

MPC MAJOR RESEARCH PAPER

Communicated Identity & Corporate Social Responsibility:
A Case Study of Unilever's "Sustainable Living"

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The Major Research Paper is submitted
in partial fulfillment of the requirements for the degree of
Master of Professional Communication

Ryerson University
Toronto, Ontario, Canada
May 9, 2014

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Abstract

The goal of this study was to assess how best practices surrounding CSR messaging are employed from the perspective of stakeholder theory. Through an analysis of Unilever's "Sustainable Living" web content, this paper establishes how a company can blend both messages about its CSR goals and achievements to create a consistent communicated identity. This paper builds on literature that suggests that communications about CSR activities and policies must acknowledge that CSR benefits both corporations *and* the social good. By exploring how these two messages can be blended, this paper provides a concrete example of how both types of messaging do not need to be seen as at odds with one another but can actually strengthen each other.

Keywords: Corporate social responsibility, CSR, communicated identity, stakeholder theory

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Introduction

In a post-industrialized society dominated by multi-conglomerates, few corporations whose capital is emblematic of the continuing separation between the wealthy and the poor produce most consumer goods. This has often meant that many consumers have no direct relationship with the production of the goods they purchase and limited knowledge of the corporations they purchase them from. However, with more information available to consumers than ever before, an increasing awareness of disparities in wealth, and pressure on corporations to engage in both transparency and philanthropy, many companies are using corporate social responsibility (CSR) as a messaging tool.

As with any type of corporate communications, CSR messaging must be done strategically. It is often understood that when a company engages in CSR it is engaging in behaviour that serves a greater social good (for example, addressing economic inequalities) rather than the company itself (McWilliams & Siegal, 2001, p. 117). However, research has shown that CSR values can have a positive impact on brand value and financial performance (Melo & Galan, 2010, p. 434; Roberts & Dowling, 2002, p. 1090). In addition, research has shown that poorly executed CSR messaging can have an adverse impact on a company's image (Forehand & Grier, 2003, p. 354; Becker-Olson, Cudmore & Hill, 2006, p. 52). In order to successfully and effectively share its identity with stakeholders, research has shown that a corporation must balance aspects of both its actual (current) and ideal (goal-based) identities in its communicated identity (Balmer & Greyson, 2003, p. 18; van de Ven, 2008, p. 345). This MRP will seek to add to the literature by providing a case study of Unilever's CSR messaging to

analyze how the contemporary corporation employs CSR policies and actions in its communications.

Through a case study of the “Sustainable Living” webpages on the Unilever website, this MRP will analyze how Unilever communicates its CSR achievements, goals and motivations. The “Sustainable Living” webpages are dedicated to the corporation's CSR plan and will provide a good case study. All text and graph information will be collected from this portion of the website to provide an analysis of the messaging employed. The MRP will explore how the corporation develops its communicated identity regarding CSR and to what extent it includes messaging based in existing achievements and ideal goals. It will also attempt to analyze the extent of messaging that indicates motivation based on a need to improve the social good versus a desire for improved profit. Finally, this MRP will provide an analysis of Unilever's CSR messaging based on the best practices outlined in literature and discussed below.

As CSR is varied, this paper will first explore the history of its practice before establishing a current definition for the purpose of this analysis. An exploration of the many theoretical approaches to CSR will provide insight into the complexities of the field before outlining stakeholder theory, the primary underlying theoretical approach of this paper. The importance of developing a strong corporate identity and research that establishes the benefits of using layered corporate identities will provide a basis to understand the importance of strategically communicating about both goals and achievements. In doing so, the importance of mitigating incongruities between actual corporate identities and that which is communicated to the public as a method to maintain a positive reputation will be shown. From here, a discussion of the

benefits of CSR marketing for brand value and financial performance will establish the importance of CSR as a tool for corporations. An overview of how flawed CSR messaging can result in both failures for the specific marketing objectives, as well harm brand value and financial performance will further demonstrate the importance of this study's analysis of CSR communications. Finally, literature regarding the concept of corporate identity will provide an understanding and framework for how companies can ethically and successfully manage communicated identities when constructing CSR messaging.

Theoretical Orientation

This MRP is based in the critical tradition, with concepts of power and inequalities inherent in the analysis. The critical tradition understands communication as mediated by power relations, acknowledging that the political economy largely shapes meaning and practices (Lindlof & Taylor, 2011, p. 11). While the analysis will be based solely in messaging and not in actual CSR practices, a corporation's CSR messaging is valuable as it indicates an implied understanding of both a corporation's values and perception of stakeholders or prospective stakeholder's values. Similarly, the content of this MRP is embedded within a larger political economy landscape that will influence how the information is read and analyzed. To this end, the paper understands that corporations, in this scenario, are delivering knowledge about companies to shareholders. However, by attempting to assess how successfully it is able to do this, this MRP also assumes that shareholders play an active role in deciphering and accepting the messaging as it is presented.

Literature Review

To provide an introduction to the concept of corporate social responsibility the literature review will begin with a brief review of both the history of CSR and various theoretical approaches to CSR, with a focus on stakeholder theory. In order to contextualize the MRP's discussion of CSR messaging, the literature review will then turn to a discussion of constructing corporate identity as well as an overview of best practices for communicating CSR.

History of Corporate Social Responsibility

Corporate Social Responsibility (CSR) Theory emerged in the 1950s in a book by Edward H Bowman called *Social Responsibilities of the Businessman* (Garriga & Mele, 2004, p. 53). In their article, "Beyond Philanthropy: Community Enterprise as a Basis for Corporate Citizenship," Paul Tracy, Nelson Phillips, & Helen Haugh (2005), point to increased pressure for corporations to become more socially responsible over the last 40 years, as well as a rise in radical forms of consumer activism (p. 329). Pointing to corporate scandals of unethical behaviour, abuses of human rights, and exploitative labour policies, they propose that the need for corporate social responsibility grew as a reaction to growing public skepticism (Tracy et al., 2005, p. 329). Simply put, the concept of corporate social responsibility is defined as "the belief that a company needs to be responsible for actions – socially, ethically, and environmentally" (Office of Marketing & Business Outreach, Berkeley University of California, 2008, para. 1). As explained by Abigail McWilliams and Donald Siegel (2001) in their article, "Corporate Social Responsibility: A Theory on the Firm Perspective" the goals and objectives of CSR are varied and occasionally conflicting, making concrete definitions even within academia unclear (p. 117). For the purpose of this paper, I will use the basic definition outlined by McWilliams and Siegal (2001) who assert

that CSR involves "...actions that appear to further some social good, beyond the interests of the firm and that which is required by law...Thus, a company that avoids discriminating against women and minorities is not engaging in a socially responsible act, it is merely abiding by the law" (p. 117). The key part of this definition is the acknowledgement that CSR behaviour is not required by law. As the law does dictate that companies do not discriminate by gender or religion, a company is required to abide by these laws, so for this study such practices would not be considered CSR initiatives.

Unilever is a leader in the household goods market, and reports that 2 billion consumers worldwide use a Unilever product on any given day. It has 54% of sales in emerging markets. Its products are first and second in more than 80% of its businesses ("Introduction to Unilever," 2012, p. 7). As will be discussed in-depth below, as an organization, Unilever engages in behaviour to reduce its environmental impact and improve health and wellbeing, and the organization indicates efforts to increase diversity and gender equity in its workforce. These practices are not required by law and so are considered CSR initiatives. To this end, CSR encompasses activities that a company takes on seemingly voluntarily, with no obvious direct economic return in the same way that selling a product does. That is to say that while studies below will show CSR as having an economic benefit in terms of marketing and reputation building, for the purposes of this paper CSR will be defined as practices not required by law that a company initiates to improve the social good without necessarily ensuring direct economic return.

