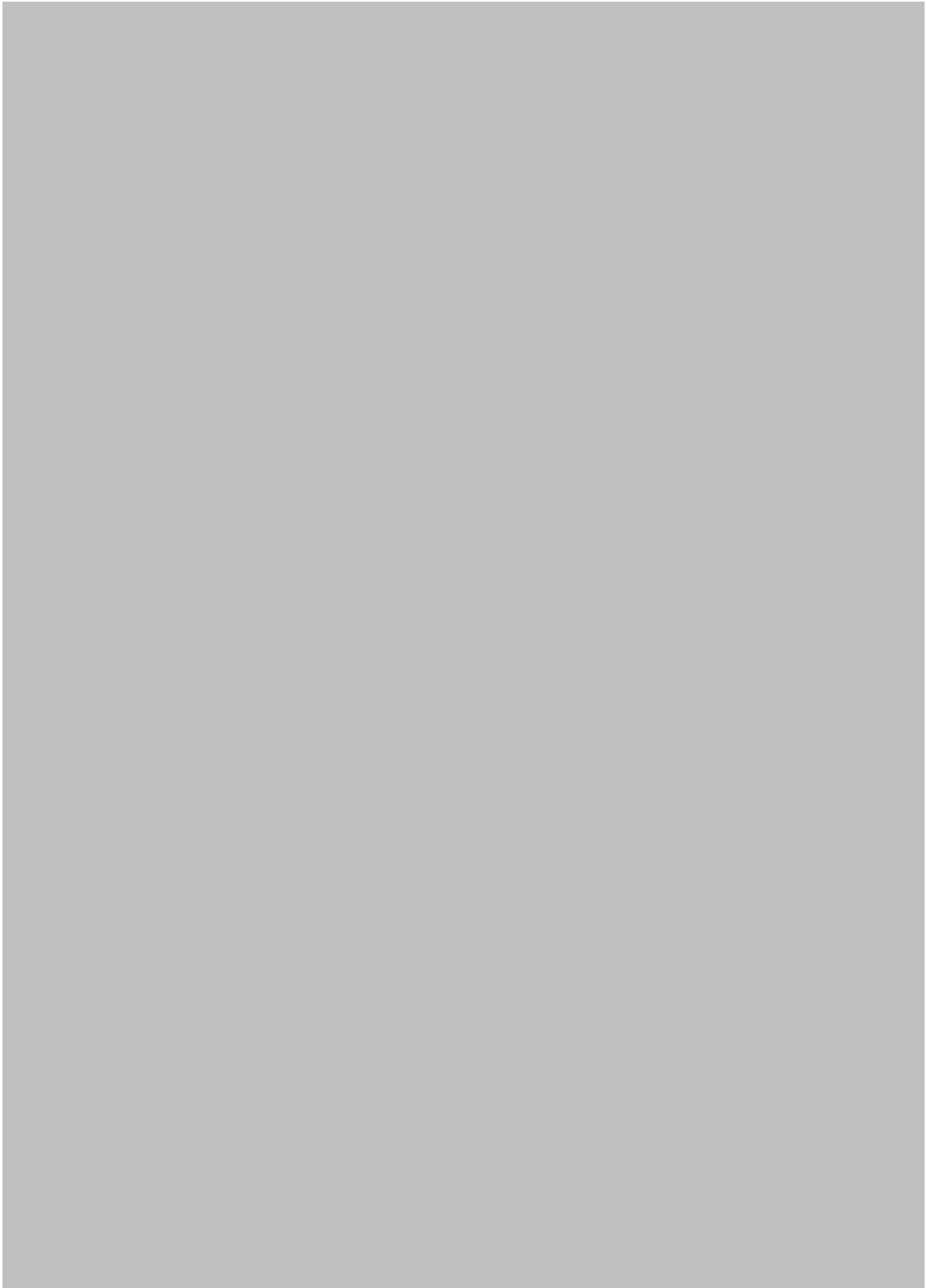
**Appendix 23 - A world where nobody loses
(corresponding to Figure 5.23)**



Appendix 24 - A society that thinks (corresponding to Figure 5.24)



