NORWEGIAN SCHOOL OF ECONOMICS

Bergen, Spring, 2021

Consumer Perceptions of Corporate CSR and Sustainability Activities

Identification of guiding principles

Erlend Aabø Heskestad and Amalie Steffensen

Supervisor: Magne Supphellen

Master Thesis in Marketing and Brand Management

NORWEGIAN SCHOOL OF ECONOMICS

Executive summary

In recent years, focus on sustainability has increased among consumers and several companies have started using materiality analysis as a tool for understanding which sustainability topics are essential for their business and consumers. Yet, materiality analysis is a complex procedure and different approaches can give different results. In addition, materiality analysis does not consider the importance of how consumers' ethical principles will influence their perception of how companies address sustainability. It would be valuable for companies and the field of research to get an in-depth understanding of the basic principles that govern consumers' assessments. Thus, in this thesis we have studied which basic ethical principles guide consumer perception of the companies' sustainability commitment. In addition, we have also tried to discover the basis of these ethical principles.

To explore consumers perception, we made use of the laddering theory. We conducted semi-structured interviews on 20 consumers to understand their CSR (corporate social responsibility) perception towards three acknowledged companies from Norway: Coop, Telenor and Lerøy. Through the use of the laddering technique we created hierarchical value maps, which gave an understanding of consumers' basic values in terms of the companies' CSR activities.

Our research found that there were several factors affecting the basis for respondents' perception of companies' CSR engagement, such as the company's brand and which industry it represented. Further, there was a clear connection to four ethical principles, "The Good Samaritan", "The Polluter Pays", "Precautionary" and "Equality". These principles were associated with all the three companies' CSR engagements.

This result suggests the existence of four ethical principles which companies need to consider in terms of their sustainability engagement. Simultaneously, which of these ethical principles that are most prominent will vary. It will especially depend on the companies' brand and industry. Hence, companies need to consider their industry and brand in connection with these four guiding ethical principles, when they determine their CSR strategy.

Keywords: Consumer, Sustainability, Materiality Analysis, Ethical Principles, CSR, Laddering

Acknowledgements

This thesis is written as part of our Master of Science degree in Economics and Business Administration at the Norwegian School of Economics (NHH). The topics covered in this master's thesis are included in our main profiles Marketing and Brand Management.

Our deepest gratitude to our supervisor, Professor Magne Supphellen, for his excellent leadership and constructive suggestions throughout the process. It has been a pleasure to work on this thesis with such a professional individual with a positive attitude.

We sincerely thank the respondents who took the time to take part in our interviews and allowed us to collect data. Without our respondents' honest opinions through time-consuming in-depth interviews, we would not have been able to find such concrete proposals for CSR management.

We also would like to thank the administration at our university, which made everything possible to not disrupt the studying process in these difficult times.

Bergen, June 2021

Erlend Aabø Heskestad & Amalie Steffensen

Table of content

List of Figures and Tables

1. Introduction

The goal of most corporate social responsibility (CSR) initiatives is to achieve sustained competitive advantage by attracting and retaining support from consumers and other stakeholders (Michelon, Boesso, & Kumar, 2013). Business gains from corporate social responsibility (CSR) practices, being customer loyalty and/or company reputation, depend greatly on how consumers perceive a company's social behavior, which makes the measure of consumers perception a key issue in the process of CSR activities (Costa & Menichini, 2013). A study conducted by Boston Consulting Group found that companies who pursue sustainability initiatives perceived the top benefit to be brand building potential. This study also found that the companies' business returns from these initiatives greatly depended on how consumers perceived their social commitments (Peloza, Loock, Cerruti, & Muyot, 2012). Hence, consumers' perceptions should be taken into account in CSR activity planning, as they are able to punish companies that present themselves as responsible while in reality being recognized as irresponsible (Calabrese, Costa, & Rosati, 2015). Consumers are increasingly intolerant of companies that fail to meet their expectations, and of incongruence between expectations and corporate actions.

In order to reduce the information asymmetry between company and consumers, materiality analysis has become a popular method to find which sustainability expectations the consumers have regarding CSR initiatives (Calabres, Costa, G., & Menichini, 2019). The purpose of materiality analysis is to determine what sustainability information is most significant to the companies and to their stakeholders (Calabrese, Costa, Ghiron & Menichini, 2017). Despite the central role of consumers' expectation in CSR assessment, previous CSR literature lacks further in-depth research on basic ethical principles that guide their perceptions of how companies should prioritize CSR activities, and thus their sustainability assessments (Costa & Menichini, 2013).

Stakeholders, customers in particular, hold basic expectations about the ethicality of corporate behavior, thus them being legally compliant, ethical, and socially responsible in their actions (Podnar & Golob, 2007). A large number of literatures suggests that being ethical is in the best interest of brands (e.g., (Story & Hess, 2010). Consumers are becoming more demanding, they expect brands to reflect their ethical concerns (Maxfield, 2008). When considering the outcome of materiality analysis, it is important to understand what governs consumers' perceptions and views on corporate social responsibility. In this thesis, we will look at the factors that contribute to creating misconceptions of companies among their consumers and go back to human fundamental moral and ethical principles. This way we can find out what principles companies should facilitate in strengthening their consumers relationship and in return enhance reputation and attract employees, investors and consumers (Greening & Turban, 2000).

With the importance of understanding the fundamental ethics that forms consumers' values and helps to shape their expectations of a company's sustainability initiatives, this thesis will go in depth on various ethical principles and connect them to the consumers' perception. In addition, it will find the sources behind the governing principles in consumers underlying values. These sources describe the basis of the ethical principles that consumers attach to the companies CSR activities, such as consumers' values, CSR initiatives, brand or category that help to govern ethical principles toward specific companies.

Given this, this thesis is aimed at answering the following research questions:

RQ1: Which basic ethical principles guide consumers' perceptions of the companies' sustainability commitment?

RQ2: What is the basis of these ethical principles?

2. The theoretical framework

2.1 The importance of corporate sustainability engagement

Due to a growing awareness of man-made climate change, social inequality and discrimination, sustainability has become an important issue in the recent decades (Calabrese, Costa, & Rosati, 2015). The rise in awareness is reflected in the growing sustainability coverage in international press and practices by organizations. In September 2015, the 2030 Agenda for Sustainable Development was adopted by the United Nations' General Assembly. The purpose was to achieve 169 targets to meet 17 Sustainable Development Goals (SDGs) by the year 2030. These targets represented an important call for action by all countries to work together towards common goals. The SDGs included many major social issues such as gender and social inequalities, combating hunger and poverty, while also tracking climate change and working to preserve our nature (United Nations, 2021). The Sustainability agenda has therefore been putting more pressure on companies to show social responsibility. The Global Reporting Initiative (GRI), United Nations (UN) and Sustainable Development (WBCSD) have been important drivers for corporate social responsibility among companies. Together they have developed the Sustainable Development Goals Compass which can help companies enhance their sustainability involvement (Calabrese, Costa, & Rosati, 2015). Thousands of businesses around the world have signed on to collective sustainability efforts such as the United Nations Global Compact, where 91% of all U.S. based businesses have formal reporting policies related to their sustainability efforts (Peloza, Loock, Cerruti, & Muyot, 2012).

Companies face increasing pressure from the public to show social responsibility towards the environment (Calabrese, Costa, & Rosati, 2015). In Norway, many companies inform the authorities about their CSR involvement. There are different definitions of CSR in management theory. The European Commission defines CSR as "the responsibility of enterprises for their impacts on society" and "a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (Calabrese, Costa, & Rosati, 2015, s. 313). The stakeholders of a firm are those groups and organizations that the firm believes have a relationship with the company and can be affected by or affect the business. The Norwegian government regards CSR to be what the companies do on a voluntary basis in addition to complying with existing laws and regulations in the country in which they operate (Regjeringen, 2010).

All major companies in Norway need to report on human rights, labor rights, the external environment, and their fight against corruption (Ellefsen, 2019). Small companies are not required to inform about CSR but are encouraged to do so. This law only requires a report on CSR issues, but does not specify how to actually measure and document the CSR work in the report.

There are no current regulated standards for reporting CSR and therefore companies are able to show their best CSR involvement and hide their CSR weaknesses. The lack of standards is a huge problem and makes it difficult for authorities and consumers to understand companies' actual social impact. Recently, the EU presented a classification system for green activities, called EU Taxonomy. This framework helps to classify economic activities that qualify as environmentally sustainable. The EU created this framework to help stakeholders make better decisions and to reach the EU's green deal target. EU Taxonomy has received lots of positive media coverage, though this classification system is not fully developed yet and has received some criticism (Hay, 2020).

Global Reporting Initiative (GRI) has made a perceived international standard for reporting on corporate environmental, social and economic conditions. In their newest guideline report, GRI G4, they try to meet the need for a report which emphasizes stakeholders sustainability desires. This guideline report has become the most adopted standard for sustainability reporting (Calabrese A. , Costa, Ghiron, & Menichini, 2017). GRI G4 places materiality analysis at the heart of sustainability reporting (PwC, 2016). The aim with this method of analysis is to identify relevant issues for CSR reporting and to prioritize these material issues in accordance with stakeholder expectations and needs (Calabrese, Costa, & Rosati, 2015). According to GRI G4 guidelines, when performing a materiality analysis you must take into account sustainable initiatives which engage consumers. Also, on a strategic level, you should consider opportunities and risk related to different sustainability aspects. In addition, the G4 guidelines suggest using a materiality matrix where one can rate sustainability aspects according to the importance for the company and their stakeholders. This matrix will provide understanding of materiality threshold and to find sustainable aspects which should be reported by the company (Calabrese A. , Costa, Ghiron, & Menichini, 2017). As a result, companies can focus on the issues that make the biggest difference both for their stakeholders and their business performance (Font, Guix, & Bonilla-Priego, 2016). The desire is that a materiality analysis can have a positive impact on both the company and society.

Materiality analysis reporting has become very popular among companies (Calabrese A. , Costa, Ghiron, & Menichini, 2017) and there are many consulting companies offering to perform these reports. Companies often make materiality analysis every two years, which costs tens of thousands of dollars and in some cases over a hundred thousand dollars (Aronson, Friend, & Winston, 2018). Still, there is a challenge to understand why consumers perceive some sustainability actions as material. Materiality analysis is indeed a highly subjective procedure. It involves subjective judgments which are usually affected by uncertainty and vagueness. (Yan & Ma, 2015). Companies do not get the underlying reason for consumers perceived responsibility through the materiality analysis. There are many different variables which can affect consumers' expectations of CSR initiatives, for instance consumers ethical values, customer relationships and brand associations. Thus, it is important to recognize and understand these variables. According to Ascough, Maier, Ravalico and Strudley (2008), new and effective methods are needed to understand consumers' perceptions through materiality analysis (Ascough, Maier, Ravalico, & Strudley, 2008).

2.2 CSR communication and bounded rationality's effect on consumers perception

A materiality analysis requires that a company engage with different customer groups to gather their insights on specific social, environmental, and economic issues. The customer' thoughts and insights help to identify what companies should report on and which strategies to implement in a constantly changing world (Calabres, Costa, G., & Menichini, 2019). The stakeholder management theory of CSR argues that the sources of consumers CSR perception are significantly more complex and diverse than previous literature suggests and creates a gap between what consumers expect and how firms actually perform (Freeman, 1984). When consumers' perceptions stem from underlying assumptions in their decision-making process, it is more challenging for companies to rely on their insights, and this makes it even more crucial for firms to understand the underlying mechanisms that govern consumers' perceptions.

An organization that acts upon their CSR initiatives could realize benefits in several ways, such as customer loyalty, good reputation and increased ability to recruit potential employees.

Several studies have expressed how the customers' perception of a sustainably responsible company affects the possibility to gain benefits from CSR practices (Costa & Menichini, 2013). The return on CSR investments is strongly linked to the overall perception of a company's socially responsible performance and therefore, CSR evaluations must include the customers' perceptions of the company's CSR engagement.

In order for a company to capture the value of brand building potential for sustainability, it has to create both a real and perceived sustainability-focus relative to competitors. Many stakeholders such as investors, employees, and customers report that sustainability is an important factor in their decision-making process (Calabrese, Costa, & Rosati, 2015). Nonetheless, research conducted by Peloza and colleagues reveal especially two aspects: consumers' perception can deviate greatly from the organizations' real CSR investments, and the majority of consumers are not able to separate meaningful differences about sustainability between most companies (Peloza, Loock, Cerruti, & Muyot, 2012). Consumers see most companies as somewhat neutral in their sustainability engagement, where few are recognized as better or worse than the others. Although several researchers claim that customers' CSR perceptions have a guaranteed positive effect on customer identification with the company, satisfaction and repurchase intention. Auger et al. (2008), found that customers within a socially conscious segment were unwilling to drop product functionality for a perceived CSR benefit. The study describes how purchase intentions decrease significantly if customers perceive negative attributes related to the functionality, even if the CSR attributes are successfully perceived (Auger, Devinney, Louviere, & Burke, 2008).

During the last decades, consumers have become more demanding to companies' CSR activities (Chong, 2017). Studies have demonstrated how socially responsible consumers are capable of punishing companies that present themselves as socially responsible, but that are later publicly judged quite the opposite (Calabrese, Costa, & Rosati, 2015). Thus, if a company's CSR activities do not match with consumers values, beliefs and expectations, the positive effect of their engagement could drastically decrease (Peloza & Shang, 2010). Therefore, marketing researchers are particularly concerned with understanding how consumers receive companies' CSR engagement and how they respond to this perception in relation to company identification, loyalty, and satisfaction.

To understand the value base that governs consumers' decision-making process and shapes their perceptions of companies' CSR, we need to be aware of factors that can cause consumers’ inherent values to deviate from the companies’ activities. These are factors that override consumer’s values and dominate their perceptions, such as CSR communication, consumers’ bounded rationality and demographic differences, which need to be adjusted for in order to capture the consumers’ governing ethical principles.

