Turun yliopisto
University of Turku

CORPORATE SOCIAL RESPONSIBILITY IN ONLINE RETAIL

Perceptions from online discussions on Amazon

Master's Thesis
in International Business

Author:
Jussi Heikkonen 417453

Supervisors:
D. Sc. Niina Nummela
D. Sc. Anne Vihakara

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Turku

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TABLE OF CONTENTS

APPENDICES

LIST OF FIGURES

LIST OF TABLES

1   INTRODUCTION

1.1   From offline to online business

We are currently living in a time described as the information age. A great mass of information is available with a few mouse clicks and it can be shared to a wide audience, quickly and efficiently. The societal impacts of this phenomenon are indisputable. Many of our basic transactions as citizens, such as payments, job search, shopping and even voting in some countries, are done online. This change has happened relatively quickly. Digital natives, the young generation, whose lives have been dominated by digital technology, are soon becoming the people who make important decisions in politics and business. This eventually might accelerate the rate of change even further.

Both companies and customers take advantage of online technologies. A great amount of real-time information regarding the different functions of a company, such as finance, marketing and product development, can be compiled using online platforms. With this information, companies can make better decisions internally and enhance the knowledge regarding their customers and growth prospects. In addition, the online environment provides a communication platform to reach different stakeholders, such as customers, non-governmental organizations and suppliers. For example, online discussion forums have become notable platforms for content creation (Hakala & Vesa 2013, 217), having a central part in the online environment. Customers can join virtual communities to discuss their interests with other customers, gaining more information about company offerings while expressing their concerns, opinions and ideas.

Online technologies have truly enhanced business from many perspectives. The development towards Web 2.0 has highlighted new business opportunities and free share of information between users (Kim et al. 2013, 157; O'Reilly 2005). Nowadays, doing business online is common in many different industries. The growth in online retail has highlighted this development. Many barriers in this field have been tackled with Electronic Data Interchange (EDI), standardization, legislation and improved logistics, leading to a growing amount of customers going beyond the traditional bricks-and-mortar stores with their needs. A substantially larger variety of products and services are now available to the customer from a great amount of sellers, while the significance of time and place has diminished. In addition, consuming online is becoming easier all the time, being done with a variety of devices, technologies and supportive services.

The term *eCommerce* is a commonly used term when referring to the online exchange of goods and services, with various dimensions and definitions (Tassabehji 2003, 4–5). It can be simply referred as doing business electronically (Kracher & Corritore 2004, 72). There are different types of eCommerce, depending on the parties initiating and accepting

transactions and the degree of digitalization. For example, selling products or services to consumers via online channels is classified as a focus on business-to-consumer (B2C) markets. The degree of digitalization refers as to whether the business process, delivery agent or product is physical or digital. For example, if a consumer buys a book from an online retailer and wants it to be delivered home, physical goods are sold with a physical delivery agent via online channels, referring to partial eCommerce. (Tassabehji 2003, 19–24.) This type of eCommerce, referred as electronic retailing (Kennedy & Coughlan 2006, 517), is a common business model.

In eCommerce, the online environment provides a meeting point for customers and businesses. However, various other practices related to online retail are evident. Research has made implications that online interaction and social media have a notable role in consumer behavior (e.g. Cao et al. 2014, 84; Lee et al. 2011, 190; Shih et al. 2013, 154–157) and value creation (Haavisto 2014, 90). Therefore, it is relevant what kind of information is available on products, services and companies. While some interaction happens in closed groups, some information is available for everyone. If a product is constantly of poor quality or a company is known for its lack of customer service, it is likely that this information is available online. Furthermore, as digital technologies have made it easier and cheaper to establish a retail business, nearly anything can be bought online. For example, if a consumer wants to buy a new smartphone, he or she can choose from various products, retailers, shipping options and so on. When the location of the retailer and the time of purchase are both irrelevant, it is easy to switch shops with a single click.

It can be easily argued that online retail is strongly related to international business. Many online retailers have adopted a born-global strategy. Using English as the default language, customers can come from all over the world. However, serving multiple regions requires resources, for example in order fulfillment and customer service. Despite this, some online retailers have become global giants, achieving growth quickly due to the rapid emerge of digital technologies and the growing amount of customers willing to shop online. Online retail sales are expected to grow steadily in the near future (eMarketer 2014; Statista 2015a). The industry is currently experiencing huge growth due to the rise of the Chinese market (eMarketer 2014; Hoffmann et al. 2014). This has led to the rise of Chinese online retailers, such as Alibaba, which currently is the largest online retailer when measuring the amount of goods handled (The Economist 2013a). The current trends in online retail can be seen from appendix 1.

Online retail has a key role in changing the entire retail industry. The boundaries between online and traditional retail are becoming blurred, as digital technologies already have a strong impact on all retail (Rigby 2011). Many traditional retailers have adopted a multichannel strategy, serving customers both offline and online (Eule 2012; KPMG 2014, 19). Furthermore, current trends indicate a shift to omnichannel strategies, where

supportive services and mobility have a notable role in creating a seamless shopping experience (IMRG 2014; Rigby 2011; The Economist 2013b). For example, social media or smartphone applications might be used to enhance the shopping experience by bringing real-time, up-to-date information on current campaigns and new products. In addition, eCommerce startups have gained widespread attention from venture capitalists (CB Insights 2014), boosting business opportunities.

The utilization of online technologies in business has changed retail and the ways to give better service to customers. For example, goods can be transported quickly with drones and consumer behavior can be predicted more efficiently with analytics. This development has also raised questions regarding the ethics and responsibilities of online retailers. How much data can be gathered from customers? How can the trustworthiness of online retailers be evaluated? How should global online retailers contribute to local societies? These questions highlight a relevantly new viewpoint in a growing industry.

1.2 The growing responsibilities of business

The information age has created new ventures and increased the efficiency of many business processes. However, the information age needs to answer many challenges. Here, the actions of businesses have a crucial role. Numerous institutions have highlighted the importance of sustainability in business (European Commission 2011, 4; United Nations Global Compact 2014, 6; World Trade Organization 2014, 11). For example, in 2014 the European Parliament set a new directive obligating larger enterprises in Europe to report non-financial and diversity information (European Commission 2014a). It has been suggested that steps should be taken towards the age of responsibility, where human and natural conditions need to be taken into account in corporate sustainability (Wilenius 2005, 148–149). This development implies that in the future, the responsibilities of businesses should cover more than just making profit to shareholders.

One phenomenon, which concerns a great amount of companies from many industries, is Corporate Social Responsibility (CSR). This refers to the actions, which go beyond the firm's interests and what is required by law in order to create social good (McWilliams & Siegel 2001, 117). The concept has been actively discussed for decades, mostly because it takes a stand on the boundaries of the responsibilities of businesses (Carroll 1991, 39). There are numerous examples of CSR in action. Especially larger companies use reporting to evaluate their CSR practices and make them transparent for stakeholders, such as governments, non-governmental organizations and customers. For example, Marks & Spencer reports its actions and targets regarding sustainability in the annual *Plan A* report (Marks & Spencer 2015). In addition, various organizations publish their

insights on the topic (e.g. Cone Communications & Echo 2013), indicating trends and current issues. CSR is also connected to different initiatives, programs and campaigns. For example, in cooperation with non-profits, Microsoft aims to create opportunities for youth with its global YouthSpark program (Microsoft 2015). Companies may also have CSR in the core of their business. For example, The Body Shop is a cosmetics company actively supporting fair trade and human rights (The Body Shop 2015). CSR also involves lobbying by various organizations (Murray 2010). These examples highlight the broadness of the CSR concept.

The business effects of CSR have been researched for decades from many viewpoints. Understanding and executing the CSR concept can have versatile impacts, as many stakeholders are involved in business decisions and the consequences related to them. Some companies may see CSR as a value generator, yet others may see the concept more as a necessity than a value generator. As online technologies have changed businesses in many ways, CSR may also be viewed in a different light. This development provides an interesting viewpoint to the discussion around CSR.

The actions of online retailers have raised the attention of consumers and organizations during the recent years (e.g. Cone Communications 2013; Meyer 2013; Puttonen 2014; SocialAnnex 2012). At the same time, some online retailers have climbed their way up financially to the level of traditional retailers, being more commonly a target of public attention. When information is shared freely at the same place as transactions are conducted, positive and negative actions of online retailers can spread quickly, creating discussions that might lead to certain actions or perceptions. Especially larger online retailers might have to rethink their views regarding sustainability. Combining CSR with online retail provides a relatively new viewpoint, which has been somewhat neglected in research. Both topics being current, it can be argued that contributions should be made in order to fulfill the research gap between CSR and online retail.

1.3   Problem setting

The title of the thesis is *Corporate social responsibility in online retail.* Some specified focus points should be highlighted. First, the thesis concentrates only in one part of eCommerce, which is described as *online retail*. In this research, online retail has been defined according to the main sales channel, focusing only on retailers selling products online. This definition relates to the concept of electronic retailing, suggested by Kennedy & Coughlan (2006, 517). More specifically, online retailers are considered as intermediaries between the products and customers. Although significant, companies with both online and offline sales channels are not taken into account in the research. This guarantees a viewpoint, which brings value as newness by highlighting only online retail

and not traditional retail. Second, the thesis examines online retail from the viewpoint of CSR. Examining the ethics of eCommerce generally has been viewed as critical (Kracher & Corritore 2004, 71). Research has showed only some interest regarding ethics in online retail (e.g. Adam et al. 2007; Román 2007; Román 2010; Limbu et al 2012). Therefore, the thesis aims to contribute on the topic. Last, the research uses online discussions as research data. The principles of data collection and content analysis are explained in the third chapter. CSR-related online discussions included in the data analysis should cover Amazon, the case company in the thesis. Figure 1 illustrates the positioning of the study.

Figure 1: Positioning of the study

The main research question is: *What is the role of online retailer CSR in the online discussion forum context?* Additionally, the research aims to answer the following questions:

- *What elements of CSR are relevant in the online retailer context?*
- *How are discussion forums used in communication regarding CSR and online retail by different discusser types?*
- *What kind of company perceptions and consumer behavior appear in online discussions of Amazon's CSR?*

Certain focus points should be highlighted in the problem setting in order to ensure the expediency of the research. A clear focus is also needed due to the limited resources available for conducting the study. First, the thesis aims to find a better understanding of the CSR concept specifically in the online retail context. The distinctive characteristics of CSR in online retail are highlighted by reflecting the concept also with traditional retail. The most relevant elements of CSR are underlined in order narrow down the concept within the online retail context. Second, research material is gathered solely from open discussion forums, one type of social media. These kinds of communication platforms can attract discussers with similar interests. Third, in this research, online retail is

considered as focusing on business-to-consumer markets. Therefore, the way in which consumers use discussion forums is of particular interest. However, it should be noted that discussers might have additional roles besides being customers. Last, besides CSR, the research material needs to concern Amazon, the case company. With this limit in the scope of analysis, the link between Amazon's CSR and discusser behavior can be examined. With the case example, relevant implications of CSR in online retail generally are formulated.

Being constantly present in the media, Amazon is one of the most notable targets of CSR discussion in its industry. The company has a great amount of CSR activities. For example, in the *Smile* program, Amazon supports the community by donating a certain amount of a purchase to a charity chosen by the customer (Barr 2013). Amazon also strives to be environmentally friendly in their operations, for example in packaging (Amazon 2015). However, the company has also received a great amount of negative publicity. For example, Amazon has been accused of tax evasion in Europe (e.g. European Commission 2014b) and poor treatment of labor (e.g. Gracely 2014). It is probable that this publicity has triggered online discussions, thus making Amazon a suitable choice as the case company.

Amazon is one of the largest retailers in the world and a pioneer in online retail. Although its business portfolio has grown recently, the research concentrates on its most well-known part, business-to-consumer retail via online channels. As Amazon's focus is not in producing and it does not have any physical outlets, choosing the company highlights the typical online retail context. Taking into account this view of online retail, Amazon can be justified as a suitable case company. The key figures regarding Amazon can be found from appendix 2.

The thesis consists of six chapters. The first chapter of the thesis has described the online business environment and the growing role of sustainability, giving the needed background information regarding the research topic. In addition, the case company, its characteristics and suitability for the research were described. Having a basic knowledge on the online business environment and CSR, the research motives and questions were presented.

The second chapter provides the theoretical landscape for the research. Here, the first sub-chapter gives a comprehensive description of the foundations of the CSR concept. In the second sub-chapter, deeper insights of various CSR definitions and illustrations are provided. Critique towards the CSR concept is also included. The third sub-chapter describes the general role and effects of CSR for business found from research. Here, the broadness of CSR is highlighted by examining the potential effects of the concept. In the fourth sub-chapter, the CSR concept is linked to both traditional and online retail. Prior research regarding the role of CSR in online retail and the differences compared to traditional retail are examined. The fifth sub-chapter examines discussion forums as a

research environment. The relevant issues needed to be taken into account when conducting research at online discussion forums are provided. The second chapter is concluded with a summary of the theoretical viewpoints.

The third chapter contains the research design. First, the research approach is described and examined by reflecting with the research questions. Second, the principles of data collection are described in order to provide transparency of the analyses conducted. Third, the way content analysis research method is used to analyze online discussions is explained. Here, the research is operationalized and therefore brought from theory to action. Finally, the overall trustworthiness of the study is examined.

The results are presented in the fourth chapter, aiming to provide answers to the research questions. The general characteristics of the discussions are examined, while deeper insights are given according to the sub-research questions. In the fifth chapter, conclusions are presented by revealing the main findings. In addition, both theoretical and managerial implications are given in order to present the contribution of the research. The research limitations and implications for future research are also discussed. The final chapter gives a summary of the main points of the thesis.

2 CORPORATE SOCIAL RESPONSIBILITY AND THE ONLINE RETAIL ENVIRONMENT

2.1 Foundations of the CSR concept

Numerous definitions regarding the way of considering social issues in business have been proposed to date (van Marrewijk 2003, 95). By now, it is certain that Corporate Social Responsibility (CSR) is a broad, complex concept without any single general definition (Rahman 2011, 166; Sen & Bhattacharya 2001, 226). Some of the key questions regarding CSR concern the boundaries of social responsibility of companies and the practices linked to sustainability. Despite the broadness and complexity of the concept, different eras and approaches regarding CSR can be identified through the great amount of research made. According to Ahen & Zettinig (2015, 100), "CSR has a history, and that significant part can hardly be ignored in any useful analysis". Therefore, a thorough examination of the concept is in order.

It has been suggested that the modern era of CSR was initiated from the work of the American scholar Howard R. Bowen (Carroll 1979, 497; Dahlsrud 2008, 2; Rahman 2011, 167). Bowen (1953, 3–6) suggests that business executives should act in ways that fulfill the objectives and values of the society, addressing a *social consciousness* where expectations of societies determined the responsibilities of business. Bowen (1953, 3–6) referred to a growing amount of corporations in the US, which had become so powerful that their decisions had a clear impact on citizens. Heald (1957, 375) went on further by defining a *corporate conscience,* where management recognizes society's social and humane obligations, in addition to maximizing profits. Just like Bowen, Heald emphasized the society's role in the definition of responsibilities but also highlighted the importance of maximum economic performance.

Before the 1960s, the ethics of business were not a notable concern in societies (Lantos 2001, 597). From this point, CSR literature developed substantially further, as societies faced a great amount of challenges and moral issues in business were raised more often (Rahman 2011, 168; Lantos 2001, 597). Davis (1960, 70) suggested going beyond profit making by defining *social responsibility* as "decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest". Davis supported a managerial approach, where the social responsibility of managers should relate with their growing social power (Davis 1960, 71–72). Alternatively, Frederick states that, "businessmen should oversee the operation of an economic system that fulfills the expectations of the public" (Frederick 1960, 60), highlighting the growing amount of power businesses have and the responsibly of managers.

However, not all academics were confident of the broad responsibilities suggested for businesses. One of the most well-known views regarding CSR comes from Milton Friedman (1962, 133; 1970), stating that the only social responsibility of business is to increase its profits. Managers could also use CSR for their own benefits, creating a conflict of interest between shareholders and management (Friedman 1970). Focusing only on the core components of sustainable business, this narrow view popularized by Friedman is a rather traditional one. Quazi & O'Brien (2000, 33–34) refer the broader view of CSR, where businesses are responsible for generating more than just profits, as contemporary CSR, while Friedman's view, where businesses are solely responsible for providing goods or services at a profit, is referred as the classical view.

An important contribution to CSR literature came from the US-based Committee of Economic Development (CED) in its 1971 publication *Social Responsibilities of Business Corporations* (Carroll 1979, 498). CED defined social responsibility through three concentric circles. The inner circle includes the basics of a business, such as economic growth and jobs. The intermediate circle emphasizes doing business while being aware of changing social values. The outer circle refers to the improvement of the social environment by proactively taking into account new, emerging responsibilities. (Committee of Economic Development 1971, 15–16.) CED's publication implied that public opinion had gone towards a direction where businesses have a broader set of responsibilities.

Eilbirt & Parket had a metaphorical approach to CSR by comparing the concept to "good neighborliness", which includes two phases. First, businesses should behave in a way that does not harm "the neighborhood". This implies to the society where a business operates. Second, CSR should bring a voluntary assumption of being obligated to help the neighborhood with its issues. (Eilbirt & Parket 1973, 6–7.) Bauer, on the other hand, addressed the importance of measuring a firm's effect on a society with a *social audit* that can society can serve human needs better. This way the business could develop itself under pressures and demands from various institutions. (Bauer 1973, 5–6.)

Sethi took discussion further by abandoning the traditional debate regarding the obligations of companies by addressing the importance of *Corporate Social Performance* (CSP). According to Sethi, CSP has three dimensions. First, there is social obligation, or behavior according to law and markets. Second, there is social responsibility, or behavior matching the social norms and values. Last, there is social responsiveness, which implies a long-term oriented, anticipatory behavior. Sethi also notes that CSP is very culture-bound, which creates difficulties in defining functional criteria for measurement. (Sethi 1975, 59–64.) Ackerman & Bauer (1976, 6) also relates to *social responsiveness* by criticizing social responsibility as an assumed obligation. Furthermore, Frederick suggests a transformation from Corporate Social Responsibility (CSR1) to Corporate

Social Responsiveness (CSR2), indicating a shift from the obligation to pursue for social good to the ability to respond to social pressures in business (Frederick 1978, 151–155).

