

Corporate Social Responsibility in Agribusiness: Empirical Findings from Germany

Matthias Heyder and Ludwig Theuvsen

Department of Agricultural Economics and Rural Development, Georg-August-University of Goettingen, Germany, e-mail: mheyder@uni-goettingen.de



Paper prepared for presentation at the 113th EAAE Seminar “A resilient European food industry and food chain in a challenging world”, Chania, Crete, Greece, date as in: September 3 - 6, 2009

Copyright 2009 by [Matthias Heyder and Ludwih Theuvsen]. All rights reserved. Readers may make verbatim copies of this document for non-commercial purposes by any means, provided that this copyright notice appears on all such copies.

Corporate Social Responsibility in Agribusiness: Empirical Findings from Germany

Matthias Heyder and Ludwig Theuvsen

Department of Agricultural Economics and Rural Development, Georg-August-
University of Goettingen, Germany, e-mail: mheyder@uni-goettingen.de

Abstract. *The social responsibility of businesses has developed into a highly debated issue in recent years. Especially in agribusiness, recent scandals as well as information asymmetries concerning food production have led to high external pressure on firms from the wider public. Being confronted with a variety of stakeholder goals and relationships, it could be particularly advantageous for enterprises in agribusiness to pursue a corporate social responsibility (CSR) strategy. Based on a literature review, we introduce a conceptual framework that provides insights into the determinants of CSR and its effects, in particular, on the legitimacy and reputation, and finally, the performance of enterprises in agribusiness. This contingency-theoretic approach allows a more thorough analysis of CSR strategies and has guided an empirical study. In 2008, 170 German agribusiness companies responded to an online survey, using a standardized questionnaire. The empirical findings provide in-depth insights into the perception of external pressure in various fields linked to food production (for instance, use of genetically modified organisms), the understanding of social responsibility by the agribusiness companies surveyed and the way CSR is integrated into the firms' strategic management. We also present three clusters of companies that differ with regard to their dominant motives for pursuing CSR strategies.*

Keywords: corporate social responsibility, CSR, agribusiness, survey, sustainability, food scandals

1. Introduction

In recent years, agribusiness has been confronted with numerous crises and conflicts. The perception of consumers and other stakeholders regarding agribusiness is increasingly critical and risk-conscious^[1]. Disparities between consumers' perceptions and agricultural reality can be observed^[2]. As a result, "general discontent with the industrialization of agricultural production and food provision systems has put agribusiness and the food industry at the core of societal debates"^[3]. Almost every part of the food value chain is criticized for a number of reasons. In this context, negative externalities of food production and moral concerns, for instance concerning use of genetically modified organisms (GMOs), animal welfare or pesticide residues, are debated most intensively^{[4][3]}.

Although modern agriculture is often viewed sceptically, the upstream and downstream sectors of agribusiness are even more in the focus of critical stakeholders such as nongovernmental organizations (NGOs), whose influence has been growing in recent decades^[5]. Input industries such as producers of plant protection and fertilizer are accused of systematically contaminating the environment and seed companies are criticized for their engagement in the field of genetic engineering^[3]. The use of GMOs for food production is even considered an unethical practice by society^[6]. For the food and beverage industries, health^[7] and sustainability issues are of growing importance. Furthermore, dishonest practices such as corruption, bad corporate governance, poor working conditions in work-intensive industries—for example the meat-industry, or meat scandals^[8]—have led to crucial losses of consumer trust in the agribusiness sector.

Additionally, it has to be pointed out that scandals of specific enterprises are brought to the public in a generalized fashion. In the worst case, this has negative effects on the whole sector that threaten the legitimacy of the agribusiness as a whole and the success of enterprises within this sector. In light of these facts, legitimacy is considered a resource that guarantees the survival of an enterprise in the long run^[9]. In this context, legitimacy means the compliance of an organization with social norms, values and expectations^[10].

Recently it has been discussed in parts of the literature whether CSR could be an appropriate instrument for obtaining the legitimacy of business operations, or in other words, a company's "license to operate" [11][12].

Bearing these facts in mind, it is the objective of this paper to contribute to a better understanding of CSR in agribusiness. This includes, first, the development of a theoretical framework that provides a basis for determining whether pursuing CSR could be a successful strategy for enterprises in agribusiness and, second, an empirical study about the perception of external pressures and the determinants of CSR strategies in agribusiness.

The paper is organized as following: In section 2 we review the literature addressing interrelations between society and agribusiness. We then provide a synopsis of CSR definitions and various facets of the CSR concept in section 3. In section 4 we develop a theoretical framework that explains the interrelationships among CSR, legitimacy and reputation, and corporate performance. Section 5 presents the results of a survey of 170 German agribusiness companies; factor and cluster analyses provide insights into the main determinants of CSR strategies and differences between companies. We conclude with some theoretical and managerial implications and outline some future research directions in section 6.

2. Literature review: Agribusiness in a societal context

Various strands of research within agricultural economics have analyzed the conflict between the agribusiness sector and society, as well as possible solutions to this conflict. Most research focuses on either animal production or the prestige of agriculture [13][5].

Consumers have lost trust in the food system; this has put quality management, certification systems, and transparency on the agenda [14][15]. Environmental reporting and management are discussed as instruments for meeting society's environmental concerns [16][1]. A frequently analyzed research topic is the prestige of the agribusiness sector. Publications have focused mainly on improving the image of agriculture [17][18][19] or food products [20]. In recent years, the issue of sustainable agriculture has also been increasingly discussed [21][22][23]. Nonetheless, existing approaches to improving stakeholder relations in agribusiness, for example supplier or customer relationship management [24][25], concentrate mainly on just one stakeholder, in most cases a supply chain partner on a firm's input or output side, and do not consider societal issues in general. Despite the high conflict potential of agriculture and food production, few publications exist that deal with stakeholder management [26][27] and corporate social responsibility [28] in agribusiness. Although the relevance of integrating societal demands of the external environment into firm strategies in food chains has been recognized [27], only a few research studies have as yet been undertaken in the field of agribusiness relations to society. Especially analyses of the determinants and effects of legitimacy of production technologies in agriculture as well as agri-food industries—or in other words the perceived public pressure—have been neglected so far.

Compared to agricultural economics, the general management literature provides a broader basis for analyzing and understanding the interrelations between society and economy. First and foremost, the market-based view in strategic management [29][30] and neo-institutional theories [31][32][33] have been employed in this context. The stakeholder-management perspective [34] also shed some light on enterprise-stakeholder relations. Furthermore, the public relations literature addresses the enhancement of corporate reputation. Neo-institutional approaches have contributed much to our understanding of firms embedded in a social environment [12]; we therefore focus on this approach.

In the 1950s, Parsons [35] introduced the neo-institutional research program. He pointed out that organizational analyses even for intra-organizational purposes have to take into account societal structures [36]. The macro-institutional approach in neo-sociological institutionalism explicitly focuses on the interdependencies between enterprises and their societal environment [37][38][31]. From this perspective, enterprises are conceptualized as parts of society embedded in mutual construction processes and processes of coherently defining legitimacy. Firm behaviour is understood as being part of corporate social construction processes, a perspective applicable not only to profit goals. This view can be distinguished from the more normative corporate and business ethics perspective.