Corporate Social Responsibility Theories

In their article, "Corporate Social Responsibility Theories: Mapping the Territory," Elisabet Garriga and Domenec Mele (2004) group various theoretical approaches to CSR into four categories: instrumental theories, political theories, integrative theories and ethical theories. Theories within the instrumental approach suggest CSR is a tool to increase economic objectives and expand profit (Garriga & Mele, 2004, p. 53). The instrumental approach argues that CSR is a tool to maximize shareholder value through wealth expansion and to create a competitive edge and long-term profit (Garriga & Mele, 2004, p. 53). The instrumental approach views disparities in wealth as opportunities to innovate rather than a problem for corporations (Garriga & Mele, 2004, p. 54). The political approach sees CSR as an inherent responsibility for businesses based on power relationships with society (Garriga & Mele, 2004, p. 55). These theories posit that a company can influence the imbalances within the market and that ignoring this responsibility will have a long-term detrimental effect on the wellbeing of the corporation itself (Garriga & Mele, 2004, p. 56). The integrative approach argues that a business is dependent on society; therefore, CSR actions should reflect the needs and social demands present at any specific time to ensure business operates in accordance with social values (Garriga & Mele, 2004, p. 57). In all three of these approaches, CSR, while positively impacting society, is ultimately something a corporation does to serve its own goals.

For each of the categories, CSR works differently. In the instrumental approach, CSR is a tool to further profit, in the political approach it is used to help achieve the company's long-term goals and in the integrative approach it is a method to ensure business reflects societal

values. While all three of these themes are evident in this MRP, they are all based in CSR action as a tool for the company's own ends. The instrumental, political, and integrative approaches do not address the relationship corporations have with existing shareholders when communicating about CSR. As CSR messaging implicitly acknowledges a relationship between the corporation and shareholder, theories within these approaches are not well suited for this MRP but rather would be better suited to an analysis of CSR behaviour, practices or outcomes.

The final set of theories differs a great deal from the three discussed above. Ethical theories are primarily concerned that a business does the right thing to achieve a just society, rather than to improve its own standing (Garriga & Mele, 2004, p. 60). This MRP will be based on stakeholder theory, an approach found within the ethical set of theories.

Stakeholder Theory

Stakeholder theory argues for the fair treatment of employees, customers, consumers and stockholders. According to the theory, a corporation should consider the “deserved rights and expectations of its various constituencies” (Fassin, 2012, p. 83). This expands beyond just stockholders to include indirect stakeholders, such as civil society, the press and the media. While corporate behaviour is often monitored by law and control organizations and then communicated through the press and media, stakeholder theory argues for the dissemination of information through transparent dialogue from corporations (Fassin, 2012, p. 83). As Yves Fassin (2012) succinctly explains, “It has urged companies to take the demands of stakeholders other than shareholders seriously” (p. 87). In doing so, stakeholder theory has played an important role in the growth and success of corporate responsibility, encouraging companies to explore

behaviour and practices motivated not only by the desires of stockholders, but stakeholders as well. This is of interest to this study, as it sets a foundation for an organization to communicate widely and transparently about its CSR practices.

The stakeholder theory will allow for an analysis of Unilever's CSR messaging as it focuses on the need for fair treatment of employees, customers and consumers, as well as transparent dialogue and information. By blending both an obligation to "do good" and an obligation to honestly share this information, the stakeholder approach will provide a good foundation for the analysis of Unilever's CSR messaging.

Constructing Corporate Identity

In their book, *Revealing the Corporation: Perspectives on Identity, Image, Reputation, Corporate Branding, and Corporate-Level Marketing* John Balmer and Stephen Greyser (2003) argue that a present and determined corporate identity has become a salient topic and strategic necessity (p. 16). In an effort to wade through a relatively recent and popular practice of developing a singular corporate identity, Balmer and Greyser argue that in fact, corporations have five identity types: actual, communicated, conceived, ideal and desired, and organizations should focus on each in order to be well-rounded. Through field research grounded in the corporate identity industry as well as identity scholarship, Balmer and Greyser (2003) identify these five categories defined as follows:

1. The actual identity is made up of the current attributes of the corporation. It includes the corporate ownership, leadership style, organizational structure, business activities, products and services, as well as the values held by management (Balmer & Greyser,

2003, p. 16).

2. The communicated identity is made up of two separate types of information. The first is “controlled,” meaning that the corporation itself is able to construct and disseminate it. This includes advertising, sponsorship and public relations. The second is “non-controllable,” meaning it comes from a source outside of the corporation and is thus not produced by the corporation. This includes media coverage and word of mouth communication (Balmer & Greyser, 2003, p. 17).
3. The conceived identity refers to perceptual concepts, such as image, reputation, and branding. Balmer and Greyser explain that these are the perceptions of the company held by all relevant external publics and that management determines which groups' perceptions are most important (2003, p. 17).
4. The ideal identity is the “optimum positioning of the organization in its market (or markets) in a given time frame” (Balmer & Greyser, 2003, p. 17). This is based on knowledge from strategic planners about the organization's capabilities and prospects and is subject to fluctuation depending on external factors (Balmer & Greyser, 2003, p. 17).
5. The desired identity is that which “lives in the hearts and minds of corporate leaders; it is their vision for the organization” (Balmer & Greyser, 2003, p. 17). It differs from the ideal in that the ideal is born out of research and analysis, whereas the desired is born out of a vision informed by a CEO's personality, rather than out of a rational analysis (Balmer & Greyser, 2003, p. 18).

This MRP will analyze the communicated identity as it is formed through controlled corporate communication channels and as it relates to CSR messaging. It will assess how much of the communicated identity is rooted in understandings of the actual identity (i.e., messaging that details CSR achievements such as “We have reduced greenhouse gases.”) and how much of communicated identity comprises messaging related to its ideal identity (i.e., messaging that details CSR goals such as “We will reduce our greenhouse gases even more by 2020”). According to Balmer and Greyser (2003), identities are influenced by various sources both within and outside a company. While some are formed through communications, others are based in a corporation's values and cultures, and others still are formed by leadership (p. 18). There is a strong incentive for companies to create consistency between the identities when communicating to stakeholders, as misalignment can result in ramifications on the overall corporate identity. As Balmer and Greyser (2003) explain:

The dissonance manifests itself as “a moment of truth,” such as when corporate rhetoric (Communicated Identity) is meaningfully ahead or behind reality (Actual Identity); where vision (Desired Identity) is at odds with strategy (Ideal Identity); or when corporate performance and behaviour (Actual Identity) falls short of the expectations held by key stakeholder groups (Conceived Identity) (p. 18).

As this shows, a corporation cannot merely design an optimal version of itself based on its desired and conceived identities developed through analysis of stakeholder's interests and then develop a communicated identity to be disseminated through controlled channels. It is very common for corporations to develop a new communicated identity to counteract organizational

problems. If done effectively, and in combination with modifications to actual identities through behavioural changes, this can be effective (Balmer & Greyser, 2003, p. 22). Additionally, both the ideal and actual identities can co-exist even if somewhat inconsistent, so long as the actual identity is clearly understood and the ideal is identified as something the company is reaching towards (Balmer & Greyser, 2003, p. 27). To this end, this paper will use the concepts of actual and ideal to assess how Unilever blends messaging about its ideal goals for CSR practices with its actual CSR achievements when creating its communicated identity.

Communicating Corporate Social Responsibility

Current research suggests that corporations that effectively employ CSR practices experience many benefits. In their 2010 article, "Effects of corporate social responsibility on brand value" Tiago Melo and Jose Ignacio Galan indicate CSR as an increasingly critical business function, as demonstrated by both its popularity in academic circles and studies, as well as its increase in managerial practices and the publicity given to such actions (p. 423). Through a study of US corporations with strong global brands, Melo and Galan (2010) found that CSR has a positive impact on brand value (p. 434). Consistent with this impact on brand value is evidence that strong CSR values have an impact on financial performance as well. One study found that already successful firms increase the chance of long-term dominance if positive reputations are maintained (Roberts & Dowling, 2002, p. 1090). In recent years, research has shown that buyers are not only motivated by tangible attributes, such as the quality of a product but also that emotive attributes, such as trust, truth or brand association also play an important factor in purchasing decisions, causing corporations to recognize and use CSR as a branding method

(Khan & Menwani, 2013, p. 3). CSR has been shown to be one of the least expensive tools for creating brand image (Khan & Menwani, 2013, p. 7). Kevin Keller identified six primary benefits of CSR: “building brand awareness, enhancing brand image, establishing brand credibility, evoking brand feelings, creating a sense of brand community and eliciting brand engagement” (as cited Creel, 2012, p. 21). As evidenced, CSR is a valuable practice for companies and if corporations successfully communicate about it, CSR messaging can improve not only brand value but also immediate and long-term financial success.