2.2.1 CSR communication

Communication costs related to social responsibility are the third largest budget component of the communication department in larger firms (Hutton, Goodman, Alexander, & Genest, 2001). The communication of CSR engagement and activities not only creates awareness of CSR investments and protection of reputation or brand, but it also creates a bond between the company and its customers (Maignan & Ferrell, 2004). In order to preserve future progress in handling and informing CSR and respond to customers' expectations, companies have understood the importance of understanding what is material to their customers. As an approach to this, an entire industry now exists to rate and rank companies based on their sustainability efforts. Many of these rating systems and lists are well-known not only to sustainability researchers, but also managers and investors who see these ratings and lists as a potential increase in financial performance (Peloza, Loock, Cerruti, & Muyot, 2012).

Although the rating agencies report a company’s sustainability in a highly detailed way, consumers do not use this information to inform their perception of a company. The report is very complex and not easily consumed or suitable for other communication channels, such as Facebook and Twitter. Consumers receive sustainability-related information, or make sustainability inferences, from messages communicated though advertising, social media, and word-of-mouth. Organizations must understand the media consumption patterns of their customers and pair the specific media platform to the content of their message in order to communicate with their customers in an effective way. Although these medias make it possible to reach a large user base, they include several limitations when it comes to complexity and text space. Thus, consumers have to rely on other forms of communication that firms use to communicate CSR initiatives. The most common communication is the sustainability report or the standalone CSR report, which companies often share on their website. Again, these reports consist of a large volume of complex information that is needed to understand the breadth of companies’ sustainability commitment.

Because the report is very difficult to access, detail oriented and complex, very few consumers are motivated to find and read the report. Therefore, it is not surprising that most consumers' perception of a company's sustainability practice can differ greatly from reality. Firms that only rely on the standalone report to communicate their CSR are unlikely to effectively deliver their messages to any mainstream audience.

2.2.2 Consumers bounded rationality

When consumers share their insights with companies to create a materiality analysis, it is reasonable to believe that consumers use the same decision-making processes when assessing other sustainable decisions. Inherently, humans have limited capacity to control, deliberate and systemize their thoughts. This is referred to as "bounded rationality" and are restrictions in the information process in order to arrive at specific decisions, due to limited knowledge (Samson & Voyer, 2012). A Nobel prize winning explanation to the decision-making process is Kahneman's (2008) dual process theory, where he argues that there exist two systems for making decisions. System 1 is referred to as the intuitive, fast, and automatic thoughts. System 2, on the other hand, is the deliberate and logical thinking process that is slower and requires considerably more energy (Kahneman, Thinking fast and slow, 2011). Decision-makers often have limited capacity to engage in a deliberate and controlled thinking process and thus rely on mental shortcuts as an approach to decision-making (Kahneman & Tversky, 1974). These shortcuts, assumptions or inferences, help consumers to reach a decision faster by using fewer cognitive resources.

Often, consumers do not have the motivation or ability to obtain or remember such detailed and complex information which sustainability-related information is, in order to rank sustainability initiatives that are material for a specific company. It is not certain that the consumers know enough about the company for them to be able to base their assessment on knowledge and when they lack this knowledge, they utilize system 1 and base their answers in a materiality analysis on other knowledge they can link to a company's brand or category.

2.2.3 The importance of brand and category knowledge

Brand awareness is consumers' ability to recognize or recall a specific brand with a certain product category (Aaker, 1991). Through brand awareness, consumers can connect different attributes and characteristics to a brand and in this way build a relationship with it. Imaningsih (2017), found that CSR awareness has a positive and significant effect on brand reputation and brand awareness, and vice versa (Imaningsih, 2017). In this way, consumers' knowledge of the product category, marketing strategy and competitors helps to shape their perception of the brand and thus their CSR activities. Often, the products or services of a brand can be associated with their actions. If a brand produces products that can be associated with positive feelings, consumers will link that brand to positive social behavior. Likewise, if a consumer has negative associations to a company's products or services, the consumer will assume that the brand is morally bad (Peloza, Loock, Cerruti, & Muyot, 2012). Therefore, if there is a lack of crucial knowledge about a company's CSR, consumer will then use their brand awareness to assess the company's CSR commitment. If consumers have a negative impression of the brand, the company's CSR will also be judged accordingly.

Many of the same elements apply to consumer's knowledge of industry categories. Consumers can have knowledge related to the category of which a company operates and assume that the company behaves in a way that they associate with that category. Peloza and colleagues found that consumers rate the financial industry as among the worst performers of sustainability, because the media has portrayed the industry as being greedy and reckless in recent years, despite their high score on actual sustainability performance. The technology industry, on the other hand, are rated rather high on sustainability performance by consumers, even though their actual performance is lower than both the energy and financial industry. The reason for this might be because people associate technology with the promise of improved efficiency, less paper use or other high-profile environmental problems that can be related to industries such as mining or fossil fuels (Peloza, Loock, Cerruti, & Muyot, 2012).

Although consumers may have inherent values guiding their perceptions of a company, and that the company's values have a positive match, their brand and category awareness can influence whether the company is perceived as good or bad when it comes to sustainability commitment. It is therefore important that companies have knowledge about this influence when communicating and determining their sustainability activity.

2.2.4 Differences between customer groups

The last factor we will address is the difference between customer groups demographical varieties. Previous research argues how different customer groups can have a different level of interest of sustainability initiatives (Dowling & Moran, 2012). Hoeffler and colleagues found that employees were more likely to require explanation of sustainability initiatives than customers. They were also more positively influenced by the matching of sustainability initiatives and the core business of the company (Hoeffler, Bloom, & Keller, 2010). Various customer groups have different expectations and requirements regarding the company's CSR, which may be related to the connection they have to the company. In this way, the demographics of the customer group can also be critical. We can assume that a younger customer group will have different requirements for CSR than an older customer group, and that these requirements again are tied to the difference in their inherent values.

Peloza and colleagues also found differences among customer groups across the component of sustainability. Students' perceptions of sustainability performance were much lower for the environmental components (versus social and governance). Their perception about environmental performance also showed the same negative skew when compared to purchasing managers in industries such as consumer discretionary and energy. This might suggest that companies across a range of industries face a challenge of properly informing a younger demographic about their sustainability activities. This is not only important because of the higher expectations for sustainability held by many young people, but the need for firms to compete for skilled young employees in the face of emerging skilled employee shortages (Carnevale, Smith, & Strohl, 2010).

In order to understand how consumers' perceive the companies' sustainability activities, it is important to understand their underlying moral principles that govern their values. Most consumers argue that companies should align with their values and that CEOs should address issues that matter to them (5WPR, 2019). This strengthens the importance of companies' understanding of consumers' underlying values. By achieving this understanding of underlying ethical principles, companies can reduce the consumer's perception/expectation gap created by other factors than CSR and build a stronger brand through mutual consumer-corporate relationships. This thesis aims to provide valuable insight in consumers' guiding principles in order to create more accurate materiality analysis. To understand the origin of the moral principles, we will further address various ethical principles that potentially is guiding consumers decision-making.

2.3 Ethical Principles

In terms of consumers' different perceptions, which were mentioned in section 2.2, it is difficult for companies to understand which CSR initiatives consumers perceive as material. It is challenging to make a materiality analysis when there are several different variables that influence how consumers perceive companies' sustainability commitment. However, researchers state that ethical values also are an important factor that guides consumers' CSR perception (Nielsen & McGregor, 2013). People use ethics when they distinguish between what is right or wrong, and many scientists claim there exist universal values that consumers consider essential. Thus, companies can get a better understanding of consumers’ perceptions if they understand their ethical guidelines. If companies can understand consumers’ ethical perception, they can create materiality analysis and CSR initiatives more successfully. Although there has been a lack of research on how ethical values affect consumers. In this capture we will therefore present ethical principles which can be related to consumers' CSR perspectives.

2.3.1 Basic Ethical Theory

Ethics is the philosophical study of what is right or wrong in human conduct and what rules or principles should govern it (Robinson, Dixon, Preece, & Moodly, 2007). Ethics has been shaped by many influences from Aristotle, Plato, and Kant to Confucius and continues to change. Ethics has a strong foundation but is not conceptually static (Moodley, Smith, & Preece, 2008). However, in general ethics theory we usually talk of teleological (consequentialism), virtue and deontological (duty-based) theories (Supphellen, Torbjørnsen, & Troye, 2014). Based on these ethical theories we have found a variety of potential principles which can affect consumers' perception towards a company’s sustainability commitment. These principles are acknowledged by several researchers and will therefore be used as the basis for our study.

2.3.2 Teleological

In teleological (consequentialist) ethical systems, decisions about what to do and subsequent evaluations of the morality of an action, are based on the expected or actual consequences of a behavior. Whether or not a person or action is good is based not on the intrinsic qualities of a person or on the rules he or she is following, but rather on the outcome of particular actions. The most prominent consequentialist model is Utilitarianism – the greatest good for the greatest number of people. Classical utilitarianism generally claims that an action’s utility is determined by whether it produces more benefit or harm to the overall good, including pain and pleasure (or negative and positive feelings). Many approaches to sustainability implicitly, if not explicitly, follow a utilitarian ethical model. They aim to maximize selected goods – social, economic, and/or environmental – for the largest number of individuals or groups without the need to specify philosophical foundations (Kibert, Thiele, Peterson & Monroe, 2012).

2.3.2.1 Precautionary principle

The Precautionary principle is an example of one sustainable ethical principle and can be associated with utilitarianism. According to Kibert et al. (2012), the Precautionary principle is one of the core sustainability principles. A minimal ethical action under any classic theory is to avoid unnecessary harm (Gibson, 2012). The principle states that people should act with precaution if there is no strong scientific evidence that an act or a policy will not harm human health or the environment. From a consumer' perspective we assume that companies should be precautionary and reduce the potential negative effects of their actions. People or companies should not always focus on progress and innovation, but also look at the possible consequences of their actions and try to prevent negative outcomes. The precautionary principle emphasizes the actors as responsible, rather than those affected by the actors' behavior. An example of its application arose in 1999, when New Zealand and Australia sued Japan because they claimed that they did not follow the precautionary principle. The reason was that Japan, according to New Zealand and Australia, had overfished southern bluefin tuna (Cheever & Campbell-Mohn, 2016).

2.3.3 Deontological

Some modern ethicists reject consequentialism as a foundation for ethical CSR (Lantos, 2002). According to Vitell, when consumers are making ethical decisions, they are more guided by duties (deontology) than by consequences (teleology) (Vermeir & Verbeke, 2006). "Deontology ethical judgments are based on the moral actor's intentions and adherence to duties or rules" (Kibert, Thiele, Peterson, & Monroe, 2012). Immanuel Kant is one of the most famous deontology philosophers. Kant's central philosophical concept is the categorical imperative, which is considered to be the superior understanding of deontology theory. The main aspect of categorical imperative is that people should behave as if their actions could be made as a universal law (Kibert, Thiele, Peterson, & Monroe, 2012). Through our research we assume there are four duty-based principles that potentially guide consumers' CSR perception. These four principles are: The Good Samaritan Principle, Obligation to Future Generations, The Polluter Pays Principle and Laissez-faire Principle.

2.3.3.1 The Good Samaritan Principle

It is possible to see a connection between sustainability and religious principles. Kant's duty-based ethic, the categorical imperative, indicates that people should treat others as they want to be treated. In connection to sustainability, there are studies showing that consumers use the golden rule as an ethical guideline. For example, a survey made by Bruvoll, Halvorsen & Nyborg (2002) found that the golden rule principle was the main reason people were recycling.

The golden rule principle is universal, and it is possible to find the same message in many different religions. In the New Testament Jesus says that "you shall love your neighbor as yourself" (Luk 10, 27, Bible 1985). To explain what he means with this quote, Jesus used the parable of The Good Samaritan. Scholars, such as Allport, perceive the parable as an indicator that people should help anybody who is in need (Batson, Floyd, Meyer, & Winner, 1999). People should not simply restrain themselves from negative activities, but they should instead take a positive active role by bringing benefits to one another. Thus, The Good Samaritan parable emphasizes the importance of altruistic behavior (Stark, 1989). "Altruism is generally understood to be behavior that benefits others at a personal cost to the behaving individual" (Kerr, Godfrey-Smith, & Feldman, 2004, p. 1). It is a form of unselfish actions that are meant to help others.

Regarding companies' CSR initiatives, many scholars suggest three types of CSR approaches: ethical, altruistic and strategic CSR (Lantos, 2002). Altruistic CSR has many similarities with the golden rule (and The Good Samaritan parable). This altruistic social responsibility is based on an idealistic and selfless perception of a company's role in society. "The justification lies in the fact that the modern corporation has been entrusted with massive economic and human resources and has the power to affect many parties beyond the participants in its transactions" (Lantos, 2002, p. 206). Related to the Good Samaritan parable, we can assume that consumers perceive that companies should have a clear altruistic CSR perceptive. By having available resources, we believe consumers expect that companies have a moral responsibility to provide for the society beyond its tax contribution. Hence, we choose to call this ethical responsibility, The Good Samaritan Principle. For example, when energy companies such as Equinor operate in developing countries, they have a duty to use their available resources and knowledge to enhance those countries' energy facilities.

2.3.3.2 Obligations to Future Generations

According to John Thogersen study, people feel a personal obligation towards environmental responsibility (Vermeir & Verbeke, 2006). For many people, justice and obligation to future generations is perceived as the most important sustainability principles in social ethics (Kibert, Thiele, Peterson, & Monroe, 2012). This principle especially focuses on climate change, with the current generation taking care of the earth for future generations. The integration of social and environmental concerns in relation to future generations is a distinctive, perhaps even defining, feature of sustainability (Voß & Kemp, 2006). The Brundtland Commission, in 1987, famously stated that developments are sustainable if they “meet the needs of the present without compromising the ability of future generations to meet their own needs” (Doane & Abasta-Vilaplana, 2005, p. 29). In other words, “corporations shall operate sustainably, helping to meet the needs of the present generation without compromising the ability of future generations to meet theirs” (Doane & Abasta-Vilaplana, 2005, p. 29). For example, when Apple is selling a product, they should make sure that the product is recyclable, since they have an obligation to develop sustainable products for future generations.