Appendix 25 - A well-lived life (corresponding to Figure 5.25)



Appendix 26 - Bradesco advertisements insertions

Title	Format	Magazine	Date
<i>Mais uma peça da nossa atuação sociambiental</i> (Another piece of our socio-environmental work)	Double	Exame	10.05.06
<i>O maior investidor privado em educação</i> (The biggest private investor in education)	Double	Veja	19.07.06
<i>Mais uma peça da nossa atuação sociambiental</i> (Another piece of our socio-environmental work)	Double	Exame	25.10.06
<i>Educação é a soma de educar com ação</i> (Education is the product of educating with action)	Double	Exame	08.11.06
<i>A Fundação Bradesco realizou...</i> (The Bradesco Foundation performed...)	Double	Veja	28.03.07

Table 9 – Bradesco advertisements insertions

Source: Compiled by the author

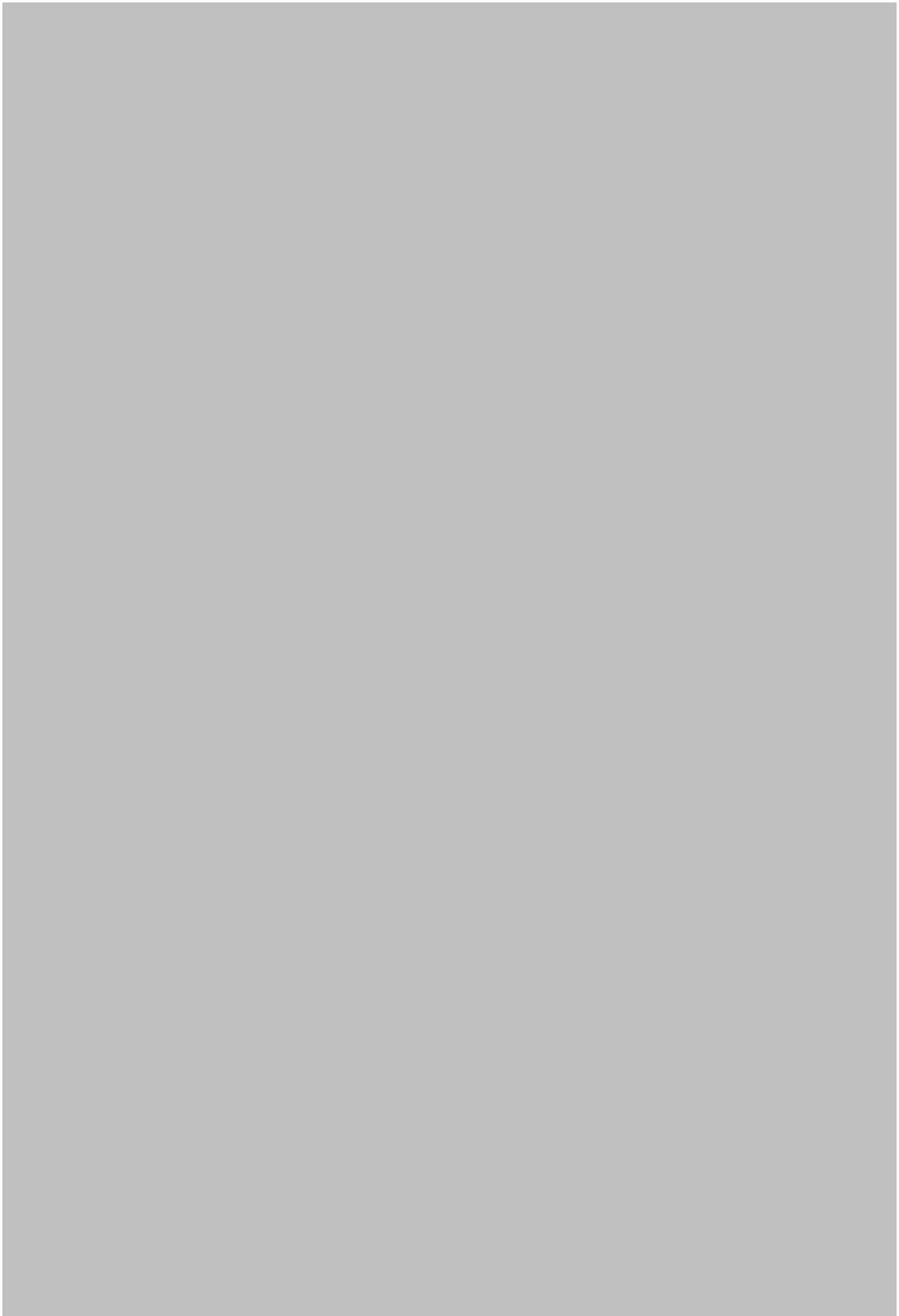
**Appendix 27 - Another piece of our socio-environmental work
(corresponding to Figure 5.28)**