Still, does this mean that consumers are always willing to take a corporation at its word when assessing CSR activity? Research shows that initiatives must be evidence-based and consistent with a brand's other practices. In a study titled, “When is Honesty the Best Policy? The Effect of Stated Company Intent on Consumer Skepticism” Mark R. Forehand and Sonya Grier (2003) analyzed how a consumer's perceptions of CSR could be affected by manipulating how prominently firm-serving benefits that were profit motivated and public-serving social good statements were communicated (p. 351). The study found that skepticism developed if consumers felt that a company's motives conflicted with existing behaviour that lent itself more to a firm's self-serving motives. Interestingly, this reaction was not based on the fact that the firm benefitted from the CSR practice, but rather due to a perception of apparent deception felt on the behalf of the consumer, since the messaging indicated a lack of clear communication and transparency (Forehand & Grier, 2003, p. 354). Additional research shows that *how* a brand promotes its philanthropic activity will have a significant impact on a stakeholder's perception of the CSR. Consistent with Forehand and Grier, Menon and Kahn (2003) found that CSR action

was seen as more believable if the company acknowledged a vested interest (p. 325). Poorly executed CSR initiatives can actually become liabilities and diminish previously held positive beliefs about firms (Becker-Olson, Cudmore & Hill, 2006, p. 52). With this in mind, it is worth considering how a company is able to communicate about CSR in a manner that creates the least skepticism and is received the most positively by stakeholders.

To consider this further, I will now return to the above discussion of Balmer and Greyser's five corporate identities. In his article, "An Ethical Framework for the Marketing of Corporate Social Responsibility," Bert van de Ven (2008) explains that companies need to create a balance between bragging about corporate social initiatives and keeping stakeholders informed (p. 340). Building on Balmer and Greyser's work, van de Ven (2008) reminds readers that most audiences do not have the time or the resources to assess a corporation's actual identity and will rely mainly on communications (p. 345). As Balmer and Greyser (2003) point out, the communicated identity is constructed through both controllable and uncontrollable media (p. 17). Thus a company can use its controlled media channels to communicate information about CSR practices to stakeholders.

Van de Ven (2008) stresses that when deciding how to market CSR, corporations need to consider both the ideal and actual identities (p. 345). Still, he echoes Balmer and Greyser's initial findings that the actual identity must be the foundation for CSR communication. Consistent with the idea explored by Forehand and Grier regarding deception in communications about CSR resulting in skepticism, van de Ven (2008) argues that misperception of the actual identity will result in misalignment. He argues that should misalignment exist, it

must be addressed in the planning stages of a campaign (p. 347). From here, van de Ven (2008) explains that a company must decide how to disseminate its communicated identity. This could be via advertising, or through more low profile means such as a website. Van de Ven (2008) argues that the latter mitigates risk and expectation since it is not as high profile as a widely disseminated marketing campaign (p. 346).

Finally, van de Ven's (2008) article provides insight into how corporations can minimize skepticism by transparently and consciously communicating about a corporation's goals to improve profit through CSR. As he explains, "Profit motivation does not necessarily reduce perceived corporate credibility" (p. 347). Rather than trying to hide self-interest, it should be communicated as a win-win situation for both the corporation and the greater good, as there is a fine line between explicit references to business benefits and undermining the positives of the CSR activities (p. 347). As van de Ven (2008) reminds us, in the end, consumers can only confirm the sincerity of CSR claims by comparing claims and actions (p. 348). To this end, it is especially important that a corporation be careful and deliberate in its CSR messaging.

CSR's popularity in both practice and theory shows that it is no longer just a trend. Stakeholder theory understands that a corporation must understand its impact on society and work to balance this with its goals to increase profit. CSR initiatives must be transparently communicated to stakeholders. Overall, CSR behaviour is found to have a positive impact on a company's brand and financial performance, making a strong case for corporations to communicate widely about CSR behaviour. However, such communication is high-risk. Failure to deliver CSR achievements that line up with stated CSR goals can result in corporations looking

deceitful and stakeholders growing skeptical. In order to mitigate this, the communicated identity must balance these actual achievements with ideal goals. CSR communication must appear transparent to stakeholders, with acknowledgements of benefit for both society at large and the corporation itself.

Research Questions

- 1) How often does Unilever's communicated identity refer to its CSR achievements versus its CSR goals?
- 2) How often does the messaging refer to profit motivated benefits versus social good motivated benefits beyond the interests of the firm?

Research Design and Method

This section will provide a basic description of the Unilever Website before providing the reason it was chosen for the case study. It will also detail how and when data collection and analysis were completed.

The Setting

As discussed in the literature review, Unilever is a leader in the household goods market. Unilever reports that 2 billion consumers use a Unilever product on any given day and that it has 54% of sales in emerging markets. Its products are first and second in more than 80% of its businesses ("Introduction to Unilever," n.d., para. 7). A 2002 profile by Geoffrey Jones in the *Harvard Business History Review* cited Unilever as one of the world's largest consumer-goods companies since its inception in 1929. Jones also shows that as far back as 2002, it ranked fifty-

fourth in revenues in the list of Fortune 500 companies (Jones, 2002, para. 2). Unilever has been a powerful brand with a large reach for the entire 21st century, not to mention a large part of the 20th century before. Its history and longevity makes the company an appropriate one for a case study of a large corporation's online CSR messaging, as it is reasonable to presume a large, older company not only has sufficient resources to devote to messaging but that it would craft its messaging very carefully to preserve its position.

A website has been chosen over other marketing material, as websites provide a space for companies to explicitly express goals and investments in social responsibility. Websites now allow companies to have a virtual presence as consumers research products. In the past, consumers only received advertising messaging through purchased media space. Companies are now able to build a voice, an identity and become a trusted advisor, presenting thoughtful and deliberate website messaging that consumers can seek out and review at their leisure (Lieb, 2011, xiii). As explained above, van de Ven (2008) argues that websites mitigate expectation and are not as high profile as advertising campaigns (p. 346).

Further, as discussed in the literature review, websites provide an opportunity for corporations to control messaging in a more low-stakes manner than in an advertising or public relations campaign. That is to say that whereas a large advertising campaign seeks out national and immediate media and public attention (raising the stakes), websites exist for users to seek out information on their own. As discussed above, the website is becoming increasingly important as it allows a subtle way for a company to connect with stakeholders and potential consumers. It is thus reasonable to assume that Unilever deliberately constructs its

communicated identity and outlines it throughout the Unilever website. Thus, Unilever's website offers a low-stakes but important way for Unilever to communicate. Its website provides a data set that will lend itself well to an analysis of how Unilever is constructing its online communicated identity and building a relationship with stakeholders. It is necessary to note that throughout the paper the term “website” will refer to the entire Unilever website (www.unilever.com) and webpage will be used to refer to the individual pages that make up the website (any subpages of www.unilever.com) (James, 2011, p. 220).

The navigation bar lists four titles: “About Us,” “Our Brands,” “Sustainable Living,” and “Innovation” which, along with the homepage, are summarized below in Table 1: Unilever Website Summary. The Unilever website clearly reveals its concern with CSR as part of its business practice with the inclusion of Sustainable Living, a section of webpages devoted entirely to CSR activities, in its navigation bar.

Table 1: Unilever Website Summary

<i>Webpage</i>	<i>Information</i>
Homepage	Provides list of Unilever brands as well as a slider with various headlines about the company.
About Us	Includes information about the company’s mission, history, purpose, the Unilever Foundation, News & Media and the Investor Centre
Our Brands	Provides list of food, personal, and home care brands as well as brief introductions to each and links to individual brands websites.
Sustainable Living	Summarizes the company’s corporate social responsibility activities.
Innovation	Information about how Unilever uses innovation to meet consumer needs.

The Sustainable Living webpages will be the primary site for review, as the topics are strongly related to CSR actual achievements and ideal goals and outline how the corporation is attempting to produce social good and thus will provide the richest data to serve the purposes of this MRP. Scroll over the Sustainable Living option in the navigation bar and the text in Figure 1 becomes available. As Figure 1 shows, Unilever positions sustainability as a driving influence in its corporate practices. In its website design, the company endows “Sustainable Living” with the same level of importance as the company's description and its brands.