2.3.3.3 The Polluter Pays Principle

Studies show that consumers display strong feelings against certain types of transgressions by companies (Carrigan & Attalla, 2001). The Polluter Pays Principle states that creators of pollution must pay for the costs of removing it, rather than letting the cost of cleaning up pass to the public. According to Cheever & Campbell-Mohn (2016) this ethical perception is a central and universal sustainability principles. This principle suggests that the polluters should be held accountable for the harm they cause the society (Kibert, Thiele, Peterson, & Monroe, 2012). The Polluter Pays Principle can also be seen in a more general context, where people or companies are responsible for their actions and have to pay for causes that have a negative effect on the society overall. An example is the seafood company Mowi. If their operations cause damage to the aquaculture, they have a responsibility to act and take responsibility for their activities. The EU and other governments in the world are using the polluter pays principle as policies guidelines. There are many consumers who agree that companies have a responsibility for their actions (Cheever & Campbell-Mohn, 2016), therefore we believe it is an essential ethical principle.

2.3.3.4 The Laissez-faire Principle

A different and less reactive CSR approach is the Laissez-faire view. There are consumers who perceive a company’s only obligation is to serve their shareholders. The laissez-faire principle argues that corporations only have responsibility to make profit and provide for their shareholders, while the government has the obligation to take care of the society. Hence, businesses should only adhere to their minimum obligations, such as making profit, pay taxes and provide jobs. The view is that the company's profit will be beneficial for the society, either through further investment in the business or by increasing the prosperity of their shareholders (Johnson, Whittington, Scholes, Angwin, & Regner, 2018). An example could be the American oil and gas company ExxonMobil. If they choose to still pump-up oil without the concern of their environmental impact, several consumers will perceive this action as being unethical. However, there will also be a group of consumers which perceive this action as acceptable. They would perceive that ExxonMobil's main purpose is to take care of their business and follow their obligations to governmental regulations. The concern of the environment will be an external factor which is beyond their business operation.

2.3.4 Virtue ethics

In addition to deontological and teleological ethical theory another major theory is virtue ethics. The main idea of virtue ethics is to create a good moral character. A person should have the right feelings, the right attitude and a well-developed moral judgement skill. Virtue ethics focuses less on ethical action, and more on the person who is performing the action (Johannesen & Vetlesen, 2000). According to Dahlsgaard, Peterson and Seligman (2005), certain core virtues like wisdom, justice, courage, temperance, humanity and transcendence are considered ubiquitous, if not universal.

“One of the most important classical philosophical themes for sustainability is justice” (Kibert, Thiele, Peterson, & Monroe, 2012, p. 67). This virtue is the moderator between selfishness and selflessness. “Justice involves giving to each his or her due, which implies a careful weighing both of what is possible and what is deserved, as well as comparisons among different relevant cases” (Kibert, Thiele, Peterson, & Monroe, 2012, p. 67). According to Morales and Cabello, justice will influence people's ethical decision-making process mainly related to human’s moral motivation and moral character (Melé & Sánchez-Runde, 2013). Equality and freedom are typical values that often are related to justice. Many see equality as a human right, and according to the United Nations (UN) “all human beings are born free and equal in dignity and rights” (Melé & Sánchez-Runde, 2013). From a justice perspective, companies should have an intention and attitude to act fairly, though in many cases it can be difficult to know which action is perceived as fair (Melé & Sánchez-Runde, 2013). We will therefore suggest two justice perspectives which potentially also are related to consumers CSR perceptions. These two justice perspectives are Procedural Justice and Substantive Justice.

2.3.4.1 Procedural Justice

Authenticity and transparency are becoming increasingly important according to some studies about consumers (Gonçalves, 2018). It is argued that a society cannot be sustainable if it is characterized by lack of openness, lack of security, lack of transparency, individualistic rule, unjust political systems or limited access to participation in decision-making. Thus, standards of procedural justice are important to create safety and sustainability (Cheever & Campbell-Mohn, 2016). From a consumer’s perception, it can be assumed that companies should be transparent and authentic with their sustainability engagement. In 2017 a Swedish TV program discovered that H&M was burning tons of clothes every year (Napier & Sanguineti, 2018). From a procedural justice standpoint, one can expect H&M to be transparent and honest about how they handle unsold clothes, rather than burning unsold clothes without informing the public. Thus, this lack of transparency has reduced the faith in H&M as a brand.

2.3.4.2 Substantive Justice

Distribution of goods in a society is something that many people see as important. However, substantive justice states that it is not sustainable to distribute inadequate amounts of food equally among all people (Kibert, Thiele, Peterson, & Monroe, 2012). Therefore, to create a sustainable society, it is important to give people basic materials and economic needs (Kibert, Thiele, Peterson, & Monroe, 2012). From a consumer’s perspective, it can be assumed that companies should help people with their basic needs in order to ensure a sustainable society. Consumers can perceive this as the most reasonable approach to improve the welfare among people. For example, when Coca-Cola is operating and using water in India, they also have the responsibility to make sure that the communities have access to clean water. The reason is that local communities should have access to their basic needs

2.3.5 Potential application

Table 1, below, illustrates the eight ethical principles that we have presented in this section and the potential applications of the principles in consumers' perception.

Ethic theory	**Guiding principles**	**Potential application**
Teleological	**Precautionary**: people should act with precaution, if there is no strong scientific evidence that an act or a policy will not harm human's health or the environment.	Companies should be precautionary and reduce the potential negative effects of their actions
Deontological	**Obligation to Future Generations**: meet the needs of the present without compromising the ability of future generations to meet their own needs.	Companies shall operate sustainably, helping to meet the needs of the present generation without compromising the ability of future generations to meet theirs
Deontological	**The Good Samaritan**: People should not simply restrain themselves from negative activities, but they should instead take a positive active role by bringing benefits to one another.	By having available resources companies have a moral responsibility to provide for the society beyond its tax contribution
Deontological	**The Polluter Pays:** creators of pollution must pay for the costs of removing it, rather than letting the cost of cleaning up pass to the public. This principle suggests that the pollutants should be held accountable for the actions and harm they create.	Companies are responsible for their actions and must pay for causes that have a negative effect on society.

Deontological	**Laissez-faire:** corporations only have responsibility to make profit and provide for their shareholders, while the government has the obligation to take care of the society.	Companies main purpose is to make profit, create jobs and provide for their shareholders. They should only do their minimum obligations towards society, such as pay taxes and follow regulations.
Virtue	**Procedural justice:** A society cannot be sustainable if it is characterized by lack of openness, lack of transparency, individualistic rule, unjust political systems or limited access to participation in decision-making	Companies should be transparent and authentic through their sustainability engagement.
Virtue	**Substantive justice** believes it is not sustainable to distribute inadequate amounts of goods equally among all people. The most important is to give people their basic material and economic needs.	To ensure a sustainable society, companies should help people with their basic needs.

Table 1: Potential application

These seven principles with their applications illustrate the variety of potential guidelines for how consumers' perceived CSR. Through our research we hope to find a correlation between some of these principles and how consumers perceive CSR. In addition, we hope to find and understand which principles are most prominent for how consumers perceive CSR and what is the basis for their perception. By getting this understanding, companies will hopefully be more able to meet consumers' desires and improve their customer relationship.

3. Methodology

3.1 Research Design

The research design gives a plan and indication on the structure of the study and how the research question will be answered (Saunders, Lewis, & Thornhill, 2016). Since there is a limited amount of research on how ethical principles are influencing consumers' CSR perception, an exploratory design is an appropriate choice. Exploratory study is a valuable means to gain insights about a topic of interest (Saunders, Lewis, & Thornhill, 2016). Based on theory, this thesis suggests eight different principles. However, since there is an uncertainty about the validity of these principles, we do not know for sure whether they guide consumers' perceptions. To get this insight, this thesis explores how consumers perceive CSR before finding out which principles are most prominent in the minds of consumers. The exploratory design has the ability to use a broad focus but can be narrowed as the research progresses (Saunders, Lewis, & Thornhill, 2016). In an exploratory design, it is natural to use qualitative data. However, in our research, we will use qualitative and numerical data in the data analysis part of our study. We will use a mixed method where most of our qualitative data will be transformed to quantitative data. This method gives the study both an in-depth understanding and also a rich detailed flow of analytical data (Saunders, Lewis, & Thornhill, 2016). According to Saunders et al. (2016), the combination of qualitative and numerical data can lead to a greater confidence in our conclusion

During our study, we also make use of descriptive analysis. This analyzing method will not be the main focus of our study, but it is valuable to explain a sample group and their perception towards CSR. The descriptive part of our study is explained further in the analysis section of this thesis.

In terms of our research approach, we use both deductive and inductive approaches. Our research aims to develop a theory where we explore consumers' perception and develop a theoretical explanation. Thus, we use an inductive approach where we identify patterns and relationships to build a theory. In addition, we have already discovered potential guiding ethical principles based on our theory (in section 2.3), which will be tested through collection of data. As such, this research is theory driven and uses also a deductive approach.

3.1.1 The laddering technique

To find basic principles that guide consumers' perception, our study needs to get an in-depth understanding of consumers' thoughts and assessments. It is not simple to understand consumers' ethical preferences. One way to explore individuals' opinions, attitudes and beliefs is through the use of the laddering technique (Veludo-de-Oliveira, Ikeda, & Campomar, 2006). This technique is commonly used to analyze consumers' thoughts about specific products and services. The main purpose with laddering is to understand how consumers translate the attributes of products into meaningful associations (Veludo-de-Oliveira et al. 2006). According to Reynolds and Gutman (1988), products are bought and consumed because they represent something to people. Instead of studying a product, this thesis will use the laddering technique to understand consumers' thoughts about companies. More specifically, this study will focus on consumers' CSR perception towards three companies and analyze which principles that guide these perceptions. Laddering provides both a guide to conduct interviews and also a guide to analyze data. In the interviews, we will use qualitative data to get an in-depth understanding about consumers' perceptions. In the analysis, the data will be transformed from words to numbers which makes it possible to use quantitative data. Thus, the laddering technique will make it easier to measure the respondents' statements and enhance the validity and reliability of the study. Furthermore, quantitative data will also make it easier to compare the findings with our suggested ethical principles.

When using the laddering technique, it is common to use a theory called The Means-End Chain. The theory emphasizes three levels of abstractions: attributes, consequences/consumer benefits and personal values. Attributes are intangible or tangible characteristics that consumers associate with a brand, products, services or actions. This can give an indicator on how consumers evaluate a brand, product, service or action. In our study, we study attributes which are related to companies' sustainability engagement. We are specifically studying consumers' perception towards companies' CSR actions. For that reason, when we are referring to attributes, we are then speaking about CSR initiatives.

The second level in the means-end chain is consequences. Consequences illustrates functional and psycho-social outcomes of the attributes mentioned by the consumers. The third level, personal values, is the most abstract level in the means-end chain. Certain desirable or undesirable consequences indicate consumers' personal values, for instance enjoyment, freedom and success (Cheng-Chieh, Hsiu, & Y., 2012). The means-end theory looks at how consumers perceive the consequences of the attribute, then it looks at the similarities between consumers' perceived consequences and their personal values. “The means-end linkage gives us an understanding of how attributes generate desired benefits, which in turn leads to consumer values” (Cheng-Chieh, Hsiu, & Y., 2012). We can therefore create links between how consumers connect abstractions and how they perceive a company's CSR initiatives, which gives us understanding of consumers' perceptual process.

3.2 Data Collection

When you are undertaking an exploratory study, it is likely that you will include an unstructured or semi-structured interview design (Saunders, Lewis, & Thornhill, 2016). Taking this into account, our research will collect primary data through the use of semi-structured interviews because we want a certain degree of structure in the laddering interviews. Unstructured and semi-structured interviews are useful to explore in-depth topics (Saunders, Lewis, & Thornhill, 2016). This interview design will be helpful to understand context and to find out what is happening when consumers perceive CSR. Related to the laddering technique, interviews are suitable since interviewees can express and build on their responses, which is important when you want to understand consumers' thoughts and perception (Saunders, Lewis, & Thornhill, 2016). The interviewees will probably express their words or ideas in different ways. When making sense of these meanings and thoughts this result may return a rich, detailed and valuable set of data. Their answers can, for instance, lead to a new understanding of how consumers perceive CSR, which has not been included in our suggested principles in table 1. However, how the interviewers formulate and ask questions will affect the interviewees answers which again impact the data collection. This challenge will be discussed further in section 3.4.

3.2.1 Sample

A qualitative interview takes time and resources to perform. Thus, determining the sample involves a trade-off between the resources of interviewing and the number of interviews (Van Rekom, Van Riel, & Wierenga, 2006). A rule of thumb is to use a minimum of 20 respondents when performing the laddering technique (Van Rekom, Van Riel, & Wierenga, 2006). In our research, we are therefore choosing to study 20 consumers. A sample size of 20 people is not enough to create a representative sample of the consumers, but it can give valuable and variated data information. According to some laddering studies, using approximately 20 participants is adequate for determining most means-end elements (Reynolds & Gutman, 1988). Hence, this opportunity to gain rich information through 20 respondents will improve the external validity or the transferability of our study.

We are studying three companies and 20 consumers. This constitutes 60 cases since we are asking all of them about three companies (20 consumers * 3 companies = 60 cases total). Each consumer will be interviewed about their perspectives on all the company's CSR activities. The three companies are Telenor, Coop and Lerøy. We are intentionally choosing companies from different sectors and with different associations. We assume that the three companies will be perceived differently by the respondent in terms of their CSR associations. Lerøy is related to the fish and fish farming industry, which may be perceived as a controversial industry for some consumers, and for this reason Lerøy may be considered as a “bad brand”. Telenor is a multinational telecommunication company, with a combination of positive and negative associations in the media, which can make them perceived as a more “moderate brand”. The last company, Coop, is a grocery chain. Based on their strong position in the grocery market and member ownership structure, we assume they have many positive associations and can be perceived as a “kind brand”. We want data from a diverse set of companies to see if there are different principles that guide the consumers' perceptions towards these companies. This research is therefore studying if the consumers are affected by the negative and positive associations between these different brands.

To select 20 consumers from the three chosen companies, we use non-probability sampling. The reason behind this sampling procedure is that it will be challenging to strive for a representative sample with only 20 consumers (respondents). Instead, our main focus will be to achieve high in-depth knowledge through a limited amount of people. According to Reynolds and Gutman (1988), a diverse sample collects more varied opinions, which gives us a richer understanding of the participants' perceptions. Hence, we choose to strive for a diverse sample group with different educational backgrounds, age, locations and almost equal numbers of men and women.