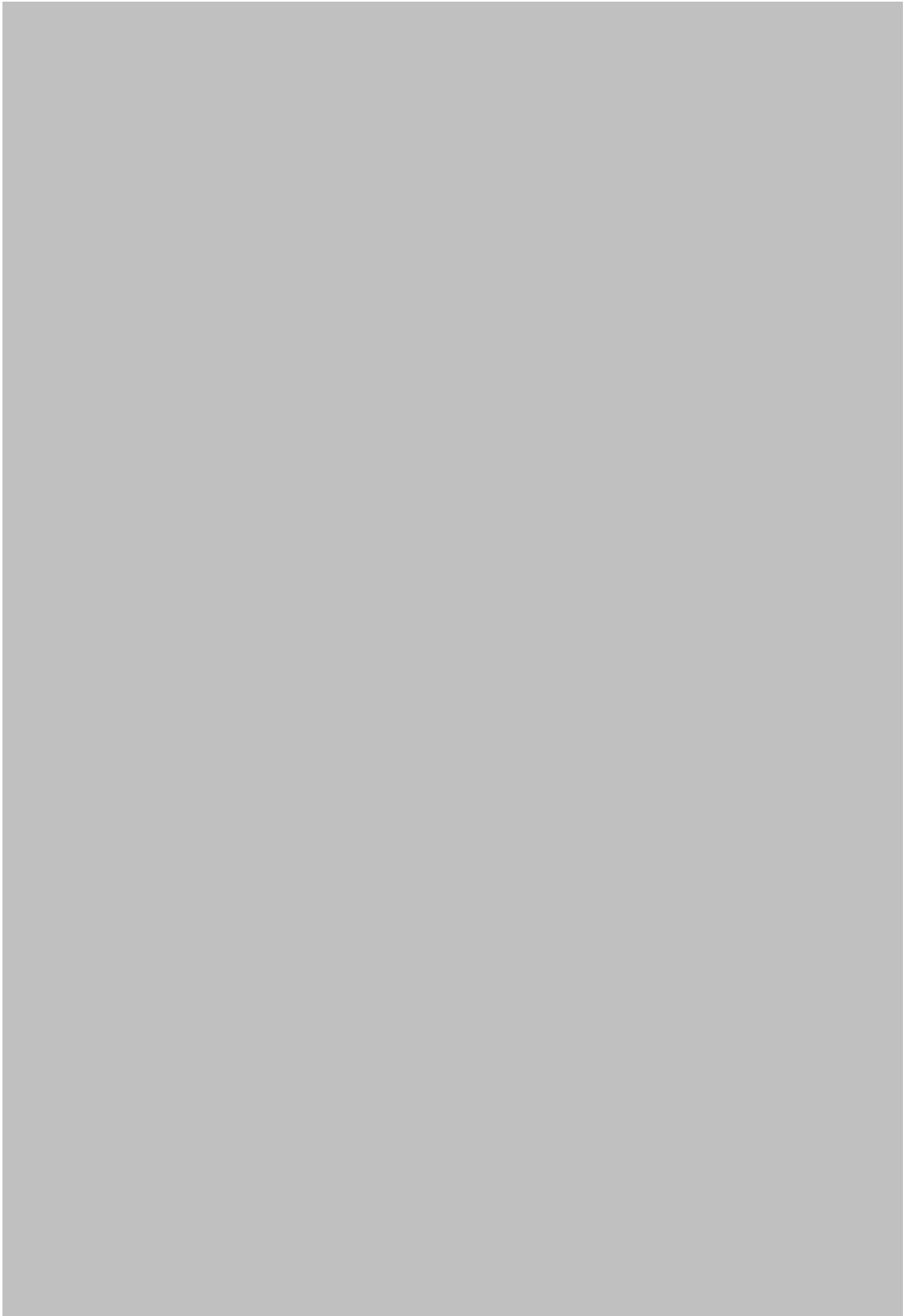
**Appendix 28 - The biggest investor in education
(corresponding to Figure 5.30)**