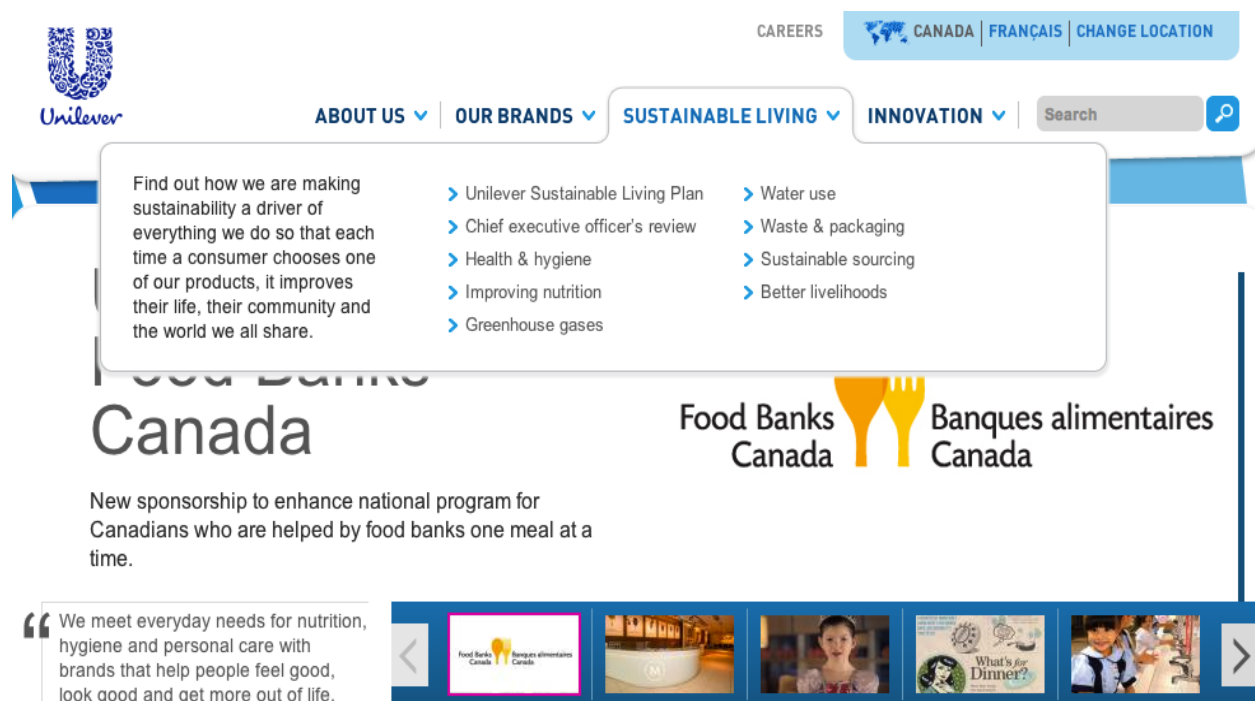


Figure 1: Sustainable Living Rollover
("Unilever Home Page," n.d.)

The “Sustainable Living” portion of the website includes the 10 webpages described in Table 2 below. The MRP assesses how different CSR related claims are employed in each of the various webpages.

Table 2: Webpages Included in Analysis

<i>Webpage</i>	<i>Summary</i>
1. Unilever Main Page	This is the landing page of the Unilever website. It includes a recent news release regarding Unilever's investment in food banks.
2. Unilever Sustainable Living Plan	Outlines the “Unilever Sustainable Living Plan” and its overarching goals, as well as its seven more focussed goals. Each of these goals is briefly explained and achievements are summarized.
3. Health & Hygiene 4. Improving Nutrition 5. Greenhouse Gases 6. Water Use, Waste & 7. Packaging 8. Sustainable Sourcing 9. Better Livelihoods	These webpages all follow the same design pattern and provide additional information about the specific goals of the “Unilever Sustainable Living Plan” as it relates to each individual topic. Each individual webpage includes rationale, achievements and goals.
10. Chief Executive Officer's Review	Provides background on Unilever as a corporation and an expanded textual explanation of its CSR initiatives. Unilever's Chief Executive Officer, Paul Polman, is listed as the author of a portion of this webpage. It also includes information regarding CSRs goals, how it plans to practically achieve them and how it is weaving sustainable business practices into its strategy, brands and innovation.

Data Set

Analysis has been limited to the main page, including the messaging found on the “Sustainable Living Rollover” and then all pages found under the “Sustainable Living” navigation. The main page is included as it is the entry-point to the subsequent CSR messaging. The case study has been chosen in order to fit within the definition of CSR indicated in the literature review that identifies CSR as any behaviour by an organization to further social good not dictated by law. Further, this paper will assess the second caveat within this definition that CSR must not be practiced solely for the organization's benefit by assessing the extent to which Unilever identifies itself as a beneficiary of CSR practices.

In total, 10 individual parent pages on the Unilever website will be analyzed. Unilever indicates that the Sustainable Living webpages will allow viewers to, “Find out how we are making sustainability a driver of everything we do so that each time a consumer chooses one of our products, it improves the consumer's life, community, and the world we all share” (“Unilever Home Page; Sustainable Living Rollover,” n.d., para. 1). This information allows one to reasonably deduce that the messaging found within the Sustainable Living webpages will deal with CSR practice; thus analyzing messaging found within this part of the website will ensure the analysis is based primarily in CSR marketing. It will also eliminate the possibility of non-CSR based marketing diluting the overall discussion of how the company uses CSR achievements and objectives in marketing.

Data Collection

The data include all text information on the Sustainable Living webpage and were collected by taking screenshots of each individual webpage on December 6, 2013 to ensure consistency in the messaging.

Two elements from the “Sustainable Living” category were excluded from the data set. The videos found on the “Sustainable Living Video” page found in the “Chief Executive Officer’s Review” were not included in the analysis. As Figure 2 shows, this webpage provides brief descriptions and links to multiple short videos that Unilever has produced. According to the webpage, the videos are meant to show how Unilever is “working towards a more sustainable future” (“Sustainable Living Videos,” n.d., para. 1). The video was eliminated as this MRP’s analysis is based on textual content only and does not include a graphic or visual element. Video analysis differs from strictly textual analysis, as it also includes elements that construct the events it appears to record (Lindloff & Taylor, 2011, p. 164). As such, it would not have been consistent to consider the content on this page in the overall textual analysis.

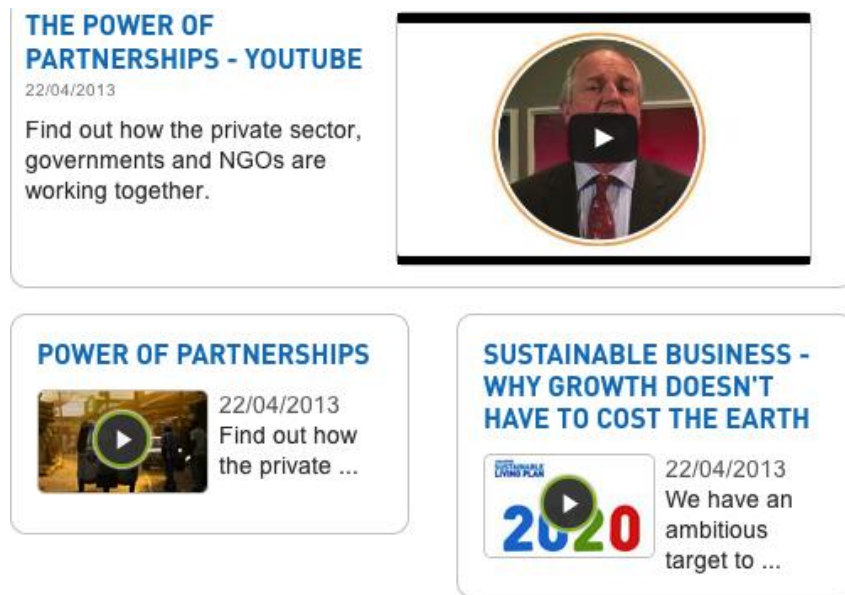


Figure 2: Sustainable Living Videos
("Sustainable Living Videos," n.d.)

In addition, footer content was eliminated from the coding process. Figure 3 illustrates this content, which was identical on each individual webpage for the entire website and does not have any CSR material.