3. Corporate social responsibility

Although the concept of CSR has gained a prominent position in the general management literature^[39], there is still uncertainty about how to adequately define the term^[40]. Carroll^[41], for instance, identified 25 different definitions of CSR in the literature. Similar terms, for example corporate citizenship, accountability or good corporate governance, are often used synonymously^[12]. Despite these manifold approaches, a multi-stakeholder dialogue organized by the EU concluded that CSR can be defined as a concept that on a voluntary basis integrates social and environmental demands into business operations and the interrelationship with stakeholders of enterprises^[42]. In a very similar way, the World Business Council on Sustainable Development (WBCSD) defines CSR as a concept that embraces “the integration of social and environmental values within a company’s core business operations and to the engagement with stakeholders to improve the well-being of society”^[43]. Unlike most definitions of CSR, the definitions of the European Commission and the WBCSD explicitly take into consideration environmental topics. Since these are crucial for the agribusiness, we follow this broader approach according to which CSR means the responsibility of an enterprise for the effects of its business operations on the environment, its employees and the wider society.

Despite the often synonymous use of the terms CSR and corporate citizenship, a clear distinction is needed because the concepts behind both terms are not fully congruent. The most common definition regards corporate citizenship as a part of CSR^[44]. Based on this definition, CARROLL^[45] developed a model that is also applied in this study. It assumes that CSR incorporates economic, legal, ethical and philanthropic responsibility. An enterprise acts *economically responsibly*, if it offers societally demanded goods and services at fair prices. By selling these goods and services, the enterprise secures employment and contributes to the wealth of society. This has to take place in compliance with laws (*legal responsibility*). *Ethical responsibility* includes compliance with rules and values even if they are not legally codified but are taken for granted by society. The latter may determine the amount of leeway companies have even more than laws and can be crucial for a firm’s legitimacy. *Philanthropic responsibility*, or synonymously: corporate citizenship, represents philanthropic actions of enterprises, for example charity. It is also called corporate giving or giving back to society because society enables economic success^[46].

Heyder and Theuvsen^[47] picked up these ideas and developed the “house of CSR”. It represents a broadened CSR model which consists of Carroll’s four columns of responsibility based on the foundation of the triple bottom line of sustainability. The concept of sustainability seeks to balance the economic, ecological and social performance of an enterprise^{[48][49]}; in this sense, the aim of CSR is to create a win-win situation for the enterprise and society^[50].



Figure 1. The house of CSR^[47]

CSR is generally pursued on a voluntary basis. Nonetheless, whether or not firms should undertake CSR and what forms that responsibility should take, depends very much upon the economic perspective of the

firm that is adopted. According to the neo-classical view of the firm, the only social responsibilities of business are the provision of employment and taxes^[51]. The most famous example of this perspective is the principle of maximizing shareholder value. Other theoretical branches, such as behavioural theory, view CSR from a perspective that analyzes the political aspects and non-economic influences on managerial behaviour. “Proponents of CSR claim that it is in the enlightened self-interest of business to undertake various forms of CSR. The forms of benefit that might accrue would include enhanced reputation, employee loyalty” and to maintain legitimacy by the community, governments and employees, which goes beyond a short-term maximisation of profits in the neo-classical view^[52]. A third theoretical branch besides behavioural and neo-classical theories is the neo-institutional approach, which stresses social expectations. In particular, the reference to social legitimacy is noteworthy. It implies that there is some form of social expectation that a legitimate business would conduct itself in a specific manner or, in Moir’s^[52] words, there is “in effect some form of social contract.” Following the neo-institutional approach that focuses on the social embeddedness of business, we will analyze this particular context.

4. Conceptual framework: Determinants and effects of CSR

Since the field of business/society interrelations is still emerging, no widely accepted integrating framework exists^[53]. Barnett^[54] introduced a contingency-theoretic framework which was used as a starting point in this study to better explain the manifold determinants and effects of CSR strategies in agribusiness (fig. 2). In our framework, we focus on the effects CSR strategies can have directly or indirectly via reputation and legitimacy on corporate financial performance. Other factors that determine firm performance were excluded in order to concentrate on the interrelations of firms in agribusiness with their social environments. We also take into account firm characteristics that may influence a firm’s CSR strategy.

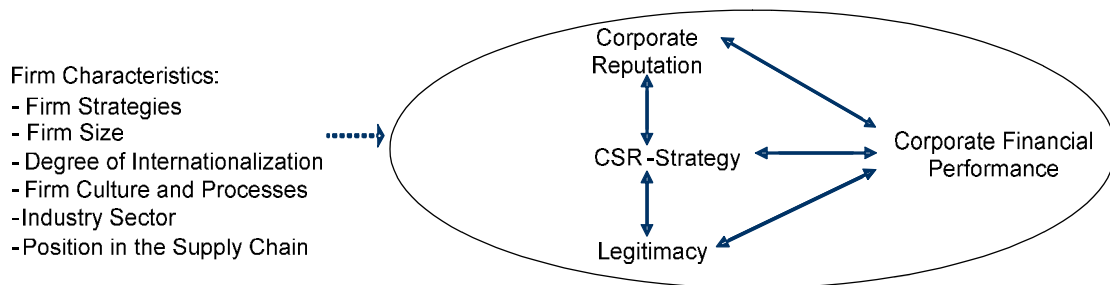


Figure 2. Conceptual framework

Legitimacy, CSR strategies and corporate financial performance

The central problem of an organization is to legitimate its goals, structures and processes^[35]. Legitimacy in this context is understood as the compliance with social norms, values and expectations^[10]. Actions are legitimated if they are evaluated as being appropriate and right within a socially constructed system of norms, values, beliefs and definitions^[55]; an organization is considered legitimated if it follows „socially acceptable goals in a socially acceptable manner”^[56] and meets the expectations of society without scrutinizing them^[57].

It can be conceded that the value orientation of an organization has to be based on overall societal values^[58]. For this reason, enterprises taking on societal, social and ecological responsibility is one central research topic in market-based management^[59]. More recently, from a neo-institutional perspective, CSR has been discussed as an appropriate means to regain legitimacy because enterprises are increasingly forced to legitimate their activities in direct disputes with their stakeholders. In other words, existing conflict lines provoke successful management to adjust the goals of enterprises to the interests of the societal environment^[60]. Nevertheless, the pursued CSR strategies have to be elaborated and to be regarded as credible by society; otherwise the companies can garner even more attention from pressure groups^[61].

Organizations receive their „license to operate“ only under the condition of not acting illegitimately^[62]. Therefore, an improved legitimacy will increase a firm’s profitability in the long run, because with increased legitimacy it is more likely that firms get more societal support for their actions and strategies and, at the same time, it is less likely that enterprises will be targeted by protests. Thus, the risk of being confronted with, for example, consumer boycotts or campaigns of pressure groups is decreased^[12].