**Appendix 29 - Education is the product of educating with action
(corresponding to Figure 5.32)**



**Appendix 30 - The Bradesco Foundation performed
(corresponding to Figure 5.33)**



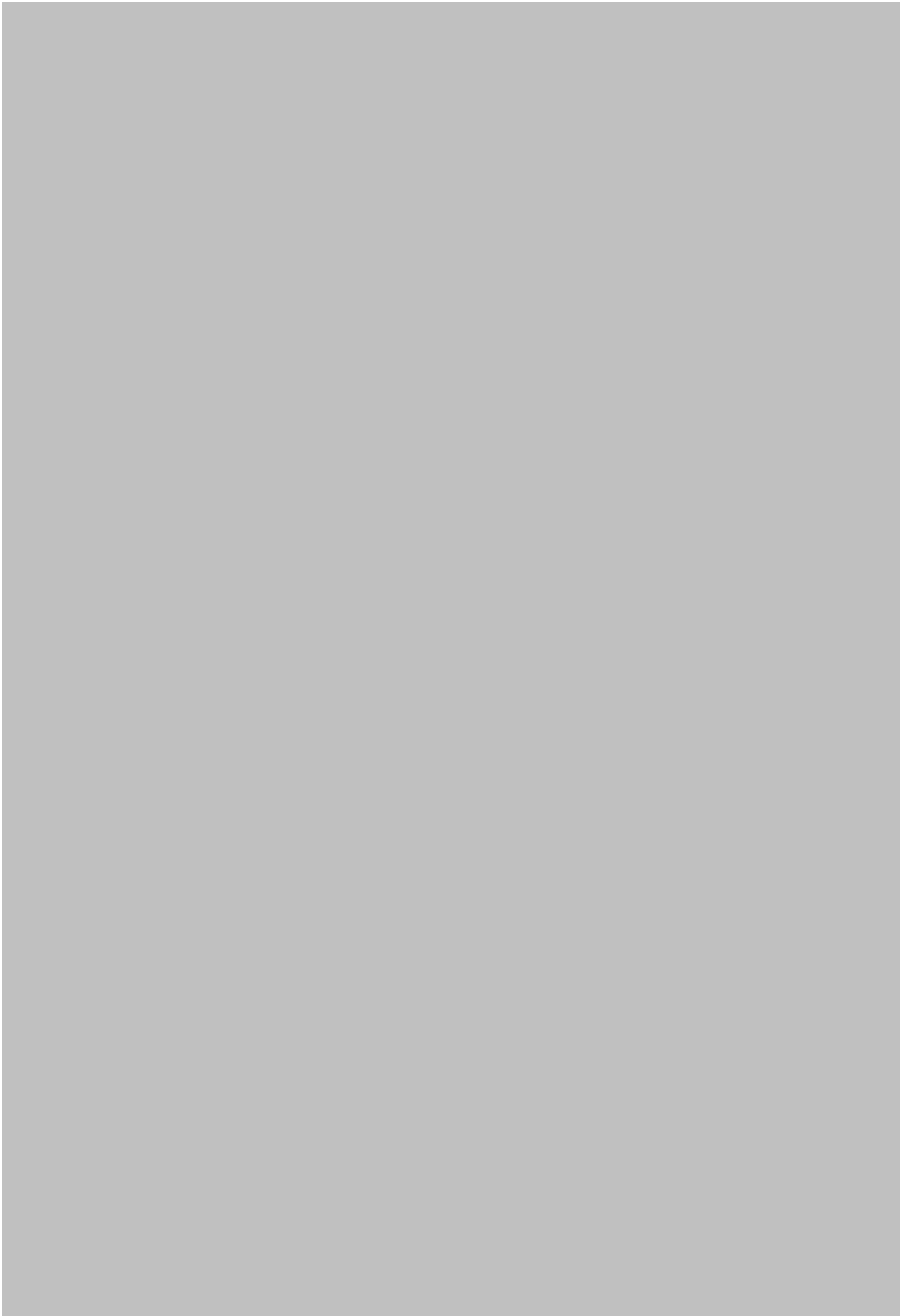
Appendix 31 - Unilever advertisements insertions