Carroll (1979) provides a comprehensive description of CSR by relating to the *corporate social performance* concept addressed by Sethi (1975). Carroll's model consists of social responsibilities, the social issues involved and the philosophy of responsiveness. First, the social responsibilities can be categorized in economic, legal, ethical and discretionary responsibilities. A company needs to make profit legally in order to operate sustainably. At the same time, a company should meet the expectations of society members from the ethical point-of-view, while having the option to make voluntary actions such as philanthropy. Second, the social issues need to be taken into account in business. These include consumerism, environment, discrimination, product safety, occupational safety and shareholders. However, Carroll highlights that social issues differ through time and the ones provided are only examples. Last, the philosophy of social responsiveness can be set to reaction, defense, accommodation or pro-action. The philosophy indicates how actively the social issues are taken into account in the business. Carroll's comprehensive, three-dimensional model, presented in Figure 2, intends to clarify the various aspects of CSR for business. In the model, the volume of each part is positively related to its importance in business. (Carroll 1979, 499–504.)
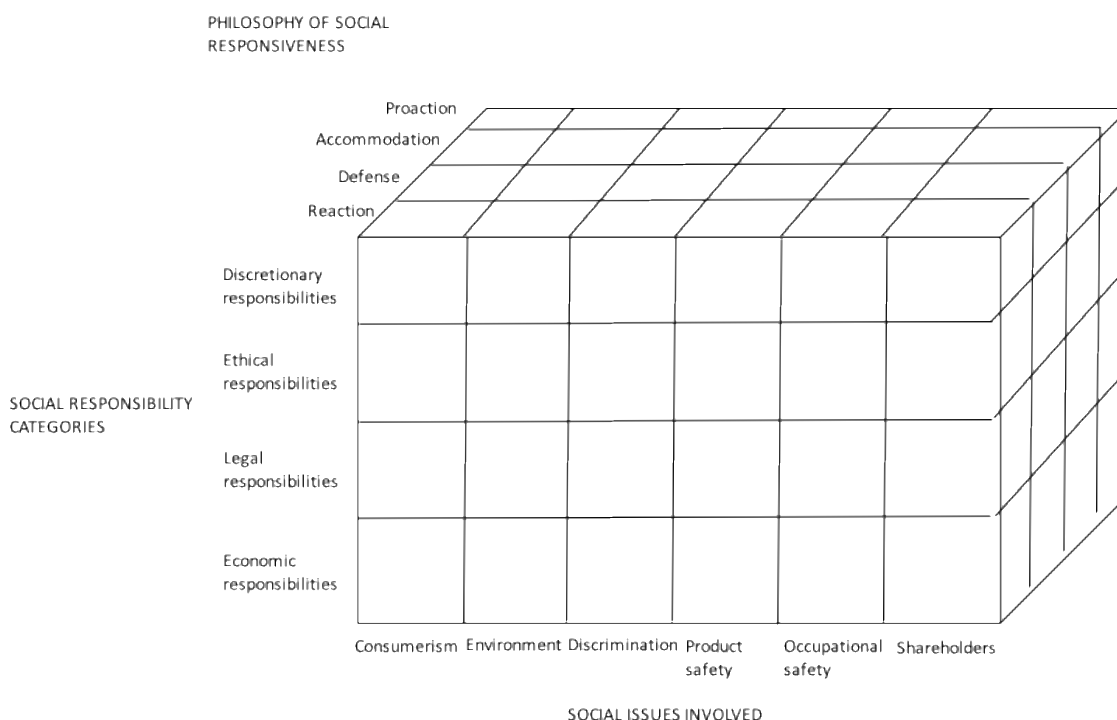
Figure 2: The Corporate Social Performance Model (Carroll 1979, 503)

Stakeholders became a major target of interest in CSR during the 80s, even though discussed already before (Rahman 2011, 169). Jones defined CSR as an obligation to

groups other than stockholders, going beyond law and contracts and highlighting a broad and voluntary adoption in business (Jones 1980, 59–60). The stakeholder theory, popularized by R. Edward Freeman, relates to the work of Jones. According to Freeman, stakeholders are "any group or individual who can affect or is affected by the achievement of an organization's purpose", which can include customers, competitors, owners, suppliers, governments and activist groups. Some examples of the stakeholders defined by Freeman can be seen in Figure 3. A stakeholder can be anything that needs active participation for successful CSR implementation, noting that it may not be legitimate and have the same goals as the business. (Freeman 1984, 53–58.)
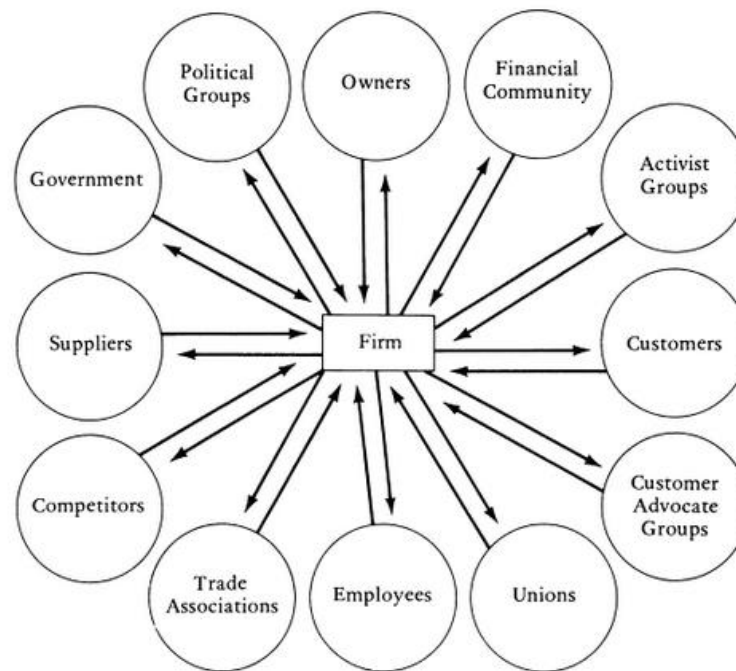
Figure 3: Stakeholder Map of a Very Large Organization (Freeman 1984, 55)

Research prior to the stakeholder approach considers that efforts in CSR are mostly dependent on the will of the business. The stakeholder approach is less business-centric, highlighting the role of the various parties a business might be affiliated with. The basic principle is that a business has accountability towards its stakeholders. For example, if a growing amount of competitors shows more interest in CSR-related issues, a company might urge to do the same in order to keep its customers. The efforts related to CSR are therefore a result of the actions of not only the business itself but its stakeholders also.

2.2   Theoretical frameworks of CSR

2.2.1   *The pyramid model of CSR and Triple Bottom Line*

Carroll's (1979, 499–504) categorization of social responsibilities has been commonly cited in research (e.g. Wood 1991, 694; Brunk 2009, 256; Chabowski et al. 2011, 65; Rahman 2011, 169). The categorization was revisited in 1991 with the CSR pyramid model, which provides a comprehensive framework of the CSR concept. The two base parts of the pyramid consist of responsibilities, which need to be taken into account in all businesses. The two top parts consist of responsibilities, which are adopted voluntarily in business. This type of behavior may occur for various reasons, such as public pressure or internal guidelines.

The bottom of the pyramid is the most important part, consisting of economic responsibility. This refers to the need of making profit, which creates value for shareholders. Fulfilling this responsibility is crucial for all businesses and is the basis of entrepreneurial activities generally. A business, which does not make any profit, is hardly sustainable. Moving up in the pyramid, the next part concerns legal responsibility. This refers to the obligation of businesses to play by the rules set by various institutions, such as governments. While it is possible for businesses to make profit illegally, again it is hardly sustainable as fulfilling the legal responsibility is expected and monitored. (Carroll 1991, 42–44.)

Fulfilling the economic and legal responsibilities is mostly a necessity for businesses. The two top parts of the pyramid concern responsibilities that are realized voluntarily. First, there is ethical responsibility, which emphasizes the role of a company to do more than the law requires. This is done according to what is considered right or fair. For example, due to ethical reasons, a business can avoid the use of a supplier that fails to treat its labor properly. The top part of the pyramid, philanthropic responsibility, goes another step further by improving the quality of life with voluntary contributions of resources to the society. For example, a company can donate to a charity with a relevant cause. Carroll not only addresses the role of each responsibility but also notes the links between the responsibilities. For example, legal responsibilities have an impact as to what stakeholders consider as fair. (Carroll 1991, 42–44.) Figure 4 illustrates Carroll's pyramid model.
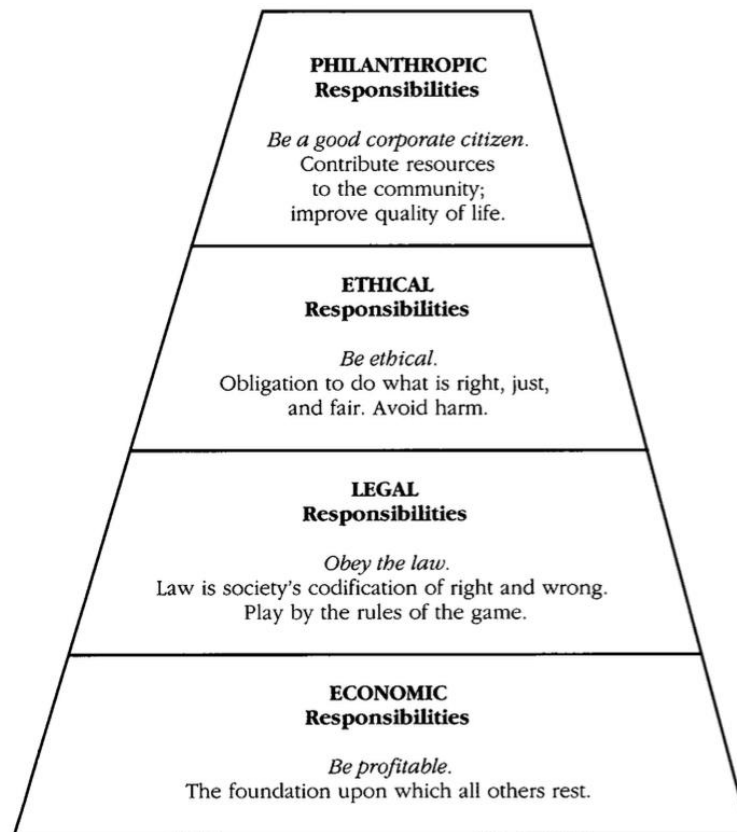
Figure 4: The Pyramid of Corporate Social Responsibility (Carroll 1991, 42)

In addition to Carroll's pyramid, another well-known model depicting the CSR concept is *Triple Bottom Line* (TBL), popularized by John Elkington, The model focuses on the accountability of not only financial costs but also social and environmental costs. First, a socially responsible company aims for economic prosperity, providing goods and services improving the standard of living. Second, businesses should take equality and human needs into account. Third, the human activities causing negative impact on the environment should be taken into account in business. However, Elkington notes that some of the most interesting challenges in sustainable business are located between these three aspects, not inside them. For example, combining ecological responsibility with economic responsibility is a common for many businesses as there might be a conflict between these two responsibilities. (Elkington 1997, 70; Rahman, 2001, 171; Bansal 2005, 198–199.) According to TBL, a business ideally shows effort to be "economically viable, environmentally sound and socially responsible" (van Marrewijk 2008, 1). The TBL model is illustrated in Figure 5. The intersection, representing CSR, is reached by active measuring of all the three responsibility areas of the model and acting according to the results gained.
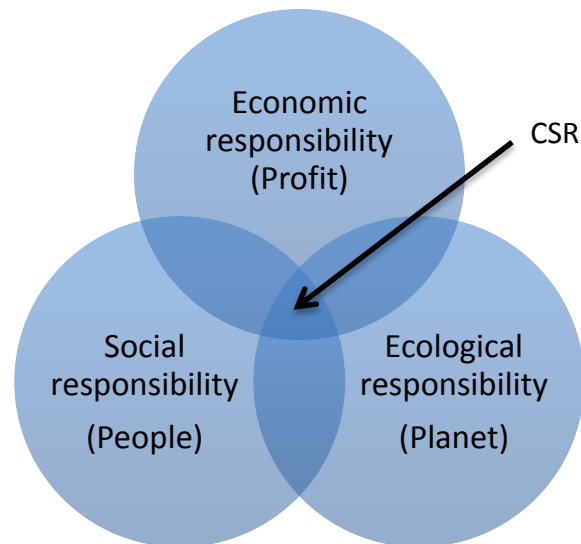
Figure 5: The triple bottom line model (adopted from Elkington 1997, 70)

Comparing Triple Bottom Line with Carroll's (1991, 42) pyramid model, some similarities can be realized. For example, the economic responsibilities are rather identical in the models. However, the responsibilities beyond making profit are examined from rather different viewpoints. The pyramid model aims to define all possible responsibilities that might be realized when doing business. Triple Bottom Line, on the other hand, raises the parts linked to the legal, ethical and discretionary responsibilities, which can be measured and evaluated within an organization or an external party.

By measuring the efforts linked to the Triple Bottom Line responsibilities, the model can be utilized in many different ways, for example in the online retail context. Social responsibility or the impact on people might be examined through employee satisfaction or product safety. Ecological responsibility or the impact on the planet might be examined by how effectively packaging material is used. This type of information can be utilized within the organization to reach the ideal of the TBL model. As mentioned before, the conflicts between responsibilities are in many cases of great interest. In the online retail context, investing in labor and using environmentally friendly packaging material might be neglected in favor of fulfilling the economic responsibility, or in other words, maximizing profits.

2.2.2   The broadening approaches to CSR

As the positive impacts of CSR were more commonly realized (e.g. Burke & Lodgson 1996, 499, 501; Mullen 1997, 47–48), interest in CSR kept growing. Academics pursued to clarify the concept with new terms and even broader definitions. McWilliams & Siegel (2001, 117) defined "CSR as actions that appear to further some social good, beyond the

interests of the firm and that which is required by law". This rather broad definition implies that businesses merely obeying the law are not to be considered as socially responsible. Meanwhile, Sen & Bhattacharya (2001, 226) aimed to describe CSR in practice by examining the actions of numerous companies, suggesting six different domains, where CSR efforts fall into. These domains provide examples of CSR themes relevant for businesses:

- Community support (e.g. support of initiatives and projects)
- Diversity (e.g. support of employee diversity)
- Employee support (e.g. job safety, use of employee initiatives)
- Environment (e.g. recycling, environmentally friendly production)
- Non-US operations (e.g. labor practices abroad)
- Product (e.g. product safety)

Relating to Eilbirt & Parket (1973, 6–7) and their "good neighborliness" metaphor, the term *corporate citizenship* became popular among scholars. This is defined as the activities and organizational processes a business has in order to meet social responsibilities (Maignan et al. 1999, 456). Corporate citizenship is usually adopted by market- and humanistic-oriented organization cultures, where the company is market-driven and emphasizes the maintenance of relationships within the organization. Efforts in corporate citizenship can lead to a better employee commitment, customer loyalty and in the end business performance. (Maignan et al. 1999, 455–458, 464–465.)

Brown & Dacin (1997, 68) defined CSR as a corporate association, which reflects "the organization's status and activities with respect to its perceived social obligations", suggesting that CSR attributes are among the most well known in some companies. CSR-related associations, such as philanthropy, do not usually have an impact on how consumers perceive products, but may enhance the positive perception of the company (Brown & Dacin 1997, 73). The work of these two academics has been widely cited in later literature (e.g. Sen & Bhattacharya 2001, 226; Maignan & Ferrell 2004, 3; Brunk 2009, 225–256; Chabowski et al. 2011, 56). Their work highlighted the marketing and consumer behavior context and its link to the CSR concept.

Peng (2009) linked CSR to global sustainability and business strategies. Emphasizing stakeholder relationships, businesses should answer current challenges, such as pollution and overpopulation, while taking into account the needs of future generations. Using the *strategy tripod*, the scale and scope of CSR in a company is determined with industry-based, resource-based and institution-based considerations (Figure 6). In the industry-based considerations, a business needs pay attention to CSR-related competition. For example, bargaining power also gives power to require suppliers to be more sustainable, and vice versa. In the resource-based considerations, value, rarity, imitability and organizational capabilities should be taken into account in CSR practices. Without sufficient and suitable resources, the benefits of CSR cannot be fully realized. For

example, a partner, such as a non-governmental organization can be an essential resource for a business to show support for specific causes. In the institution-based considerations, a business should decide their overall approach to social issues. (Peng 2009, 355–369.) This is similar as to what Carroll (1979, 501–502) had previously suggested in the Corporate Social Performance Model.
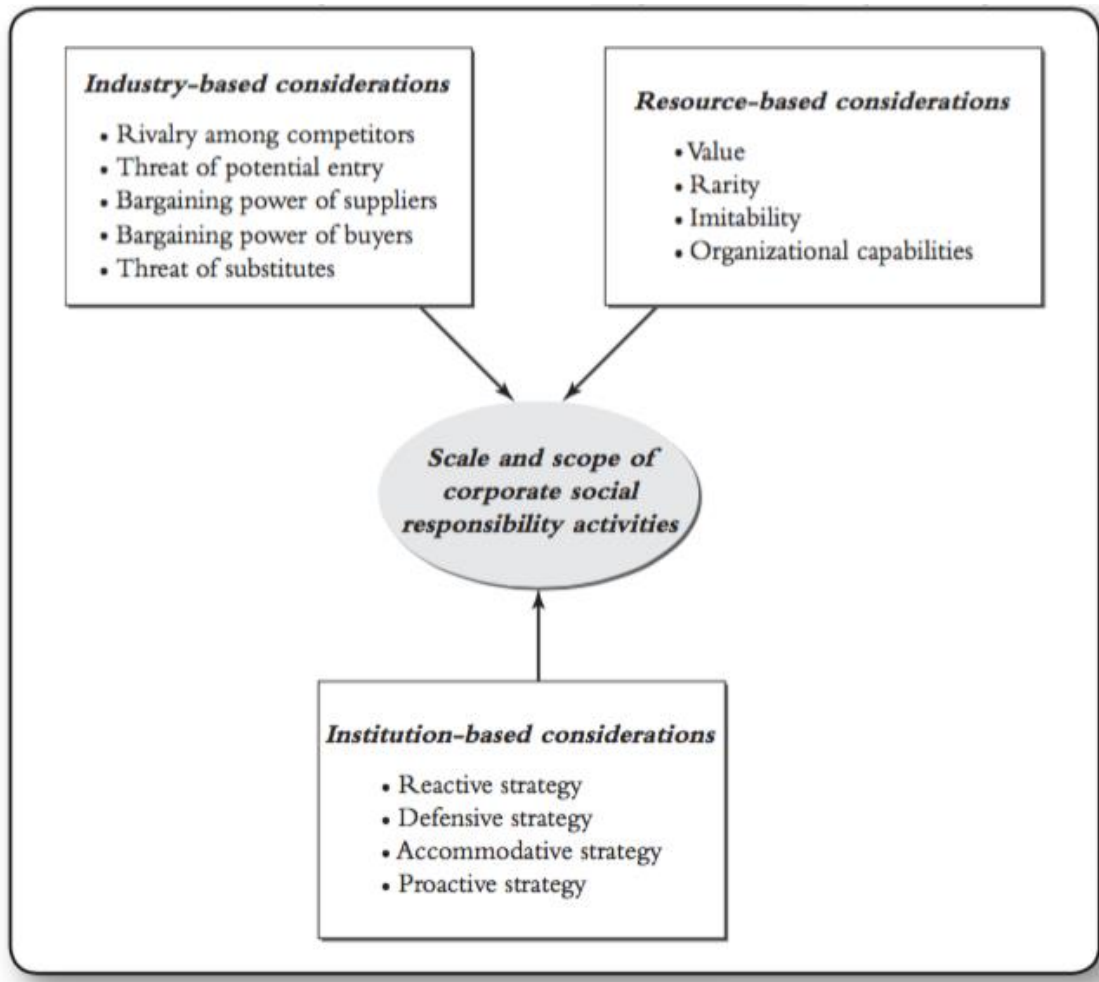
Figure 6: A Comprehensive Model of Corporate Social Responsibility (Peng 2009, 360)

Using the strategic viewpoint, Ahen & Zettinig (2015) criticize the traditional aspects of CSR, such as philanthropy and PR, arguing that they have little to do with creating innovations and long-term advantages in an evolving institutional environment. The researchers suggest the concept of strategic corporate responsibility (SCR), an orientation where the opportunities to create value by solving emerging social issues in cooperation with the society are proactively taken into account in business. The objective of SCR is to "co-create superior and relevant value propositions innovatively and sustainably", responding to societal needs. (Ahen & Zettinig 2015, 101–102.) Being one notable example of the recent developments in CSR literature, the SCR concept highlights the importance of proactive value creation done in co-operation.

2.2.3   *Synthesis*

As all concepts, CSR should be evaluated critically. In addition to defining the boundaries of the responsibilities of businesses, the significance and the perceived positive effects of the concept have been constantly under debate (e.g. Ullmann 1985, 542–543; Ilieş 2012, 85–86). This debate is fueled by the continuously broadening CSR literature, where topics can range to analyzing CSR through environmental factors (Drumwright 1994, 1), discourses (Dobers & Springett 2010, 64–65) or social entrepreneurship (Austin et al. 2006, 1–2). In addition, businesses generally have also been analyzed differently, for example from philosophical (van Marrewijk 2003, 97–99) or moral-related viewpoints (Arnold 2006, 279).