Corporate reputation, CSR strategies and corporate financial performance

CSR can not only legitimate business activities but also enhance the prestige or image of “responsibly” acting enterprises and thus foster their financial performance by improving their reputation. In the words of FOMBRUN^[63] “a corporate reputation is a perceptual representation of a company’s past action and future prospects that describes the firms overall appeal to all of its key constituents when compared with other leading rivals.”

CSR strategies can have positive effects on reputation since they underpin a firm’s economic, legal, ethical and philanthropic responsibility. Concerning reputation, the quality of communication about CSR becomes crucial. The more open the communication about CSR is, the better the reputation of an enterprise will be^[64].

An increasing number of studies have argued that reputation can have an important impact on firm performance. A positive reputation is treated as an intangible firm-level asset that can provide a competitive advantage similar to brand equity^[63]. It enables firms to charge premium prices because, a positive reputation has been shown to affect customers’ buying intentions^{[65][66]}. Furthermore, a study conducted by Little and Little^[67] indicates that companies with a stronger reputation due to their CSR show slightly higher price-earnings ratios. Moreover, CSR-related aspects such as transparency and sustainability become increasingly important for institutional investors. This can explain the good performance of companies listed in sustainability indices, for instance the Dow Jones Sustainability Index or the FTSE4Good. On the other hand, it can also be argued that a firm’s financial performance strongly determines its reputation. In this sense, a firm’s position in reputation rankings such as *Fortune’s* Most Admired Corporations result from, rather than predict, corporate financial performance^[54].

Direct relationships between CSR strategies and corporate financial performance

A multitude of studies conducted to detect the dependencies between CSR and corporate financial performance show that enterprises pursuing CSR strategies are more successful than those that do not^{[68][69][70]}. Improved energy efficiency due to the implementation of environmental management systems, for instance, can directly lead to lower costs and increased financial performance. Another reason for the positive effect of CSR on corporate financial performance can be that firms better meet stakeholder demands. Furthermore, improved motivation of employees is a fundamental goal of many CSR strategies^[28] and fosters corporate productivity.

On the other side, numerous studies show that strong financial performance results in increased CSR^[71]. Nevertheless, negative effects of a good financial performance on CSR are also possible. Barnett^[54] argues that CSR engagement by firms with a very good financial performance (CFP) might be viewed critically because “excessive CFP indicates that a firm is extracting more from society than it is returning and can suggest that profits have risen because the firm has exploited some of its stakeholders in order to favour shareholders and upper management.”

Firm characteristics influencing CSR strategies

Firm characteristics can also have an influence on the shape of CSR strategies. This assumption is inspired by contingency theory, which argues that internal and external contingency factors influence formal organizational structures and strategies^{[72][73]}. We consider firm strategies, firm size and degree of internationalization, firm culture and processes, industry sector and position in the supply chain to be relevant contingency factors.

Regarding firm strategies, Hiss^[12] argues that the more differentiated an enterprise is, the more threatened it is by critical stakeholder groups. Therefore, more differentiation will result in more elaborated CSR

strategies. Corporate risk management can also have an influence on CSR strategies; enterprises aiming to improve their risk management are more likely to pursue CSR strategies^[74].

Halbes et al.^[64] refer to firm size. They argue that the smaller an enterprise is, the more important its differentiation via CSR becomes. Nonetheless, small and medium sized enterprises will use different and probably cheaper CSR instruments than large multinational corporations. It can also be assumed that CSR strategies of small and medium sized enterprises are more addressed to their regional environments, for example by fostering youth welfare services in their local communities, while the CSR engagement of large multinational corporations can address even global problems, such as sustainable rainforest initiatives. The bigger and the more internationalized enterprises are, the more relevant the issue of risk reduction through CSR is^[64].

Moreover, normative management and organizational processes also have to be taken into account. Corporate culture and its related norms, values and missions provide several links to CSR. To a certain degree, a CSR strategy can be considered a visible artefact of the shared norms and values which have developed within a social system and which are viewed as valid and unquestionable by its members^[75]. In addition to that, the industry sector and a firm's position within the value chain can also affect CSR. Palazzo and Richter^[61] show for the tobacco industry that CSR strategies in industries with a bad legitimacy should be more elaborated to secure credibility by society; otherwise enterprises might draw criticism from stakeholders merely by announcing their CSR activities. This aspect can be expected to be highly relevant for agribusiness as well, for example regarding use of GMOs. Furthermore, the further downstream an enterprise is based in the food value chain, the more relevant CSR issues become^[64].

5. Empirical Results

The contingency-theoretic framework developed in this paper guided an empirical study which was undertaken from July to September 2008 via an online survey addressing about 2,500 German agribusiness firms. The questionnaire focused on the perception of external pressure and the motives for implementing CSR. Several industry sector associations in Germany (e.g. Association of the Meat Industry, Brand Association, Federal Association of the Food Industry) supported the project by informing their members about the survey. In the questionnaire, five-point Likert-scales were mostly employed that allowed respondents to agree or disagree with pre-formulated statements.

5.1 Sample

In total 170 enterprises of all firm sizes and agribusiness sectors participated in the survey. Since invitation emails were mostly sent to executives, most respondents work in the management department (56%). Due to declining response-rates in general^[76] and the restricted time budgets of the executives contacted, the response rate of 6.8 % is acceptable and underlines the high relevance CSR topics have for agribusiness enterprises confronted with numerous societal conflicts. The dominating industry sectors in our sample are slaughtering and meat processing (12.3%), bakery goods (10.7%), sweets (7.4%), milk processing (6.6%), breweries (6.6%), mills (5.7%), plant protection (4.9%), agricultural machinery (4.9%), fruit and vegetable processing (4.0%), feedingstuffs (4.1%) and plant breeding and seeds (4.1%). The remaining 28.3% belong to 14 other industry sectors.

Regarding firm size, our sample consists of very small enterprises as well as large multinational corporations; nonetheless, the majority of respondents are small and medium-sized enterprises. Approximately half of the respondents (51%) have an annual turnover between € 5 million and € 250 million. Roughly one quarter has a turnover of more than € 250 million (26.1%) or less than € 5 million (22.6%). The sample, therefore, provides a good reflection of German agribusiness, which is characterized by, on the one hand, a considerable number of small and medium-sized enterprises as well as a few multinational corporations and, on the other hand, a broad spectrum of industry sub-sectors.