There are several different nonprobability sampling techniques which can be used in our study. We chose to use Self-selection sampling, which is a volunteer sampling technique.

Self-selection is a sampling technique where the participants voluntarily take part in the study instead of being chosen. The technique usually consists of two steps. Firstly, you publice your need for participants for instance through advertisement on social media or by asking them to take part (Saunders, Lewis, & Thornhill, 2016). Secondly, you choose participants from those who wish to volunteer. Those you choose as participants will therefore constitute the selected sample of the study. We reached out to participants through our Facebook connections, however, it was difficult to obtain enough participants via this approach, considering we wanted a diverse sample group. For that reason, we chose to also send emails to acquaintances who would fit with our desired sampling group. For example, if we needed a woman in her forties with a high educational background, we would reach out to acquaintances who fitted this description. The benefit with self-selected samples is that we get in contact easily with potential respondents which are engaged and motivated to participate in or study. Since usually participants who volunteer in a study would have strong feelings or opinions about the research topic (Saunders, Lewis, & Thornhill, 2016). However, this may adversely affect the research if respondents are too homogeneous. A homogeneous sample could give excessively high results in some of the research areas and also reduce the amount of rich data. Hence, we were especially conscious about this issue when selecting our sample.

3.2.2 Semi-Structured Interviews

There are many different interview techniques that can help guide participants to provide a better quality response. In this study, we are inspired by Reynolds and Gutman's (1988) suggested laddering interview technique. The main purpose of this technique during interviews is to ask a version of the question: "Why is this important to you?" This question helps the interviewees think more abstractly and be more reflective around their thoughts, which gives us better data to base our findings.

Appendix A shows an example of our interview questions regarding the respondents' perception about each company's CSR initiative. In the beginning of the interview, we collect basic information regarding age, biography, education and profession. This information will give us more demographical data which can be of interest in the evaluation part of our study. In addition, the background information will also ensure that we have a diverse group of respondents.

In question 1, we ask the participants to rate the three companies based on which company they perceive has the best CSR commitment. Then, in question 2, we ask how they believe each company's CSR engagement is different from each other. The participant's answers provide us insight on how they compare and evaluate the three companies. This evaluation can also give us an impression about which underlying values are influencing the participants' perceptions.

In question 3, we ask the participants about the company that they rated as number one in question 1. The question is about why they perceived this particular company as having the best CSR profile.

Based on their perception, we ask them in question 4 to prioritize three CSR initiatives that this company should focus on.

If the participants informs that they do not know much about the company's CSR initiatives, or if we perceive that they do not know much, we will in question 5, send them some of the company's most acknowledged CSR activities. This will make it easier for them to give valuable answers in the upcoming questions. When they have read through all the different CSR initiatives, we will ask them, in question 5, to prioritize three of these CSR initiatives that this company should focus on. By asking this question we want them to mention different attributes, in this case CSR initiatives, that are important according to their perception. As we mentioned, the laddering theory emphasizes three levels of abstractions: attributes, consequences/goals and values. During the conduction of the interviews, we are therefore trying to ask questions that give us information about these different abstractions.

Question 6 continues asking laddering questions. The point is to dig deeper into the attributes (initiatives) that the participants mention. Thus, we ask questions about the benefits of these initiatives, which will give us an indicator of the consequences behind their answers in question 5. Since they are mentioning three initiatives, we will start by asking further questions about the first initiative they are mentioning.

Then in question 7, we want to find out the underlying personal values of their answer in question 6. This is possible by asking a question similar to the “Why is that important to you?” For instance: Why is it important to care about the environment?

In question 8, we try to help the participants think about their values. Therefore, this question emphasizes why the participants believe a particular CSR initiative is important from the company's perspective. For example: Why should the company care about this CSR initiative?

Another approach to help the participants reflect around their values is by encouraging them to consider what it would be like if the company did not care about the CSR activity. Thus, question 9 can enable respondents to verbalize meaningful associations.

When the participants have given us an indication of which values guide their perception of one CSR initiative, we will start by asking similar questions about the two other mentioned CSR initiatives which they considered as important. Therefore, we will start by asking a similar question as question 6 and continue to ask the subsequent questions to gain the same understanding for these additional initiatives. When we have done this for all the three initiatives, we ask question 10.

Question 10 asks the respondents to reflect on their thoughts about the company in general. We ask them to answer, on a scale from 1 to 5, how likely they are to use the company's product or services, where 1 is least likely and 5 is mostly likely. After receiving their answer, we inquire about the reason for their choice of number. The main point, again, is to help them to reflect on their perception towards the company and it is CSR engagement.
After all the questions have been answered for one company, we repeat the same process for the other two companies.

Reynolds and Gutman (1988) mention the importance of giving the participants good time to answer the questions. Thus, we give them sufficient time before we move on to the next question during the interview. If needed, we repeat or reshape our questions to make it easier for participants to understand. In addition, we are also performing communication checks, to ensure that we (as interviewers) understand the interviewees correctly. At the end of the interview, we are asking if there is something more the participants want to add. We also ask them about their perception of the interview process and if there is something we should improve.

We did several preparations before we conducted the interviews. To prepare for the interviews we performed an interview test on some acquaintances to practice our interview technique and ensure the questions are understandable. In addition, the test also assures that we actually manage to discover their consequences and values. In the weeks before the interview sessions, we are contacting and informing the participants about the interview process. We contact them by email, where they are informed about the research and how their information can be of high value. Further, we are informing them that all their answers are being recorded and that their personal data is being anonymized after the study. In addition, we are to tell the participants that the digital interview session will last approximately one hour.

3.2.3 Digital semi-structured interviews

We conducted our interviews utilizing virtual conversation. Semi-structured interviews are mostly conducted on a face-to-face basis, but in our study these interviews were conducted through virtual meetings using apps like Microsoft Teams and Zoom. There are several potential advantages and disadvantages of using virtual interviews, such as access, speed, and lower costs. Conducting virtual interviews enables long-distance access, making data collecting faster and less resource-intensive. In addition, it will also be beneficial, considering the ongoing corona pandemic. However, there are several potential disadvantages using video conferences to collect qualitative data. Since semi-structured interviews have the intention of exploring participants' responses and become more feasible once trust is established, it is important that a personal contact is established. If the participants are uncomfortable with this mode of interviewing, it may lead to problems with reduced reliability where they will be reluctant to engage in this type of exploratory discussion or even refuse to take part. However, researchers conducting qualitative interviews by video report successful outcomes (Saunders, Lewis, & Thornhill, 2016). This may be because the participants' do not need to set aside time and resources in order to get to a specific place, at a specific time, but can remain in their own safe and familiar environment. Some people might even prefer the anonymity such an interview can give when providing accounts about very personal opinions. There is a danger that non-verbal behavior is lost, due to poor video quality or limited screen frame, not making it possible to see the entire respondent, leading us to miss hand movements etc.

Although there are several positive effects of the respondent providing answers in their own safe environment, this limits our control over the situation around the interviews, such as noise or disturbances, bad light and sound quality for both parts and poor internet quality. These are factors that are beyond our control and may create differences between the respondents. Had each interview been held face to face, in a neutral room, we would have been more confident that the environment was the same for everyone and that there would be no differentiating factors. Since we have no control over the environment of each respondent, there will be factors that can affect the answers and which we must then take into account. Another problem will be that the interviewee will be able to see a separate picture of himself through the interview. This is an issue because previous studies have shown that if respondents see a reflection of themselves when answering ethical and/or sustainability related questions, they answer based on which image they want reflect, ref. live up to their own reflection (Saunders, Lewis, & Thornhill, 2016).

3.3 Analysis

In our analysis, we first focus on how the respondents compare and evaluate the three companies. We start by pursuing some simple descriptive analysis about the companies and the respondents. Then, we explain how we are going to get an in-depth understanding of their perception towards the three companies. In the last part, which constitutes the most important area of our study, we explain how laddering analysis is used to understand respondents' CSR perception. In our analysis, we first focus on how the respondents compare and evaluate the three companies. We start by pursuing some simple descriptive analysis about the companies and the respondents. Then, we explain how we are going to get an in-depth understanding of their perception towards the three companies. In the last part, which constitutes the most important area of our study, we explain how laddering analysis is used to understand respondents' CSR perception.

3.3.1 Descriptive analysis

To start off our analysis, we conduct descriptive statistics on our collected data in order to provide an overview of the respondents' answers and the frequency in their responses. The descriptive statistics is used to describe different characteristics of the sample and to compare differences within different sample groups. By analyzing the frequency, we get a basic knowledge of the consumers' perception of the companies’ CSR engagement and the company in general. The descriptive statistics are analyzed with the use of Excel and simple calculation formulas to get the total frequency of specific answers, similarities, and differences within the sample. Doing this, we can study the demographic characteristics of the sample. To better understand the sources to the answers our respondents provide, we will use qualitative analysis and go deeper into their reasoning around the companies and their CSR assessment.

3.3.2 Analyzing the rating of companies

Since we want to understand which ethical principles guide the consumers’ perception of the companies’ sustainability commitment, it is valuable to understand how consumers are evaluating the company's engagement in CSR. In the interview session, we ask questions about how the respondent perceive the three companies’ CSR activity. This content analyzing procedure does not contribute a large part of our study but gives us valuable understanding of respondents’ thoughts and perception. The main content analysis will be explained in the upcoming paragraph.

3.3.3 Laddering analysis

In our laddering analysis, we are especially influenced by Reynolds and Gutman’s article “Laddering Theory, Method, Analysis” (1988) and “A Methodology for Assessing Organizational Core Values’’ by van Rekom, van Riel and Wierenga (2006). The first step of the laddering analysis procedure is to content-analyze all the data from our respondents. We create a set of ladders (association networks) based on separate coding forms of the data. We will do this by first classifying all data into the three basic elements: Attribute, Consequences and Values (A/C/V).

Laddering refers to determining sets of linkages between the key perceptual elements across the range of attribute (A), consequences (C), and values (V). Attribute, in this study, constitutes the different CSR initiatives that the respondents want the companies to focus on. Consequences, or goals, are the associations that the respondents have towards the chosen initiative. Values are the overall principle associated with the given consequence derived from the chosen initiative.

One ladder example from Coop's CSR engagement can be:

A: Reduce food waste

C: Avoid harming animals and nature

V: Be precautionary

In this example, the combination between A: "Reduce food waste", C: "Avoid harming animals and nature" and V: "Be precautionary" contribute one ladder combination. However, it is not unusual that one ladder has several consequences and values. These ladders (association networks), referred to as perceptual orientations, represent combinations of elements that serve as the basis for distinguishing between and among moral principles within a company's given sustainability initiatives.

When we analyze respondents' answers and achieve an overall sense of the types of elements obtained, our next step is to develop a set of summary codes that reflect these elements. We will do this by first classifying all the elements into different summary codes. We wish to achieve broad enough summary codes to get replications of more than just one respondent saying one element leads to another. If we have several separate codes, it will be difficult to see patterns between the different elements. At this level of the analysis, we have to remember that it is the relationships between the elements that are of interest, not the elements themselves. However, if these summary codes are too broad, we lose too much meaning, thus we need to be reasonable in our choice of summary codes. To produce consistency, the key here is reliability checks across multiple codes. Therefore, we are going through all the data and ladders frequently to ensure consistency in the choice of summary codes. Once the main codes are finished, each will be assigned a number.

For example:

Reduce food waste = 3

Avoid harming animals and nature = 16

Be precautionary = 31

In Table 10, 11 and 12 one will see which summary codes we choose to use in our study and which number they are given. When all the numbers are given, we can start by connecting the number combinations (ladder) together in one row. The outcome will be a matrix with several rows that represents all the ladders discovered, one finds our laddering matrix in appendix B. In a systematic order, we write the laddering numbers spotted. In the first row, we started by writing the first element mentioned by the respondents, which usually is an initiative. Then the respondents probably are mentioning consequences, so we write the number of every consequence mentioned in the raw. At the end of the row, we will write the number of the values discovered. Each row is representing an individual respondent's ladder.

In case of the example below, the order of the row will be:

Ladder	3	16	31

Table 2: Ladder order

A respondent can have multiple ladders and thus multiple rows. In our case, every respondent had three ladders for each company, in total nine ladders from each respondent. The number of columns in the matrix is comparable to the number of elements in the longest ladder.

It is this transformation from the qualitative nature of the interviews to the quantitative way of handling obtained information, which is one of the unique aspects of laddering and distinguishes it from other qualitative methods. Our summary score matrix (in Appendix B) serves as the basis for determining the dominant pathways or connection between key elements.

3.3.4 Constructing the Hierarchical Value Map

When we have created the whole matrix, we can start the construction of The Hierarchical Value Maps (HVM). We created three maps for each company. These maps show the connection and patterns between some of the most prominent ladders and ladder elements. In figure 6, 7 and 8 one will see how these maps are structured in our laddering study. These maps have similarities with the construction of a tree and are created based on A/C/V levels. At the bottom of the hierarchy, one will find the initiative. Further, in the middle of the hierarchy one will find the consequences, which is connected to the initiatives. In the upper part of the map, one will see the values which are connected to the consequences and initiatives. These maps give us the understanding of how respondents are creating their associations towards the different initiatives. Thus, these connections will give us an understanding of the basis of their ethical principles. Furthermore, we will also see which ethical principles that guide respondents' perception of the company's sustainability commitment.

The connections between the elements in the maps are called chains. The Hierarchical Value Map (HVM) is constructed by reconstructing "chains" from the aggregated data from the matrices. In other words, the sequences of elements which emerge from the matrices are referred to as "chains", while ladders are based on respondents' individual constructed A/C/V connections.

To create these chains, we look at the number of times each element leads to another element. More precisely we have to look at the direct connection between two elements. In this laddering analysis we distinguish between indirect and direct relations. Direct relations refer to all the elements that are directly influenced by each other. If we have a laddering order of A-B-C-D-E, then A-B, B-C, C-D and D-E are direct relations. Indirect relations are all the ladder elements that are connected, but not directly connected to each other. Within any given ladder there are many more indirect relations, like A-C, A-D, A-E, B-D, and so forth (Reynolds & Gutman, 1988).