Reflecting with various CSR definitions, it can be seen that institutions have provided some of the most commonly used CSR definitions (Dahlsrud 2008, 7–11), further contributing to the amount of definitions available. De Bakker et al. (2005, 283) state that still no consensus has been made regarding the progress in the definition of responsibilities. This is understandable, considering the vast amount of CSR literature and related terms, making the critical analysis of CSR even more challenging.

Sethi (1975, 59–60) highlighted the role of culture in the Corporate Social Performance concept already during the 70s. Rahman (2011, 167) notes that CSR has been in practice mainly in the western countries. Therefore, the global validity of CSR can be questioned. This is noted also by Lenssen & Vorobey (2005, 357), who state that CSR is perceived differently even in a single continent, as the role of business in societies is also different.

Despite all critique, CSR has acquired a stable position in research. By analyzing a great amount of CSR research, Lantos (2001) concluded that ethical issues define the minimum level of social responsibility. Considering the various stakeholders, strategic CSR can be seen as desirable not only for the business but also for the society. CSR practices can provide financial benefits to the business, while also serving societal needs. However, altruistic CSR is considered outside the scope of responsibility due to uncertainty and occasional irrelevance for business. (Lantos 2001, 627–628.)

Having analyzed CSR literature from different periods, Chabowski et al. (2011) reflected with the transitions in the concept and proposed an Integrated Sustainability Research Framework (Figure 7). Here, the corporate emphasis on CSR defines how the concept relates to marketing assets and financial drivers. CSR *emphasis* concerns social and environmental issues, while *focus* is directed on internal or external stakeholders. Similar to Carroll's (1991, 42) classification of responsibilities, the *intent* of CSR activities can concern legal, ethical and discretionary requirements. In the end, the outcome of the model determines the marketing assets, which are considered to be linked to the antecedents of overall financial performance. (Chabowski et al. 2011, 55–67.)
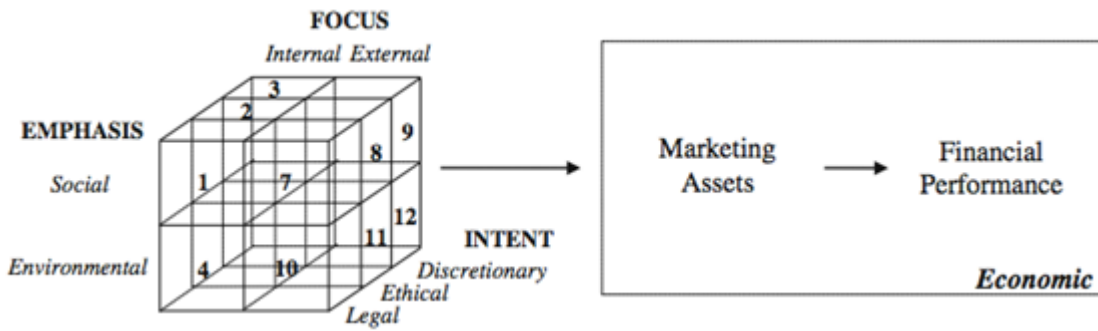
Figure 7: The Integrated Sustainability Research Framework (Chabowski et al. 2011, 65)

In summary, the CSR concept has developed from investigating the scope of responsibilities to many different models, definitions and guidelines. Having analyzed CSR definitions from many different eras, Dahlsrud (2008) concludes that it might not be challenging to define CSR universally, as definitions quite consistently refer to five different dimensions: voluntariness, economic issues, social issues, stakeholders and environmentalism. The challenge lies in how CSR is constructed in a certain environment and how this is taken into account in the business strategy. (Dahlsrud 2008, 6.) Ahen & Zettinig (2015) also emphasize the strategic value of CSR in the modern business environment by looking at the historical development of the concept. The researchers suggest that the emergence of value co-creation and the growing embeddedness of corporate behavior and institutions is an essential feature in the current CSR context. (Ahen & Zettinig 2015, 100–101.) As the business environment is constantly changing, the discussion regarding CSR will keep developing in new directions, yet also take the long heritage of the concept into account. While definitions keep evolving, the role of CSR in business is an equally important topic. This is discussed in the following chapter.

2.3   The effects of CSR in business

2.3.1   Financial management

Fulfilling the economic responsibility is essential in order to sustain business. The relationship between CSR and the financial performance of a company has been long under discussion (Cochran & Wood 1984, 42) as generating profit is the basis of entrepreneurial activities. This viewpoint is rather essential to prove the importance of the CSR concept. Financial information is easily measurable and comparable. However, CSR is difficult to measure because it is a non-variable, which is a relevant feature on

different organizational levels (van Beurden & Gössling 2008, 409). Graves & Waddock (1999, 88–89) and van Beurden & Gössling (2008, 409) prefer the Corporate Social Performance (CSP) concept, which can be transformed into a variable more easily. CSP is not positive by default as the benefits gained from it may be lost if the company motives overtake the motives for social good (Forehand & Grier 2003, 354).

Friedman (1962, 135) highlighted the negative relationship of social responsibilities and economic performance in his view, where businesses have responsibilities only towards its shareholders. However, this was mostly a philosophical approach. Some researchers suggest that there is little or no correlation between socially responsible behavior and economic performance (Aupperle et al. 1985, 460–461) or stock market performance (Alexander & Buchholz 1978, 485). Murray & Vogel (1997, 154) highlight long-term, indirect financial effects of CSR, yet found little support for direct, short-term effects. McGuire et al. (1988, 868) note that CSR may reduce risks, for example by lowering the probability of being involved in lawsuits. McWilliams & Siegel found out that an ideal level of CSR can be defined through a cost-benefit analysis but CSR and financial performance had a neutral relationship (McWilliams & Siegel 2001, 117, 125–126). As some research has indicated a positive relation between CSR and economic performance (e.g. McGuire et al. 1988, 868; Waddock & Graves 1997, 314–316), results are very mixed.

Responsible businesses usually face additional costs and may have limited strategic options (McGuire et al. 1988, 855). McGuire et al. (1988, 854–855) covered several impacts of CSR from the cost-effect perspective. First, it has been proposed that there is a trade-off between CSR and economic performance (Aupperle et al. 1985, 461–462). Second, being socially responsible might bring costs but can develop a positive effect on the business internally (Parket & Eilbirt 1975, 8). Third, socially responsible businesses face significant costs but at the same time, other costs diminish with the support of stakeholders (Cornell & Shapiro 1987, 13). Further research strongly emphasizes the stakeholder approach, where businesses have fiduciary responsibilities to more than just shareholders (e.g. Lech 2013, 51; van Beurden & Gössling 2008, 408). This type of accountability is also the basis of the Triple Bottom Line model (Elkington 1997, 70)

CSR may also play a role in capital creation. Rosen et al. (1991, 231) suggest that CSR does not have an impact on individual investors behavior if there is a trade-off in profits. However, socially responsible behavior may create more economic value for institutional investors (Petersen & Vredenburg 2009, 12). Furthermore, Graves & Waddock (1994, 1042–1044) indicate that corporate social performance does not decrease investment attractiveness and in some cases, it might actually increase it. Additionally, Cochran & Wood (1984, 54–55) found out that the age of assets negatively correlates to the level of social responsibility as businesses have a lack of flexibility to respond to social change.

2.3.2   *Marketing and communications management*

Marketing related to CSR is often affiliated with the term *cause-related marketing* (CRM). Varadarajan & Menon (1988, 60) define it as marketing linking the company's contribution to a certain cause as a part of doing business. For example, the company could donate a certain amount per consumer purchase to a charitable cause. It is suggested that cause-related marketing has potential to make companies more involved in solving social problems (Varadarajan & Menon 1988, 72). Furthermore, the link between efforts in cause-related marketing and brand equity has been realized (Hoeffler & Keller 2003, 86–88). Non-economic criteria in marketing may also motivate employees and help communicate the company objectives (Drumwright 1996, 82).

Hur et al. (2014) studied the relationships between CSR, company brand equity, credibility and reputation. The results suggest that all of these factors have a positive relation, implying that CSR mediates the marketing performance of a company from the consumer perspective (Hur et al. 2014, 83). Pérez (2015, 20, 24–25) also suggests a positive relationship between CSR reporting and company reputation, which may also have an impact on the attractiveness of the company to stakeholders. Furthermore, Turban & Greening (1996, 669) imply that positive CSR ratings contribute to company attractiveness as an employer, bringing a competitive advantage. Therefore, the CSR concept can be regarded as relevant in the marketing and communication context.

According to Drumwright, businesses can have economic, non-economic and mixed communication. Economic communication refers to the promotion of product or service benefits. Non-economic communication focuses on company image enhancement. Mixed communication is a hybrid of the two previous types. (Drumwright 1996, 76.) Researchers ter Hoeven & Verhoeven (2013, 274–275) suggest that CSR communication mediates customer commitment and has positive effects on not only external stakeholders but also internal stakeholders, such as employees. Therefore, the role of stakeholders as communicators and information sources in the CSR context should be realized.

As marketing and communications have moved to the online environment, CSR should be also viewed in this context. Kim & Rader (2010, 75) state that especially larger companies are more likely to communicate about CSR on their websites, implying that social concerns in business are relevant for online users. In addition, online social media services have become an important part of corporate communication (Kesavan et al. 2013, 64), being a functional platform to communicate CSR initiatives. However, social media services may have different functions when comparing with traditional websites. On Facebook, companies see customers as their main stakeholders, preferring the promotion of the ability to deliver quality products and services instead of CSR-related issues (Kim et al. 2014, 356–357). However, Lee et al. (2013, 804–805) suggest that a high company

CSR rating is linked to high stakeholder responsiveness and virality on Twitter, suggesting that being socially responsible pays off in the era of social media.

Just like the entire concept, CSR in the marketing and communications context has faced criticism. The role of CSR as a tool for public relations management with minimal social effect is currently evident (Prasad & Holzinger 2013, 1920). Klein & Dawar (2004, 204) refer to a "halo effect", which can protect a company from future ethical complications. As stakeholders, causes and company objectives differ greatly, it is likely that the debate around the benefits of CSR in the marketing and communications context persists.

2.3.3 Effects on consumers

From the stakeholder viewpoint, consumers are one of the main concerns when evaluating the possible effects of CSR. Consumer behavior is a linked to a complex set of variables also within the CSR framework (Sen & Bhattacharya 2001, 238). Some previous research suggests that the CSR activities of businesses tend to have a positive impact on consumer behavior. Murray & Vogel (1997, 153–154) suggest that consumers are more favorable towards businesses with pro-social activities. Mohr & Webb (2005, 142) imply that trustworthy CSR information of a company has an impact on both company evaluations and purchasing intensions. Barone et al. (2000, 259) indicate that consumers are more affiliated with brands related to companies supporting social causes. Furthermore, companies must realize the importance of transparency, honesty and humility as consumers are ready to punish for unethical behavior (Creyer & Ross 1997, 431–432).

The effects of CSR on consumers have been researched especially from product and company viewpoints. Brown & Dacin (1997, 80) highlights the role of CSR by stating it has an impact on consumer responses towards new products. Folkes & Kamins (1999, 253–254) also noted that if a product has superior features, ethically behaving companies are viewed more positively, while inferior features in a product decrease the importance of pro-social behavior. Mohr & Webb (2005, 142) contributed by taking prices into account, arguing that a low level of CSR could not be compensated with low prices.

According to Sen & Bhattacharya (2001, 238), consumer responses to CSR are dependent on both company- and consumer-specific factors. The researchers suggest that CSR initiatives have a positive effect on consumer perceptions of the company (Sen & Bhattacharya 2001, 238–239). Furthermore, Lichtenstein et al. (2004, 26) support the link of these indirect and direct effects of CSR on company benefits. Ellen et al. (2006, 154) add that consumer response to company CSR is more positive if both value-driven and strategic motives are associated with it.

As mentioned before, consumer behavior is a complex topic also in within the CSR framework. Therefore, some restrictions apply. CSR initiatives should be aligned with business motives in order have the capability to make a positive impact on consumers (Becker-Olsen et al. 2006, 52). It should also be noted that attitudes towards businesses emphasizing social causes are mixed and can sometimes be negative (Webb & Mohr 1998, 236). These findings highlight the lack of generalization regarding how CSR may have an effect on consumers. Although research has identified a link between a CSR efforts and favorable consumer behavior, it is appropriate to narrow down the scope of examination on a specific industry, which in this research is retail. In the following chapter, CSR in the retail business is discussed.

2.4 The retail business and CSR

2.4.1 Traditional retail

Retail is a major field of global business when looking at numeric data (Deloitte 2015, 19). Within these kinds of enormous industries, also CSR-related issues are evident. 87 % of consumers consider CSR as a notable factor when reflecting what they buy or where they shop (Cone Communications & Echo 2013, 21). CSR activities of retailers are also realized as a part of their brand ranking (Interbrand 2014, 6, 16). Retailer CSR has also been the interest of in academic research during recent years.

Schramm-Klein & Zentes (2008) used the six domains of CSR, addressed by Sen & Bhattacharya (2001, 226), in examining the link between consumers and retailer CSR. Their study found that CSR generally has a positive impact on purchasing behavior and consumer loyalty also in the retail industry. In addition, perceived retailer characteristics are relevant in creating loyalty, while CSR activities are more relevant for purchasing behavior. The variables linked to retailer CSR and consumers, suggested by Schramm-Klein & Zentes, can be found in Figure 8, which illustrates the complex relationship between the CSR, loyalty and purchasing behavior. (Schramm-Klein & Zentes 2008; 6, 14–16.)
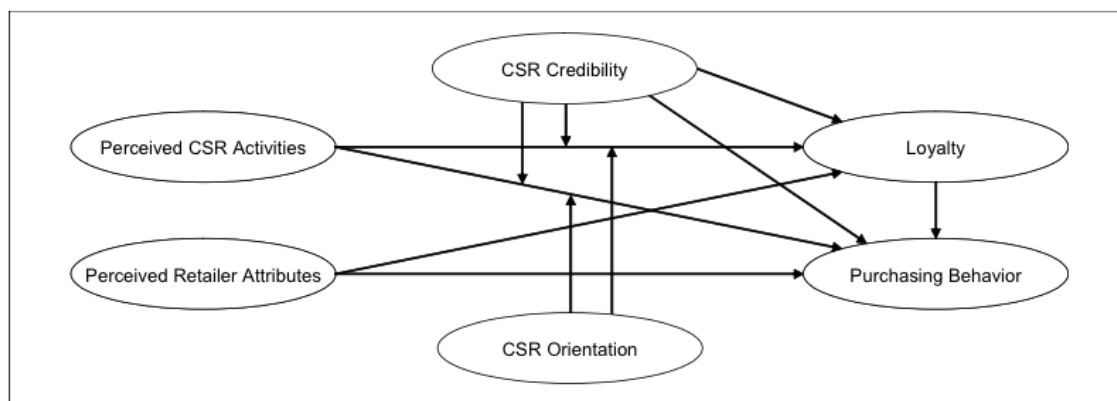
Figure 8: A conceptual model for consumer perspectives on CSR (Schramm-Klein et al. 2008, 6)

Jones et al. (2007) examined how the largest retailers in the UK communicate CSR efforts to their customers. By analyzing CSR reports, online information and customer perceptions, it was found out that the CSR scope is limited to themes such as locality, environmental policies, charities and product-related characteristics. CSR was used in marketing communication with varying activity levels, being planned with the help of internal research. The main objective of CSR was considered as enhancing purchasing behavior and increasing brand loyalty. (Jones et al. 2007; 24–25, 27–28.)

Ailawadi et al. (2014), referring to environmental issues, communality, locality and labor treatment as relevant themes in retail, addressed the link between brand loyalty and CSR activities. While CSR activities were viewed positively in general, the total effect varies between these activities and customer segments. Locality and fair labor treatment enhance loyalty but attitudes concerning environmental issues provided mixed results. The research highlights that not all CSR activities are relevant and the careful targeting of activities has an important role in making a positive impact. (Ailawadi et al. 2014, 165.)

Patten & Zhao (2014) examined the standalone CSR reporting of US retailers, making some relevant findings in the retail context. First, CSR reporting is a more common practice in publically traded companies. Second, reporting focus more on CSR initiatives and programs instead of actual performance. Last, environmental issues, instead of social issues, are emphasized in CSR reports. The researchers suggest that CSR reporting is used to enhance the reputation of the company especially from the environmental and social viewpoints. Although raising the need for further research, some support was found for the positive effects of standalone CSR reporting. (Patten & Zhao 2014, 142.)

Schramm-Klein et al. (2013) examined the impact of CSR activities on retailer performance. Their research suggests that perceived retailer attributes and CSR activities have generally positive effects for customer loyalty. Consumer behavior on the other hand was less influenced by CSR. The authors emphasized the role of the retailer as a

gatekeeper between the producer and the consumer in the supply chain, which is a relevant point also in the online retailer context in this research. It was highlighted that the awareness of CSR activities varies greatly during periods. Due to this, customers should be constantly kept informed about CSR activities with ongoing communication. Additionally, the researchers suggest that sourcing, employee support and product assortment were the most important domains of CSR. (Schramm-Klein et al. 2013; 2, 18–19.)

Gupta & Pirsch (2008) examined the effects of CSR programs on developing the retailer store image from the consumer perspective. Their findings suggest that suitable products, which are aligned with the company's capability to be socially responsible, have a notable role in creating the retailer store image. This contributes to consumer satisfaction and loyalty. The research highlights the importance of CSR programs as they partly construct the mental image of a retailer store. (Gupta & Pirsch 2008, 524.)

In summary, it has been indicated that CSR can have positive effects in retail business. However, the importance of the different parts of CSR, such as environmental issues and product-related attributes, can vary greatly. In addition, CSR activities were seen relevant if targeted at consumers. The increasing use of digital technologies and the push towards omnichannel strategies in retail are some of the ongoing industry trends (KPMG 2014, 10; Deloitte 2015, 3–5). This development concerns all types of retailers, including those using mainly online channels. It is appropriate to examine the CSR also in the online retail context.

2.4.2 Online Retail

Online retail has many unique features when compared to traditional retail. Kracher & Corritore emphasize the impact of the internet, examining eCommerce generally from the viewpoints of interconnectedness, simplicity, speed, virtuality and cost. Interconnectedness refers as to how various stakeholders can connect with each other and how information can be shared. This feature gives the opportunity for businesses to engage global markets more easily. Simplicity refers to the low barriers of market entry. This is because establishing an online business is nowadays easy and inexpensive. Speed refers to the pace of competition in the online environment. For example, product life cycles are shorter and business-related decisions need to be made more quickly. Virtuality can be seen as the irrelevance of time and location. Online retailers are mostly always open and can be reached from almost any location. (Kracher & Corritore 2004, 75–77.)

New technologies have enabled the evolvement from traditional retail to online retail. The speed of technological change can exceed ethical development (Marshall 1999, 88), which is described as *ethical lag* (Kracher & Corritore 2004, 77). Adam et al. (2007, 20–

21) examined online consumers and their concerns about ethical issues by comparing the significance of commercial factors, such as product price and quality, and ethical factors, such as accurate product, accountability and privacy descriptions. The role of privacy was highlighted but the good balance of quality and price was seen as more important (Adam et al. 2007, 32). Meanwhile, Román (2007, 142–143) suggested security, privacy, non-deception and fulfillment as the key elements for online retailer customers. Fulfillment, or getting the goods that were ordered, is the most important driver of satisfaction, while prior research is mostly limited to privacy issues (Román 2007, 142–143). As online retail has grown substantially from 2007, it would be interesting to see, whether there has been a change in how CSR matters are perceived.