5.2 Perception of public pressure in the German agribusiness

Due to numerous crises and scandals, external pressure on agribusiness companies has increased remarkably. The results of the study show that agribusiness firms in general perceive high public pressure

that might threaten their legitimacy. Nevertheless, companies in agri-food chains often do not deny the legitimacy of general protests and claims concerning food production (table 1). Some aspects such as fair prices for farmers ($\mu= 3.72$; $\sigma= 0.997$), fair trade to help third-world countries ($\mu= 3.62$; $\sigma= 0.883$), acceptable social standards for employees ($\mu= 3.53$; $\sigma= 0.939$), higher environmental standards ($\mu= 3.48$; $\sigma= 0.950$) as well as more animal welfare are considered to be legitimate by a majority of respondents. The question whether protests against genetic engineering are justified receives very mixed support ($\mu= 2.98$; $\sigma= 1.240$). About 31.8% think these protests are legitimate, whereas 36.4% disagree. The respondents have more negative attitudes towards claims for stricter limits for residues in food products ($\mu= 2.85$; $\sigma= 0.997$) and intensification of food labelling ($\mu= 2.83$; $\sigma= 0.974$) and protests against globalization ($\mu= 2.78$; $\sigma= 0.862$).

Table 1. Attitudes towards general claims concerning food production

<i>Often general protests and claims concerning food production are postulated by society. Do you think the following claims are legitimate?</i>	μ	σ	Not legitimate at all	Not legitimate	Neutral	Legitimate	Highly legitimate
Protests against globalization(n=170)	2.78	0.862	8 4.7%	56 32.9%	78 45.9%	22 12.9%	6 3.5%
Social standards for employees (n=169)	3.53	0.939	5 3.0%	18 10.7%	49 29.0%	77 45.6%	20 11.8%
Higher environmental standards (n=170)	3.48	0.950	3 1.8%	24 14.1%	53 31.2%	68 40.0%	22 12.9%
More animal welfare (n=170)	3.25	0.984	4 2.4%	34 20.0%	68 40.0%	44 25.9%	20 11.8%
Stricter limits for residues in food products (n=170)	2.85	0.997	6 3.5%	69 40.6%	52 30.6%	31 18.2%	12 7.1%
Protests against genetic engineering (n=170)	2.98	1.240	22 12.9%	40 23.5%	54 31.8%	28 16.5%	26 15.3%
Fair trade (aid for third-world countries) (n=170)	3.62	0.883	0 0%	18 10.6%	56 32.9%	68 40.0%	28 16.5%
Fair prices for farmers (aid for agriculture) (n=170)	3.72	0.997	3 1.8%	19 11.2%	39 22.9%	70 41.2%	39 22.9%
Intensification of food labelling (for instance, nutrient content, allergens) (n=169)	2.83	0.974	11 6.5%	57 33.7%	56 33.1%	39 23.1%	6 3.6%

Mean values on five-point Likert-scales: „1=not legitimate at all“ to „5=highly legitimate“

Further empirical results show that dealing with GMOs is crucial for a lot of the companies interviewed (table 2); the position of the company towards GMOs is regarded as the issue with the highest conflict potential ($\mu= 2.97$; $\sigma= 1.241$). About 37 % of the respondents perceive only weak public pressure resulting from their own GMO strategy, whereas a group of nearly the same size (37.1%) can be found that face strong or very strong public pressure resulting from their attitudes towards GMOs. Public pressure is perceived in a way similar to GMOs in the fields of potential health risks of food products (for instance, fat, sugar, alcohol; $\mu=2.79$; $\sigma= 1.207$), environmental externalities of production processes ($\mu= 2.65$; $\sigma= 1.067$) and harmful contaminants ($\mu= 2.57$; $\sigma= 1.236$). With regard to these conflict areas, some respondents perceive a very high public pressure due to specific company characteristics such as activities in the biotechnology or the meat industry whereas others face no legitimacy problems at all because of producing products with a low negative perception by outsiders, for instance agricultural machinery. Although some scandals have received considerable attention from the mass media in recent years, only a few respondents feel strong public pressure because of recent scandals.

Table 2. Evaluation of public pressure in various areas

<i>Please evaluate public pressure in the following areas.</i>	μ	σ	Very weak	Weak	Neutral	Strong	Very strong
Environmental externalities (for instance, emissions, sewages etc.) (n=170)	2.65	1.067	28 16.5%	49 28.8%	50 29.4%	40 23.5%	3 1.8%
Own position towards GMOs (n=156)	2.97	1.241	23 14.7%	35 22.4%	40 25.6%	40 25.6%	18 11.5%
Animal welfare aspects (for instance, conditions of livestock-keeping, animal transport) (n=164)	2.13	1.283	78 47.6%	27 16.5%	26 15.9%	26 15.9%	7 4.3%
Health hazards due to contaminated products (for instance, animal diseases, residues) (n=165)	2.57	1.236	37 22.4%	52 31.5%	34 20.6%	29 17.6%	13 7.9%
Characteristics of our products (for instance, nutrient values such as fat, sugar, alcohol) (n=167)	2.79	1.207	30 18.0%	42 25.1%	38 22.4%	47 28.1%	10 6.0%
Working conditions of employees (for instances, wages) (n=170)	2.15	1.026	52 30.6%	63 37.1%	35 20.6%	17 10.0%	3 1.8%
Internal affairs (for instance, corruption, bad corporate governance etc.) (n=168)	1.64	0.828	92 54.8%	49 29.2%	23 13.7%	3 1.8%	1 0.6%
Conflicts with residents (for instances, construction projects) (n=168)	2.00	1.083	71 42.3%	50 29.8%	26 15.5%	18 10.7%	3 1.8%
Lack of fairness (for instance, with regard to customers and suppliers) (n=168)	2.02	1.041	65 38.7%	55 32.7%	32 19.0%	12 7.1%	4 2.4%
Protests against production methods of our suppliers (n=167)	1.80	0.788	69 41.3%	66 39.5%	29 17.4%	3 1.8%	0 0.0%

Mean values on five-point Likert-scales: „1=very weak“ to „5=very strong“

5.3 Status quo of CSR in the agribusiness

Existing conflict lines motivate the management of agribusiness firms to adjust company goals and strategies to the interests of the societal environment^[60]. Therefore, CSR is becoming increasingly important for the agribusiness for securing legitimacy in society^{[11][12]}.

Most enterprises surveyed seriously care about their social responsibility: They want to be commonly known for fair behaviour, emphasize personnel development and get involved in environmental protection (table 3). A majority of respondents agree that they are engaged in the company's local environment (corporate citizenship) as well as in social initiatives and make suppliers commit to social and environmental standards. Other aspects (for instance, corporate volunteering, animal and environmental protection and methods of dealing with stakeholders) get more mixed support. Mainly, employees of companies that are criticized publicly because of their position towards GMOs engage in philanthropic projects during their leisure time (corporate volunteering) (0,203**; $\alpha=0,011$). Processors of organic products are most active in the field of animal and environmental protection; this is underlined by a highly significant correlation between the percentage of organic produce and engagement for the protection of species and animal welfare (0,297***). Societal groups are dealt with in a heterogeneous manner. Whereas many companies refuse to communicate and cooperate with nongovernmental organizations such as Greenpeace, 30% are aware that cooperation and dialogue with societal groups provides opportunities. Companies criticized because of their position towards GMOs are frontrunners in this regard ($r=0,289$ ***).