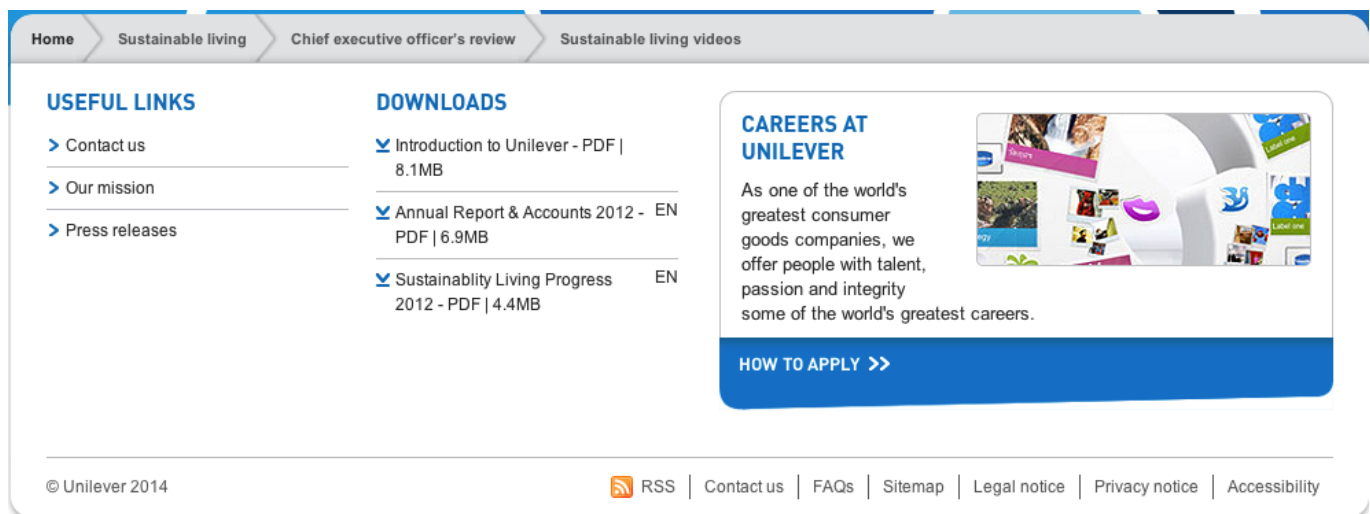


Figure 3: Unilever Website Footer
("Unilever Home Page," n.d.).

Data Analysis

Data analysis used a combination of the etic perspective and open coding. This means that the categories and codes were developed through an in-depth, close reading of the documents as required in open coding (Lindlof & Taylor, 2011, p. 250). However, the etic perspective was also used so that the categories and codes could be developed out of existing knowledge and theory found within the literature on CSR messaging (Lindlof & Taylor, 2011, p. 95). As this MRP has been developed as a case study to determine the extent to which Unilever

communicates its achievements and goals to form its communicated identity, as well as to determine the extent to which social good versus profit motivation claims are used, the etic perspective was most appropriate.

Coding & Categories

The codes below were developed out of concepts described in the literature review regarding Balmer and Greyser's (2003) work on corporate identity and van de Ven's (2008) work regarding how to ethically communicate CSR. Two categories of codes were identified and within each category three codes were identified:

- Corporate Practices
 - Actual achievements
 - Ideal goals
 - Actual/Ideal Blend
- Corporate Motivation
 - Social Good Motivated
 - Profit Motivated
 - Social Good Motivated/Profit Motivated Blend

Table 3 defines each of these categories and codes and provides examples of each.

The corporate practices category indicates messaging where Unilever is identifying either an actual achievement or an ideal goal that it is reaching towards but has not yet attained. Actual CSR achievements and ideal CSR goals are grouped together under the corporate practices category because the former is about current practices that have been achieved, and the latter is about ongoing practices directed towards achieving ideal goals in the future. A third code identified blended statements where Unilever blends both actual achievements and ideal

goals claims together in messaging about CSR practices. Returning to the literature review, Greyser and Balmer (2003) as well as van de Ven (2008) discuss the importance of companies balancing actual identities with ideal identities, especially when constructing communicated identities (p. 18; p. 345). The corporate practices category will allow insight into how Unilever uses elements of its actual and ideal identities when constructing its messaging.

As can be seen in Table 3, the corporate Motivation Category represents messaging that identifies either a profit or social good motivation for Unilever's CSR practices. Content that was identified as social good indicates that Unilever sees its actions as stemming from a desire to improve the greater good of the world. Content that was identified as a profit-based motivation indicate a desire to improve business practices to benefit the company. For example, indicating reduced costs or increased consumer base are profit based. Content that blended both codes together was counted as blended motivation. As discussed in the literature review, CSR behaviour does have a positive impact on corporate reputations, but stakeholders prefer that companies acknowledge a vested interest in CSR behaviour (Khan & Menwani, 2013, p.7; Forehand & Grier, 2003). The corporate motivation category will allow for an analysis of if and how Unilever constructs messaging that communicates vested interest to its stakeholders.

Table 3: Code & Categories

<i>Category</i>	<i>Code</i>	<i>Definition</i>	<i>Example</i>
Corporate Practices	Actual	Messaging that reflects CSR actions that are completed and have been achieved in full, according to Unilever. Demonstrates CSR by naming specific company accomplishments.	We made significant progress in 2012, increasing the proportion of sustainably sourced dairy ingredients from 10% in 2011 to 31% in 2012 ("Sustainable Sourcing," n.d., para 58).
Corporate Practices	Ideal	Messaging that reflects CSR goals that have not yet been reached. Demonstrates CSR by naming goals or intentions. Claim is not connected to other coded messaging.	We will source all dairy products sustainably by 2020 ("Sustainable Sourcing," n.d., para 57).
Corporate Practice	Actual/ Ideal Blend	Messaging that mixes both actual and ideal claims as defined above. Demonstrates CSR by combining both accomplishments the company has reached and those it is aiming for.	We started rolling out these materials in 2012. When our roll-out is complete, we anticipate a saving of around £1.3 million, complemented by a material reduction of around 530 tonnes ("Waste & Packaging," n.d., para. 12).
Corporate Motivation	Profit Motivated CSR	Messaging that explicitly refers to the CSR behaviour as beneficial for the company Acknowledges CSR will have a positive impact on the corporation's business efforts.	In 2012, we introduced a new technology – bi-modal resin – and we saved a further 70 tonnes of material. The same technology is now being rolled out across many more of our skin care and hair care brands and will bring further savings in material and cost ("Waste & Packaging," n.d., 13).

<i>Category</i>	<i>Code</i>	<i>Definition</i>	<i>Example</i>
Corporate Motivation	Social Good Motivated CSR	<p>Messaging that explicitly refers to the CSR behaviour as beneficial for the greater/public good.</p> <p>Acknowledges CSR will have a positive impact on society as a whole.</p> <p>Messaging in these claims is not positioned next to or balanced with profit motivated CSR.</p>	This will help hundreds of millions of people to achieve a healthier diet ("Improving Nutrition," n.d., para. 1).
Corporate Motivation	Social Good/ Profit Motivated Blend	<p>Messaging that presents both social good and profit motivated claims as defined above.</p> <p>Messaging in these claims balances both identified forms of motivation claims.</p>	We believe growth and sustainability are not in conflict. In fact, in our experience, sustainability drives growth ("Embedding Sustainability," n.d., para. 2).

Data Reduction

The Sustainable Living portion of the Unilever website is divided into the 10 webpages within it. The individual webpages were then divided into “sections” based on the sections provided by Unilever's messaging. Figure 4: Example of Sections, illustrates three distinct sections based on the sections Unilever divided its messaging into.



Figure 4: Examples of Sections
 (“Embedding Sustainability.”, n.d.)

Table 4 below shows the total number of sections analyzed within each webpage.

Table 4: Number of Sections on Each Webpage

<i>Webpage</i>	<i>Total Sections</i>
1. Unilever Main Page	2
2. Unilever Sustainable Living Plan	10
3. Chief Executive Officer's Review	26
4. Health & Hygiene	24
5. Improving Nutrition	28
6. Greenhouse Gases	25
7. Water Use	14
8. Waste & Packaging	25
9. Sustainable Sourcing	33
10. Better Livelihood	14
Total	201

To code the data, each webpage section was coded as actual, ideal, or actual/ideal blend and as social good motivated, profit motivated or as social good/profit blend. When a section was coded as actual/ideal blend or social good/profit blend, a further sentence-by-sentence analysis was completed to quantify how much this type of messaging was actual, how much was ideal and how much was social good and how much was profit motivated. Table 5 shows the total number of sentences identified as either corporate practice or and/or corporate motivation in each subsection. These numbers are separated as a sentence could be coded as having both practice and motivation messaging.