Yang et al. (2009) emphasize the role of trust on eCommerce sites, making some key findings of the significance of ethical performance in the field. First, ethical performance can differentiate online retailer websites and therefore has an impact as to how they are perceived by customers. Second, ethical performance contributes to the feeling of trust to customers. Last, consumer perceptions regarding ethical performance highlight the education level as a notable moderator. The researchers note that the feeling of trust, privacy and product information are the most important contributors of ethical performance in the eCommerce context generally. (Yang et al. 2009, 22.)

Long-Chuan et al. (2013) took the multinational business environment and culture into account in their research. Customers valuing collectivism and equality are more likely to hold online retailer ethics as an important factor. In addition, customers valuing ethics are likely to be more loyal to specific online retailers. The researchers support the mediators of the consumer perception of online retailer ethics, security, privacy, non-deception and fulfillment, addressed by Román (2007). Within this framework, the significance of ethical performance for customer loyalty is acknowledged in the study. (Long-Chuan et al. 2013; 47, 59, 63.)

Reflecting with the shift from traditional retail to online retail, Kracher & Corritore (2004) examine the characteristics of eCommerce ethics. The researchers neglect the specific concept of "eCommerce ethics" and emphasize the similarity of traditional retail ethics. However, it is noted that certain eCommerce environments may have connections have different set of ideals and rules when compared to traditional retail. (Kracher & Corritore 2004, 90.) Table 1 aims to demonstrate some of these differences.

Table 1: Comparison of CSR-related attributes in online retail and their connection to tradition retail

	Traditional retail	**Online retail**
Privacy (Adam et al. 2007, Román 2007)	Purchasing is done physically at location.	Purchasing is done in a virtual environment.
	Consumer does not necessarily need to give personal information when purchasing.	A certain amount of personal information needs to be provided (e.g. delivery information). Online shopping sites can also track the actions of a customer.
Trust (Kracher & Corritore 2004, Yang et al. 2009)	Trust may be partly formed through human interaction.	The seller and purchaser do not meet in person. Trust is formed in other ways (e.g. website design and communication).
Culture (Long-Chuan et al. 2013)	The retailer serves at a specific location and needs to take the local culture into account.	When serving a variety of countries or regions, a variety of cultural codes of conduct needs to be taken into account.

The literature presented in this chapter identified three notable issues in online retail CSR. First, *privacy* refers to the ability of the consumer to avoid providing certain information to another party. In the online retail context, this may involve information related to the customer, payments or activities on the website. Providing this information is usually required in order to use the services of the online retailer. Second, on online shopping websites, *trust* is not necessarily formed through human interaction. Other factors in the virtual environment, such as website design, play a more important role. Last, online retailers should consider *culture* when evaluating the importance of ethical performance. As customer can represent various cultures, many different codes of conduct might have to be applied. The validity of these characteristics is examined by answering the first research question, where the most important elements of CSR specifically in online retail are highlighted.

2.5   Discussion forums as a source of research material

In order to highlight some of the characteristics of online discussions as a source of research material, some basic concepts of social media from the theoretical viewpoint should be examined. Currently, there are numerous online platforms for interaction and content creation. These platforms are usually addressed with the term *social media* (e.g. Evans 2008, 32–33; Laaksonen & Matikainen 2013, 15). Interaction between people by sharing information and experiences is one of the key functions of social media, conversations being considered as genuine (Evans 2008, 31, 38). Mayfield (2008, 5) highlights participation, openness, conversation, community and connectedness as social media characteristics. These are examined in the following table.

Table 2: Characteristics of social media (Mayfield 2008, 5)

Participation	Anyone interested can contribute
Openness	Services are open to join and access to information is free
Conversation	User-to-user communication instead of top-down communication
Community	Communities can be easily formed around common interests
Connectedness	A great amount of content and people are linked together

Social media services can be synchronous or asynchronous (Hine 2000, 2). Synchronous services, such as instant messaging, are real-time. Asynchronous services, such as email, can operate with a delay. Additionally, communication can happen at a public or a closed environment (Hine 2000, 2). However, this classification is somewhat blurred as many services, such as Facebook, enable both open and closed interaction. From the work of Kaplan & Haenlein (2010, 62–65), Lietsala & Sirkkunen (2008, 29–58) and Laaksonen & Matikainen (2013, 15) suggest the following categorization of social media:

- Online discussion forums (e.g. Reddit)
- Blogs and microblogs (e.g. personal blogs, Twitter)
- Content-based services (e.g. YouTube, Flickr)
- Collaborative creation services (e.g. Wikipedia)
- Networking and community services (e.g. Facebook, LinkedIn)
- Virtual worlds (e.g. Habbo)

Even though all of these platforms enable discussion and can provide data relevant to the study, the focus of the thesis is the first type of social media, online discussion forums. For the study, it is essential that services are both asynchronous and public, so that data collection is possible.

Social media is based on content, such as text, pictures and videos, ratings, reviews, comments and votes. This kind of content is usually described with the term *user-*

generated content (e.g. Cleary & Bloom 2011, 94). Some research supports the need to take user-generated content into account in business. Christodoulides et al. argue that user-generated content has an impact on consumer-based brand equity (Christodoulides et al. 2012, 61). Haigh & Wigley (2015, 71) identified that negative, user-generated content regarding the CSR of an organization has a significant negative impact as to how stakeholders the organization is perceived. This implies that CSR might be a relevant theme for stakeholders also in the online environment.

Ballantine (2005, 467–469) suggests that within an online shopping site, high levels of interactivity and information provided positively contribute to customer satisfaction. What happens outside the online retailer's website may be equally interesting. As online consumer discussion forums have become popular places of interaction (Cheung et al. 2009, 9), electronic word-of-mouth (eWOM) is a particularly relevant topic for the research. In its most simple form, eWOM refers to online reviews regarding products, services or providers (Zhang et al. 2013, 89). Some academics have demonstrated that eWOM has a significant role in online consumer behavior. Amblee & Bui (2012, 106) found that a lack of eWOM has a link to poor sales of e-book titles. Hsu et al. (2012, 82) realized that eWOM found from blogs has a role in increasing sales as a part of the marketing strategy. Furthermore, Park & Lee (2009, 65–66) indicated that negative eWOM has a relatively larger impact. Interestingly, Amazon was mentioned as an online retailer with a structured system for engaging purchasing decisions with social customer relationship management (Amblee & Bui 2012, 91).

The online environment provides many ways to express identity, which is one of the most notable factors having an impact on the user culture (Laaksonen & Matikainen 2013, 199). Marx (1999, 108–109) sees online identity as a continuum ranging from anonymity to the use of pseudonyms and finally to the real identity. Many services require an account under a nickname, which may be visible to the public (Lietsala & Sirkkunen 2008, 22). This is a common practice especially on discussion forums, even though some might enable completely anonymous posts. Sometimes posting might require an authentication, for example through Facebook. The level of anonymity might have an impact as to the amount of relevant posts made. As identities can be blurred at online discussion forums, addressing *who* has created the content is challenging.

In addition to the informative role of social media, interaction can create virtual communities. In many cases, these communities are formed around a specific topic or mutual interests (Hienerth & Lettl 2011, 177). Many online services have their own, distinctive audience. Therefore, different kinds of user communities and cultures are formed at specific social media services. For example, users of Twitter use service-specific terms in their communication, following certain norms when using the service. (Laaksonen & Matikainen 2013, 199). Therefore, *where* the content has been published should be transparent in the research.

The impact of social media and online interaction on business and social life is indisputable. The online environment, being the place of doing business and interacting with others, is a current, interesting source of research data. Both the vast amount of discussions available online and the sense of anonymity raise challenges in the research design. What discussions are relevant for the research? How can relevant information be gathered from the discussions? What kind of research method should be used? The research design chapter aims to answer these questions.

2.6   Summary of the theoretical viewpoints

The first part of the second chapter aimed to provide an introduction of CSR for the reader. The concept is based on the idea that businesses are responsible for more than just maximizing profits. Attention was directed also, as to how managers of businesses view these responsibilities. Renowned economist Milton Friedman opposed all additional responsibilities that went beyond making profit to shareholders. Despite Friedman's influence, the CSR concept kept developing in academic literature. Further research highlighted the ability of businesses to measure social impact and be responsive in matters related to sustainability. In addition, the importance of managing the corporate social performance of the business was highlighted. The part is concluded by noting the role of stakeholders in CSR management. In many cases, only the company itself does not determine CSR efforts. Additional parties can be active players, making an influence on decisions.

In the second part, various illustrations and definitions of CSR were provided in order to examine the concept more deeply. Two popular models, the pyramid model and Triple Bottom Line were described and compared. The pyramid model refers to the economic, legal, ethical and discretionary responsibilities of businesses. Meanwhile, Triple Bottom line addresses to economic, social and environmental accountability. These models aim to describe the different areas of responsibilities businesses need to realize. In addition, various definitions of CSR were examined in order to highlight the broadness of the concept. CSR has evolved from the definition of responsibilities to a great amount of related concepts, being linked to many parts of business, such as corporate associations, global strategies and value co-creation. The part is concluded by a critique towards CSR and a summarization of the concept.

The effects of CSR in business generally were discussed in the third part. First, by emphasizing the need to make profit to in order to sustain business, the link between CSR and financial management was examined. Research has indicated mixed results as to the financial benefits brought by CSR efforts, implying that adopting the concept does not always cause a trade-off. Second, CSR was examined from the viewpoint of marketing

and communications management. The concept of cause-related marketing was introduced, while potential effects of CSR-related communication to brand equity and company reputation were described. In addition, the online environment was taken into account by examining social media marketing in the CSR context. Third, the importance of consumers as stakeholders was realized. Although consumer behavior and CSR are linked to a complex set of variables and generalizations can hardly be made, efforts regarding sustainability were considered more likely as positive from the consumer viewpoint.

The role of CSR in both traditional and online retail business was discussed in the fourth part. In traditional retail, the scope of CSR might be limited to only a number of themes, such as locality, labor treatment, environmental friendliness and product characteristics. However, CSR efforts were considered relevant in traditional retail when reflecting with purchasing behavior, brand image and loyalty. Meanwhile, the distinctive characteristics of online retail were viewed also in the CSR context. Although commercial factors, such as price and quality, were considered important in online retail, references were also made to ethical factors, such as privacy and security. In addition, ethical performance can differentiate online retailers and build trust among customers. Privacy, trust and culture are identified as elements that should be taken into account in the CSR efforts of online retailers.

The chapter is concluded with an examination of online discussion forums as a source of research material. The distinctive characteristics of online discussion forums as a type of social media were highlighted in order to provide a better understanding of the research environment. Research has identified positive impacts of user-generated content, interaction and electronic word-of-mouth on consumer behavior. In the research context, the potential impacts of anonymity and the communities formed on discussion forums were highlighted. As social media and online interaction have revolutionized both social life and doing business, discussion forums were considered as an interesting and relevant source of research material.

3 RESEARCH DESIGN

3.1 Research approach

The research objective and problem play a definitive role in methodological decisions (Arbnor & Bjerke 1997, 8; Ghauri & Grønhaug 2005, 87). In qualitative research, it is typical that a broader research question is usually accompanied by other, more specific questions (Eriksson & Kovalainen 2008, 38). This is also the case in this study, as can be seen from the research questions. In addition to the main research question, one sub-question asks *how*. Especially the research questions asking *how* support the use of qualitative research as these typically seek for qualitative answers, focusing on the cause and effect (Eriksson & Kovalainen 2008, 39).

Research aims to get as close to the truth as possible (Metsämuuronen 2006, 201). This study uses qualitative analysis, and more specifically content analysis as the research method. Qualitative research aims to understand reality as a social construction through cultural meanings, interpreting and describing reality (Eriksson & Kovalainen 2008, 4). Especially in the CSR concept, both social constructions and cultural meanings are in the core of the discussion. Social and cultural constructions cannot be seen as variables (Silverman 2001, 29), creating a need for a qualitative approach. On its own, qualitative research is a valid way of creating information (Eriksson & Kovalainen 2008, 5). The strength of qualitative research in business lies in structuring and controlling frameworks with rich descriptions of situations (Koskinen et al. 2005, 16–17).

There are numerous reasons why qualitative research was chosen for the study. For qualitative research, it is typical to seek for information with deeper insights (Patton 2002, 14). As the research aims to provide a deeper examination of CSR in online retail, qualitative research can be argued as suitable for the study. Ghauri & Grønhaug (2005, 202) state that qualitative research fits well if the behavior and experiences of an individual are of interest. This study analyzes posts from online discussion forums, where individuals generate material as a result of their behavior linked to their experiences and opinions. Furthermore, Ghauri & Grønhaug (2005, 202) address that qualitative research is needed when the problem is unstructured and previous insights are modest. CSR in online retail is not a new phenomenon, yet a need for further research was still identified, as the amount of previous research was found limited.

According to Miles & Huberman (1994, 8–9) there are three different approaches to qualitative research. In *interpretative approaches,* human actions can be found in text, which expresses meanings with various symbols. Transcribing interviews to text is a common example of this approach. *Social anthropological approaches* refer to situations, where the researcher has spent time with a community or individuals, gathering notes and

interacting with the study population. Here, the interest lies in examining behavior in life, such as language use or relationships. *Collaborative social research approaches* also include interaction with the research population but aims for a change or a certain action in a given environment. Here, understanding the current situation and the problem is essential in finding a solution. (Miles & Huberman 1994, 8–9; Berg 2004, 266–267.) In this research, data is mostly text found from online discussion forums. In addition, there has been no interaction with the study population. Reflecting on the different qualitative research approaches, the *interpretative approach* is adopted. The role of the researcher as the interpreter is considerable and needs to be taken into account in the trustworthiness of the research, addressed in chapter 3.5.

The research also adopts a case study approach, which might not be considered as a method but rather as a research strategy. Case study research consists of "a detailed investigation, often with data collected over a period, of phenomena, within their context". (Hartley 2004, 323.) A case study is particularly useful if the research questions ask *why* or *how* (Yin 2003, 9). As case studies are linked to a specific context, it may be argued that this type of research does not produce generalizable results. However, it has also been argued that case studies make theoretical contributions by bringing up new theories and viewpoints specifically due to the link to a certain context (Eisenhardt 1989, 546).

In addition to avoid making the study too broad, there are numerous reasons why Amazon was chosen as the case company in the research. When looking at sales, Amazon is currently the top online retailer when excluding e-marketplaces (Deloitte 2014, 33). Amazon is also one of the most growing retailers in the world, according to sales figures (Deloitte 2014, 30). From the stakeholder view of CSR, especially the viewpoint of customers is of interest because the group is most probably participating in online discussions. In order to avoid overlapping with research on traditional retail, the company's main business should rely on being the intermediary, operating in the B2C market without any notable production of its own. Amazon's variety of products offered, such as clothing and electronics, is also relevant in the CSR context (Järveläinen 2014). Furthermore, CSR is a notable, visible part of Amazon's business, being communicated to various stakeholders (Amazon 2015).

3.2   Data collection

Before data collection, it is essential to become familiar with the research topic. The research questions determine what kind of data is collected and analyzed for conclusions. Choosing relevant discussions can be based on factors, such as the characteristics of specific forums, the amount of posts or users connected to a discussion, or visible themes.

The reasons behind choices always need to be explained. (Hakala & Vesa 2013, 219.) Berg (2004, 267–268) uses the term *criteria of selection,* which determines what kind of data is included in content analysis.

In this thesis, the literature review aims to provide the needed of knowledge of CSR, online retail and the online discussion environment, implying the familiarity of the topic for the researcher. The *criteria of selection* are based on two factors: discussions chosen for analysis must concern both Amazon and CSR. Therefore, specific themes in discussions are the key reason why some discussions are included and others are not. Some other restrictions apply. In order to collect data, content needs to be public. Furthermore, identities are not easily traceable from discussions. In all discussions, it must be taken into account that anyone can claim to be someone they are not.

The online environment provides some challenges for data collection. The material found from discussion forums is usually unstructured, so the researcher has a notable workload in processing data to an interpretable form. Even with a strict focus, the amount of data can be extensive. A great amount of online content can also be easily removed, so some material might not be accessible after a certain period. (Laaksonen & Matikainen 2013, 202–204.)

The data collected is of qualitative nature, consisting of discussions in written form. According to Laaksonen & Matikainen (2013, 203), data from online discussions can be collected either manually or in a programmed manner. As a qualitative approach is selected, the sample size should be moderate. Due to the methodological choice, the material is collected manually. However, data analysis is done with the support software. Laaksonen & Matikainen (2013, 204) also address that the researcher needs to choose if other elements than text is relevant for the study. As various discussion forums are used, service-specific elements, such as likes or votes are left out. Text and elements related to them, such as smileys and links to external sources, are additionally in the scope of analysis.

This study analyzes secondary data, which is gathered from online discussion forums. Some characteristics of this kind of data need to be taken into account. First, secondary data is usually generated for a different purpose than the study. Therefore, some information can be biased, misleading or even false. Second, there can be differences in the scope of the information. Time, region and nationalities can reflect specific attributes in discussion forum posts. Last, the researcher needs to justify the reliability of the data to make it relevant for the study. Not all sources can be considered reliable. (Ghauri & Grønhaug 2005, 91–92.)

The challenges brought by the use of secondary data are taken into account in three ways. First, data strictly needs to concern both Amazon and CSR. Even though this kind of data is not specifically created for the purpose of this study, it can provide relevant information when using the content analysis research method. Second, information

regarding the research data and the sources is presented. With transparency, possible limitations brought by time and culture are realized. Last, guaranteeing the authenticity of the data is one of the greatest challenge for the study. However, this can be turned as a benefit. As the online environment enables free expression, it can provide information not provided in a controlled environment.

The characteristics of the discussion forums used in the study need to be taken into account. Due to the continuous development of the online environment, using a source according to its popularity is not relevant (Laaksonen & Matikainen 2013, 202). Relevant material was searched from a variety of discussion forums. The US-based Reddit, also called "the front page of the internet" is a general discussion forum. The service uses subreddits, which define the theme for the discussion thread. For example, the subreddit "r/Amazon" provided discussions related to Amazon's CSR. Discussions D1–D3 were found from Reddit, conducted with nicknames. Amazon's own customer discussion forum provided discussions D4–D6. While discussions on Reddit can concern practically any theme possible, threads on Amazon's forum focused mostly on the company. Both nicknames and real names were used. Discussions D7–D9 were found from two different online news websites. The Guardian is a UK-based, politically center-left aligned newspaper (Wells 2004), the online version being the second most popular English-language online newspaper website (Sweney 2015). Both nicknames and real names were used in the discussions. Huffington Post is a popular US-based online news aggregator and blog, claiming to be politically neutral yet being accused as liberal (Calderone 2009). Here, most posts were made with real names. Table 3 summarizes the data collected for the study. All posts were analyzed during April 2015.

Table 3: Discussions used in the study

Discussion Code	Discussion forum	Time of first post	Valid posts (=354) / Posts analyzed (=462)	Unique discussers in valid posts
D1	Reddit	11 October 2012	87 / 156	51
D2	Reddit	13 July 2014	14 / 14	8
D3	Reddit	7 July 2014	21 / 23	5
D4	Amazon.com	12 November 2012	55 / 66	41
D5	Amazon.com	6 April 2012	47 / 52	14
D6	Amazon.com	10 December 2011	11 / 13	10
D7	theguardian.com	20 December 2012	7 / 7	7
D8	theguardian.com	23 December 2014	74 / 92	53
D9	huffingtonpost.com	1 December 2014	38 / 39	25

In discussion D1, people posted questions and comments to the initiator of the conversation, a former employee of Amazon. The discussion mostly concerned the working conditions at Amazon's warehouse and personal experiences. Discussion D2 was initiated by the recognition Amazon's recent CSR activity. Discussions D3 and D6 were initiated on a negative customer experience, the first being the unethical treatment of public feedback and the second being dissatisfied with Amazon's environmentally unfriendly way of packaging products. Discussion D4 was also initiated by a customer but by referring to a news article regarding Amazon's tax avoidance and calling action from the company. In discussion D5, a former employee linked news articles regarding Amazon's controversial CSR practices. Discussions D7, D8 and D9 discussions were held at the same website where the news article was published. D7 concerned Amazon's CSR on a general level. D8 discussed a boycott against Amazon due to labor conditions and practices, while D9 referred to Amazon's plans to replace its employees with robots.