Table 3. Corporate CSR activities

<i>What does your company do in the field of CSR?</i>	μ	σ	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Our company publicly declares its social responsibility (for instance, business principles) (n=170)	4.01	0.933	3 1.8%	9 5.3%	28 16.5%	74 43.5%	56 32.9%
We commit our suppliers to social and environmental standards (n=169)	3.40	0.978	4 2.4%	24 14.2%	65 38.5%	52 30.8%	24 14.2%
We are in dialogue with “critical” stakeholders (e.g. NGOs) (n=164)	2.83	1.165	25 15.2%	39 23.8%	52 31.7%	35 21.3%	13 7.9%
We engage for social initiatives (for instance, social and cultural projects) (n=168)	3.53	0.935	5 3.0%	15 8.9%	56 33.3%	70 41.7%	22 13.1%
Our employees engage for charity projects during working time or leisure time (corporate volunteering) (n=168)	2.90	0.962	16 9.5%	30 17.9%	84 50.0%	30 17.9%	8 4.8%
Mainly environmental protection is important for us (for instance, reduction of emissions and water use) (n=170)	3.99	0.810	1 0.6%	6 3.5%	32 18.8%	85 50.0%	46 27.1%
We emphasize personnel development (for instance, employee training and involvement) (n=170)	4.01	0.717	0 0.0%	2 1.2%	37 21.8%	89 52.4%	42 24.7%
Engagement for the local environment of our company is very important for us (corporate citizenship) (n=169)	3.60	0.847	2 1.2%	13 7.7%	57 33.7%	76 45.0%	21 12.4%
We are commonly known for fair behaviour (n=169)	4.05	0.666	0 0.0%	0 0.0%	33 19.5%	94 55.6%	42 24.9%
We mainly engage for the protection of species and animal welfare (n=166)	2.83	1.144	22 13.3%	44 26.5%	56 33.7%	29 17.5%	15 9.0%

Mean values on a five-point Likert-scales: „1=strongly disagree“ to „5=strongly agree“

Further empirical findings show that CSR in agribusiness is a top management matter as it is often advised in the literature^[77]. In 90% of the cases management is responsible for CSR. Communication and public relations (31.0%) as well as human resources departments (26.8%) are involved to a lower degree in CSR decisions. Larger companies have established CSR departments that involve various departments (21.1%).

For the implementation and controlling of CSR, numerous management systems exist. Table 4 shows that ISO standards and risk management are used most frequently; nonetheless, it should be noted that we did not clearly distinguish between the ISO norm 14001 and the more widespread ISO 9001 quality management norm. Ecological and social guidelines for supply and EMAS have gained some relevance as well. Only about a quarter of the companies surveyed have implemented a system of environmental costing; CSR accounting is still in its infancy. The EFQM model as a holistic approach for organizations is used in 14.4% of the companies. SA 8000, sometimes regarded as the CSR management system of the future, is currently used by only 5% of the companies surveyed.

Table 4. Implementation of management systems

<i>Are the following management systems used in your company?</i>	Yes	No	Planned
ISO standards (n=140)	93 66.4%	40 28.6%	7 5.0%
Risk management (n=137)	103 75.2%	25 18.2%	9 6.6%
Environmental costing (n=138)	33 23.9%	95 68.8%	10 7.2%
EMAS (Eco-Management and Audit Scheme) (n=132)	28 21.1%	101 76.5%	3 2.3%
EFQM model (European Foundation on Quality Management) (n=132)	19 14.4%	109 82.6%	4 3.0%
Guidelines for social supply (n=134)	32 23.9%	94 70.1%	8 4.7%
Guidelines for ecological supply (n=133)	49 36.8%	76 57.1%	8 6.0%
Systems for CSR accounting (n=130)	12 9.2%	107 82.3%	11 8.5%
SA 8000 (Standard for Social Accountability) (n=131)	6 4.6%	116 88.5%	9 6.9%

5.4 Factor analysis

In order to identify groups of interrelated variables and to understand how they are related to one another, a factor analysis was conducted^[78]. After minor modifications for double loading and nonloading items, the measures demonstrated acceptable levels of fit and reliability: The Kaiser Meyer Olkin measure of sampling adequacy (0.757) as well as Cronbach's alpha values (α) showed satisfactory results.

All in all, fifteen different statements—explaining 61.4% of the variance—entered the factor analysis and four factors were extracted (table 5): F1: “critics” ($\alpha=0,82$; 17,08%); F2: “altruism” ($\alpha=0,69$; 15,74%); F3: “profit focus” ($\alpha=0,96$; 14,88%); F4: “strategic CSR” ($\alpha=0,71$; 13,93%). The first factor—critics—reflects the perceived external pressure from stakeholders, such as nongovernmental organizations, and society in general, represented by, for instance, the mass media as well as firm reputation. Furthermore, the reputation of the company as well as that of the industry sector the company is working in are part of the first factor. The second factor—altruism—summarizes statements that emphasize altruism as part of a firm's general management strategy. Fair behaviour, environmental consciousness and credibility are as important as making profits. The third factor—profit focus—consists of statements regarding possible cost and profit effects of CSR strategies as well as statements linked to the priority of CSR. Besides these direct CSR benefits which can be due, for instance, to cost reductions, there can also be indirect interrelations between CSR and performance. These aspects are reflected by the fourth factor—strategic CSR. These statements mainly focus on reputation effects of CSR. Increasing market shares and corporate reputation are correlated with one another as well as with the statement that a good reputation will pay off at the end.

Table 5: Rotated factor matrix (displays only values of 0.4 or more)

Statements	Factor 1	Factor 2	Factor 3	Factor 4
My company is criticized by society.	.867			
The media coverage of our company is one-sided negatively.	.863			
Our industry sector has a weak reputation.	.700			
Our company has a weak reputation.	.624	-.460		
We are commonly known for fair behaviour.		.773		
Our company is regarded as very environmental conscious respective behaving ecologically.		.745		
We have a social responsibly that is as important as making profits.		.692		
Our company is credible.		.599		
CSR only costs money and does not contribute to corporate performance.			-.856	
We consider CSR and sustainability important.			-.724	
A good reputation through CSR does pay off.			.616	.587
Direct cost reductions, for instance lower energy consumption, are linked with CSR.			.580	
We mainly want to secure market shares through CSR.				.819
CSR mainly enhances our reputation.				.728
Public pressure can be lowered in an excellent way using CSR.				.670

5.4 Cluster analysis

In a second step cluster analysis was applied to group the firms in our sample according to their dominant motives for implementing (or not implementing) CSR strategies. First, the single linkage method was applied to eliminate four outliers from the sample and to determine the optimal number of clusters. Furthermore, the elbow criterion as well as additional plausibility considerations were used to determine the optimal number of clusters. We came up with a three-cluster solution and, finally, ran a k-means analysis. In doing so, the mean values of the cluster variables were used as starting partitions. The clusters can be described in the following way:

Cluster 1: “Altruistic firms”: Cluster 1 comprises 30 companies that are open towards CSR mainly due to altruistic principles that are part of their corporate values. Statements summarized by factor 4—strategic CSR—are of minor relevance to these firms. Most of the companies in this cluster are small and often they are specialized in processing organic products.