Table 5: Number of Sentences Analyzed in Each Subsection

<i>Webpage</i>	<i>Total Corporate Practices Sentences Analyzed</i>	<i>Total Corporate Motivation Sentences Analyzed</i>
1. Unilever Main Page	1	0
2. Unilever Sustainable Living Plan	81	2
3. Health & Hygiene	48	16
4. Improving Nutrition	53	2
5. Greenhouse Gases	62	3
6. Water Use	39	0
7. Waste & Packaging	92	11
8. Sustainable Sourcing	88	7
9. Better Livelihood	46	7
10. Chief Executive Officer's Review	32	24
Total	542	72

The section analysis allowed a macro examination of how CSR messaging is constructed on the webpages. The sentence-by-sentence analysis of blended sections allowed a micro examination of how codes are used in combination. The actual and ideal sections were not coded sentence-by-sentence, as the section analysis already shows that the messaging within these categories consists of only actual or ideal messaging.

Coding the blended sections on a sentence-by-sentence level allowed for patterns of consistencies and divergences between the section analysis and sentence-by-sentence analysis to emerge. In some instances, blended codes were found at the sentence level, when Unilever

combined the codes in singular sentences, and so these instances were coded as blended at this stage as well.

Findings

This section will first provide the results of each coded category, exploring how and when the codes are employed. It will begin with a section analysis of the corporate practice category before looking at the sentence-by-sentence analysis of blending codes in the corporate practice category. It will then explore a section analysis of the corporate motivation category before looking at the sentence-by-sentence analysis of blending codes in the corporate motivation category.

Section Analysis of Corporate Practice Category

The results of the section analysis of the actual, ideal, and actual/ideal blend codes can be seen below in Table 6. The bottom two lines shows the total number of times, as well as the corresponding percentage, each of these individual codes occurred on the Sustainable Living webpages.

Table 6: Section Results of Corporate Practice Category

	<i>Number of Occurrences Per Code</i>		
<i>Webpage</i>	Actual	Ideal	Blend Actual/Ideal
1. Unilever Homepage	1	0	1
2. Unilever Sustainable Living Plan	3	0	8
3. Health & Hygiene	10	0	11
4. Improving Nutrition	15	0	11
5. Greenhouse Gases	11	0	14
6. Water Use	5	1	8
7. Waste & Packaging	6	0	18
8. Sustainable Sourcing	10	0	23
9. Better Livelihoods	5	0	8
10. Chief Executive Officer's Review	9	4	7
Total	75	5	101
Total in Percentage	41%	3%	56%

As Table 6 shows, the majority of the sections are blended (101 in total), with actual falling slightly behind (75 in total) and very few sections consisting of only ideal claims.

Frequency of Actual Achievement and Ideal Goal Sections

Actual achievement claims represent a large portion of the corporate practice messaging on the Sustainable Living webpages. Occurring 75 times, this claim represents 41% of the sections on the Unilever Website. For example, in the Health & Hygiene Section, Unilever indicates:

Lifebuoy Targets Countries with High Child Mortality Rate

During 2012 Lifebuoy launched handwashing programmes in seven new countries:

Egypt, Ghana, Nigeria, South Sudan, Uganda, Zambia and Zimbabwe.

Our behaviour change programmes are now running in 16 countries, reaching eight of the top ten countries most affected by child mortality. ("Health & Hygiene," n.d., para 2-3).

The section above is just one of the 75 times that Unilever includes messaging that is strictly related to its actual CSR achievements. As indicated in the literature review, the foundation of communications should be based on the actual identity (van de Ven, 2008, p. 345). Unilever dedicates a substantial amount of its webpages to its actual identity. Further, it is consistent with best practices that this messaging exists on its own.

Turning to ideal goals, Table 6 shows that ideal messaging represents a small portion of the corporate practice messaging claims identified with only 5 instances, or 3%. The following is an example of an ideal section found in the Chief Executive Officer's Review section:

Delivering Sustainable Growth

Our vision is to double the size of our business while reducing our environmental footprint and increasing our positive social impact. As well as being the right thing to do, there is a strong business case for this approach. In our experience, sustainability drives growth. Consumers want it, retailers want it, it fuels innovation, helps develop new markets, saves money and inspires our people. ("Our Approach," n.d., para 2)

As is the case above, in each of these instances the message is primarily indicated as an overarching, guiding goal. This is consistent with Balmer and Greyser's (2003) recommendation that the ideal identity only be used when a company is communicating what it is reaching towards (p. 27). By using this messaging rarely and for grand statements that provides direction for Unilever's CSR goals, Unilever does not confuse its actual and ideal identity. Further, as already mentioned, the actual identity should be the foundation for communications, and consistent with this, the ideal code was rarely identified on its own.

With 101 total instances, or 56% of the messaging, a majority (albeit a slight one) of sections on the Sustainable Living webpages were identified as the actual/ideal blend code. In this messaging, Unilever is not using either actual achievements or ideal goals alone, but rather both claims are placed next to each other.

The following example is representative of much of Unilever's blended messaging:

Zero Waste to Landfill in Half of Our Factories

Over half of our 252 factories across the world, from Costa Rica to Japan, now send no non-hazardous waste to landfill.

We have set a stretching new target – none of our factories across the world will send any non-hazardous waste to landfill by the end of 2015. (“Waste & Packaging,” n.d., para. 39).

In the above paragraph, Unilever first indicates its success in reducing hazardous waste, before immediately indicating a not-yet achieved target it hopes to reach by the end of 2015. The following information from the Sustainable Sourcing section is patterned similarly:

Sustainable Dairy

We will source all dairy produce sustainably by 2020.

31% of dairy produce sustainably sourced by 2012. (“Sustainable Sourcing,” n.d., para. 57).

In the example above, Unilever first indicates an overarching ideal goal for 2020 before indicating its specific actual achievement thus far. As the literature shows, the actual/ideal blend code is especially important. As Balmer and Greyser (2003) advise, corporations cannot put rhetoric ahead of reality (p. 18). Still, van de Ven (2008) recommends CSR communications must consider both the ideal and actual identity of a corporation (p. 345). As shown above, the analysis found that Unilever employs its actual identity most often, and much of its messaging is based in the present. Further to this, it very rarely uses the ideal identity on its own, choosing to

blend it with an actual claim. In doing so, the messaging is based both in the actual identity and the ideal that the company is reaching towards.

Sentence-by-Sentence Analysis of Blended Actual Achievement/Ideal Goal Sections

This section will explore the results in Table 7. Table 7 indicates the number of times the actual, ideal, and blend actual/ideal codes occurred at the sentence level within the sections coded as actual/ideal blend in Table 6. For context, it also indicates the total number of blended sections analyzed and the total number of corporate practice sentences analyzed. The bottom two lines show the total number of times each individual code occurred, as well as the percentage of total codes, at the sentence -by -sentence level within the entire Sustainable Living webpages.

Table 7: Sentence-by-Sentence Results of Sections Coded as Blended Actual/Ideal Claims

<i>Webpage</i>	<i>Number of Blended Subsections</i>	<i>Number of Corporate Achievement Sentences Analyzed</i>	<i>Number of Occurrences Per Code</i>		
			Actual	Ideal	Blend Actual/Ideal
1. Unilever Homepage	1	1	0	0	1
2. Unilever Sustainable Living Plan	8	81	67	14	0
3. Health & Hygiene	11	48	28	20	0
4. Improving Nutrition	11	53	32	20	1
5. Greenhouse Gases	14	62	33	27	2
6. Water Use	8	39	24	14	1
7. Waste & Packaging	18	92	51	35	6
8. Sustainable Sourcing	23	88	49	35	4
9. Better Livelihoods	8	46	29	15	2
10. Chief Executive Officer's Review	7	32	19	11	2
Total	101	542	332	191	19
Total in Percentage	--	--	61%	35%	4%

As Table 7 shows, when constructing blended messaging, Unilever relies most heavily on its existing achievements, with 332 (61%) codes identified as actual. Comparatively, only 191 (35%) of codes identified were ideal. Once coded at the sentence level, only 19 (4%) of the codes identified were blend actual/ideal.