It is of interest to investigate both types of relations for determining which paths are dominant. However, the most important is to analyze the direct connections between all the ladders. When we create HVM we start by looking at the frequency of the mentioned initiatives. We choose to only look at the four most prominent initiatives for all the three companies. Which means we cut off all the other initiatives mentioned by the respondents. In figure 3, 4 and 5 one will see which initiatives that were mentioned most frequently. Then we start by looking at the most popular initiative and see which direct relation is most prominent for this initiative. In Appendix C one will see a step-by-step guide on how we created a HVM chain. When we have found the most prominent direct relation, this will make up for the first connection in the chain. If initiative number 3 ''Reduce food waste'' is most frequently connected with consequence 16 ''Avoid harming animals and nature'', then this will constitute the first connection in the chain. After we have identified a connection between 3 and 16, we start by looking at which number is most prominent directly related to 3 and 16. If 31 ''Be precautionary'' is most frequently connected to 3 and 16, then we have a new chain connection (3-16-31). Further, we start looking at which number is most frequently connected to 3-16-31. We will continue to look for connections until we have reached the limit, where there are no more combinations between these elements. Sometimes we will find situations where there are two prominent numbers that are mentioned an equal amount of times. If that is the case, both of the numbers will be connected to the chain. If 3 has an equal amount of connections to 16 and 21, then we will draw a line between 3 to 16 and 21 (as shown in figure 1).

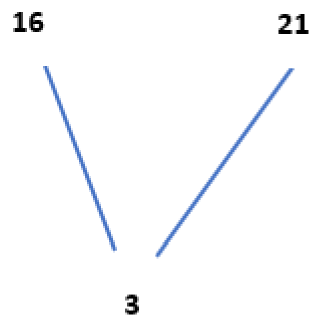

Figure 1: Chain combination

Naturally, there are numerous empty cells and several relations mentioned only once. If all the remaining numbers only are mentioned once, then we choose the number that has the most remaining indirect relations to the chain.

Ladder 1	6	16	19	11	23	31	29	32		
Ladder 2	6	16	19	11	23	31	29	27	24	32
Chain:	6	16	19	11	23	31	29	32		

Table 3: Chain structure

From table 3 we see that almost all the numbers between ladder 1 and 2 are similar. However, when we are creating a chain from these ladders, the problem is to choose between number 32 and 27. We will then choose to connect the chain with 32, since ladder 2 has an indirect relation to 32 and ladder 1 those not have an indirect relation with 27.

The HVM obtained through the laddering procedure offers several particularly valuable types of information (Reynolds & Gutman, 1988). 1: It can create a deeper understanding of which CSR initiatives that the consumers perceive as important. 2: It can serve as a basis for understanding the consumers better with respect to their values and ethical principles. 3: The companies can get a better understanding of how the consumers perceive them as a brand and it can also serve as a basis for developing advertising strategies.

3.4 Methodology evaluation

When performing a research study, it is crucial to ensure that the research is of high quality. Reliability and validity are central aspects for that matter. In this section we are therefore explaining the reliability and validity of our research method. We also mention the different measures that are taken to improve our research quality.

3.4.1 Reliability

Reliability refers to replication and consistency of the study (Saunders, Lewis, & Thornhill, 2016). If another researcher is able to replicate our research design and achieve the same findings, then our research is reliable. When examining reliability, one looks at the way data is collected, used and how it is processed (Johannessen, Christoffersen, & Tufte, 2004). Since our thesis uses a combination of qualitative and quantitative data there are different factors that affect the reliability.

To improve the reliability, we are conscious about explaining our procedures. To clearly reveal our choice of interview technique, we have written down all the interview questions and one respondent’s answer in appendix E. In addition, we are consistent with explaining and reporting every choice we make throughout the thesis, making it simple it for the reader to examine our research process. This will also make it easier for them to adopt the same approach. Another strength is that our research is using quantitative data. After we turn the qualitative data into quantitative data it is easier for others to follow the same research procedure, since the quantitative data will be based on more statistical analysis which is easier to adapt.

According to Saunders et al. (2016) there are four important threats to reliability: participant error, participant bias, researcher error and researcher bias.

Participant error is any factor which adversely alters the way in which a participant performs (Saunders, Lewis, & Thornhill, 2016). Although it can be difficult to avoid participants' errors, we are conscious about how potential factors are affecting the participants. It is especially important to consider participant error during the interview sessions. Giving the participants time to understand our research process before the interview session is important. We want them to be concentrated and motivated. As mentioned in section 3.2.2 about data sampling, we are informing the participants beforehand about the study through email. Here we informed them about the importance of our research and that their answers would be of high value. In addition, we tell them to be rested and that the interview would approximately last one hour. In addition, during the interview sessions we try to avoid leading questions, especially in the beginning of the interviews, to avoid influencing their thoughts and perspectives.

Participant bias is any factor which induces a false response (Saunders, Lewis, & Thornhill, 2016). This type of bias has been in focus through our study. During construction and the performance of the interviews, we are being conscious about our role as interviewees and try to avoid influencing the respondents' answers. In addition, we do not explain the main purpose of our interview when we are contacting the respondents by email. We do not tell them that we are searching for their ethical guiding principles. At the end of their interview sessions we will tell them, for the first time, the main purpose of our study. The reason is to reduce bias effects by not making them reflect about their guiding principles beforehand or answer questions in the interviews based on what they think the interviewer wants to hear.

Research error is any factor which alters the researcher’s interpretation (Saunders, Lewis, & Thornhill, 2016). To reduce the research error, we are pre-testing our interview on four acquaintances. This would help us be more prepared and also give us the opportunity to make improvements with our interview technique.

Researcher bias is any factor which induces bias in the researcher’s recording of responses (Saunders, Lewis, & Thornhill, 2016). When performing interviews and coding, it is easy to be influenced by one’s own subjective view or disposition. We are able to mitigate the risk as this research is conducted by two students. Because two individuals are collaborating on interpreting the research, we can give feedback to each other if our non-verbal behavior is affecting the interviewee’s response. Also, two researchers make it easier to avoid logical errors and false assumptions.

3.4.2 Validity

"Validity refers to the appropriateness of the measures used, accuracy of the analysis of the results and generalizability of the findings" (Saunders, Lewis, & Thornhill, 2016, p. 202). Validity can be defined into two groups: internal and external.

External validity

External validity is about how generalizable the research findings are to other relevant settings or groups (Saunders, Lewis, & Thornhill, 2016). Though, in more exploratory research approaches one usually uses the word transferability instead of external validity. These types of studies are more likely to be used to explore, explain and provide insights that can be used to develop a theory, rather than to provide statistical generalizations (Saunders, Lewis, & Thornhill, 2016). In this manner, the understanding and insights that we gain from our data will have more to do with our analyzing and data collection skills than with the size of our sample (Saunders, Lewis, & Thornhill, 2016). As we wish to explore consumers' perception, the most important factor is to get a diverse group of respondents which gives us the opportunity to get rich information and gain theoretical insights. For our research purposes, the chosen sample group is diverse and represents different education levels, geographies in Norway, age groups and gender. This diverse sample therefore increases the research's transferability.

Since we use a self-selection sampling approach when collecting the sample group, we especially need to consider the effect of participation bias. Participation bias is the bias created by the individuals who agree to take part in the research study (Saunders, Lewis, & Thornhill, 2016). If the participants who agree to take part in the research process have similar traits, then the sample becomes less diverse. Participation bias has been considered during the choice of sample group and therefore we have selected participants with different backgrounds.

In Table 1 we used different ethical principles that are perceived as acknowledged principles and are trying to test its validity through this study. If some of these principles are perceived as guiding principles for a large share of the participants, then our research study enhances its external validity. The reason for this enhanced validity is that those particular principles (or that specific principle) can then be related to other relevant settings or groups. In addition, by providing a full description of the research question, design, contacts, findings and interpretations, we give readers the opportunity to judge the transferability of our study to other settings.

Internal validity

“Internal validity is established when your research accurately demonstrates a causal relationship between two variables” (Saunders, Lewis, & Thornhill, 2016, p. 203). Usually, it is difficult to achieve a causal relationship between two variables, when you are using an exploratory design. The purpose of exploratory and semi-structured interviews is to explore and get an in-depth understanding of a phenomenon that usually does not result in statistical relationships between two variables. However, we improve the research validity since we are using a mix method where we use a combination of qualitative and quantitative data. With this approach, it is possible to find a statistical relationship between ethical principles and consumers' perceived responsibility.

“Internal validity is established when your research accurately demonstrates a causal relationship between two variables” (Saunders, Lewis, & Thornhill, 2016, p. 203). Usually, it is difficult to achieve a causal relationship between two variables, when you are using an exploratory design. The purpose of exploratory and semi-structured interviews is to explore and get an in-depth understanding of a phenomenon that usually does not result in statistical relationships between two variables. However, we improve the research validity since we are using a mix method where we use a combination of qualitative and quantitative data. With this approach, it is possible to find a statistical relationship between ethical principles and consumers' perceived responsibility. The use of semi structured interviews can still enhance the validity of the research by exploring meanings. The in-depth nature of explorative design makes it possible to explore a theoretical relationship that can be well grounded in a rich collection of data (Saunders, Lewis, & Thornhill, 2016). As researchers we play a crucial part when it comes to improving the validity of the study. By conducting the interviews carefully using clarifying questions, probing meanings and by exploring responses from different angles we can achieve a high level of validity (Saunders, Lewis, & Thornhill, 2016).

To make it possible to see a connection between our potential guiding principles and the consumers’ perception, we did several different measures. When creating the semi-structured interview guide, we used several hours validating the question to make sure that respondents would give us validated information without being influenced by our thoughts. As mentioned before, we are making use of the fact that we are two students. By discussing different ideas and thoughts to improve the research validity, we are also to check data and analyze the results. During the interview, we are conscious about asking them specific questions and also spending time ensuring that we understand their answers correctly.

Avoiding giving the respondents too much inside about the research study beforehand was another way of improving the validity. Since we want to test the respondents' intuitive views on the three companies (Telenor, Lerøy and Coop) it is important to not explain too much of the main purpose of the interview. By not informing the participants beforehand they do not get the ability to prepare, and we will get more intuitive answers.

It is not unusual that respondents feel insecure and vulnerable in an interview situation, especially when they are going to talk about CSR initiatives which they have little knowledge about. In addition, some of the questions can reveal sensitive information that they do not wish to share. These factors can affect the outcome of data shared in the interview session, as the respondent will be willing to participate, but still be sensitive towards certain themes (Saunders, Lewis, & Thornhill, 2016). This may raise doubt about the data's validity and also reliability (Saunders, Lewis, & Thornhill, 2016). As interviewers, it is crucial to build trust and provide a calming environment for the respondents. We, therefore, start the interview sessions by first informing the respondents again that all their answers will be anonymized, and second, assuring them that there is no need for prior knowledge about the topic. Third, we let them know that it is ok to spend time thinking and it is possible to use the same argument for their opinions. Fourth, we advise the respondents that there are no right or wrong answers and the main purpose of this interview is simply to understand the way you perceive the company's CSR initiatives.

In regard to the difficulties with distinguishing the respondents' answers and connecting them to laddering values, we use member validation. Member validation involves informing the participants about the result and asking them to confirm if the result reflects their opinions. Hence, this technique can improve the validity of the research. Member validation was especially used on some particular respondents which gave some ambiguous answers. In addition, when using member validation, we are conscious about the importance of differentiating between cases where respondents correct our interpretation and the cases where they simply just change their perception.

In terms of the credibility of virtual interviews, there are both pros and cons. It is natural that the location where we are conducting the interviews will influence our data collection. For some respondents it can be more comfortable to have a digital interview since they are usually at home or in well-known environments. However, it is crucial that the respondent has good internet reception and that it is possible to hear and see them clearly. We therefore stressed this in the email we sent to the respondent some days before the interviews.

3.5 Ethical issues

A well-conducted research project should assess the research's ethical challenges and try to reduce its impact (Saunders, Lewis, & Thornhill, 2016). As such, we adhered to a high standard of research ethics. When conducting our interviews, several ethical aspects are important to consider. First, it is important that the respondents have been introduced to the procedure of the interviews and that they are comfortable with this method. It may be important that the respondents have a neutral and quiet environment, and that they are free to choose their location when the digital interview is conducted. Since this method expects a lot of information provided, we will be dependent on recording the interviews, either audio recording or video, in order to see and hear the answers afterwards. Here it is important that the respondents approve this recording and that they are well informed that the recordings will be deleted when the thesis is delivered and not used for any other purposes.

Considering that we record the interviews and that semi-constructed interviews have complementary answers, it is important that anonymity and confidentiality are in focus. The only personal information collected from the respondents was age, gender, city and degree of education. We also ensured that the respondents are aware that none of their answers or information they provided would be used for anything other than this task or shared in any way. In addition, their home city will not be public in our master’s theses. It is only used as an insurance that we are using a diverse sample group.

It is important that the respondents feel safe, in relation to the risk of future misuse of the information they provide in the interviews. Therefore, the interviews will not be shared on any media. In addition, their answers will not be traceable back to the respondents.

A well-conducted research project should assess the research's ethical challenges and try to reduce its impact (Saunders, Lewis, & Thornhill, 2016). Thus, we adhere to a high standard of research ethics. When conducting our interviews, several ethical aspects are important to consider. First, it is important that the respondents have been introduced to the procedure of the interviews and that they are comfortable with this method. It may be important that the respondents have a neutral and quiet environment, and that they are free to choose their location when the digital interview is conducted. Since this method expects a lot of information provided, we will be dependent on recording the interviews, either audio recording or video, in order to see / hear the answers afterwards. Here it is important that the respondents approve this recording and that they are well informed that the recordings will be deleted when the thesis is delivered and not used for any other purposes.

A well-conducted research project should assess the research's ethical challenges and try to reduce its impact (Saunders, Lewis, & Thornhill, 2016). Thus, we adhere to a high standard of research ethics. When conducting our interviews, several ethical aspects are important to consider. First, it is important that the respondents have been introduced to the procedure of the interviews and that they are comfortable with this method. It may be important that the respondents have a neutral and quiet environment, and that they are free to choose their location when the digital interview is conducted. Since this method expects a lot of information provided, we will be dependent on recording the interviews, either audio recording or video, in order to see / hear the answers afterwards. Here it is important that the respondents approve this recording and that they are well informed that the recordings will be deleted when the thesis is delivered and not used for any other purposes.