Cluster 2: “Strategists”: The 69 companies in this cluster rank the relevance of pursuing CSR to enhance reputation and to increase market shares highest in our sample and do not attribute high relevance to any of the statements regarding public pressure. The companies in this cluster are very different in size but, on average, they are medium-sized.

Cluster 3: “Criticized firms”: In cluster 3 external pressure or, in other words, stakeholder requirements are the main reasons CSR strategies have been implemented. The 36 companies in this cluster are most heavily criticized and rank the importance of CSR highest in our sample. Improving profitability is also important. The firms in this group are of above-average size.

Table 6: Cluster analysis

Statements	Cluster 1 N=30	Cluster 2 N=69	Cluster 3 N=36	Total N=135
My company is criticized by society.	1.50	1.72	3.11	2.04
Media reports about our company are written in a one-sided and negative way.	1.33	1.51	2.78	1.81
Our industry sector has got a weak reputation.	1.87	1.97	3.36	2.32
Our company has got a weak reputation.	1.20	1.33	2.08	1.50
We are commonly known for fair behaviour.	4.43	4.04	3.92	4.10
Our company is regarded as very environmental-conscious resp. ecological.	3.77	3.25	3.08	3.32
We are having a social responsibly being of equal importance as making profits.	3.60	3.32	3.36	3.39
Our company is credible.	4.70	4.46	4.31	4.47
CSR only costs money and does not contribute to corporate performance.	2.17	1.91	1.81	1.94
We take CSR and sustainability for unimportant.	2.33	2.23	1.69	2.11
A good reputation through CSR does pay off.	2.77	3.13	3.39	3.12
Direct cost reductions, for instance lower energy consumption are linked with CSR.	2.47	3.61	3.28	3.27
We predominantly want to secure market shares using CSR.	2.13	3.16	2.56	2.77
CSR especially enhances our reputation.	2.43	3.72	3.42	3.36
Public pressure can be lowered in an excellent way using CSR.	2.60	3.49	3.06	3.18

Mean values on a five-point Likert-scales: „1=strongly disagree“ to „5=strongly agree“

6. Conclusions and future research

For several reasons, agribusiness companies are increasingly in the public eye. Our empirical findings show that the enterprises surveyed perceive high external pressures. Public pressure is perceived strongest with regard to the position of an enterprise towards GMOs, environmental externalities and the specific characteristics of products.

The results of the paper also show that external pressure leads to a critical check of corporate goals and activities and to the attribution of higher relevance to CSR and sustainability issues. The enterprises criticized most heavily are most sensitive in the field of societal questions and show growing social responsibility.

A factor and a cluster analysis revealed interesting differences with regard to which factors determine a company's perception of public pressure and why firms pursue CSR strategies. Nonetheless, it has remained unclear so far how the various CSR strategies directly and indirectly influence company performance. Therefore, future research should apply structural equation models to investigate the interrelations among corporate legitimacy, CSR and corporate financial performance in more detail.

The empirical findings have interesting managerial implications since they provide insights into how agribusiness firms perceive external pressures and manage CSR. This allows managers to critically check their own company's perceptions and strategies and to identify shortcomings and weaknesses in the measures implemented so far.

The empirical results also show that agribusiness companies have recognized the challenges they are confronted with and have started to intensify their CSR activities. Due to the increasing importance of CSR, a professionalization of CSR seems necessary. In the medium term, a certification of CSR could be a way to provide companies with the opportunity to demonstrate their engagement more clearly and reliably. First attempts, for instance with regard to certifying the sustainability of agriculture, have already been developed^[79].

Meanwhile, some agribusiness firms, mainly from industries where legitimacy is threatened, have at least partly recognized the high importance of these issues. Westfleisch, Germany's third-largest slaughterhouse, for instance, has just recently relaunched its CSR guidelines under the programmatic title "Quality Partnership Program"^[80]. Through these guidelines, Westfleisch has committed itself to fair business practices and the consideration of the company's stakeholders' legitimate interests. Whereas the

Westfleisch approach is a reaction to heavy criticism with regard to, for instance, working conditions, the sustainability initiative of Nestle (SAIN) and Unilever's sustainability report demonstrate that there are also pro-active actors in the field of CSR in agribusiness. The determinants and outcomes of these approaches deserve more attention in future research.

REFERENCES

1. Haddock, J. (2005), "Consumer influence on internet-based corporate communication of environmental activities: The UK food sector". *British Food Journal*, 107 (10), pp. 792-805.
2. Bruhn, M. (2003), "Der Landwirt als moderner Unternehmer – Ein Konzept für mehr Akzeptanz und Vertrauen." DLG (ed.), *Wege zu besserem Image und Ansehen*, Frankfurt/Main, pp. 173-196.
3. Jansen, K. and Vellema, S. (eds.) (2004), *Agribusiness and society: Corporate responses to environmentalism, market opportunities and public regulation*, Sage, London.
4. Heyder, M. and Theuvsen L. (2008), "Legitimizing business activities using Corporate Social Responsibility: Is there a need for CSR in agribusiness?," in: Fritz, M., Rickert U. and G. Schiefer (eds.), *System dynamics and innovation in food networks 2008*, ILB-Press, Bonn, pp. 175-187.
5. Gerlach, S. (2006), *Relationship Management im Agribusiness*. Ph.D thesis, University of Goettingen.
6. Koppelman, U. and Willers, C. (2008), "Marketing in Widerstandsmärkten." in: *Absatzwirtschaft – Zeitschrift für Marketing*, 28 (2), pp. 28-32.
7. Schäfer Elinder, L., Lock, K. and Blenkus, G.M. (2006), "Public health, food and agriculture policy in the European Union", in: Ståhl, T., M. Wismar, E. Ollila, E. Lahtinen and K. Leppo (eds.), *Health in all policies. Prospects and potentials*, Ministry of Social Affairs and Health and European Observatory on Health Systems and Policies, Helsinki.
8. Spiller, A., Theuvsen, L., Recke, G. and Schulze, B. (2005), *Sicherstellung der Wertschöpfung in der Schweineerzeugung: Perspektiven des Nordwestdeutschen Modells*. Münster-Hiltrup.
9. Palazzo, G. and Scherer, A.G. (2006), "Corporate legitimacy as deliberation: A communicative framework", in: *Journal of Business Ethics*, 66, pp. 71-88.
10. Oliver, C. (1996), "The institutional embeddedness of economic activity", in: *Advances in Strategic Management*, 13, pp. 163-18.
11. Müller, M. and Seuring, S. (2007), "Legitimität durch Umwelt- und Sozialstandards gegenüber Stakeholdern – eine vergleichende Analyse", in: *Zeitschrift für Umweltpolitik & Umweltrecht*: 30 (3), pp. 257-286.
12. Hiss, S. (2006), *Warum übernehmen Unternehmen gesellschaftliche Verantwortung: Ein soziologischer Erklärungsversuch*, Campus, Frankfurt/Main and New York.
13. Geers, R. and Madec, F. (2006), *Livestock production and society*. Wageningen Academic Publishers, Wageningen.
14. Jahn, G., Spiller, A. and Schramm, M. (2004), *Trust in certification procedures: An institutional economics approach investigating the quality of audits within food chains*, Paper presented at 14th IAMA Conference, June 12-15, 2004, Montreux, Switzerland.
15. Frentrup, M. and Theuvsen, L. (2006), "Transparency in supply chains: Is trust a limiting factor?" in: Fritz, M., Rickert, U. and Schiefer, G. (eds.), *Trust and risk in business networks*. Bonn, pp. 65-74.
16. Haverkamp, D.J. (2007), *Environmental management in the Dutch food and beverage industry. A longitudinal study into the joint impact of business network and firm characteristics on the adoption of environmental management capabilities*. Wageningen Academic Publishers, Wageningen.
17. von Alvensleben, R. (1998): *Strategien zur Verbesserung des Image der Landwirtschaft*. Working paper, University of Kiel.
18. Piel, E. (2003), "Wie werden Landwirte von der Gesellschaft gesehen?" in: DLG (ed.), *Wege zu besserem Image und Ansehen*. DLG Verlag, Frankfurt/Main, pp. 13-28.