Frequency of Actual Achievement and Ideal Goal Sentences in Blended Corporate Practice Sections

When creating messaging regarding actual achievements and ideal goals, Unilever relies most heavily on its actual achievements. Consider the following messaging from the Sustainable Sourcing webpage:

Our Perspective

We use soy oil in our spreads, mayonnaise and dressings. We have supported the Round Table on Responsible Soy (RTRS) since it first issued certificates and in 2012 we were one of the largest single purchasers of the certificates. (“Sustainable Sourcing,” n.d., para. 22).

This section continues with a paragraph detailing its use of soy in the US, as well as its participation in Field to Market: The Keystone Alliance for Sustainable Agriculture and other sustainable soy initiatives.

Finally, the paragraph concludes with the following two paragraphs:

In 2012, we did not purchase as much sustainable soy oil as we hoped; however, in 2013 we will begin a pilot with US soy farmers to track and verify performance improvements to achieve equivalence to our Sustainable Agriculture Code.

Soy beans make up about 10% of our soy purchases, for use in our AdeS soy drinks. We expect to make the first purchases of sustainable beans in 2013. We are determined to make progress and have a roadmap in place to meet our 2014 target. ("Sustainable Sourcing," n.d., para. 24-25).

This example is representative of how Unilever constructs its messaging. It focuses primarily on its actual achievements before pointing to where it is heading. A company's identity is layered and in order to fully develop a corporate identity, organizations must be in touch with each aspect of its identity (Balmer & Greyser, 2003, p. 17). The actual and ideal identities of a company are two separate elements, but when forming a communicated identity companies must create consistency between both to prevent misalignment (Balmer & Greyser, 2003, p. 18). Further to this, both ideal and actual identities can co-exist even if not consistent with one another. If this is the case, it is important that both identities are clearly understood and that the ideal is presented as something the company is reaching towards (Balmer & Greyser, 2003, p.27). As shown above, at each level analyzed, the messaging within the Sustainable Living webpages is very much reflective of these best practices.

Returning to Table 6, at the macro level 75 of codes identified (41%) were actual achievements, 5 (3%) were ideal and 101 (56%) was blended actual/ideal. In Table 7, at the

micro level, 332 claims (61%) were identified as actual and 191(35%) as ideal, with only identified as 19 (4%) blended. At the micro level, Unilever relies less heavily on individual blended sentences to communicate its CSR corporate practices. The majority of content that comprises the blended subsections are actual achievements. This is again consistent with best practices identified by van de Ven (2008) that suggest the actual identity of an organization must be the foundation of communications (p. 345). At both the macro and micro levels, Unilever's messaging about its CSR practices reflects the best practices outlined in the literature.

Section Analysis of Corporate Motivation Category

This section will explore how many of the sections employ social good, profit and blend social good/profit motivated messaging. Table 8 identifies the number of times each social good, profit, and social good/ profit motivated blend codes occurred within the sections of each individual Sustainable Living webpage. The bottom two lines show the total number of times each of these individual code occurred, as well as the corresponding percentage, at the section level within the Sustainable Living webpages.

Table 8: Section Results of Corporate Motivation Category

	<i>Number of Occurrences Per Code</i>		
<i>Webpage</i>	Social Good	Profit Motivated	Blend Social/Profit
1. Unilever Homepage	0	0	0
2. Unilever Sustainable Living Plan	3	0	1
3. Health & Hygiene	8	2	4
4. Improving Nutrition	7	1	2
5. Greenhouse Gases	1	7	0
6. Water Use	7	2	0
7. Waste & Packaging	1	7	1
8. Sustainable Sourcing	5	2	0
9. Better Livelihoods	5	2	2
10. Chief Executive Officer's Review	4	3	6
Total	104	26	52
Total in Percentage	57%	14%	29%

As can be seen in Table 8, 104 (57%) of the sections were identified as social good messaging. Comparatively, only 26 (14%) of the sections were identified as solely profit motivated messaging, and 52 (29%) of the messaging was identified as social good/profit blend.

Frequency of Social Good and Profit Based Motivation Sections

As indicated above, with 104 (57%) claims identified as social good, there is a slight trend towards using claims that indicate social good as the primary motivation. For example, when users first visit the Unilever website the header indicates “Unilever invests in Food Bank Canada” with the text below reading, “New sponsorship to enhance national program for Canadians who are helped by food banks one meal at a time” (“Unilever Home Page,” n.d., para. 1). At the first point of contact with consumers, Unilever indicates that its CSR behaviour is helping “one meal at a time.” As indicated by McWilliams & Siegal (2001) and discussed in the literature review, it is understood that when a company practices CSR, it is engaging in behaviour that is meant to serve a greater social good, rather than serve the company itself (p. 117). Consistent with this, Unilever opens its CSR messaging with a claim that is related to social good. Further, as CSR itself was born out of a desire for consumers to address growing public skepticism (Tracy et al., 2005, p. 329), it is worth noting that a corporation as large as Unilever regularly employs messaging that indicates how it is giving back. While it is not possible to discern Unilever’s true intent, the messaging conforms to the literature that indicates consumers want companies to respond to consumer skepticism.

Still, the literature also highlights that companies cannot focus only on motivations to improve social good. This is reflected in Unilever’s acknowledgement of profit motivations for

CSR. While Unilever does use profit motivated messaging, it is very rarely used on its own, with only 14% of sections indicating strictly business motivations for CSR practices. For example, on the Waste and Packaging section of the website, Unilever indicates:

New Technology Saves Money

During 2011 we launched a new bottle design in Indonesia and Thailand for our Citra skin care brand. This resulted in a weight reduction of 365 tonnes of material. In 2012, we introduced a new technology – bi-modal resin – and we saved a further 70 tonnes of material. The same technology is now being rolled out across many more of our skin care and hair care brands and will bring further savings in material and cost. (“Waste & Packaging,” n.d., para. 10).

In the above rare example, Unilever indicates the new bottle designs will reduce material usage to save the company money without pointing to a social good benefit. As indicated in the literature, various theories argue that CSR is a tool to maximize shareholder value, create competitive edge, and increase long-term profit (Garriga & Mele, 2004, p. 53). When using this type of messaging on its own, Unilever risks creating messaging that implies it is engaging in CSR to serve its own goals. Consistent with this, Unilever rarely uses profit motivated messaging on its own.

As explained in the literature, corporations only benefit from CSR when it is effectively employed. In order to do so, companies must effectively indicate interest in the social good while acknowledging it will also gain from CSR practices (Forehand & Grier, 2003, p. 354). In order to achieve this, Unilever not only uses social good and profit codes independently, 52 of

the sections (29%) were identified as blending both types of messaging. This is evidenced clearly in the Chief Executive Officer's Review. As Unilever explains,

Overall we continue to see sluggish growth in most developed markets contrasted by relatively healthy consumption and growth in aspiring markets. These both have consequences in terms of the world's social and environmental equilibrium.

Inequality and rising levels of unemployment – especially among young people – place added strains on social cohesion. But the biggest challenge is the continuing threat to 'planetary boundaries', resulting in extreme weather patterns and growing resource constraints. These have an increasing impact on people's lives.

Put simply, we cannot thrive as a business in a world where too many people are still excluded, marginalised or penalised through global economic activity; where 1 billion go to bed hungry every night, 2.8 billion are short of water and increasing numbers of people are excluded from the opportunity to work. ("Chief Executive Officer's Review," n.d., para. 2-4).

As shown in this example, Unilever indicates an interest in CSR fueled by a desire to increase inclusion and decrease marginalization, but it also indicates that this work is necessary for its own business to survive and grow. By combining both, the messaging informs stakeholders of Unilever's vested interest.

Sentence-by-Sentence Analysis of Blended Social Good/Profit Motivation Sections

This section will analyze the results in Table 9. Table 9 identifies the number of times social good, profit, social good/profit motivated blend codes occurred at the sentence level within the sections coded as social good/profit motivated blend in Table 8. For context, it also indicates the total number of blended sections analyzed and the total number of sentences identified as corporate motivation that were analyzed. The bottom line show the total number of times each individual code occurred, as well as the corresponding percentage, on the sentence-by-sentence level within the Sustainable Living webpages.