3.3   Content analysis as a research method

This study uses content analysis as the research method. Weber (1990, 9) defines content analysis as "a set of procedures to make valid inferences from text". Krippendorf (2004, 18) suggests a similar definition, adding that inferences need to be "replicable and valid from the texts to the contexts of their use". Some characteristics related to the research method should be highlighted. First, content analysis involves systematic, defined phases (Hakala & Vesa 2013, 218). Second, content analysis is a valid scientific research method (Neuendorf 2002, 10–13). Last, content analysis refers to a textual analysis used especially in mass communication, where researchers establish a set of categories and count the number of incidences falling into each category (Silverman 2011, 123).

The main benefit of content analysis lies in its ability to analyze great amounts of textual data from different sources, linking the material to results (Elo & Kyngäs 2008, 114). Content analysis is an unobtrusive, cost-effective research method, which can be used non-reactively (Berg 2004, 287). In addition, a great variety of textual material, such as books, articles, discussions and reports can be used as research material (Tuomi & Sarajärvi 2009, 103). The research method can be used also for other material, such as pictures, sound and video (Hakala & Vesa 2013, 219), but text is the most relevant element in this study.

According to Tuomi & Sarajärvi (2009, 105) quantitative content analysis describes text numerically, while qualitative content analysis focuses on describing the contents in the text verbally. However, quantitative and qualitative approaches can easily mix in textual analysis (Hakala & Vesa 2013, 219). Berg (2004, 269) supports a blend of quantitative and qualitative analysis, where researchers utilize the frequencies of relevant categories when analyzing the content for deeper insights. The research supports the blend of both types of analyses, yet focusing more on the qualitative side. Seitamaa-Hakkarainen (2002) proposes three different views regarding qualitative content analysis, depending whether the classification in content analysis is based on theory, data or both (Figure 9). In this study, the classification is both theory and data-driven. Therefore, theoretical viewpoints are taken into account in categorization, although data determines the final categories.

Quantitative content analysis   Qualitative content analysis

Results presented statistically

Classification through theory

Classification through data

Classification through theory and data

Grounded Theory

Results presented as concepts
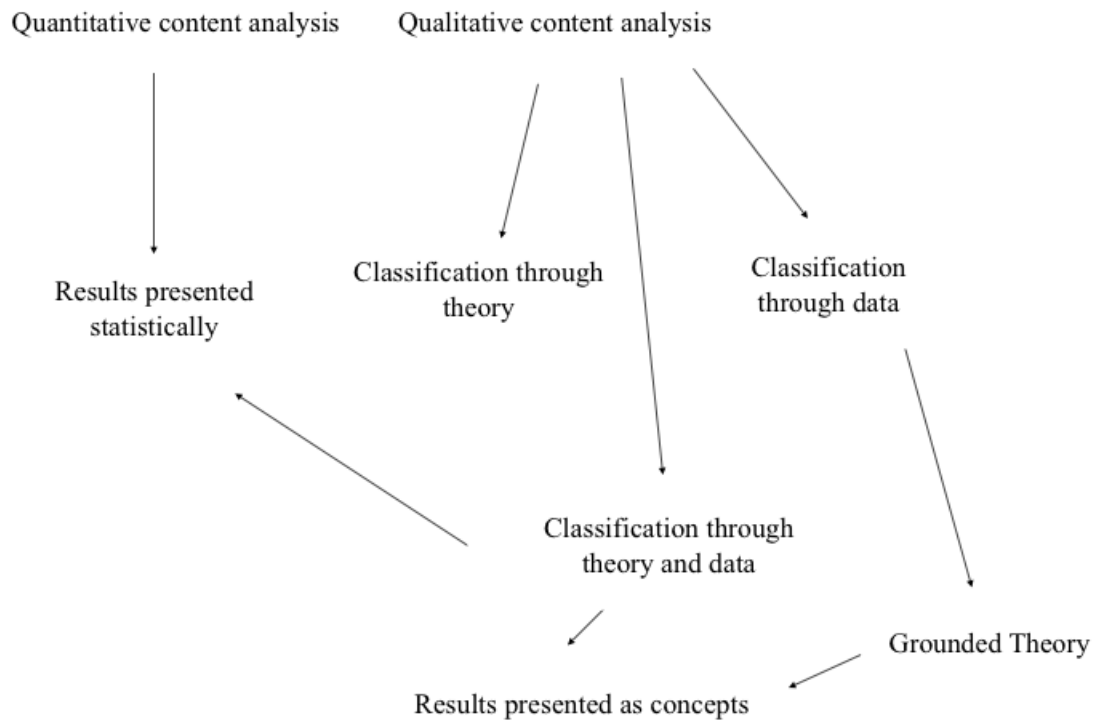
Figure 9: Quantitative and qualitative content analyses (Seitamaa-Hakkarainen 2002)

Furthermore, Berg (2004, 269–270) notes that analysis can be done with a manifest or latent approach, where the first one focuses one countable elements and the latter one extends the analysis to interpretation. It must be noted that the data collection especially for the first sub-question involves gathering some numeric data. However, by looking at the research questions, it is evident that qualitative answers are essential. Therefore, the latent view is used.

Elo & Kyngäs (2008, 109) state that content analysis has two approaches, inductive and deductive, according to the objective of the study. If there is limited research on the topic, an inductive approach is recommended (Lauri & Kyngäs 2005, 61). In practice, this means forming specific categories, which are connected to ones that are more general (Elo & Kyngäs 2008, 107). The findings need to be generalized to a larger population than the sample used in the study (Neuendorf 2002, 12). As the thesis aims to provide deeper insights of CSR in online retail, the inductive approach is chosen.

Berg (2004, 265) notes that content analysis makes obtrusive data comparable and analyzable. It aims to describe this kind of material in a general, summarized way (Tuomi & Sarajärvi 2009, 103). This involves an objective coding scheme, which converts the data to an analyzable form (Berg 2004, 265). There are various descriptions of the content analysis process. Krippendorff (2004, 83) suggests a comprehensive model for content analysis, consisting of six different steps: unitizing themes, sampling, coding and

summarizing the material, concluding with the phenomenon and narrating with the research question. Other researchers propose more simple models. Elo & Kyngäs (2008, 109) suggest a model consisting of merely three steps: preparation, organizing and reporting. Hakala & Vesa (2013, 236) also relate to a shorter model in the analysis of discussion forum posts. Although models may seem different, most of them have the same general principles: sampling and organizing data, categorization, analysis and conclusions (Haavisto 2014, 69). These basic steps need to be taken into account when defining the content analysis process of the study.

In content analysis, the *unit of data collection* and the *unit of analysis* describe the individual targets of interest in the research (Neuendorf 2002, 13). From chapter 3.2 it can be noted that the unit of data collection is a single post in a discussion. These usually consist of a few words or sentences. Defining the *unit of analysis* is more complex, as it can be done on various levels (Berg 2004, 271–272). As this research focuses on text, themes are used as unit of analysis. In its simplest form, themes are sentences, and are more useful units of analysis than single words (Berg 2004, 273). When the unit of analysis is defined, content analysis can be done systematically.

In this study, posts on online discussion forums are coded with various attributes and categorized. The attributes and the connections between them aim to provide answers to the research questions by realizing certain patterns, actions and meanings. Using content analysis as a research method, the research is operationalized according to Table 4.

Table 4: Research operationalization

Main research question	Sub-research questions	Theoretical framework	Categories and their codes applied in the research
What is the role of online retailer CSR in the online discussion forum context?	What elements of CSR are relevant in the online retailer context?	The pyramid model, TBL, CSR in online retail	Themes discussed (T), Economic, legal, ethical and discretionary viewpoints (VP)
	How are discussion forums used in communication regarding CSR and online retail by different discusser types?	CSR in marketing and communications management	Type of discusser (TD), reaction on the topic discussed (R)
	What kind of company perceptions and consumer behavior appear in online discussions of Amazon's CSR?	Effects of CSR for business and online retail specifically	Perception of Amazon (A), expression of consumer behavior (CB)

Through operationalization, it is ensured that the research questions and theory are connected to the attributes relevant for the analysis. First, the relevant elements of CSR in the online retailer context are examined. Theories related to the pyramid model, TBL and CSR in online retail reflect the different themes and viewpoints discussed. While themes are driven from the research material, the different CSR viewpoints were taken from the pyramid model due to its broader scope on the topic. Second, the way in which discussion forums are used in communication regarding CSR and online retail is examined. The different reactions are examined in order to find out if discussion forums are used to express positive, negative or neutral feelings of CSR in online retail, while taking into account the discusser group represented. Last, company perceptions and consumer behavior are examined. CSR may have effects as to the level of how the company is seen and how consumers behave. The codes used in the analysis are marked in the brackets.

3.4   Content analysis of online discussions

From the viewpoint of the research method, the analysis of online discussions is extremely interesting. Even though the data analyzed is mainly text, it can be read as a conversation. It can be therefore argued that both text and conversation analyses could be used. The spectrum of online discussions is rich, while the social media service in use has an impact on what is discussed and how. Services can have very different backgrounds and functions. This needs to be taken into account in order to interpret and categorize conversations. (Laaksonen & Matikainen 2013, 199–208.)

Online discussions can be used at least in three different ways in research. First, the actions of online users can be examined, e.g. how do people react to crises in online discussions? Second, perceptions regarding certain topics and discussion habits of online users can be targeted, e.g. how is CSR viewed in online discussions? Last, online discussions as a phenomenon generally may be of research interest, e.g. how do online discussions differ from normal conversations? (Hakala & Vesa 2013, 218.) Reflecting with the research questions, it can be argued that online discussions are a valid set of material for study.

Content analysis in the research context can provide certain challenges. As a great variety of material can be used for the research, choosing the suitable amount of research data can be challenging, while the preservation of some material cannot be guaranteed (Laaksonen & Matikainen 2013, 202). This challenge is answered with two decisions. First, only conversations related to Amazon and CSR were chosen. Second, the correct amount of material is determined through saturation. This means that when topics in discussions reach saturation, a suitable amount is achieved. Another challenge lies in research ethics of online discussions (e.g. Turtiainen & Östman 2013, 49–52). Is it ethical to conduct research when the discussion forum users do not know that they are a part of the study? Due to this important perspective, only public discussions were analyzed. The intimacy and sensitivity regarding the perceptions of Amazon's CSR are of course subjective. However, posts are not connected to personal features and can therefore be used in the study. In the online environment, content creators should be aware that their text might be used in various ways.

Relating to the set of models examined in chapter 3.3 and the general principles addressed by Haavisto (2014, 69), the analysis process shown in Figure 10 is used in this study. In the first step, discussions are compiled and organized to Microsoft Excel. Then discussions are analyzed post by post and codes are attached (appendix 3). The following information was extracted from the posts: theme, CSR viewpoint, type of discusser, reaction, perception of Amazon, consumer behavior and main point (appendix 4) and coded accordingly. After this process, the data is uploaded to the NVivo program and categorized according to the codes attached to posts. Results are analyzed with NVivo

while reflecting on the theories and research questions found from the operationalization table in the previous chapter. Conclusions are presented in the fifth chapter according to the results gained.
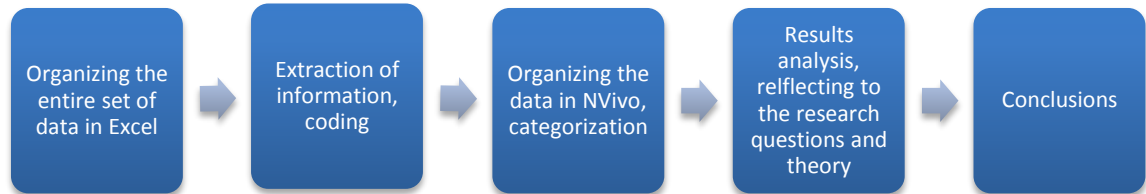
Figure 10: The content analysis process used in the study

Software provides significant help for researchers doing qualitative analysis (Berg 2004, 291), while the combination of both manual and computer-assisted methods usually give better results (Welsh 2008, 1). In this study, the NVivo program is used because it offers good opportunities for categorizing and analyzing qualitative data. The software has been previously used to analyze similar kind of data (e.g. Haavisto 2014, 70) and is widely available. This supports the use of NVivo also in the context of this study. NVivo was used to organize the data in the study. The initial data compiled in Microsoft Excel was uploaded to NVivo and categorized. The program provided searching and categorizing tools that enabled the researcher to analyze the data more effectively, improving the interpretative analysis process. In addition, frequencies could be tracked more easily.

3.5   Trustworthiness of the study

Research aims to produce reliable and valid knowledge in an ethical manner (Merriam & Tisdell 2015, 237). The concepts of reliability and validity are relevant in the critical assessment of research. Reliability refers to the degree as to how the findings can be replicated (Merriam & Tisdell 2015, 250), while validity refers to research actually concerning what has been the initial purpose (Miller 2008, 909). Referring to reliability and validity has been questioned as they were originally created to serve the purposes of quantitative research (Tuomi & Sarajärvi 2009, 136). In qualitative research, data is often collected, analyzed and evaluated simultaneously, while the researcher's own ideas have a notable role in evaluating trustworthiness (Eskola & Suoranta 1998, 209.) As the

research uses a qualitative approach, additional perspectives to ensure trustworthiness should therefore be evaluated.

On a general level, Guba (1981, 80) proposes that trustworthiness in naturalistic inquiries can be evaluated from the viewpoints of credibility, transferability, dependability and confirmability. Neuendorf's (2002, 12–13) description of content analysis as a scientific research method has a great amount of similarities to the views of Guba. As content analysis is at the core of the research design of the thesis, Guba's framework is considered relevant to this study. Therefore, the thesis will be evaluated according to this framework.

Credibility, or internal validity, refers to the evaluation of the actual truthfulness of results. The research results should describe reality as well as possible. *Transferability,* or external validity, examines how the results can be applied also in other contexts. For example, the impact of situational or time-related factors should be irrelevant to the results. *Dependability*, also referred as reliability, addresses the repeatability of the study. Same results should be gained consistently, even if the researcher is another individual or a group. *Confirmability,* also referred as objectivity, refers to the neutrality of the researcher. The findings should be evaluated by reflecting the study, neglecting personal interests or biases. (Guba 1981, 80–81)

When reflecting with Guba's (1981) framework, *credibility* is achieved through the nature of the data used in the study. Discussions analyzed have been conducted in an authentic environment and the content reflects the views of real people. The material analyzed is in the same format it has been found online. Furthermore, there is nothing between the data and the researcher. Having both CSR and Amazon as predetermined discussion topics ensures that data is relevant for the research. Even with these criteria, due to the vast amount of research material available, a great amount of potential research material was left unused. A relevant amount of discussions was determined by the saturation in the topics discussed.

Some challenges lie in *transferability*. First, discussions can reflect a certain moment and time. Especially the themes discussed might be related to current events. This is taken into account by using discussions from various periods, between years 2011 and 2014. A wider timeline increases the probability of research material concerning a broader set of themes. Second, other discussions than the ones used in this research could have been used. However, due to the great amount of potential research material, it should be noted that not all possible discussions could be taken into account in research. This would need a great amount of resources, as analysis is partly manual. Last, the fact that the case study method is used should be noted. If a related company does not share the same characteristics as Amazon, findings might be different. However, it should be noted that there are many online retailers with a similar business model as Amazon. When using these kinds of case companies, it can be considered that the study supports transferability.

Dependability is highlighted in the transparency of the research design. The research can be repeated as the data is public and therefore other researchers can conduct their own analysis. In addition, the analytical framework is accurately described in the operationalization table in chapter 3.3. However, it must be taken into account that online content can be easily removed, added or modified. This potentially limits the access to the material used in the study.

Confirmability emphasizes the neutrality of the researcher. It must be noted that when conducting interpretative analysis, a different researcher may provide different results even though the analysis is done as objectively as possible. The possibility of misinterpretations is reduced by limiting the material analyzed to text and the different attributes found from it. In addition to having a transparent research design, theoretical viewpoints have been used to diminish the chance of misinterpretations and the link between the researcher and the results. While attributes linked to the discussions are derived from the research material, some codes are predetermined according to the operationalization table in chapter 3.3. The interpretation process is therefore done with the theoretical frameworks in mind.

4 RESEARCH FINDINGS

4.1 General characteristics of discussions

The first three discussions were conducted on Reddit. Discussion D1 was a testimonial of a former Amazon warehouse employee in the US, focusing on the labor practices of Amazon. In a questions-and-answers session, discussers participated by asking questions from the initiator while sharing their own opinions and experiences regarding the matter. Partly due to its nature as a questions-and-answers session, the discussion did not reach any notable consensus. Other discussions did not follow such a structured manner and discussers did not have such specific roles.

Discussion D2 was a short take on Amazon's *Smile* charity campaign, which related strongly to the concept of cause-related marketing examined in chapter 2.3.2. In the campaign, Amazon donated a certain percentage of the overall amount of the purchase to the organization, according to the choice of the customer. Non-governmental organizations, such as charities could sign up as a partner accepting donations through the campaign. The initiator of the discussion had mixed feelings regarding the campaign, asking for opinions from other discussers.

A negative customer experience initiated discussion D3. Concern was raised in a situation where a wrong product was delivered continuously, leading to negative feedback directed to a seller operating through Amazon. The initiator implies that Amazon declined publishing this kind of negative feedback, and that the practice was systematic. Amazon, the third-party seller and the customer had different opinions as to whether an incorrect product was shipped or not. Finding unnecessary feedback suppression unethical, the initiator aimed to raise the issue to public, asking if other discussers had similar experiences. The discussion did not reach a specific outcome, yet the description of the negative customer experience was strongly questioned in further posts.

Discussions D4, D5 and D6 were conducted on Amazon's customer discussion forum. A post claiming that Amazon avoids paying taxes in the UK, referring to a news article but not providing any reference, initiated discussion D4. The initiator showed disappointment and asked the possible reasons for not paying taxes. The discussion was held at Amazon's own discussion forum and the initial question was directed to the company. Raising awareness of the phenomenon, the initiator wanted to provoke in order to create more discussion.

Labor conditions at Amazon's fulfillment centers were discussed in D5. A post containing links to two online news articles initiated the discussion. The first article concerned the physical demands of working at Amazon's fulfillment centers. The second article focused specifically on the high working temperatures at Amazon's fulfillment

centers. As the discussion was initiated at Amazon's discussion forum, the message was likely to be targeted at the company.

The environmental friendliness of Amazon's shipping practices was raised in discussion D6. The initiator of the discussion had ordered products, which were packed separately, taking unnecessary space and wasting packaging material. This negative customer experience was shared in the discussion. Initiated at Amazon's own discussion forum, both other customers and the case company were targeted.

Discussions D7, D8 and D9 were conducted on online news websites. Initiated by an article found on theguardian.com, D7 briefly discussed the ethical principles of Amazon and in the current business environment. The main message in the news article was that Amazon did not show major efforts to measure, publish and improve its corporate social performance, putting it behind many competitors from the viewpoint of sustainability. The focus was on environmental practices, working conditions and alleged tax evasion schemes, while also mentioning some selected improvements at warehouses and donations to various causes. The impact of potential stakeholder activities against Amazon was highlighted.

Discussion D8 was triggered by a news article found from theguardian.com. The article concerned the actions of Amazon Anonymous, a group boycotting the company. Members of the group claimed that Amazon Anonymous had diverted over five million pounds of sales from Amazon, requiring the company to pay a living wage to its employees. The campaign was executed during December, the busiest time of the year for Amazon in the UK. The boycott group had collected more than 130 000 signatures for its cause. In addition, the article mentioned the relatively low amount of taxes Amazon had paid in the UK and the investigation around it. The overall tone of the news article was negative towards Amazon.