4. Findings

4.1 Descriptive analysis

Descriptive statistics provide an overview of respondents' answers and the frequency in their responses. We use descriptive statistics to describe the characteristics of the sample and by analyzing the frequency of our respondents answers we get a basic knowledge of the consumers' perception of the companies' CSR engagement and of the company in general. We can use this to study demographic characteristics of the sample, which also will be used as a variable for further analysis to see the difference between the different companies.

4.1.1 Best, second best and worst at CSR

In order to be able to answer the research question, our starting point was three different companies, where the respondents were to answer questions related to their CSR initiatives. The three companies are Coop, a Norwegian grocery chain, Telenor, a Norwegian multinational telecommunication company, and last is Lerøy, a Norwegian seafood producer and distributor. The first question the respondents answered was: "Rate the three companies, Coop, Lerøy, and Telenor, based on their CSR activities. Rate them as best (1), next best (2) and worst (3) out of the three." Below, figure 2 shows the respondents' placing of the three companies.

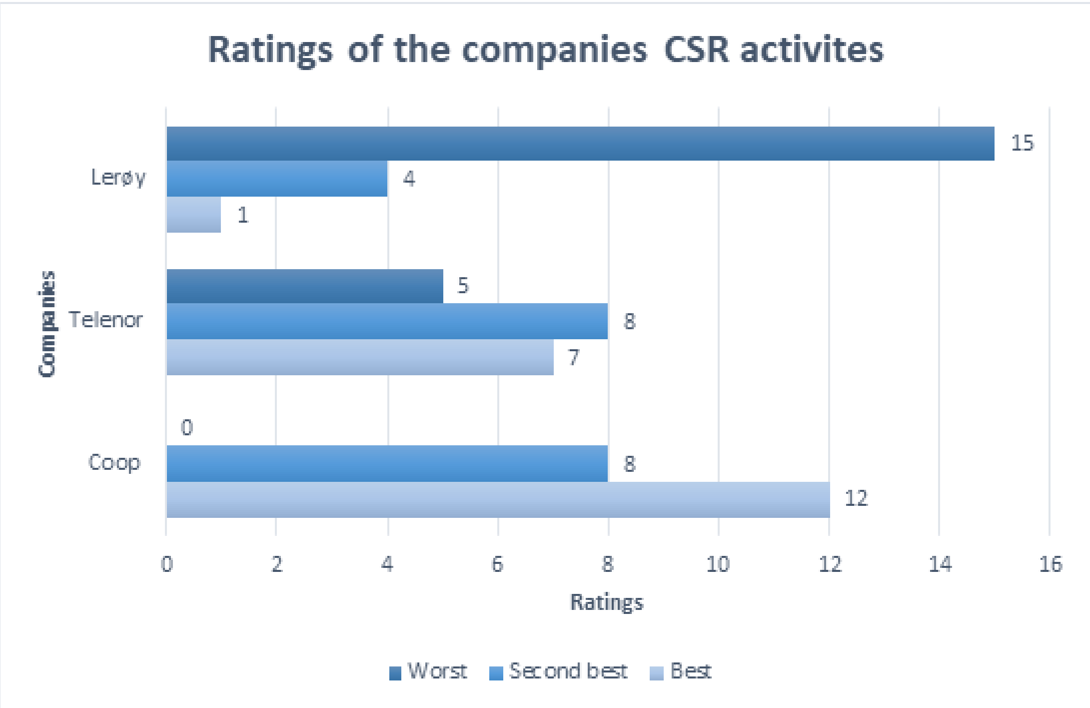

Figure 2: Ratings of Coop, Telenor, and Lerøy as best, second best and worst on CSR.

According to the data, 12 respondents rated Coop as best, and 8 respondents rated Coop as second best regarding the company's CSR engagement. No one rated Coop as the worst out of the three companies. From the figure above, we can see that the ratings of Telenor are more evenly distributed, with 7 respondents rating Telenor as the best on CSR, 8 respondents rating Telenor as second best, and 5 respondents rating Telenor as the worst one. For Lerøy, it is clear that the majority believes that Lerøy is the worst on CSR of the three companies. Hence, the ranking of these three companies was the same as we expected in section 3.2.1

4.1.2 Our sample

By looking closer at our sample, our respondents consist of 9 women and 11 men, where 10 are under the age 35 and 10 are 35 or older. By creating a table with all the respondents, their gender, age and their score of the three companies, we are able to study our sample further.

Respondent	Gender	Age	Coop	Telenor	Lerøy
1	Female	26	2	1	3
2	Female	31	2	1	3
3	Female	40	2	3	1
4	Female	62	1	2	3
5	Male	26	1	2	3
6	Male	30	1	3	2
7	Male	35	1	2	3
8	Male	36	1	2	3
9	Male	52	2	1	3
10	Male	63	1	3	2
11	Female	30	1	3	2
12	Male	25	1	2	3
13	Female	51	2	1	3
14	Male	31	1	3	2
15	Male	56	2	1	3
16	Female	56	1	2	3
17	Female	23	2	1	3

18 Male	63	1	2	3
19 Female	24	2	1	3
20 Male	26	1	2	3
Points		28	38	54
Average placing		1,4	1,9	2,7

Table 4: Respondents placing of the company from best to worst

From the table, we can see that 6 out of 9 women place Coop as second best on CSR, while only 2 men have done the same. The total difference of the placings between the two genders can be calculated in a table, in order to be able to analyze the difference in more detail. See table 5. Here we can see that our female respondents consider Coop and Telenor to be relatively equally as good at CSR, with an average score of 1,7 for both companies. If we look at the men's placing, they more clearly place Coop as the best on CSR, with a score of 1,2. The men has on average placed Telenor as second best on CSR, with a score of 2,1. Regarding Lerøy, the genders equally agree that Lerøy is the worst of the three, with a score of 2,7. We have also taken a closer look at the differences in rating, in regard to their age difference, see table 2.

	Woman	**Men**
Count	9	11
Coop avg. score	1,7	1,2
Telenor avg. score	1,7	2,1
Lerøy avg. score	2,7	2,7

Table 5: The two genders average score of Coop, Telenor, and Lerøy

	Under 35 y.o.	**Over 35 y.o.**
Count	10	10
Coop avg. score	1,4	1,4
Telenor avg. score	1,9	1,9
Lerøy avg. score	2,7	2,7

Table 6: The two age groups average scoring of Coop, Telenor, and Lerøy

If we divide our respondents in half, we get that half of our respondents are under the age of 35 and the other half are 35 years or older. Often, people in the age between 20 and 35 are in a characteristic establishment phase, where they complete education, start working, and establish a family. While the ones over 35, we assume are out of the establishing phase. What is interesting, is that the two age groups have on average given the companies the exact same score. Thus, they have exactly the same perception of which company is best, second best and worst at CSR. We can therefore say that age has little significance in their perception of CSR activities.

4.1.3 Corporate-customer relationship

In order to gain a greater understanding of the respondents' relationship with the three companies and their preconditions for rating them from best to worst on CSR, we asked them a control question. As stated earlier, the corporate-customer relationship is an important factor in the consumers' perception of the company. In order to investigate our respondents' relationship with the three companies, we asked the following question: "On a scale from 1 (completely disagree) to 5 (completely agree), what is your likelihood to shop groceries at Coop/ choose Telenor as an online supplier/ buy seafood from Lerøy?"

By creating a table with all the respondents, their gender, age and their score, we will get an overview their likeliness for choosing the specific company. See table 7 below.

Respondent	Gender	Age	Coop	Telenor	Lerøy
1	Female	26	2	3	2
2	Female	31	2	5	4
3	Female	40	4	3	4
4	Female	62	4	3	3
5	Male	26	3	2	3
6	Male	30	2	3	2
7	Male	35	3	2	2
8	Male	36	4	4	3
9	Male	52	5	4	3

	10 Male	63	4	3	3
	11 Female	30	4	3	2
	12 Male	25	3	1	2
	13 Female	51	5	5	4
	14 Male	31	4	3	1
	15 Male	56	5	4	3
	16 Female	56	4	5	3
	17 Female	23	2	4	3
	18 Male	63	5	4	3
	19 Female	24	3	5	1
	20 Male	26	4	4	3
Rating score			72	70	54
Average rating			3,6	3,5	2,7

Table 7: Respondents ratings of their likeliness for choosing the specific company

The average rating of Coop is 3,6. This means that our respondents have ranked Coop nearly average, and thus their relationship with Coop are seen as somewhat mediocre, neither very good nor very bad. The same thing accounts for Telenor. Telenor's average rating is 3,5 and we can say that our respondents have as strong a relationship with Telenor as they have with Coop. This is interesting, as the majority of our respondents placed Coop above Telenor. This may indicate that they think Telenor is a good network supplier even though they are second best on CSR, and/or that there are other reasons than Coop's CSR engagement for their likeness for shopping groceries at Coop. We will analyze this relationship in more detail in the following section, 4.2

First, we will look closer to the difference between gender and age, to see if there are any significant differences in their relationship with the three companies. By creating a table for the two genders and one for the two age groups, as previous, we can spot several differences in their relationships.

	Women	**Men**
Count	9	11
Coop avg. Rating	3,3	3,8
Telenor avg. Rating	4,0	3,1
Lerøy avg. Rating	2,9	2,5

Table 8: The two genders ratings of Coop, Telenor and Lerøy

	Under 35 y.o.	**Over 35 y.o.**
Count	10	10
Coop avg. Rating	3,3	3,9
Telenor avg. Rating	3,2	3,8
Lerøy avg. Rating	2,9	2,5

Table 9: The two age groups ratings of Coop, Telenor and Lerøy

As seen in Table 8, the women in our sample has a stronger relationship with Telenor, with an average rating of 4, which is slightly above total average in our sample. The men, on the other hand, has a lower relationship with Telenor, with and average rating of 3,1. The men has a slightly stronger relationship with Coop then the women, but no particularly significant difference. The two genders have a somewhat equal relationship with Lerøy, with both rating Lerøy as under average. When dividing our sample into the two age groups, we can see that the relationship with Telenor decreases in the younger group and increases in the older group. We can see that, on average, the older group has a greater likeliness for choosing Telenor and Coop, than the younger group. Some of the reasons for this may be related to price and location, which we will analyze in the next section. As for the two genders, the different age groups are somewhat equally unlikely to choose products from Lerøy, the younger group only slightly more likely.

In the text section, we will take a closer look at the respondent's underlying thoughts, opinions, and values, which guides their perception of the companies. In this way, we will be able to analyze their qualitative thinking and find the sources of their ethical principles that characterize their assessment of the companies CSR activities.

4.2 Analyzing consumers' company rating

To better understand the reason for the respondents' rating of the companies, we asked them "Why have you ranked the companies in this way?". By asking this question we will be able to answer the research question related to the source and basis of their governing ethical principles by delving deeper into their values regarding companies' CSR activities. The most common answers were that they had little to no knowledge of the companies CSR activities and that they had to base their ranking on intuition, the knowledge they possessed about the company or industry, or their personal relationship with the company in question.

4.2.1 Reasons for the respondents ranking

From the CSR rating, we have seen that most respondents rated Coop as best on CSR, and the most common reason for this is that the respondents have a stronger relationship with Coop, compared to the two others. Several respondents stated that; "I know Coop best out of the three companies, so therefore I will put Coop as best on CSR" or "I know nothing about Telenor and Lerøy, so therefor I cannot comment on them and will put Coop as best". This indicates that the respondents have linked their personal experiences to the ranking of the companies and based it on the company-customer relationship. Another argument for ranking Coop as the best on CSR, respondents argue for the importance of Coop's membership, where members are co-owners and get earnings from Coop's profits. Several refer to solidarity and justice when they mention co-owner benefits at Coop and that this strengthens their relationship and experience of Coop.

When the respondents are to rank Lerøy, there are two clear reasons for why Lerøy is repeatedly ranked as the worst on CSR. First, some of our respondents confuses Lerøy with Lerum, and when they are explained that it is the fish producer Lerøy in question, they state that they have no knowledge about this company and therefore cannot state anything about Lerøy. This results in a rating as worst on CSR. The other reason is clearly aimed towards the industry which Lerøy is part of. The majority of our respondents who have placed Lerøy as worst, states that it is because of the negative associations towards the fish industry that drives them to this result. Several of the respondents have some knowledge about the fish industry, where they mention problems like salmon lice, destruction of the seabed and the impact on wild salmon. Related to these problems comes the respondent's expectation of responsibility. It is clear in their statements about the problems related to farmed salmon, that our respondents expect the industry to take responsibility for the damage they cause to nature. Since our respondents have limited information and knowledge, they cannot say whether Lerøy addresses these problems related to the industry or not, so their negative associations permeate the ranking.

The respondents' answers differ more when it comes to Telenor. Some of the respondents associate Telenor with youth, technology, and the future, or that they are a large, worldwide company with numerous costumers and therefore take greater social responsibility. In addition, there are several respondents who state that since they do not like shopping at Coop and that Lerøy is worst due to bad industry associations, so they choose to place Telenor as the best. On the other hand, other respondents link Telenor to negative media reports, and mention incidents such as corruption cases in India and Russia, tax evasion in Bangladesh, and the coup in Myanmar. Due to this, two perceptions are reflected in the ranking of Telenor among our respondents. Number one, Telenor is a large, international company with many consumers and thus the respondents have the highest expectations of Telenor. So, the larger the company, the larger the responsibility. Second, when Telenor can be linked to such corruption cases in several countries, they do not take responsibility for their operations, and thus are ranked as worst. Thus, negative reputation is linked to worse perceptions of companies CSR engagement.