Table 9: Sentence-by-Sentence Results of Sections Coded as Blended Social Good/Profit

Motivated

<i>Webpage</i>	<i>Number of Blended Subsections</i>	<i>Number of Corporate Motivated Sentences Analyzed</i>	<i>Number of Occurrences Per Code</i>		
			Social Good	Profit Motivated	Blend Social/Profit
1. Unilever Homepage	0	0	0	0	0
2. Unilever Sustainable Living Plan	1	2	1	0	1
3. Health & Hygiene	4	16	5	8	3
4. Improving Nutrition	2	2	0	0	2
5. Greenhouse Gases	0	3	1	2	0
6. Water Use	0	0	0	0	0
7. Waste & Packaging	1	11	0	1	10
8. Sustainable Sourcing	0	7	2	2	3
9. Better Livelihoods	2	7	3	2	2
10. Chief Executive Officer's Review	6	24	1	7	16
Total	52	72	13	22	37
Total in Percentage	--	--	18%	31%	51%

As shown in Table 9, when assessed on a sentence level, the social/profit blend codes identified in Table 8 are composed of primarily blended sentences with the code occurring 37 (51%) times. Comparatively, 22 (31%) codes were identified as strictly profit motivated, and 13 (18%) were identified as strictly social good.

Frequency of Social Good and Profit Sentences in Blended Corporate Motivation

Sections

As described above, the sentence-by-sentence coding of blended sections showed that the only consistent pattern in the corporate motivation claims was a trend towards blended messaging that combined both social good and profit motivation messaging. As already discussed above, in order to properly execute CSR communications, Unilever cannot only focus on messages related to social good; it also needs to acknowledge its own vested interest in CSR. This is reflected in Unilever's common practice of blending both social good and profit motivated messaging together. The following sentence from the Chief Executive Officer's Review website represents a combination of both social good and profit motivation:

We are also helping to improve the livelihoods of farmers while guaranteeing future supplies, and we will increasingly place a special focus on women, due to the multiplier effect we know that women have in developing societies. ("Chief Executive Officer's Review," n.d., para. 15).

Unilever indicates it is improving the livelihoods of farmers (social good), while also guaranteeing future supplies (profit motivated). As the literature recommends and as this sentence reflects, Unilever communicates a win-win, where it is serving a greater social good

while still acknowledging self-interest (van de Ven, 2011, p. 347). In doing so, the messaging works to minimize the risk of skepticism and negative response from consumers, and according to best practices, to maximize Unilever's benefits of CSR.

Returning to the results in Table 8, 57 % of claims were identified as social good messaging, 14% were profit motivated, and 29% were a blend of both. At the micro level shown in Table 9, 18% of the sentences in each blended subsection were identified social good, 31% were identified as profit-motivated and 51% were blended. At the micro level the blended social good/profit motivation does not decrease, but in fact increase substantially. As the literature indicates, CSR can have a positive impact on brand value (Melo & Galan, 2010, p. 434). The positive impact decreases when consumers suspect a company's motives are not transparent (Forehand & Grier, 2003, p. 354). Further, CSR behaviour is seen as more believable when a company acknowledges its vested interest (Menon & Kahn, 2003, p. 325). By continuing to blend social good and profit motivation, Unilever's messaging is consistent with best practices for communicating about CSR and acknowledging that Unilever will benefit from CSR as well.

Discussion

This section will return to the research questions to discuss the extent to which Unilever's CSR messaging on its Sustainable Living webpages uses its CSR achievements versus CSR goals, and how often the messaging refers to profit motivated benefits versus social good.

RQ1: How often does Unilever's communicated identity refer to its CSR achievements versus its CSR goals?

As shown above, Unilever uses messaging related to both actual and ideal corporate practices to form its communicated identity, but a higher number of actual achievement instances were identified at both the overall level, and the sentence-by-sentence level within the blended section. This fits within the literature's identified best practices regarding the importance of transparency and traceable claims when developing CSR messaging. As Balmer and Greyser (2003) explore, at any given time an organization has five different identities, two of which are the ideal and actual. Further, these identities must be fully defined and taken into account at the organizational level in order to ensure success and maintain stakeholder relations (p. 17 – 18).

Unilever creates a balance in its messaging that is reflective of the best practices outlined. This balance is not created by dedicating equal space to the actual or ideal, but by placing the most emphasis on its actual and then providing the overarching ideal goals as something the company is reaching towards. As explored by van de Ven (2008) in the literature review, while companies can use ideal identity in messaging, the foundation of CSR

communications should still be based on the actual identity (van de Ven, p. 345). In doing so, the messaging is based both in the actual identity and the ideal that the company is reaching towards, which also works to prevent misalignment between two separate corporate identities.

To this end, the company not only presents stakeholders with a vision of where Unilever is, it also presents a vision of where Unilever would like to be, presenting at once current sustainable practices, and more impressive ideals. As explored in the analysis, by presenting both together, Unilever is able to prevent misalignment between actual and ideal messaging, creating a communicated identity that accounts for both.

RQ2: How often does the messaging refer to profit motivated benefits versus social good, motivated benefits beyond the interests of the firm?

The findings suggest that Unilever's communicated identity balances both a profit motivated approach to its CSR messaging and a social good motivated approach. Unilever uses profit motivation more than social good motivation, although most often it relies on blended messaging. The literature review outlines how CSR that does not properly balance social good and profit motivated benefits can have a detrimental effect on brands (Forehand & Grier, 2003, p. 351, Becker-Olson, Cudmore & Hill, 2006, p. 52). It is important to carefully communicate business benefits without undermining the positive CSR practices (van de Ven, 2008, p. 357). By using both types of messaging, Unilever establishes a “win win” for both company and shareholder. Unilever's CSR practices suggest Unilever has not only presented itself as a company concerned with the greater good, but also identified that expanding CSR practices will have a direct positive impact on business.

Implications

These findings provide an analysis of how Unilever's CSR messaging compares to best practices and demonstrates a practical example of how actual and ideal identities can be present in messaging. By building on literature that recommends companies use messaging that acknowledges both profit based motivation for CSR behaviour as well as social good based motivation, this MRP has shown that a company can use both together rather than considering each motivating factor as at odds with one another. Stakeholder theory argues that stakeholders must be considered as carefully as stockholders. In the "Sustainable Living" web pages of the Unilever website, the messaging appears to be constructed in a way that acknowledges this, providing stakeholders with what appears to be transparent knowledge of actual achievements and ideal goals.

Limitations and Future Research

While this MRP provides an analysis of the CSR messaging on the Unilever "Sustainable Living" website, much more research can be completed. With regards to Unilever, a longitudinal study that tracks and maintains the company's actual real world practices can provide insight into the veracity of the CSR. In addition, further analysis could assess audience response to determine if these best practices communicate transparency.

Conclusion

CSR emerged to address increased pressures on corporations to acknowledge the negative impacts of some business practices (Tracy et al., 2005, p. 329). While CSR has been identified as a tool to improve corporate reputation and profit, stakeholder theory argues that it

is required to address the inequalities that exist in society, given corporations' powerful positions (Fassin, 2012, p. 83). Stakeholder theory also encourages corporations to engage in transparent, forthright dialogue with not only stockholders, but stakeholders as well (Fassin, 2012, p. 83).

While literature does indicate CSR practices create positive outcomes for businesses, these can be reduced if stakeholders grow skeptical or identify misalignments between a company's claimed behaviour and actual behaviour (Forehand & Grier, 2003, p. 351; Menon & Kahn, 2003, p.325, van de Ven, 2008, p. 345). To mitigate this risk, companies should base communicated identities primarily in actual achievements. Idealistic goals can be included as well, as long as the messaging does not lose sight of its actual achievements (van de Ven, 2008, p. 345, 357).

Through a case study of Unilever's "Sustainable Living" webpages, this MRP gathered and analyzed data that suggests Unilever's practices largely exhibit the best practices outlined above. By blending goals with achievements, and simultaneously acknowledging both social impact and profit based motivation, Unilever's "Sustainable Living" shows how a company can incorporate CSR messaging when developing its communicated identity. By providing stakeholders with information about its CSR behaviour and goals, the Unilever "Sustainable Living" webpages present a balanced communicated identity.

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