Amazon's labor policies were again reflected in discussion D9, however now from the viewpoint of the impacts of automation. An article found on huffingtonpost.com, describing Amazon's plans to cut costs and improve its services with robots, triggered the discussion. The news article itself only described Amazon's plans, not taking a notable stance on sustainability issues. However, in the discussion related to the news article, focus was directed to the future need of human labor. As Amazon's plans in using robots were not yet fully realized, the discussion was rather future-oriented and speculative.

4.2   CSR elements in the online retailer context

4.2.1   CSR themes discussed

From the research material, a variety of themes could be found. The most common themes were labor and tax policies, the first accounting for 54 % and the other for 23 % of valid posts. Other themes included environmental issues, general business practices in eCommerce, customer service policies, charity, cause-related marketing and multinational enterprise characteristics. Many posts had multiple themes, focusing on multiple topics. A summary of all the themes and their frequencies can be found from Table 5.

Table 5: Themes in discussions

Theme	Proportion in valid posts
Cause-related marketing	5 %
Charity	6 %
Environmental issues	4 %
General eCommerce business practices	8 %
Labor policies	54 %
Multinational enterprise characteristics	2 %
Tax policies	23 %
Unethical customer service policies	5 %

Posts concerning *cause-related marketing* referred to a campaign where a certain amount of a purchase was donated to a charity. The theme was the main topic in all posts in discussion D2 and briefly mentioned in D3. While the cause was mostly appreciated, posts discussed the poor visibility of the campaign and the actual percentage donated from purchases. In addition, the impact of Amazon's campaign on consumer behavior and donating to other causes was raised. Posts related to *charity* were raised as a part of Amazon's cause-related marketing campaigns in all posts in D2, while also discussed from a more general perspective in D8. Here, three posts examined the charitable activities of company executives.

Posts focusing on *environmental issues* referred as to how effectively material resources, such as packaging material and electricity, were used in business processes. All posts in discussion D6 covered this theme. Here, the environmental friendliness of Amazon was evaluated through the use of packaging materials and the level of recycling, transportation methods and warehouse locations. In addition, the environmental

friendliness of online retail generally was examined. Meanwhile, one post in D7 raised that improving labor conditions by installing air conditioning at warehouses brings a trade-off in environmental friendliness. One post in D5 simply stated that online retail is not environmentally friendly but did not give any explanation to the argument.

The *general eCommerce business practices* referred to sustainability issues in the distinctive characteristics of the industry. In D1, one discusser pointed out the growing demand for quick deliveries, which were seen as having a negative impact on labor conditions at warehouses. In D3, the importance of unbiased customer reviews and fair treatment of third-party sellers was highlighted, while in D4, D7 and D8, the freedom of using other online retailers than Amazon was noted. Additionally, D8 raised that boycotting Amazon harms the stakeholders of the company, such as third-party sellers.

Labor policies concentrated on how employees are treated at Amazon, controversies being revealed as a part of employee testimonials or news articles. The labor practices at Amazon's warehouses were of specific interest. This was the central theme in D1 and D5. Both the general nature of all warehouse work and Amazon's labor practices at its own warehouses were discussed. In addition, the wage level was evaluated according to what tasks were included in jobs. The lack of efforts by the company was raised and criticized. While some highlighted that working at an Amazon warehouse is not obligatory, others viewed that some have no alternatives. While D1 was more of a glimpse behind the scenes at Amazon, D5 made a clear call to boycott the company. There was no consensus regarding the scale of the problem and whether poor labor practices were systematic. In D8, focus was directed specifically at Amazon not paying a living wage for its warehouse employees. Discussers debated whether Amazon should pay more or not. In addition, the actual impact of boycotting campaign was evaluated. In D9, labor policies were examined by reflecting the impact of Amazon using robots instead of human labor. Posts expressed concern regarding robots ending thousands of jobs and creating new kind of poverty. However, it was also emphasized that this kind of development has happened before and human labor will always have its place in the economy.

Posts highlighting *multinational enterprise characteristics* referred to the sustainability requirements of multinational online retailers specifically. In D4, legislation concerning multinational online retailers was examined from both in favor of Amazon and against it. One side was disappointed that international legislation lacks behind companies and their activities, giving the possibility to evade taxes. The other side simply stated that as long as Amazon's operations are legal, there is nothing to do. Current legislation enables a good level of service, encouraging people to shop online. Amazon's freedom to move its operations was also mentioned in the multinational enterprise context. In D7 and D8, two posts saw the lack of global governance in free international trade problematic, while other two posts in D7 saw that multinational online retailers should show a better example in business ethics.

Tax policies focused on Amazon's taxpayer liabilities, targeting the relevantly low amount of taxes the company had paid in notable business regions. This was the central theme in discussion D4, covered in all valid posts. Most posts were a part of the debate on whether minimizing the amount of taxes paid systematically was an acceptable business practice or not. This legal, yet controversial practice was also criticized because it was seen as an unfair competitive advantage used especially by large multinational companies. In addition, attention was directed not only towards Amazon but also towards politicians. The low amount of taxes paid by Amazon was also noted in numerous posts in D8 with similar types of arguments. In many posts, avoiding taxes was seen as stealing and a boycott was suggested as a way to act.

Unethical customer service policies noted ethical shortcomings in Amazon's internal processes from the viewpoint of the customer. This was the main theme in all posts of discussion D3, where the initiator suspected that Amazon suppresses negative feedback given to third-party sellers using the online retailer as a distribution channel. Here, discussers reflected their own customer experiences, trying to find an explanation to Amazon's actions, which seemed arbitrary. Although viewed as a misconduct on Amazon's side, discussers were very skeptical of the description of the situation, giving alternative reasons why the incident might have happened.

As mentioned before, labor and tax policies of Amazon were the most central CSR-related themes in discussions. These themes were strongly linked with current affairs, giving concrete examples of how the online retailer treats its employees and how it contributes to the society. When Amazon's controversial policies were revealed, they initiated a great amount of discussions and debate, comprising a major part of the research material. Some discussers showed awareness of the business practices of online retailers and multinational enterprises, raising many problems in them. This was often linked to either labor or tax policies. Interestingly, broad themes commonly linked to CSR, such as environmental issues and charitable activities, were not commonly raised in discussions. Therefore, according to the material found from online discussion forums, their role in online retail should be critically evaluated.

4.2.2   CSR viewpoints

Different viewpoints were predetermined according to the economic, legal, ethical and discretionary responsibilities of business. All of these viewpoints were used in the discussions. The ethical viewpoint was the most dominant. As in the case of themes, some posts had more than one viewpoint. For example, the legitimacy of certain business practices was analyzed from both the legal and ethical viewpoints. Comparing different viewpoints was an important part of discussions, indicating the critical approach of many

discussers. However, not all posts did provide a specific viewpoint. Table 6 summarizes the CSR viewpoints in discussions.

Table 6: CSR viewpoints in discussions

CSR viewpoint	Proportion in valid posts
Economic	14 %
Legal	16 %
Ethical	58 %
Discretionary	6 %

The *economic viewpoint*, presented in discussions D4 to D9, most importantly realized the need for businesses, including online retailers, to make profit. The viewpoint examined CSR efforts mostly from the company perspective. When Amazon's CSR practices were criticized in D4, it was raised that Amazon nevertheless provided employment for thousands, while bringing other notable positive side effects, for stakeholders such as sellers, regions and affiliated companies. For example, reducing the amount of taxes paid was seen as a common practice in financial management. However, certain market areas were considered so important for Amazon that even if the actions of the company would be more regulated, the company would not withdraw due to economic reasons. In D5, a job was seen to exist for the benefit of the employer, according to the economic view. In D6, one post viewed that shipping practices were not always environmentally friendly due to economic reasons. One post in D7 noted the link between market power and economic power, realizing Amazon's influence in politics. In D8, debated on the actual business impact of boycotting. The way in which wages are determined was also raised, while some ambiguity remained as to the financial figures of the company and if profits were reinvested. A notable amount of posts in D9 examined the economic impacts of process automation. This type of development was seen essentially from the economic viewpoint.

The *legal viewpoint*, referred in nearly all discussions, focused on the legitimacy of Amazon's business practices. Discussion D1 noted the different regulations when signing contracts of employment and dealing with inadequacies, highlighting the responsibilities of the employer and employees. The legitimacy of Amazon's policies was brought up but not questioned. In D3, it was briefly stated that any legal actions towards Amazon were hardly possible in the situation described in the discussion. In D4, some saw that little could be done with tax evasion, while others thought companies should do more than the law requires. It was also raised that not all companies had the chance to optimize taxes, yet some companies paying more taxes can still maintain competitiveness. Amazon's tax policies were considered legal, though in many cases immoral. A need for better

legislation was realized in not only D4 but also D7 and D8. A few posts in D9 implied that governments might not have full power to limit technological development with legislation.

The economic and legal viewpoints were based on a set of principles and explicit knowledge, such as the function of a company in the market economy context and corporate legislation in different regions. The *ethical viewpoint,* which goes deeper into what discussers think about what is right and wrong, was used most often. The viewpoint was combined with all other viewpoints to examine the boundaries of the economic, legal and discretionary responsibilities of the company and its stakeholders. The view of right and wrong were explained both from the viewpoint of the individual and using external references such as news articles or reports. In addition, some discussers who saw Amazon's actions as wrong described their consequential actions.

Around a third of valid posts in D1 raised the ethical viewpoint. These posts concentrated on whether the working conditions at Amazon's warehouse were considered as tolerable for employees or not. Different factors, such as high temperatures, the amount of brakes, walking distances and work-related tasks were raised. Ethics were examined both by reflecting the conditions at Amazon and warehouses generally. In D2, the positive effects of Amazon's cause-related marketing campaign and the amount of good brought by the company was evaluated from the ethical viewpoint in nearly half of the valid posts. Discussers had rather mixed opinions on whether the campaign was a good effort in CSR or not. Feedback suppression, raised in D3, was raised as an ethical issue in almost half of the valid posts. These kind of misconducts were not seen as a fair practice in online retail.

Ethics regarding Amazon's tax policies were discussed in D4, which was dominated by both legal and ethical viewpoints. While discussers might have seen Amazon's tax minimization as a legal practice, the moral behind it was seen as an ethical issue. This usually resulted in mixed opinions. The ethical viewpoint was dominant also in D5. Here, fairness of Amazon's labor practices was examined in a similar manner as in D1, by reflecting working conditions with personal opinions and experiences.

All posts in D6 raised the environmental friendliness of Amazon's shipping as an ethical issue. Discussers examined the greenness of Amazon's business processes by sharing their customer experiences and evaluating different ways to improve Amazon's environmental friendliness. In addition, the question was raised whether using online retailers was a more ethical choice when comparing to traditional bricks-and-mortar stores. Meanwhile, D7 examined Amazon's sustainability on a more general level. The ethical viewpoint, present in six of the seven posts in D7, was dominant as critique was given on other than the legal obligations of Amazon. Most discussers thought that Amazon should show more efforts in sustainability.

In D8, posts raising the ethical viewpoint questioned whether Amazon's labor and tax policies were acceptable or not. Many of the arguments also used in D4 and D5 were present. Posts with the ethical viewpoint saw the current situation was seen as rather controversial because Amazon benefitted from both low taxes and low wages. Some examples of tax evasion schemes were also provided. As a result, the amount of discussers seeing the current situation as unethical grew. In addition, the actual effects of boycotting large multinational companies generally were evaluated.

The majority of valid posts in D9 raised the ethical issues in using robots instead of human workers. As a great amount of human labor was to be replaced by them, the situation was seen as rather poor within certain employee groups, where working conditions were already poor. Some discussers viewed that the welfare brought by the positive effects of using robots was not beneficial to the society generally, as companies were still using resources even though not employing people. However, it was also referred that the phenomenon was not new, and employees are distributed to other fields of work eventually.

The *discretionary viewpoint* of CSR was least mentioned, raised in discussions D2, D3 and D8. Posts in D2 evaluated the actual impact of Amazon's cause-related marketing campaign called *Smile*, while wondering reasons for its poor visibility. Although the campaign was considered legit, a few discussers thought the percentage donated was very small. In addition, donating through Amazon's campaign might lead to a situation, where some customers to not donate in other ways, which in the end might lead to smaller donation amounts. Others highlighted that even small donations are valuable for charities, Amazon's campaign providing an easy way to donate. Drifting away from the initial discussion, the campaign was also briefly mentioned in D3. In D8, Amazon's lack of example raised the question whether executives supported charitable causes enough.

According to the research material, right and wrong were most often viewed from the ethical viewpoint. The themes discussed were examined through personal experiences and opinions in order to see if business practices match ethical standards. The morale behind business practices, especially when related to labor and tax policies, were an issue to many discussers. While the legitimacy of Amazon's actions was not questioned, many discussers required legislation to create more ethical business practices. Combining the legal viewpoint with the ethical viewpoint provided insights on problematic situations, where the actions of Amazon were immoral but legal. Especially international legislation, relevant for online retailers, was seen as lagging behind and emphasizing shareholder advantages over the welfare stakeholders. In addition, some of the discussers viewed the situation from Amazon's side, understanding the rationale behind the company's business practices from the economic viewpoint. Here, Amazon's the current situation was seen adequate, as no laws were broken and profits were generated. In online discussions, the

discretionary viewpoint was rarely presented. Therefore, its role in online retail can be argued as questionable.

4.3 The use of discussion forums by discusser types

4.3.1 Discusser types at forums

Through the analysis and the coding process, three different types of discussers were pointed out: Past, potential or current customers, employees, peers and moderators. The type *past, potential or current customers* was the broadest and most commonly occurring. However, it must be taken into account that the actual status of the discussers cannot be completely ensured in the analysis. This is due to the anonymous nature of the research material and the interpretative research approach. Table 7 summarizes the different discusser types and their frequencies.

Table 7: Different types of discussers

Discusser type	Number of unique discussers	Number of valid posts	Proportion of all discusser types
Past, potential or current customers	216	271	76 %
Employees	8	61	17 %
Peers	6	22	6 %
Moderators	1	1	<1 %
Case company	0	0	0

Past, potential or current customers, appearing in all discussions, were critical evaluators of Amazon's CSR efforts, analyzing the business environment, practices and responsibilities, while sometimes making calls-to-action to make an impact on CSR policies. Customers also shared reports, news articles and personal experiences concerning the CSR efforts of Amazon. This rather generic group of discussers often did not give any specific information about themselves or their connection to Amazon. However, as this kind of participant proved awareness of Amazon and its actions, classification as a current, past or potential customer for the company can be made. Some customers referred to their experiences as customers or gave information about how Amazon's contribution to CSR might have an impact on how they view the company and use its services. Additionally, the group often corrected if false information was shared

in discussions. In discussion D1, customer specifically had the role of interviewing the former Amazon employee and reflecting the working experience with personal experiences and opinions.

From discussions D1 and D5, two additional types, *employee* and *peer* rose. *Employee* refers to a current or past employee at Amazon. Customers were interested in hearing about Amazon's business practices from an inside source, asking numerous questions to discussers having current or previous affiliation with the company. However, it must be noted that there were only eight unique discussers categorized as employees, meaning that these discussers were relatively more active than others were. In discussion D1, the initiator was a former Amazon employee and had a specific role in answering the questions of other discussers, often being customers. *Peer* refers to a discusser, who currently works or has worked in similar conditions as stated in the discussion, but not at Amazon. Employees and peers used discussion forums to make testimonials about their work experience at Amazon or at similar conditions. This was done in order to raise awareness of Amazon's policies, especially working conditions. Although these discusser groups were often very critical towards the actions of Amazon, some employees and peers also expressed satisfaction with Amazon's efforts in labor policies. It should be noted that both employees and peers, just like any group of discussers, could also be justified as customers.

Before the analysis was made, it was considered that Amazon representatives might participate in discussions. However, not a single post could be classified as posted by the *company*, not even at Amazon's own discussion forums. Some pro-Amazon posts might have come from people with a certain connection to Amazon, but it could not be ensured if these were Amazon employees or just satisfied customers. It must be noted that in D5, where Amazon's labor conditions and practices were discussed, Amazon deleted four posts. This implies that the company monitors its own forum, even though it might not actively participate in discussions.

Interestingly, a discussion forum moderator providing additional information as to how customers can boycott made one post in D7. This moderator was a member of The Guardian staff, although not the author of the news article under discussion. Although the post might not represent the opinion of The Guardian, this may give a hint of the newspaper's general stance towards Amazon and CSR-related issues.

Customers were the most prominent group of discussers, partly due to the broad criteria of classification. Especially business practices, which were invisible for customers, were considered as interesting. The analysis highlighted the important role of employees and peers in online discussions. Discussers were rather curious especially when inner sources told about their experiences at Amazon. As employees and peers were relatively more active than customers were, their role as communicators of the company should be realized. Meanwhile, the role of the case company in discussions was minimal.

Although there were implications that the Amazon monitors its own forums, no efforts in facilitating discussions were made.

4.3.2 Reactions on themes related to CSR

Disappointed, satisfied, mixed and neutral reactions were found from the research material. Most discussers showed some kind of reactions regarding Amazon's CSR efforts. However, a notable amount of discussers did not present their personal opinions of CSR-related practices and issues of Amazon, referring to a *neutral* reaction. Table 8 summarizes the different types of discusser reactions and their frequencies.

Table 8: Different types of discusser reactions

Reaction type	Proportion of all valid posts
Disappointed	40 %
Satisfied	11 %
Mixed	6 %
Neutral	44 %

All of the discussions included at least one post referring to *disappointed* reactions. The negativity of many of the disappointed reactions initiated all discussions except D1 and D2. Most of the disappointed posts concerned the unethical labor and tax policies of Amazon. Low wages, unpleasant working conditions, unfavorable contract terms and replacing employees with robots were raised as the most controversial issues in Amazon's labor policies. Disappointed discussers often supported boycotting activities. Amazon's alleged tax evasion was also criticized often. Discussers blamed Amazon for not contributing more to the society but also acknowledged that the company was not obliged to do so. Disappointment towards Amazon's customer service ethics and environmental friendliness initiated D3 and D6. However, the initiators were mostly responsible for disappointed posts, other discussers not having such strong reactions on the topics.

Although *satisfied* reactions did not appear as often as disappointed ones, their posts provided arguments and provocation important for the development of the discussions. Discussers expressed satisfaction in several different ways. First, a group of customers was satisfied with Amazon as they considered prices, product variety and level of service more important than CSR efforts. This type of discussers usually showed a low level of interest in CSR, as the concept brought no benefit for the end customer. Second, another group proved awareness of the controversy regarding some of Amazon's actions but pointed out that Amazon nevertheless has brought jobs and many other positive side

effects for the benefit of the society. Third, it was suggested that labor conditions in some functions can be demanding but are acceptable. However, most of these could not be classified as actual peers, so their knowledge might be insufficient. Last, a group blamed politicians and highlighted that Amazon's actions are legal and therefore just. It was pointed out that certain practices, though controversial, are normal practices in numerous other companies. Overall, only a few discussers expressed satisfaction with Amazon's actions. Satisfied discussers might not have a notable need to engage discussions concerning CSR of online retailers, due to a low level of interest in the concept

Discussers with *mixed* reactions usually had a dilemma where Amazon's actions were seen as unethical but still legal. In this context, politicians were also suggested as the ones who should be blamed. Another topic, which caused mixed reactions, was Amazon's environmental friendliness. Some customer experiences indicated that the company could do more in reducing unnecessary waste although many efforts in the field have already been made. In addition, even though reactions towards Amazon's charity work were partly skeptical, the initiative was mostly appreciated.