19. Scheper, U. (1999), *Das Image der Landwirtschaft bei Meinungsmultiplikatoren*. Shaker, Aachen.
20. Langosch, R. and Schlenz, U. (1990), "Image und Public Relations im Agrarsektor", *Berichte über Landwirtschaft*, 68, pp. 19-31.
21. Zollitsch, W., Winkler, C., Waiblinger S. and Haslberger, A. (2007), *Sustainable Food Production and Ethics*. Wageningen Academic Publishers, Wageningen.
22. Kantelhardt, J. and Heißenhuber, A. (2005), "Nachhaltigkeit und Landwirtschaft", in: Brunner, K.M. and Schönberger, G.U. (eds.): *Nachhaltigkeit und Ernährung. Produktion-Handel-Konsum*, Campus, Frankfurt/Main and New York, pp. 25-48.
23. Vorley, W. (2004), "Reconciling shareholders, stakeholders and managers: experiencing the Ciba-Geigy vision for sustainable development", in: Jansen, K. and S. Vellema (eds.), *Agribusiness and society: Corporate responses to environmentalism, market opportunities and public regulation*, Zed Books, London, pp. 25-41.
24. Schulze, B., Wocken, C. and Spiller, A. (2006), "Relationship quality in agri-food chains: Supplier management in the German pork and dairy sector", in: *Journal on Chain and Network Science*, 6 (1), pp. 55-68.
25. Torres, A., Akridge, J.T., Gray, A., Boehlje, M. and Widdows, R. (2007), "An evaluation of customer relationship management (CRM) practices among agribusiness firms", in: *International Food and Agribusiness Management Review*, 10 (1), pp. 36-60.
26. Bremmers, H., Omta, O. and Haverkamp, D.J. (2004), *A stakeholder view on sustainable food and agribusiness chain development. Paper presented at the 14th annual IAMA Conference, June 12-15, 2004, Montreux, Switzerland*.
27. Boston, C., Ondersteijn, C. and Giesen, G. (2004), *Using stakeholder views to develop strategies for the Dutch pork supply chain. Paper presented at the 14th annual IAMA Conference, June 12-15, 2004, Montreux, Switzerland*.
28. Schiebel, W. and Pöchtrager, S. (2003), "Corporate ethics as a factor for success – the measurement instrument of the University of Agricultural Sciences (BOKU), Vienna", in: *Supply Chain Management*: 8 (2), pp. 116-121.
29. Drucker, P.F. (1954), *The practice of management*, Harper & Row, New York.
30. Kohli, A.K. and Jaworski, B.J. (1990), "Market orientation: The construct, research propositions and managerial implications", in: *Journal of Marketing*: 54 (1), pp. 1-20.
31. DiMaggio, P.J. and Powell, W.W. (1991), "The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields", in: Powell, W.W. and DiMaggio, P.J. (eds.), *The new institutionalism in organizational analysis*, The University of Chicago Press, Chicago, pp. 1-40.
32. Scott, W.R. (1987), "The adolescence of institutional theory", in: *Administrative Science Quarterly*, 32 (4), pp. 493-511.
33. Oliver, C. (1988), "The collective strategy framework: An application to competing predictions of isomorphism", in: *Administrative Science Quarterly*, 33 (4), pp. 543-561.
34. Freeman, R.E. (1984), *Strategic Management: A stakeholder approach*. Pitman: Boston.
35. Parsons, T. (1956), "Suggestions for a sociological approach to the theory of organizations I", in: *Administrative Science Quarterly*, 1, pp. 63-85.
36. Parsons, T. and Smelser, N.J. (1956), *Economy and society*. The Free Press, Glencoe.
37. Meyer, J.W. and Rowan, B. (1977), "Institutionalized organizations: Formal structure as myth and ceremony", in: *American Journal of Sociology*, 83, pp. 340-363.
38. Meyer, J.W. (1977), "The effects of education as an institution", in: *American Journal of Sociology*, 83, pp. 55-77.
39. de Bakker, F.G., Groenewegen, P. and den Hond, F. (2005), "A bibliometric analysis of 30 years of research and theory on corporate social responsibility and corporate social performance", in: *Business & Society*: 44 (3), pp. 283-317.