Title	Magazine	Date
<i>Como a Unilever está se mexendo para você não ficar parado (How Unilever is moving in order for you not stand still)</i>	<i>Exame</i>	<i>21.06.06</i>
<i>Como a Unilever está se mexendo para você não ficar parado (How Unilever is moving in order for you not stand still)</i>	<i>Veja</i>	<i>28.06.06</i>
<i>Nosso time ganha mesmo quando está fora da quadra (Our team wins even when off the court)</i>	<i>Veja</i>	<i>28.06.06</i>
<i>Queremos ajudar a mudar a vida dos filhos de Francisco, de Antonio e de João (We want to help change the life of the sons and daughters of Francisco, Antonio and João)</i>	<i>Veja</i>	<i>28.06.06</i>
<i>Com quantos palitos se constrói um cidadão? (With how many sticks is a citizen made?)</i>	<i>Exame</i>	<i>19.07.06</i>
<i>Com quantos palitos se constroe um cidadão? (With how many sticks is a citizen made?)</i>	<i>Veja</i>	<i>23.08.06</i>
<i>Queremos ajudar a mudar a vida dos filhos de Francisco, de Antonio e de João. (We want to help change the life of the sons and daughters of Francisco, Antonio and João)</i>	<i>Exame</i>	<i>27.09.06</i>
<i>A melhor prova de que a parceria entre Unilever e Araçoiaba está dando certo e a própria cidade (The best proof that the partnership between Unilever and Araçoiaba is successful is the city itself)</i>	<i>Exame</i>	<i>06.12.06</i>