Neutral reactions had many different characteristics. If sufficient information on Amazon's actions was not available, a neutral reaction was common. Debate on the topic was done often neutrally, without a specific stance on the topic or the case company. Discussion D1 having a specific structure, almost all questions were presented neutrally, without any notable biases. Most answers were also neutral, unless the personal opinion of the initiator was asked or working conditions were highlighted. A great amount of neutral posts showed pessimism regarding the development of CSR practices of Amazon, implying that most people will not change their consumer behavior. In addition, a concern was raised as to how well CSR is taken into account in large multinational companies, including online retailers. Slow lawmakers lose the race as the company is continuously finding new ways in maximizing profits. Another popular statement was that customer has the freedom to use other online retailers if the Amazon is considered as unethical. In D9, business process automation was also viewed neutrally in most situations as the better utilization of robots was seen as the understandable, rational step forward in business.

The critical and open approach regarding CSR in the neutral posts increased the quality of the discussions by bringing new viewpoints and additional information to discussers. Here, discussion forums were used to diversify discussions and to provide more accurate information on the topic discussed. Even though neutral posts were the most prominent, the majority of posts showed some kind of reaction towards the CSR efforts of Amazon. Mixed reactions weighed both positive and negative aspects of Amazon's actions and provided a critical approach to CSR, while satisfied reactions created debate and provocation, which developed discussions further. Disappointed reactions, being almost as common as neutral ones, initiated most of the discussions used in the study. A great number of posts reflected negative customer experiences and controversies related to

62

current affairs. Many disappointed posts also urged discussers to act against Amazon. When examining the discussions altogether, discussion forums were most importantly used to express disappointment in CSR-related efforts of Amazon. Without disappointed reactions, many discussions might have not been initiated in the first place.

4.4 Company perceptions and consumer behavior at online discussions

4.4.1 Perceptions of Amazon

From the research material, three different types of company perception were found. The most common type of perception was *neutral.* In these posts, discussers did not provide any information on the stance regarding Amazon. However, a notable amount of discussers perceived Amazon negatively. Table 9 summarizes the different perceptions of Amazon and their frequencies.

Table 9: Perceptions of Amazon according to discussions

Perception of Amazon	Proportion in valid posts
Positive	7 %
Negative	32 %
Neutral	62 %

Positive perceptions of Amazon were rarely brought up, though argued in many different ways. These perceptions were created by the benefits Amazon had brought to the society and individuals. The company brought jobs and economic activity, despite the controversies unveiled. In addition, the legality of Amazon's business practices was highlighted often. Posts having a positive perception saw Amazon as an online retailer with a great variety of products, a high level of service and reasonable prices. Amazon's cause-related marketing campaign put the company in a positive light only in two posts. Meanwhile, in D3, only one post referred to a positive perception of Amazon, having described a positive customer experience in a similar situation. In D6, one post praised Amazon's efforts in managing waste, showing a positive stance on the company.

A notable amount of *negative* perceptions of the company was found from the discussions, mostly because of disappointed reactions regarding the labor or tax policies of Amazon. The negative perceptions of employees and peers were caused by the unpleasant working conditions and low level of wages, these views spreading among

customers also. Furthermore, a few discussers viewed Amazon negatively as the decision to use robots was seen as contributing to job loss. Tax policies created a negative image of Amazon because the company did not make a fair contribution to the society. Amazon was seen as a company doing only what the law required. When this was not considered sufficient, a negative perception of the company was evident.

In D3, the initiator had a clear negative stance on Amazon as the company had rejected feedback of the negative customer experience. Even though these posts accounted for around 42 % of valid posts, the only one with a negative stance on Amazon was the initiator. Meanwhile, around a quarter of discussers in D6 viewed Amazon negatively due to the waste of packaging material when shipping products to customers. Amazon's cause-related marketing campaign, discussed in D2, did not raise any negative views towards the company.

Almost two thirds of valid posts had a *neutral* perception of Amazon. Generally, these posts focused more on the topic than Amazon did, although providing views both in favor and against the company. A strong reaction to the topic did not necessarily bring any company perceptions. Neutral posts also directed attention more to politicians, emphasizing Amazon's current freedom not to change its business practices. As many of these were common practices, not related only to Amazon, neutral posts did not refer as to how one specific company was perceived. CSR efforts of large multinational companies and effects of boycotting were also examined generally. Neutral posts commonly suggested better legislation to ensure sustainability. In addition, the freedom of choosing other online retailers was highlighted often.

In D2, most valid posts did not reflect the possible impact of the campaign on the company perception at all. Again, attention was directed more in to *what* is socially responsible rather than *who* is being socially responsible. In D3, posts with a neutral stance aimed to find a reason for the possible feedback suppression, while also questioning the situation described by the initiator. Most valid posts in D6 showed a neutral stance towards Amazon. These posts highlighted the variety of other ways in which Amazon takes the environment into account in its shipping practices. In addition, having environmentally friendly shipping practices was seen beneficial also for the company as wasting packaging material was hardly seen as economical.

Many posts with dissatisfied and satisfied reactions on the topic focused more on the topic instead of referring to company perceptions. In addition, some discussers were disappointed with the labor policies of the company but blamed other parties, such as politicians, for the situation. However, a notable amount of negative perceptions could be indicated. Here, it was referred that the controversies around Amazon's CSR practices had a negative effect on the company image. Most commonly, Amazon was viewed as a large, multinational enterprise with enough resources to find all legally possible ways to avoid its responsibilities in favor of profits. Amazon was seen positively only in a few

posts. This view came usually from loyal customers appreciating Amazon's good offers and service than from discussers appreciating the current CSR efforts of the company.

4.4.2 *Consumer behavior of discussers*

From the research material, references to *positive, negative* and *neutral* consumer behavior were made. Most commonly, discussers did not give any information on his or her consumer behavior. Consumption patterns were reflected through the CSR efforts of Amazon only in around 10 % of valid posts, therefore being referred less than the company perceptions. Table 10 summarizes the consumer behavior of discussers.

Table 10: Consumer behavior of discussers

Consumer Behavior	Proportion in valid posts
Positive	2 %
Negative	7 %
Neutral	90 %

Positive consumer behavior, referred only in a few posts, was mostly caused by satisfaction regarding Amazon's current CSR efforts, despite the awareness of controversies. Again, Amazon's large variety of products offered, high level of service and reasonable prices were appreciated. Only one discusser expressed that it used Amazon more due to the possibility to donate while shopping.

   Negative consumer behavior appeared mostly in D4, D5 and D8, which concentrated on Amazon's labor and tax policies. In discussion D4, around 10 % of valid posts saw Amazon's tax policies having a negative impact on their consumer behavior. Some discussers strictly refused to use Amazon's services, while others saw the company only as the last option. A similar pattern in consumer behavior was also present in discussion D5. Around 10 % of valid posts stated that Amazon's negligence regarding the health and safety of its employees had stopped them from using the online retailer. In D8, posts showing support to the boycotting campaign often referred to not using Amazon. The freedom of choosing other online retailers and the power of customers was highlighted. In D9, around 16 % of valid posts stated that Amazon's services would not be used because of the low appreciation of human workers.

   Most valid posts did not refer to consumer behavior, therefore being *neutral.* Nearly all valid posts in D2 were neutral, showing a weak relation between consumer behavior and Amazon's cause-related marketing campaign. Although the environmental friendliness of Amazon's shipping practices was raised in D6 as a concern in D6, no

references to consumer behavior could be indicated. More attention was paid to the general environmental friendliness of online retail and how it could be improved. Interestingly, even though many discussers showed dissatisfaction against Amazon's labor policies in D1, none of the discussers referred to consumer behavior. This could be also seen in D3. Even though the initiator expressed disappointment at Amazon and its service, no indications could be made as to whether consumption habits changed or not.

Positive and negative consumer behavior was expressed most often when reflecting with Amazon's labor and tax policies. Negative consumer behavior was explained mostly from the ethical viewpoint, while positive consumption behavior Amazon's great product variety, high level of service and reasonable prices. Even though CSR-related issues raised a great amount of reactions among discussers, their effect to online retailer consumer behavior was rather minimal. Furthermore, CSR was viewed more often modified the company image rather than influenced consumer behavior. Most discussers behaved rather neutrally on discussion forums, not providing information on their consumption patterns. Many customers might not give up Amazon's services even though they were disappointed with the CSR practices of the company. However, discussers also might not see online discussion forums as places to reflect their consumer behavior.

5   CONCLUSIONS

The conclusions of the study have been divided to three different parts. First, the main findings of the research are answered by examining the sub-research questions and results, in the end suggesting answers to the main research question. Second, the theoretical and managerial contributions are presented. These implications provide insights both from the theoretical and practical viewpoints, aiming to make an addition to prior research. Third and finally, the potential limitations of the research and suggestions regarding future research on the topic are discussed critically.

5.1   Main findings of the research

Only discussion D2 was initiated with a positive notation of the online retailer's CSR. Therefore, controversies linked to online retailer CSR were clearly the most relevant topics creating discussion. In the case of Amazon, labor and tax policies stood out as the most actively discussed topics. In addition, the link between CSR and general eCommerce business practices made important points, developing discussions further. By looking at the big picture, charity work and environmental issues were not of great interest in discussions, though commonly linked to CSR.

Discussers were interested on ethics and what additional contributions, besides making profit and operating legally, online retailers could make. When discussing the most common themes, labor and tax policies, economic and legal responsibilities were brought up and reflected with the ethical responsibilities. Fulfilling the economic and legal responsibilities was presumed, yet what should be included in legislation and at what cost profit should be made, were questioned in posts highlighting the ethical viewpoint.

Reflecting with the first sub-research question, the relevant elements of CSR in the online retailer context may be examined. First, *CSR related to the support of society and its employees created the most discussion*. These kinds of controversies were the most discussed elements of CSR in the online retailer context, creating a negative tone in the discussions. According to the research material, *labor and tax policies were the most notable themes related to online retail*. The amount of taxes paid and the way in which labor is treated may be totally ignored by the end customer when shopping online. This finding is notable especially in the online retail context because many known processes in traditional retail are invisible in online retail. For example, employee welfare is something that may be examined more easily at physical locations. Second, *CSR-related themes where economic and legal responsibilities conflict with the ethical responsibilities are the ones online retailers need to take into account in business*. The ethical viewpoint of CSR was used most often. While the need to make profit and abiding the law was

already presumed by discussers, the actions proving that the company does good and the "right" thing were the ones causing discussion with various reactions and implications. The role of these types of CSR practices therefore needs to be determined in online retail.

Having the broadest criteria of classification, the group of previous, current and potential customers was most prominent. As online retailers may serve millions of customers all over the world, this group was the largest stakeholder providing views of CSR practices in online retail. However, the impact of employees participating in discussions should not be understated. Employees initiated many discussions and by sharing their experiences, they usually created a negative tone to discussions. Due to the anonymous nature of online discussions, it is very difficult to control what employees post online about the company. The threshold to post information regarding company policies was low as the identity of the employees is hard to trace. Additionally, peers working at similar companies, positions or conditions made it possible to compare business practices. The case company made no posts. Intervening in discussions, which could provide opportunities to make an impact on what is discussed and how, was completely neglected.

Over a third of the discussion posts showed a negative reaction as to how matters related to CSR were handled in online retail. This naturally created a negative tone to the discussions, being unfavorable for the case company. A negative tone created more discussion than a positive one. Neutral posts provided objective critique, bringing new viewpoints to the discussions. As a great amount of posts had neutral reactions, raising the question of how interesting the CSR efforts of online retailers are. However, over half of the posts showed some kind of reaction, implying that the CSR practices of online retailers are considered relevantly interesting. In addition, also neutral reactions provided signs of interest regarding online retailer CSR.

Reflecting with the second sub-research question, the way different discusser types used forums in communication related to online retailer CSR may be examined. When looking at the discusser types, *customers are the most important stakeholders, who use discussion forums to reflect the online retailer's CSR practices with their own experiences and opinions.* Customers used multiple viewpoints to examine the matter, while developing the discussion further by asking questions, linking additional material and making calls-for-action. In addition, *employees and peers use discussion forums to give testimonials about their work experiences to a wider audience.* Employees and peers were a minority in discussions, but were relevantly more active than customers were. By realizing the minimal role of the case company in the discussions, the research suggests that *online retailers are not active participants in online discussions concerning their CSR efforts.* Therefore, the opportunity to create a more positive company image should be realized by online retailers. Even though the case company was passive in discussions, other online retailers might be more active. Furthermore, when looking at the reactions

found in the posts, it can be argued that *discussion forums were more commonly used to express disappointment than satisfaction*. Even though a great amount of neutral posts was made, *over half of the posts showed a reaction towards the CSR of the online retailer*. Therefore, it is suggested that CSR is relevant topic in also online retail.

Greater contributions to CSR from the case company were commonly requested. This indicates that controversies in CSR are noticed, having an impact on how the online retailer is perceived. However, it was also indicated that CSR practices were condemned more often company adopting them, suggesting that in most cases the online retailer was seen as fulfilling its responsibilities sufficiently. This was supported by the great amount of neutral posts. Only a few discussers saw the case company in a positive light, because of either sufficient contributions to sustainability or a lack of interest in CSR.

Consumer behavior was rarely reflected in discussions. Therefore, the research did not indicate a link between online retailer CSR practices and consumer behavior. The majority of discussers, some even condemning the company and its actions, did not make show effort to change consumer behavior. Only a few discussers expressed positive consumer behavior, because of either personal benefits or a lack of interest in CSR. However, participants might generally be unwilling to express consumer behavior when discussing online.

Reflecting with the third sub-research question, the online retailer perceptions and consumer behavior in online discussions regarding Amazon's CSR may be examined. The research suggests that *while perceptions of Amazon were somewhat related to the company CSR practices, more attention was paid on the business practices instead the ones adopting them.* In many cases, stakeholders enabling potentially controversial business practices, such as governments, were targeted. However, online retailers should realize the potential impacts of CSR efforts to company perceptions. In addition, *the link between Amazon's CSR practices and consumer behavior was minimal.* While reactions might have been negative, some even having a negative stance against Amazon, very few implications regarding consumer behavior could be made. Either CSR is not a relevant part of online retail consumer behavior or discussers did not want to give information about their consumption patterns.

To sum up, reflecting with the main research question, the role of online retailer CSR in the online discussion forum context may be examined. The research suggests that *although CSR does not currently have a clear role in online retail*, *in the online discussion environment, its role as a risk management tool is realized.* The findings suggest that negative perceptions of the online retailer could be reduced with efforts related to CSR. This concerns both customers and employees. In an anonymous discussion environment, employees have a low threshold to communicate about inadequacies regarding the ethics of business practices. As word spreads rapidly in the online environment and controversies specifically create discussion, efforts in CSR can contribute to minimizing

the risks of the online retailer lowering the probability of being under negative publicity. In addition, the most common themes, labor and tax policies, are both usually linked to a specific location. Therefore, it is also suggested that *the role of CSR in the online retail context is to provide transparency as to how the retailer contributes locally.* Especially global retailers should show their local impact from the viewpoint of sustainability. The larger the market, the more the online retailer should make additional contributions to the society.

5.2 Theoretical implications

The most discussed themes can be reflected with the six domains of CSR suggested by Sen & Bhattacharya (2001). Tax policies are linked with the *community support* domain. Taxes paid can be considered as the justified degree of company support to the society it operates in. Labor policies are linked to the *employee support* domain. In the discussions, employee conditions at warehouses and the company over all support were seen as inferior. According to this research, these two domains of CSR are the most relevant in online retail. Meanwhile, the importance of locality and labor treatment in retail, suggested by Ailawadi et al. (2014), could be supported also in the online context. Although environmental issues and the characteristics of the products sold are issues usually connected to the CSR concept, the importance of these in the online retail context could not be verified.

Creyer & Ross (1997) suggested that transparency is a principle which should be adopted as a part of ethical behavior. The most prominent themes, tax and labor policies, are rather invisible to the online retail end-customer. Unveiling the practices related to them created a notable amount of negative discussion. The transparency of the local impact of multinational online retailers should be realized as a way to create a more positive image and to avoid the negative impact of online discussions. Therefore, this research supports the importance of transparency in online retailer CSR.

Both Carroll's (1991) pyramid model and Elkington's (1997) Triple Bottom Line proved to be viable concepts also in the research context, all parts receiving at least some attention from discussers. Both models highlighted the importance of the areas where different parts of the model meet. From the pyramid model, the border between legal and ethical responsibilities essential. Dilemmas concerning legal but unethical behavior were often raised. Furthermore, as the role of CSR as a risk management tool was in the previous chapter, the principle of avoiding harm as a part of ethical responsibilities in the pyramid model is supported. The border between economic and social responsibility was evident in Triple Bottom Line. For example, the benefit gained from minimizing tax liabilities was seen in many posts as a loss for people. Many discussers realized the

financial trade-off regarding CSR efforts, highlighted by McGuire et al. (1988) and Aupperle et al. (1985). According to this study, all parts found from both Carroll's and Elkington's model are relevant in the online retail context. However, the ecological and discretionary responsibilities were not central topics in the research material.

Ethical lag, addressed by Kracher & Corritore (2004, 77), refers to a situation where technology changes more quickly than ethical perceptions. In the case study, technology did not play a notable role in creating an ethical lag. However, the general agility of online retailers gives them the advantage to be ahead of legislation, creating situations where the legal and ethical viewpoints conflict. This agility might not concern smaller online retailers, as they might have limited resources, but should be taken into account when focusing on larger online retailers operating globally.

Most discussion posts were made by customers. Their role in CSR-related research has been widely realized in literature, as was demonstrated in chapter 2.3.3. Although having broad criteria of classification, the research supports the significance of customers as a key stakeholder in CSR research. Although employees have been realized as stakeholders in the CSR context (e.g. Turban & Greening 1996) and communicators of non-economic corporate objectives (Drumwright 1996), their role in literature was rather limited. When reflecting with the discussions, employees were a notable, active discusser group with a great amount of internal knowledge on CSR practices. As this group could participate in discussions anonymously without company intervention, their role in discussions was indisputable. This research highlights the importance of employees as stakeholders and communicators of the company in the CSR context.

Trust, addressed by Kracher & Corritore (2004) and Yang et al. (2009) can be argued as an important factor in online retail. Many disappointed discussers clearly showed a lack of trust on online retailers affiliated with CSR-related controversies. In addition, discussers referring to collectivism, highlighted by Long-Chuan et al. (2013), clearly showed more appreciation towards CSR efforts. Therefore, the importance of culture as to how CSR efforts are perceived can be supported. Addressed by Adam et al. (2007) and Román (2007), privacy was hardly mentioned in discussions.

The negative attributes regarding the online retailer's CSR efforts created relatively more discussion, supporting the view of eWOM by Park & Lee (2009, 65–66). Although neutral posts were more common, most discussions were initiated with a negative post. The discussion usually developed further if a negative tone was present. Furthermore, even though a great amount of invalid posts were made, discussions conducted with real names did not have substantially more valid posts.

Brown & Dacin (1997) realized the impact of CSR on how the company is perceived, while Christodoulides et al. (2012) suggested that user-generated online content has an impact on consumer-based brand equity. The research finds some support for both indications, as over a third of posts referred to either positive or negative company

perception. In the CSR context, Hur et al. (2014) suggested that efforts in CSR have a positive impact on company brand equity, credibility and reputation. In this research, CSR efforts had more impact on the perception of the company than consumer behavior. CSR is more affiliated with corporate reputation, image and brand, which are formed on the long run, rather than consumer behavior, which is usually examined from the short-term perspective. This implies that CSR is a strategic tool, rather than a gimmick to get quick wins.

The suggested positive effects of CSR on consumer behavior (e.g. Murray & Vogel 1997) could not be emphasized in this research. A relatively low amount of posts referred to positive consumer behavior. Mohr & Webb (2005) argued that a low level of CSR could not be compensated with low prices. This view is not supported in the online retail context because most posts indicating satisfaction favored reasonable prices instead of additional CSR efforts.