Due to a repeated lack of knowledge related to the companies' CSR activities, they point to other knowledge about the companies which determines their assessment of them. This are assumptions related to factors about the company that customers possess, typically related to category and brand, without actually knowing the companies' real CSR initiatives

4.2.2 The importance of category and brand

When we analyze the respondent's argument for their CSR ranking of the companies, we see the importance of category and brand knowledge. Coop is often ranked as the best company on CSR because the respondents are unable to link clear sustainability issues to the industry which Coop operates. The respondents first and foremost categorize Coop as a food provider and recognize Coop as a brand that gives back to its co-owners. It is not until later in the interviews that the respondents link food waste, plastic packaging pollution, fair trade, and ethical food production directly to Coop. This is clearly expressed later, when the respondents are to rank their likeliness for choosing to shop at Coop. Their ranking results in an average likeliness and although they associate Coop with positive attributes, their preferences on price and locations controls their real actions.

Telenor is primarily recognized as a large brand, with worldwide operations. When it comes to category, several respondents have positive associations with a technology company, with focus on technologic progress, and efficiency. Since Telenor is a large company, with many costumers, they have plenty of resources to spend on society, according to several of the respondents. Unlike Coop, some respondents have negative experience with Telenor as a brand. Some refers to their negative review in the media, while other have had a negative experience with Telenor as a supplier. Those who state that they have a high probability for choosing Telenor as a supplier are already customers of Telenor and satisfied with that. Those who, on the other hand, say that their likeliness for choosing Telenor is low argues that Telenor is more expensive than the competitors or that their focus on customer satisfactions is poor. Thus, as a brand, Telenor seems to have something unresolved with its reputation in order to improve customer relationship.

As mentioned earlier, Lerøy's biggest downside is the fish farm industry, which many of our respondents have negative associations with. At the same time, there are several who do not know the brand, and thus have low expectations of them. Some even state that since they produce fish products and fish is healthy, they do something good for society anyway. For Lerøy, it is clear that it is the category that makes it difficult for them to be ranked better. Most respondents have an expectation that their operations make it more difficult for them to be climate neutral and make up the damage they inflict on nature. Nevertheless, there are some respondents who mention the positivity of Lerøy being a Norwegian brand. Norway's fish farm industry is ranked as the most sustainable in the world and some of the respondents' value this. When it comes to the respondents' probability for buying Lerøy's products, it appears that very few actually thinks about which brand they buy fish products from, what matters is price and quality.

So, in terms of respondents' values, the sources of their perceptions and expectations are more related to brand and category awareness, rather than actual knowledge of companies CSR commitment. Due to this, a more thorough qualitative method will be needed in order to be able to map the underlying ethical principles that govern consumers perceptions. In the next section, we will go through the laddering method on our collected data and map out respondents' perception of the companies CSR initiatives, in order to arrive at clear specific principles that exists in our sample.

4.3 Laddering Analysis

4.3.1 The creation of subgroups

The laddering analysis was the main focus during our interview sessions. By the use of the laddering method, we discovered several interesting findings. After analyzing and coding the data we started to make summary codes for each initiative. Since the respondents usually ended up using the same CSR initiatives that were given to them during the interview sessions, we decided to use the same initiatives as summary codes. Hence, we ended up using 29 CSR initiatives (attributes), 10 Coop initiatives, 9 Telenor initiatives and 10 Lerøy initiatives. We gave all the initiatives a number, which represented them in our quantitative analysis, see table 10. In appendix D you will find a description of the 29 initiatives. "Increasing digital and financial inclusion" was supposed to be Telenor's 10th initiative. We forgot to mention this CSR initiative during the interviews, because of a mistake made under the interview session. Thus, this initiative is not taken into account in the laddering study and Telenor therefore has only 9 initiatives.

Attributes/CSR initiatives	Coop	Telenor	Lerøy
1	Animal welfare	Openness, transparency and integrity	Sustainable aquaculture
2	Organic products	Prevent corruption	Use cleaner fish and reduce medication
3	Reduce food waste	Work against discrimination and for gender equality	Protect wild salmon

4	Eco-friendly packaging	Employee health, safety & security	MSC certification
5	Reduce ocean plastic pollution	User- and internet safety	Reduce plastic in the oceans
6	Increase sales of vegetarian products	Install solar panels in Asia	Research on microplastic
7	Sustainable seafood	Recycle e-waste	Change the fish feed
8	Reduce palm oil	Web safety for children	Reduce airborne transport
9	Avoid GMO	Prevent the spread of malaria	Use electricity from shore
10	Fairtrade		Food- and waste program

Table 10: The different CSR initiatives which were used in the laddering analysis.

After classifying the content into the three basic levels: initiatives, consequences and values, we then broke down the content into individual summary codes. At the start of the data coding session, we spotted several different consequences and values. When using the laddering technique, it is beneficial to reduce the amount of different codes. We wanted to make the codes more similar to each other and therefore created several summary codes that reflect everything that was mentioned.

Afterwards, we assigned a number to each summary code. In table 11 and 12 you will see the different numbers assigned to each summary code. Usually during a laddering method we would use an even smaller amount of value summary codes then what is presented in these tables. However, in our study we wish to see which principles that guide consumers' CSR perception, therefore we created a higher variety of value summary codes since values will reflect consumers' guiding principles.

Content Codes	**Pre-consequences**	**Summary codes of the consequences**
11	Community oriented / Equal opportunities / Help children / Think about the fellowship / Care for the society	Care for the society
12	Create more security	Create more security
13	Feel better about myself	Feel better about myself
14	Reduce health problems / Increase health / Make healthy choices	Make healthy choices
15	Maintain company performance through taking social responsibility/ Increase company performance through helping the society	Increase company performance through helping the society
16	Reduce environmental footprint / Avoid harming the nature / Avoid throwing food / Conduct preventive work / Take care of animals / Avoid harming animals and nature	Avoid harming animals and nature
17	Take care of their employees	Take care of their employees
18	Inspire confidence in the company / Improve company faith / Maintain company trust / Improve company reputation / Be transparent / Maintain company reliability	Maintain company reliability
19	Secure a better future for the humans/ secure a better future for the children / Secure a better future for the planet / Being future oriented	Being future oriented
20	Take public responsibility	Take public responsibility
21	Use their resources to help others / Use the company's resources / Use your influence as a big company / Use your availabilities / Use your competence / Use their resources and abilities to help others	Use their resources and abilities to help others
22	Clean up their operations / Clean up their projects / Clean up their actions / Take responsibility for their operations / Take responsibility for their projects	Take responsibility for their projects

23	Does more for the community than expected of them / Does more for the society than expected of them	Does more for the society than expected of them

Table 11: Summary codes of the consequences

Content Codes	**Pre-values**	**Summery codes of the values**
24	Human equality / Care for others / Show solidarity to others	Show solidarity to others
25	Create trust / Be trustworthy / Show honesty / Create safety	Create safety
26	Good self-esteem	Good self-esteem
27	Secure a good health	Secure a good health
28	Create profit	Create profit
29	Care for future generations / Care for the future	Care for the future
30	Take care of those closest to you / Take care of the closest ones	Take care of the closest ones
31	Do not harm / Be caution / Protect the environment / Be precautionary	Be precautionary
32	Be altruistic / Show generosity	Show generosity
33	Use your influence	Use your influence
34	Responsible for company commitments / Responsible for company actions	Responsible for company commitments
35	Take general responsibility/ Take universal responsibility	Take general responsibility

Table 12: Summery codes of the values

4.3.2 CSR initiatives discovery

After having conducted the content analysis, we implemented the numbers in three raw data matrices. These matrices consist of ladders based on initiatives, consequences, and values for each company. We created nine ladders for every respondent (one ladder for every mentioned initiative, which in total is 9 initiatives). In appendix B you will see three matrices. In these matrices you will find all the 20 respondents ladder combinations, which constitute 180 ladders in total. By analyzing these matrices, we have observed several findings for each company, such as which initiatives the respondents prefer for each of the companies, which consequences and which values that stand out within each of the companies.

In figure 3, 4 and 5 we have created diagrams which show how many times the respondent has mentioned the different CSR initiatives. The four most preferred initiatives that the respondents wanted Coop to focus on were «animal welfare», «fair trade», «reduce food waste» and eco-friendly packaging. See Coops most preferred initiatives in figure 3. For Telenor, respondents preferred «recycle e-waste», «solar panels in Asia», with respectively 11 and 9 respondents, and «employee health, safety and security» and «user and internet safety», both mentioned 8 times (figure 4). As for Lerøy, «preserve wild salmon», «reduce plastics in the oceans», «Food and plastic waste program» and “reduce microplastic in the ocean was most preferred by the respondents (figure 5). Hence, these four initiatives from the three companies are the basis in the creation of the Hierarchical Value Maps.