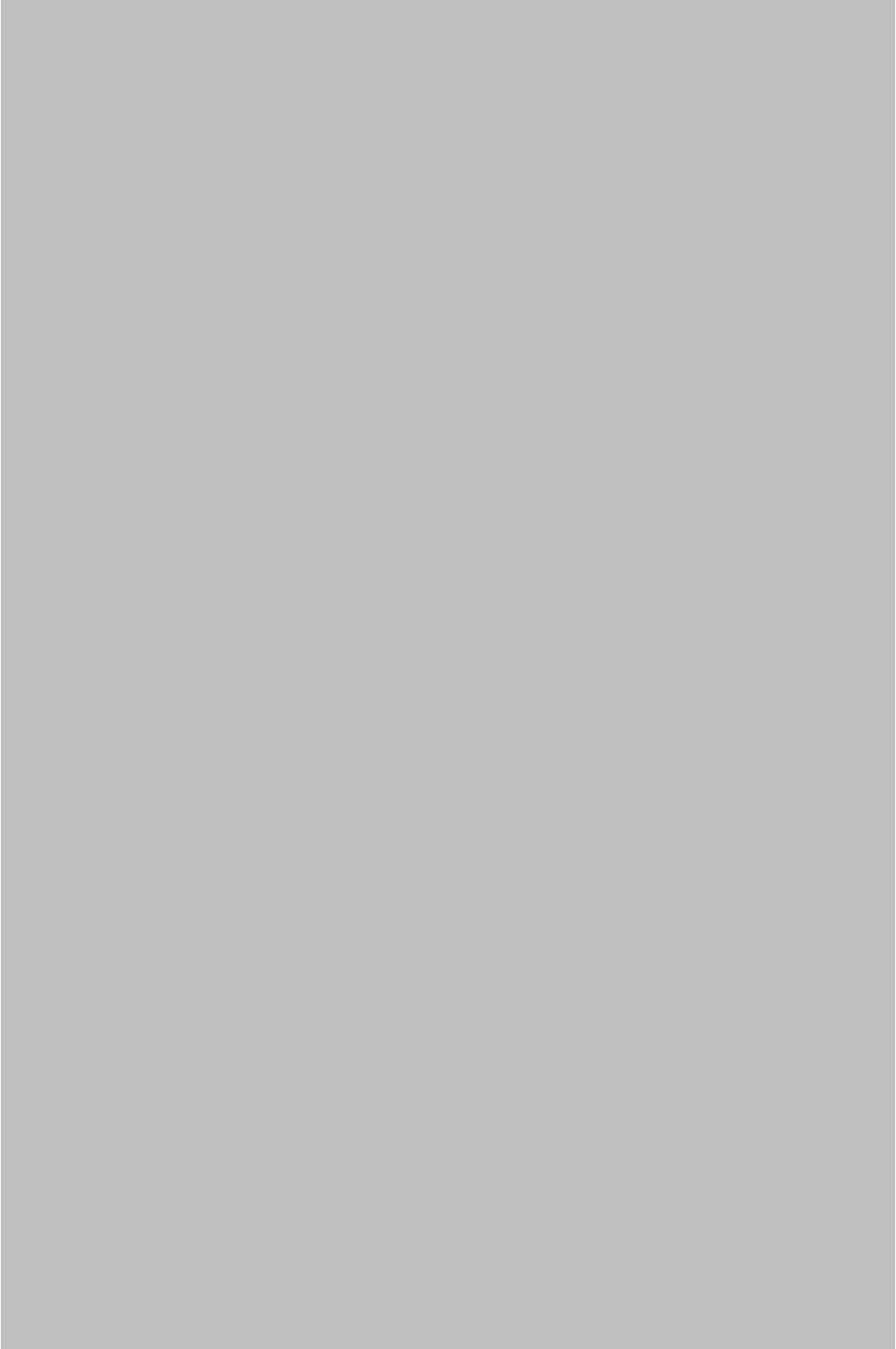
Table 10 – Unilever advertisements insertions