Although the importance of online social media services in consumer behavior has been realized (e.g. Cao et al. 2014; Lee et al. 2011; Shih et al. 2013), the role of discussion forums can be regarded as vague. Over 90 % of discussion posts indicated neutral consumer behavior. Although the true intentions of consumers could not be drawn from neutral posts, there are implications that discussion forums do not have a notable impact on consumer behavior. Alternatively, discussers might not want to share their behavior at discussion forums. Therefore, other social media services than discussion forums might be more important in the research context.

McGuire et al. (1988, 868) noted that direct financial gains might be hard to gain through CSR, yet the concept might have a role in risk management. When reflecting on the discussions analyzed, online retailers should realize this role. By taking sustainability into account, online retailers might not be involved in as many controversies creating negative discussion online. This may reduce the amount of negative associations concerning the online retailer.

5.3   Managerial implications

Especially older CSR literature emphasized the role of managers in realizing their responsibilities to create more than profits through business. Although many stakeholders are involved in the planning and execution of CSR practices, managers in online retail businesses still have a notable role as to how society and people are taken into consideration in business. Through the research, some implications for managers can be drawn.

Even though it can be argued that CSR might not have been the number one priority among discussers, the practices related to the concept did create a notable amount of

negative reactions among discussers. These reactions can be seen in the company perceptions of online retailers, although not likely in consumer behavior. As controversies raised in discussions concerned topics that were invisible to most stakeholders, transparency in the CSR of an online retailer might have an impact on the tone in online discussions. This transparency should concern especially labor and tax policies of the online retailer. Being more transparent might lead to a more positive perception of the company and more favorable consumer behavior in online retail. This could be a part of realizing CSR as a competitive advantage in online retail generally. As supporting responsible business is something that consumers might like to share with others while shopping, online retailers could benefit from adopting CSR as a part of their business.

In the discussions used in the research, the online retailer was not a participant, not even on their own discussion forum. In one discussion criticizing the ethics regarding online retail business practices, company moderators had deleted a few posts. No reason for this action was given to discussers, which might have raised confusion. The negative tone in many discussions could have been changed to a more positive one with an intervention from the company. Online retailers, especially those having their own discussion forums, should move from a merely monitoring party to an active participant. However, this requires careful communication planning, as inadequate interventions may quickly spread the negative impact of the discussion to an even wider audience.

Employees were active initiators and participants in online discussions, providing testimonials of their employment and even sharing information that might be considered as sensitive. As most discussions are held anonymously, monitoring employee online behavior is difficult. Online retailers should nevertheless realize the role of their personnel as users of social media services and communicators of the company. Personnel should be actively encouraged to communicate about the CSR of the company, making company practices more transparent to a broad audience in order to maximize the positive impact of online discussions.

As controversies created a great amount of discussion and positive efforts to adopt CSR were somewhat neglected, managers should not only examine the direct financial impact of efforts to improve sustainability. Through effective and transparent CSR practices, many of the controversies discussed could have been avoided. As a risk management tool, CSR can bring benefits by maintaining the brand image of the online retailer, minimizing the potential harm brought by online discussions. Furthermore, if CSR initiatives are communicated more effectively at discussion forums, additional benefits might be realized. Positive initial posts are more likely to gain positive attention. The importance of this type of communication is highlighted, as the threshold to share negative information is lower and negative reactions create more discussion.

5.4   Limitations and suggestions for further research

This research focused on online interaction regarding CSR in the online retailer context. However, *discussion forums are not the only online sources of posts focusing on the CSR of online retailers*. Similar research material can be found in numerous locations. However, in this research, the content in the posts was the primary focus. Public discussion forums were used as sources because the provided easy access to discussions. Further research could use additional sources in order to gain increase the research population and to evaluate the differences of discussion platforms. As the research material did not include any posts from the case company, the viewpoint of the company could provide additional findings regarding the role of CSR in online retail.

The text found in discussion posts was examined with the content analysis research method. The analysis is based on the interpretations of the researcher, where meaning is attached to data. The research used variables derived from both the research material and the literature review. Both types of variables are also subject to interpretation. *Although the aim of the research is to support repeatability, there is always a possibility that some material could be interpreted in a different way by other researchers.* This common limitation in qualitative research should be acknowledged also in this research. In order to support trustworthiness, discussed in chapter 3.5, interpretation should be conducted as objectively as possible. As in the research all analyses were made manually, prospective research could use computer-aided analysis. Here, a similar interpretation framework could be used in all analyses. *In addition, other research methods could have been used in the research context.* These include both qualitative and quantitative methods. For example, the interpreted data could be used to do a more thorough statistical analysis to find patterns that are even more specific.

Related to data interpretation, having the broadest criteria of classification, customers were the most prominent group of discussers. A great amount of people can be considered to fit with to the group of previous, current or potential customers, especially when the case company operates globally. Although prior research commonly examines CSR from the customer viewpoint, it must be noted that *the role of customers in the research might be overemphasized.* Generally, the background of the posters at discussion forums is difficult to verify. In order to get verification for backgrounds, prospective research might have to be conducted in a controlled environment.

Although the case company is a multinational enterprise with a global customer base, *discussers and posts may represent only certain geographical areas.* The research material was collected from online sources, however not everyone has the possibility to participate in the discussions as the internet has not penetrated to all areas (International Telecommunications Union 2015, 92). Discussions concerned a company based in the US, being conducted in English. Furthermore, discussion forums used were either US- or

UK-based. Discussions were almost entirely conducted in the US and UK contexts. Certain regions, where Amazon has a great amount of customers and employees, may have been overemphasized in the research. Some geographical limitations must be taken into account as they have an impact on culture, addressed also by Long-Chuan et al. (2013, 47). The geographical representativeness cannot be drawn directly from the posts, though North America is clearly the most important sales region for Amazon (Statista 2015b). Testimonials in the discussions came from US-based employees. In addition to using offline research material, future research could take online discussions conducted in other languages than English and using discussion forums from a larger variety of different regions into account in order to improve geographical coverage.

Posts in online discussions naturally reflect a certain moment and time. For example, news articles as initiators in three discussions strongly determined the CSR topics under discussion, according to current events. The research aimed to take a broad time in order to avoid overemphasizing certain topics. Initial posts were made between December 2011 and December 2014. However, *if similar research was done with material from a different time period, other parts of CSR might have been emphasized instead.* Prospective research could use discussions with either a broader or a narrower timeframe, depending if the focus is on a specific part or the broad concept of CSR.

The research was a case study, using Amazon as an example to examine online retail generally. However, there can be notable differences between online retailers. *Using another case company might have provided different results, especially if the case company has a notably different stance on CSR-related issues.* However, being one of the most notable online retailers in the world and a pioneer in its field, research material regarding Amazon could be found. Therefore, the company was considered as a suitable example of an online retailer. In addition, even though Amazon has diversified business portfolio nowadays, B2C online retail, being the focus of this research, is still a distinctive part of its business. Further research could be done using different online retailers as case companies. In addition, differences in the perceptions of CSR between traditional retail, online retail and their hybrids might be an interesting research topic in the future.

6   SUMMARY

This research has aimed to examine the role of Corporate Social Responsibility (CSR) in online retail. Here, online retail is viewed as selling products to the B2C market through the internet. There are numerous reasons as to why the topic was chosen for the research. First, sales volumes in online retail have grown during the recent years. This development is estimated to continue also in the near future. Second, growth has created global online retailing giants. These companies have power to influence stakeholders, which are also affiliated with CSR-related practices. Last, online retailer efforts on CSR are more often under examination. In the modern business environment, multiple stakeholders have urged companies to do more than the legislation requires. Meanwhile, the online environment has not only brought new sales channels but also has made an impact on how stakeholders react to companies and their actions. By realizing the role of social media services in communication, stakeholder interaction and marketing, this research used online discussions regarding the views of the CSR efforts of Amazon, a well known global online retailer, as research material. Found from the same virtual location as the online retailer, these open and partly anonymous discussions provided a great amount of viewpoints, opinions and insights on the case company and its actions.

The main research question asks: *What is the role of online retailer CSR in the online discussion forum context*? In order to answer this question, additional three sub-research questions are suggested. First, the research aims to find the relevant viewpoints and themes of CSR distinctive to online retail. As CSR is a broad concept, the most essential parts of CSR should be raised. Second, the question of how discussion forums are used in communication regarding CSR and online retail by different discusser types is raised. As there are many other online social media services, the characteristics typical for the source of discussions are noted. The last sub-research question takes the case company Amazon into account by examining the how company perceptions and consumer behavior are related to the CSR efforts of the company.

The study was structured as per the following. First, the literature review provided a thorough examination of CSR, its effect on business and the connection to both traditional and online retail. In addition, the background regarding content and interaction at online discussion forums was described. Second, the research design, methodology and the reasoning behind them were explained. Third, the results were presented according to the research questions. Finally, the main findings, implications and limitations of were described, with suggestions to prospective research on the topic.

Although CSR has been researched in the traditional retail context, the research aimed to contribute to CSR research from a relevantly new viewpoint. The CSR concept has moved from the realization of different responsibilities and obligations to measuring performance, managing stakeholders and being responsive. Two contemporary views on

CSR, the pyramid model and Triple Bottom line, were raised in order to categorize practices related to the concept. Prior research has identified the various effects of CSR, providing mixed results on the actual benefits to online retail, traditional retail and business generally. The research aims to reflect with these findings in order to contribute to the knowledge of the effects of CSR specifically to online retail.

The study used the content analysis research method to examine posts found from four different public online discussion forums. The research also adopted the case study method due to the criteria of selection, where discussions needed to concern the case company Amazon and CSR. Although a qualitative, interpretative analysis was used, the content analysis process also involved quantitative measures, providing frequencies on the matters discussed. The secondary data analyzed in a post was mainly text but also included links to external content. The analysis involved a coding process, where certain attributes were attached to a post. While some codes were predefined from prior research, others were determined from the research material. As a result of the coding process, specific patterns could be indicated in order to categorize the posts.

Amazon's labor and tax policies clearly stood out as the central themes found in discussions. Practices related to these themes were not usually transparent especially to customers. Especially controversies related to them caused a great amount of discussion. Most posts represented the ethical view of CSR, focusing on what is done in addition to making profits and operating legally. The ethical view was often reflected with the economic and legal views to justify as to what is the "right thing" to do.

Customers were the most prominent discussion group. However, a notable amount of posts was made also by former employees, which were additionally supported by discussers with a similar working background. Both customers and employees were initiators of discussions. Amazon did not intervene in any of the discussions, although its role as a moderator was realized. Most discussers showed neutral reactions, not indicating any strong feelings about CSR-related topics. However, disappointed reactions were also common, creating a great amount of additional discussion.

A great amount of posts indicated that the impact of CSR on Amazon's business was neutral. However, the negative impact of CSR-related issues was substantially greater on the company perception than on consumer behavior. The lack of CSR efforts could be seen in the company perception of many discussers. The positive impact of CSR on both company perception and consumer behavior was rather small, indicating that avoiding controversies is more important than new initiatives. For online retailers, CSR is therefore more of a strategic tool than a method to get quick wins.

CSR related to the support of employees and society created the most controversies and therefore discussions. Two central themes, labor and tax policies, were raised from the research material. CSR themes, where the ethical responsibilities conflicted with the economic and legal responsibilities were most interesting according to discussers. Topics

within this area should be taken into account in the CSR policies of online retailers. In the discussions, the most prominent stakeholder group was customers, who reflected the online retailer's CSR practices with their own principles. However, employees giving testimonials of their working experience at Amazon to a wider audience initiated many discussions, being another notable stakeholder group. The lack of activity from the case company implies that online retailers should more actively participate in online discussions. Over half of the posts showed some kind of reaction to the CSR practices of online retailers, discussion forums being more commonly used to express disappointment than satisfaction. Amazon's CSR practices had a visible impact on how the company was perceived, however the impact on consumer behavior was minimal. More attention was paid to the business practices than the ones adopting them. This was mainly because many business practices related to CSR were used also in other companies than Amazon.

To conclude, although the broad CSR concept might not have a clear role in online retail, certain implications can be made. As controversies created negative discussion around the case company and its actions, CSR efforts can be used as a risk management tool to avoid them. The absence of negative discussions found online can minimize potential harm caused to the corporate image. In addition, the role of CSR in bringing transparency regarding the online retailer's efforts to contribute locally is realized. Labor and tax policies being the most notable CSR themes found from discussions, this is important especially for large, global online retailers.

As with all studies, some limitations should be taken into account. The internet is full of sources, which can provide relevant research material about CSR and its role in online retail. Further research could use a greater amount of discussions with a larger variety of sources in the analysis. The content analysis research method in the study was mostly based on interpretation done by the researcher, where errors can occur. Prospective studies could use a different research method, such as a systematic, computer-aided analysis to replace manual work. The use of other case companies in further research is also recommended. Due to broad criteria of classification, customers were the most prominent discusser group in the research. Although customers are often related to the CSR efforts, the role of this discusser group might be overemphasized. Finally, the geographical location of the discussers and the possibility of time in having an impact on what is discussed should be noted.

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APPENDICES

Appendix 1: Growth prospects of eCommerce (eMarketer 2014)

Retail Ecommerce Sales Worldwide, 2013-2018
trillions, % change and % of total retail sales

Note: includes products or services ordered using the internet via any device, regardless of the method of payment or fulfillment; excludes travel and event tickets
Source: eMarketer, Dec 2014
183293   www.eMarketer.com

Retail Ecommerce Sales as a Percent of Total Retail Sales in Select Countries, 2013-2018

	2013	2014	2015	2016	2017	2018
UK*	11.6%	13.0%	14.4%	15.6%	16.9%	18.0%
China**	8.3%	10.1%	12.0%	13.8%	15.5%	16.6%
Finland	9.2%	9.8%	10.4%	10.8%	11.2%	11.5%
Norway	8.8%	9.7%	10.7%	11.5%	12.1%	12.7%
South Korea	8.1%	9.0%	9.8%	10.5%	11.3%	12.0%
Denmark	7.7%	8.6%	9.3%	9.9%	10.4%	10.8%
Germany	6.1%	7.3%	8.4%	9.4%	10.4%	11.2%
US*	5.8%	6.5%	7.1%	7.7%	8.3%	8.9%
Canada	4.5%	5.2%	5.9%	6.6%	7.4%	8.2%
Japan	4.4%	4.9%	5.4%	5.8%	6.2%	6.7%
France	4.2%	4.6%	5.1%	5.4%	5.8%	6.2%
Netherlands	3.8%	4.3%	4.6%	4.9%	5.1%	5.3%
Australia	3.6%	4.1%	4.5%	4.9%	5.3%	5.6%
Spain	3.6%	4.1%	4.8%	5.4%	6.0%	6.5%
Brazil	3.4%	3.8%	4.1%	4.4%	4.6%	4.8%
Sweden	3.2%	3.5%	3.8%	4.1%	4.4%	4.6%
Russia	2.0%	2.2%	2.4%	2.6%	2.8%	3.0%
Italy	1.5%	1.7%	1.9%	2.1%	2.2%	2.3%
Argentina	1.3%	1.4%	1.6%	1.9%	2.2%	2.5%
Mexico	1.0%	1.2%	1.5%	1.9%	2.2%	2.6%
India	0.6%	0.7%	0.9%	1.1%	1.3%	1.4%
Indonesia	0.5%	0.6%	0.8%	1.0%	1.2%	1.4%

Note: includes products or services ordered using the internet via any device, regardless of the method of payment or fulfillment; excludes travel and event tickets; *forecast from Sep 2014; **excludes Hong Kong
Source: eMarketer, Dec 2014
183110   www.eMarketer.com

B2C e-commerce sales worldwide from 2012 to 2018 (in billion U.S. dollars)

This statistic provides information on B2C e-commerce sales worldwide in 2012 and 2013 including a forecast until 2018. In 2016, global B2C e-commerce sales are expected to reach 1.92 trillion U.S. dollars.
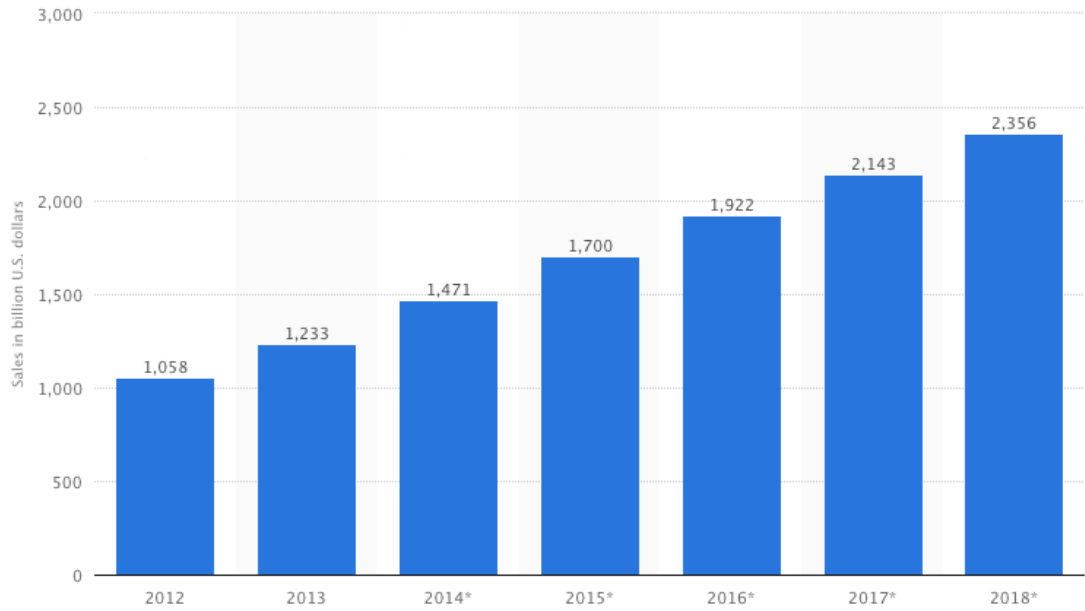
Appendix 2: Key figures of Amazon

Revenue	US $ 74,45 billion (2013)
Gross Profit	US $ 745 million (2013)
Employees	132 600 (June 2014)
Interbrand *Best Global Brands* ranking	15.
Alexa global web traffic rank (Amazon.com)	6.
SimilarWeb global web traffic rank (Amazon.com)	12.

Appendix 3: Examples of analyzed posts

[−]
sitten   1piste 2vuotta

Amazon warehousing is   = Tlabor →) Vpethical
still very much young and   – Aneutral
growing, there's a lot of   – CBNeutral)
room for improvement,
but there's also a lot of   ~ RMixed
good things in place and
coming. Source: 2 years of ✓ employee
amazon experience and
currently preparing for my
3rd christmas rush in a
brand new building.

- -
                vPethical, vplegal)   Posted on 15 Nov 2012 12:09:41 GMT
        says: Aries CBNeutral) RDis   ~ Customer disc. board
Disgraceful that a company such as Amazon are not paying the right amount of   ~ Thut
tax. Just because it is not illegal does not mean it is not immoral or unethical.

                                                        Permalink | Report abuse
Reply to this post   1 of 2 people think this post adds to the discussion. Do you?
- -

Appendix 4: Coding framework

	Code
Theme	T
Cause-related marketing	Tcause
Charity	Tcharity
Environmental issues	Tenvironment
General eCommerce business practices	Tecommerce
Labor policies	Tlabor
Multinational enterprise characteristics	Tmulti
Tax policies	Ttax
Unethical customer service policies	Tmisconduct
CSR viewpoint	VP
Economic	VPEco
Legal	VPLegal
Ethical	VPEthical
Discretionary	VPDiscr
Type of discusser	TD
Customer	TDCustomer
Employee	TDEmployee
Peer	TDPeer
Company	TDCompany
Reaction	R
Disappointed	Rdis
Satisfied	Rsatisf
Mixed	Rmixed
Neutral	Rneutral
Perception of Amazon	A
Positive	Apos
Negative	Aneg
Neutral	Aneutral
Consumer behavior	CB
Positive	CBPos
Negative	CBNeg
Neutral	CBNeutral
Main Point	