40. Dahlsrud, A. (2006), "How corporate social responsibility is defined: An analysis of 37 definitions", in: *Corporate Social Responsibility and Environmental Management*, 15 (1), pp. 1-13.
41. Carroll, A.B. (1999), "Corporate social responsibility: Evolution of a definitional construct", in: *Business and Society*: 38 (3), pp. 268-295.
42. European Commission (2001), *Promoting a European framework for corporate social responsibility*. Green Paper, Brussels.
43. WBCSD (2002), *The business case for sustainable development: Making a difference towards the Johannesburg Summit 2002 and beyond*. World Business Council for Sustainable Development, Geneva, Switzerland.
44. Dubielzig, F. and Schaltegger, S. (2005a), "Corporate Citizenship", in: Althaus, M., Geffken, M. and Rawe, S. (eds.): *Handlexikon Public Affairs*, Lit Verlag, Muenster, pp. 235-238.
45. Carroll, A.B. (1998), "The four faces of corporate citizenship", in: *Business and Society Review*, 100, pp. 1-4.
46. Dubielzig, F. and Schaltegger, S. (2005b), "Corporate Social Responsibility", in: Althaus, M., Geffken, M. and Rawe, S. (eds.): *Handlexikon Public Affairs*, Lit Verlag, Münster, pp. 240-243.
47. Heyder, M. and Theuvsen, L. (2009), "Legitimizing business activities using Corporate Social Responsibility: Is there a need for CSR in agribusiness?" in: Fritz, M., Rickert, U. and Schiefer, G. (eds.): *System Dynamics and Innovation in Food Networks 2008*, ILB, Bonn, pp. 175-188.
48. Loew, T., Ankele, K., Braun, S. and Clausen, J. (2004), *Bedeutung der internationalen CSR-Diskussion für Nachhaltigkeit und die sich daraus ergebenden Anforderungen an Unternehmen mit Fokus Berichterstattung*. Münster, Berlin.
49. Elkington, J. (1994), "Towards the sustainable corporation: Win-win-win business strategies for sustainable development", in: *California Management Review*, 36 (2), pp. 90-100.
50. Habisch, A. (2003), *Corporate Citizenship: Gesellschaftliches Engagement von Unternehmen in Deutschland*, Springer, Berlin.
51. Friedman, M. (1970), "The social responsibility of business is to increase its profits", in: *The New York Times Magazine*: September 13.
52. Moir, L. (2001), "What do we mean by corporate social responsibility?" in: *Corporate Governance*, 1 (2), pp. 16-22.
53. Harrison, J.S. and Freeman, R.E. (1999), "Stakeholders, social responsibility, and performance: Empirical evidence and theoretical perspectives", in: *Academy of Management Journal*: 42 (5), pp. 479-485.
54. Barnett, M.L. (2007), "Stakeholder influence capacity and the variability of financial returns to corporate social responsibility", in: *Academy of Management Review*, 32 (3), pp. 794-816.
55. Suchman, M.C. (1995), "Managing legitimacy: Strategic and institutional approaches", in: *Academy of Management Review*: 20 (3), pp. 571-610.
56. Ashforth, B.E. and B.W. Gibbs (1990), "The double-edge of legitimation", in: *Organization Science*: 1, pp. 177-194.
57. Scott, W.R. and Meyer, J.W. (1994), "Developments in institutional theory", in: Scott, W.R. and Meyer, J.W. (eds.): *Institutional environments and organizations: Structural complexity and individualism*. Sage, Thousand Oaks.
58. Türk, K. (2004), „Neoinstitutionalistische Ansätze“, in: Schreyögg, G. and von Werder, A. (eds.), *Handwörterbuch der Unternehmensführung und Organisation*. 4th ed., Schäffer-Poeschel, Stuttgart, pp. 925-931.
59. Münstermann, M. (2007), *Corporate Social Responsibility: Ausgestaltung und Steuerung von CSR-Aktivitäten*. Gabler, Wiesbaden.
60. Zerfaß, A. and Scherer, A.G. (1993), *Die Irrwege der Imagekonstrukteure. Ein Plädoyer gegen die sozialtechnologische Verkürzung der Public-Relations-Forschung*. Discussion paper, University Erlangen-Nuremberg.
61. Palazzo, G. and Richter, U. (2005), "CSR business as usual? The case of the tobacco industry", in: *Journal of Business Ethics*, 61, pp. 387-401.

62. Suchanek, A. (2004), "Gewinnmaximierung als soziale Verantwortung von Unternehmen? Milton Friedman und die Unternehmensethik", in: Pies, I. and Leschke, M. (Eds.): *Milton Friedmans ökonomischer Liberalismus*, Konzepte der Gesellschaftstheorie 10, Tübingen, pp. 105-124.
63. Fombrun, C. J. (1996), *Reputation: Realizing value from the corporate image*, Harvard Business School Press, Cambridge, MA.
64. Halbes, S., Hansen, U. and Schrader, U. (2005), *Konsumentenorientierte Kommunikation über CSR: Ergebnisse einer schriftlichen Befragung von verbraucherpolitischen Akteuren und Unternehmen in Deutschland*. Lehr und Forschungsbericht 55, University of Hannover.
65. Yoon, E., Guffey, H.J. and Kijewski, V. (1993), "The effects of information and company reputation on intentions to buy a business service", in: *Journal of Business Research*, 27 (3), pp. 215-228.
66. Neville, B.A., Bell, S.J. and B. Mengüç (2005), "Corporate reputation, stakeholders and the social performance-financial performance relationship", in: *European Journal of Marketing*, 39 (9 and 10), pp. 1184-1198.
67. Little, P.L. and Little, B.L. (2000), "Do perceptions of corporate social responsibility contribute to explaining differences in corporate-price earnings ratios? A research note", in: *Corporate Reputation Review*, 3 (2), pp. 137-147.
68. Orlitzky, M., Schmidt, F.L. and Rynes, S.L. (2003), "Corporate social and financial performance: A meta-analysis", in: *Organization Studies*, 24 (3), pp. 403-441.
69. Mackey, A., T.B. Mackey and J.B. Barney (2007), "Corporate social responsibility and firm performance: Investor preferences and corporate strategies", in: *Academy of Management Review*, 32 (3), pp. 817-835.
70. Cramer, J., (2002), "From financial to sustainable profit", in: *Corporate Social Responsibility and Environmental Management*, 9 (2), pp. 99-106.
71. Margolis, J. and Walsh, J. (2003), "Misery loves companies: Rethinking social initiatives by business", in: *Administrative Science Quarterly*, 48, pp. 268-305.
72. Galbraith, J.R. and Nathanson, D.A. (1978), *Strategy implementation: The role of structure and process*. West Publishing, St. Pauls.
73. Kieser, A. (2006), "Der Situative Ansatz", in: Kieser, A. and Ebers, M. (eds.), *Organisationstheorien*. 6th ed., Schaeffer-Poeschel, Stuttgart 2006, pp. 215-245.
74. European Commission (2002), *Mitteilung der Kommission betreffend die soziale Verantwortung der Unternehmen: ein Unternehmensbeitrag zur nachhaltigen Entwicklung*. KOM (2002) 347 endgültig, Brussels.
75. Schein, E.H., (1992), *Organizational culture and leadership*. 2nd ed., Jossey-Bass, San Francisco.
76. Schiefer, J.; Reynolds, N. (2009), *Mail and internet surveys in the agribusiness: How can we tackle decreasing response rates? Paper presented at EAAE's 3rd International Forum on System Dynamics and Innovation in Food Networks, February 16-20, 2009, Innsbruck-Igls*.
77. Rat für nachhaltige Entwicklung (2006), *Corporate Social Responsibility: Perspektiven und Fortentwicklung: Unternehmensverantwortung in einer globalisierten Welt*. Dialog-Entwurf für eine Empfehlung des Rates für Nachhaltige Entwicklung an die Bundesregierung und die Wirtschaft. Berlin.
78. Abdi, H. (2003), "Multivariate analysis", in: Lewis-Beck, M., Bryman, A. and Futing, T. (eds.), *Encyclopedia for research methods for the social sciences*. Sage, Thousand Oaks, pp. 699-702.
79. KTBL (ed.) (2009), *Bewertung der Nachhaltigkeit landwirtschaftlicher Betriebe*. Darmstadt.
80. Westfleisch (2007), *Qualitätspartnerschaft: Das WESTFLEISCH-Prinzip*. Muenster.