Source: Compiled by the author

**Appendix 32- How Unilever is moving
(corresponding to Figure 5.38)**



**Appendix 33 - Our team wins
(corresponding to Figure 5.39)**



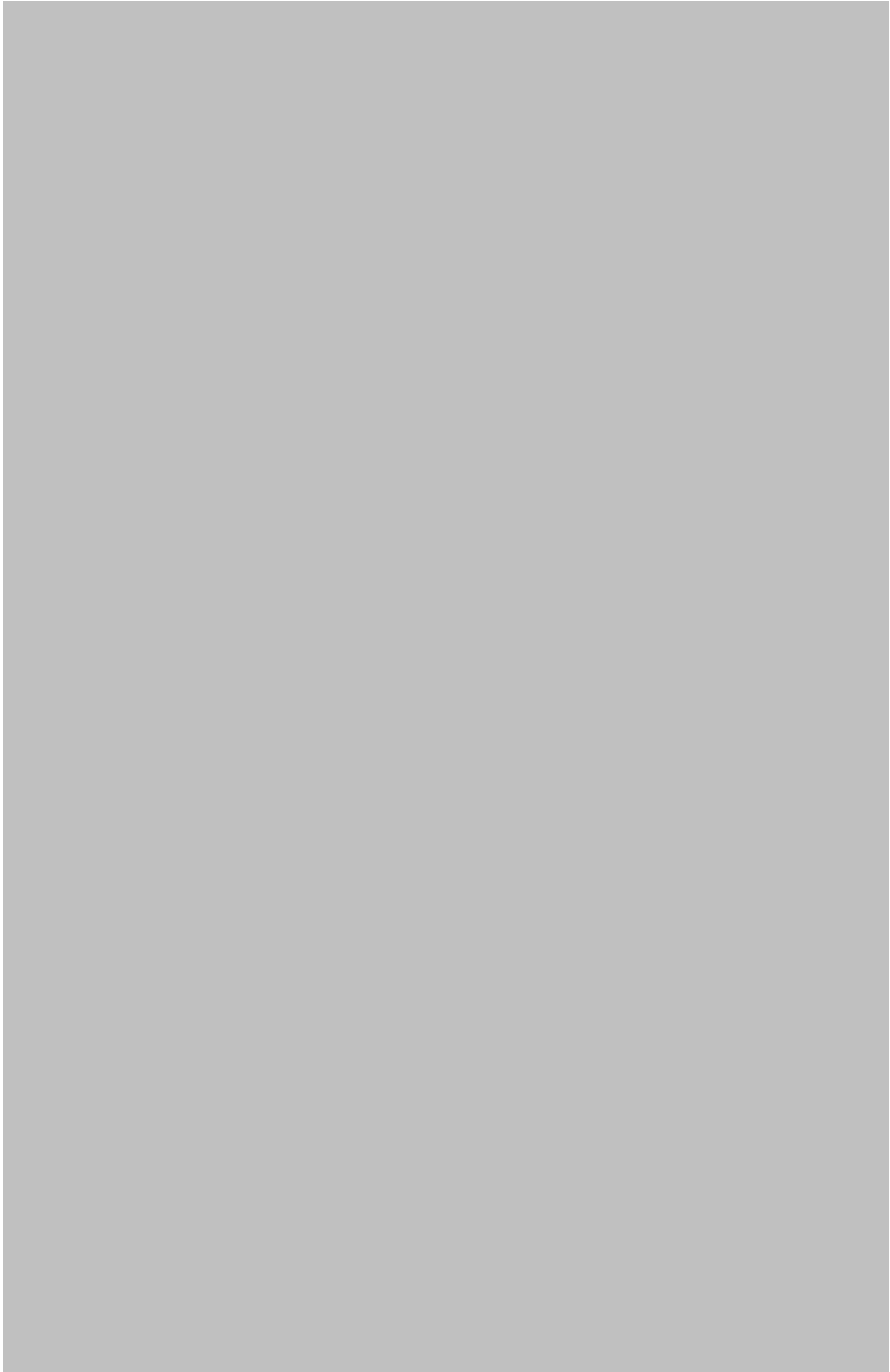
**Appendix 34 - We want to help change
(corresponding to Figure 5.40)**



**Appendix 35 - With how many sticks
(corresponding to Figure 5.41)**



**Appendix 36 - The best proof
(corresponding to Figure 5.42)**



Appendix 37 – Main findings from the UK context

Issues	Chevron	Shell	Total
Industry	Oil and gas	Oil and gas	Oil and gas
Theme	Energy and the environment	Energy and the environment	Energy and the environment
Appeal	Rational	Rational	Emotional
Image	Documents	People (Employees and suppliers)	Nature (interaction with development)
Substantial information	High	Low	Low
Third-party association	US Government	None	None
Impression management	Defensive (pro-social) Proactive (exemplification, intimidation, acclaiming/enhancement)	Defensive (pro-social) Proactive (exemplification, acclaiming/enhancement)	Defensive (pro-social, disclaimers, organizational handicapping) Proactive (exemplification, organizational promotion, acclaiming/enhancement)
Legitimacy strategy	Divert attention Change perception Informing	Change perception Informing	Divert attention Change perception Informing

Table 11 – Main findings from the UK context

Source: Compiled by the author

Appendix 38 – Main findings from the Brazil context

Issues	Banco Real	Bradesco	Unilever
Industry	Banking	Banking	Conglomerates
Theme	Paper recycling	Education	Social programmes
Appeal	Emotional	Emotional (2)/Rational (2)	Emotional
Image	Nature and people	Documents and people (the beneficiaries)	People (beneficiaries and employees)
Substantial information	Low	High (3)/ Low (1)	Low (3)/ Medium (1)/ High (1)
Third-party association	None	NGOs	Local government/ Other companies Guardianship councils
Impression management	Defensive (pro-social) Proactive (exemplification)	Defensive (pro-social) Proactive (exemplification, indirect, acclaiming/ entitlement)	Proactive (exemplification, organisational promotion, acclaiming/ enhancement organisational promotion)
Legitimacy strategy	Divert attention	Divert attention Change perception	Informing

Table 12 – Main findings from the Brazil context

Source: Compiled by the author