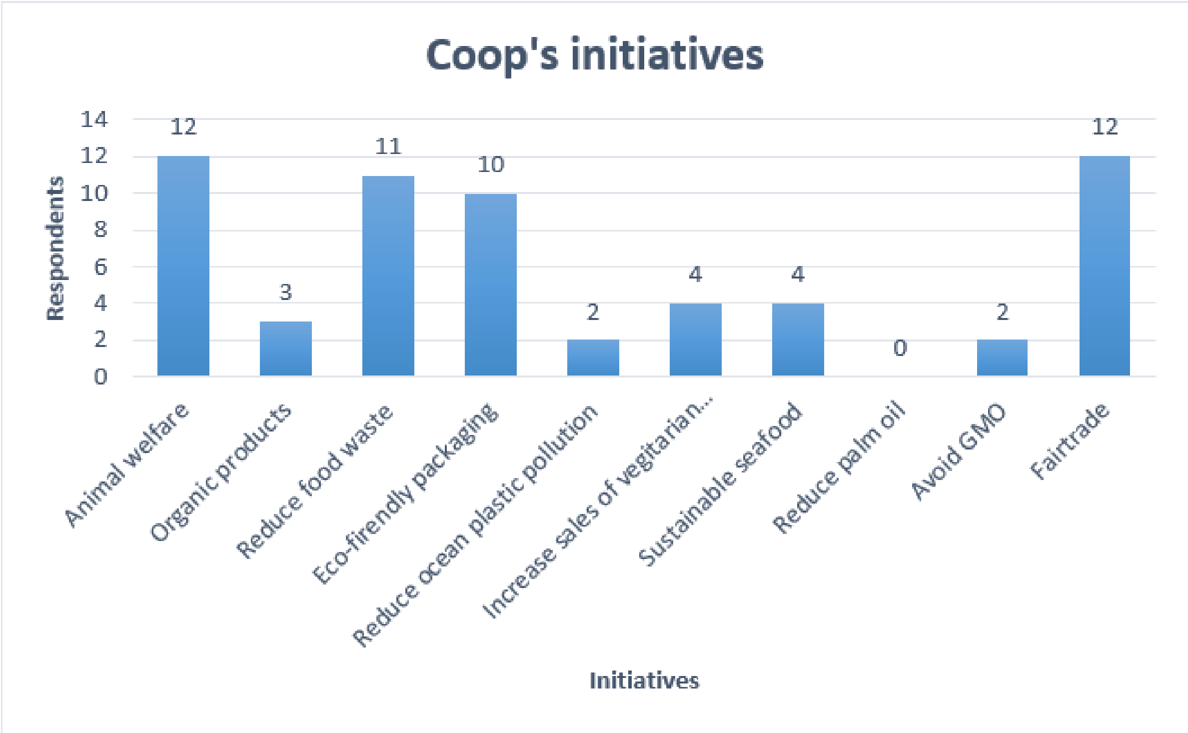

Figure 3: Coop's initiatives preferred by the respondents

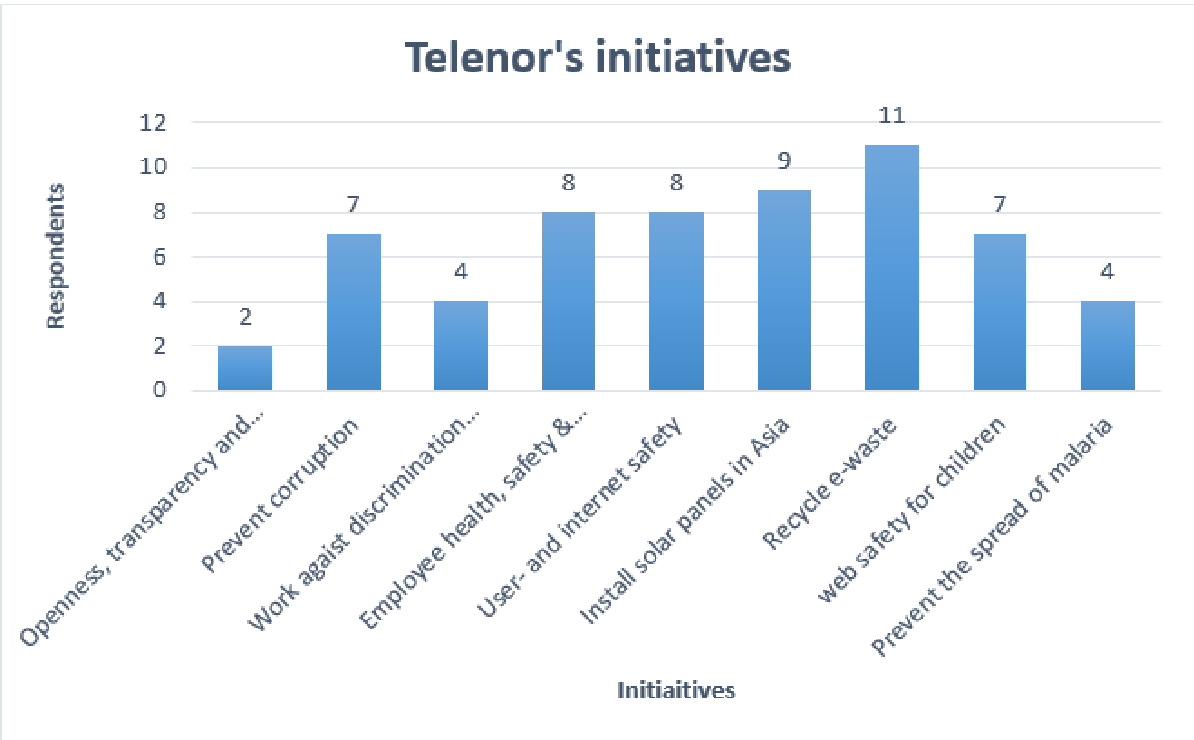

Figure 4: Telenor's initiatives preferred by the respondents

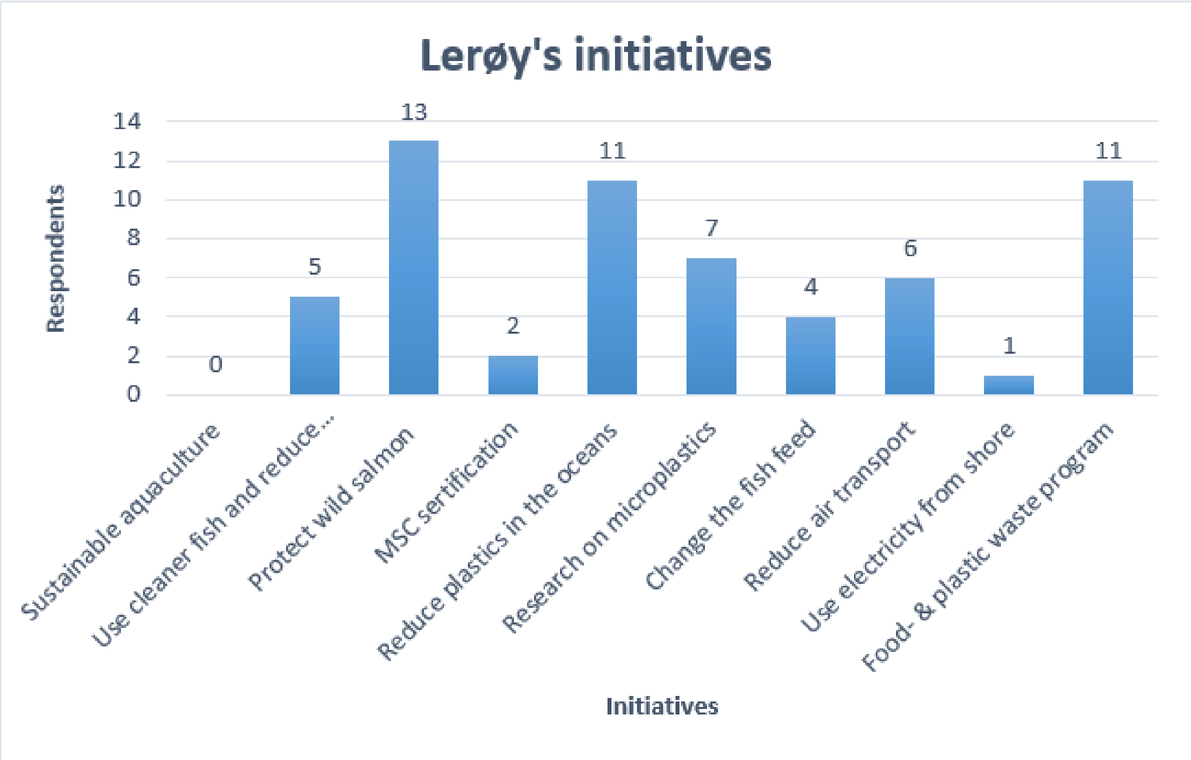

Figure 5: Lerøy's initiatives preferred by the respondents

4.3.3 Hierarchical Value Map

Since we have chosen four initiatives for each company, we can start to look at the patterns and elements linked to these initiatives. We have analyzed alle the ladder combinations which are related to these 12 initiatives and then created three maps. These three maps represent some of the prominent laddering combinations (chain) we have spotted during our interviews. In Appendix C, you will see how we created these chains. As you can see from figure 6, 7 and 8 there are several different chain combinations for each company and initiative.

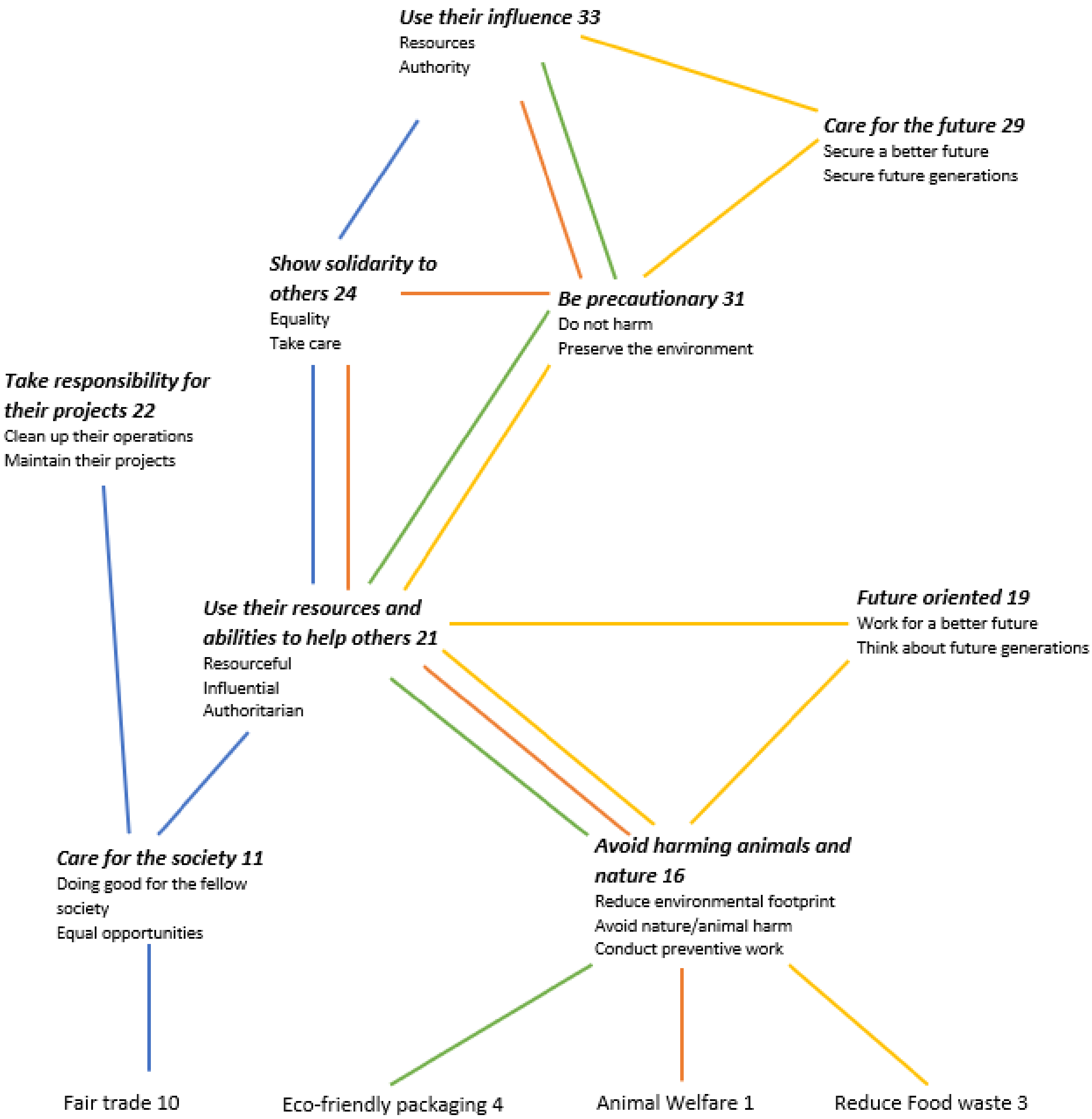

Figure 6: Coop's Hierarchical Value Map

From figure 6 you see Coop's most prominent CSR initiatives and how they are connected to different consequences and indirectly connected to different values. Hence, this gives an impression on how the respondent associates and connects the different elements. Based on Coop's value map, there is a strong connection between consequence 21 and value 33. All the four initiatives are somehow connected to consequence 21 and every initiative is also connected to value 33 in the end of their chains. It is therefore clear that the respondents perceive that Coop should consider these four initiatives because of their influential ability towards these CSR areas. In other words, respondents perceive that Coop has the ability to make a difference.

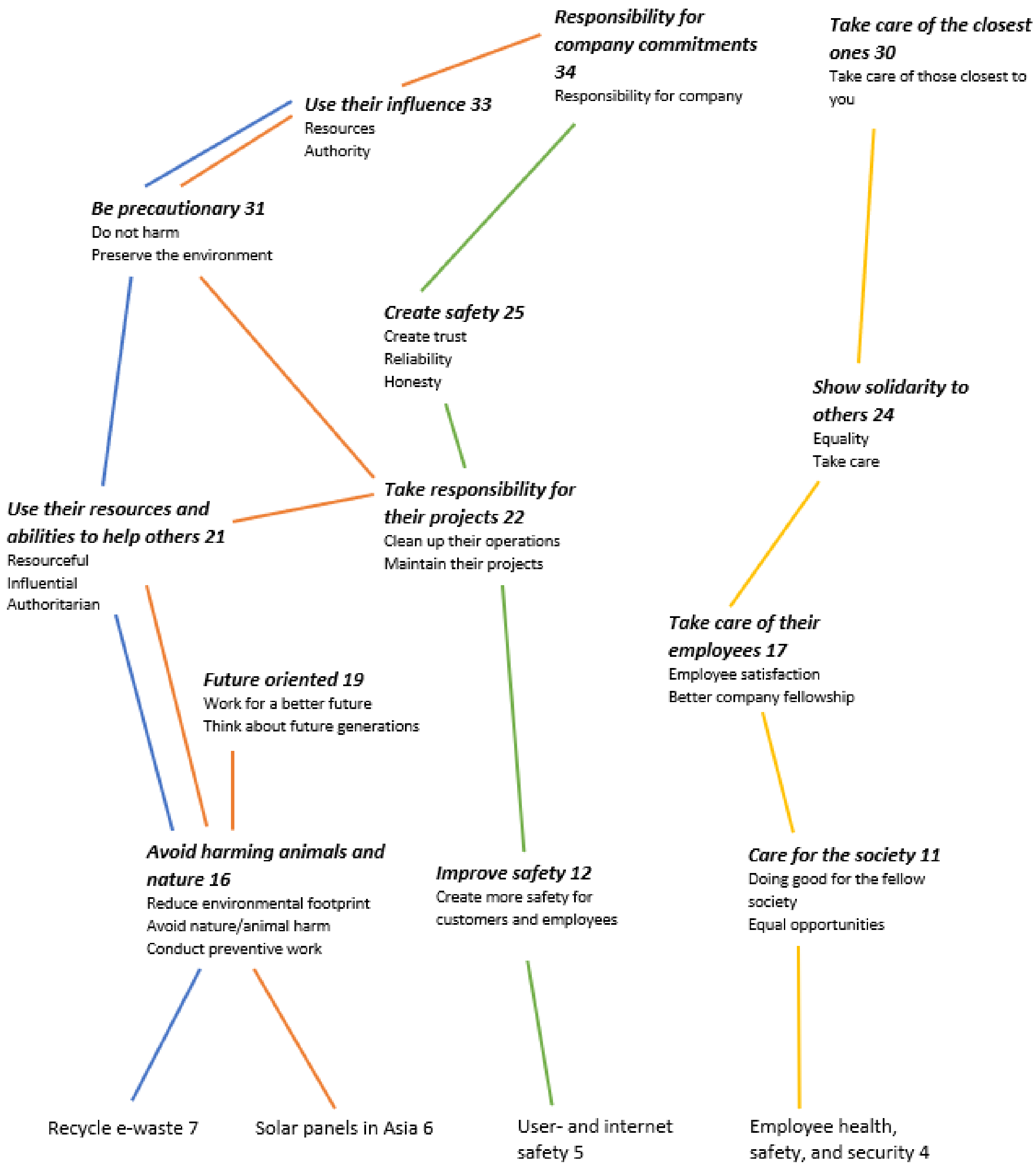

Figure 7: Telenor's Hierarchical Value Map

When considering the different Telenor' chains, we see there is a greater diversity between the initiatives and the direct and indirect chain connections. Two out of four initiatives are connected to consequence 22 and value 34 in the end of their chains. According to this value map, Telenor should focus on CSR initiative 6 and 5 since they are responsible for their actions and commitments and should therefore improve their business.

Figure 8: Lerøy's Hierarchical Value Map

Lerøy's initiatives on the other hand, are all directly connected to consequence 16. Further we see that initiative 3, 5 and 10 have very similar patterns. These three initiatives have all value 34 at the end of their chain. For that reason, it is reasonable to think that the respondents perceive that Lerøy should focus on initiative 3, 5 and 10, because they (as Telenor) have to take responsibility for their commitments. Initiative 6 is standing out compared to the three other CSR initiatives. In appendix D we see that initiative 6 is about Lerøy participation in research to reduce the microplastics in the oceans. In terms of value 32, it seems like the respondents perceive that initiative 6 is not an action that they need to do, but rather a great voluntary action that would mean a lot for the society. Although initiative 6 has several different associations, we must consider the similarities between the initiatives in terms value 31. All the chains are connected to value 31, which emphasizes the importance of taking care of the society and preventing harm.

4.3.4 The overall most important values observed

In the hierarchical value maps (HVM) we have shown the connection between prominent initiatives, consequences and values. However, the importance of some of the values are not clearly visible through the HVM, even though they constitute important values in the respondents' perception. In addition, the HVM does not show how frequently each value is mentioned. To really understand which ethical principles guide consumers' CSR perception it is beneficial to compare all the mentioned values. For that reason, we have made figures 9,10,11 and 12, which shows statistically how often the different values are mentioned.

In terms of Coop, we have found that the values that are most repeated are "Be precautionary" (29), "Use their influence" (33) and "Show solidarity to others" (24), as can be seen in figure 9 below. One can see that it is especially value 31 “Be precautionary” and 33 “Use their influence” that stands out the most. The values observed for Telenor are in particular «Show solidarity to others» (24), «Responsible for company commitments» (34) and «Use their influence» (33). By looking at the values for Telenor in figure 10, one can see that value 24 “Show solidary to others” stands out the most among the respondents. For Lerøy, it is the values «Be precautionary» (31), «Responsible for company commitments» (34) and «Care for the future» (29) that is observed the most in the answers from our respondents. The values that have been observed the most in regard to Lerøy can be seen in figure 11, where one can see that it is the value “Be precautionary” (31), that stands out the most.

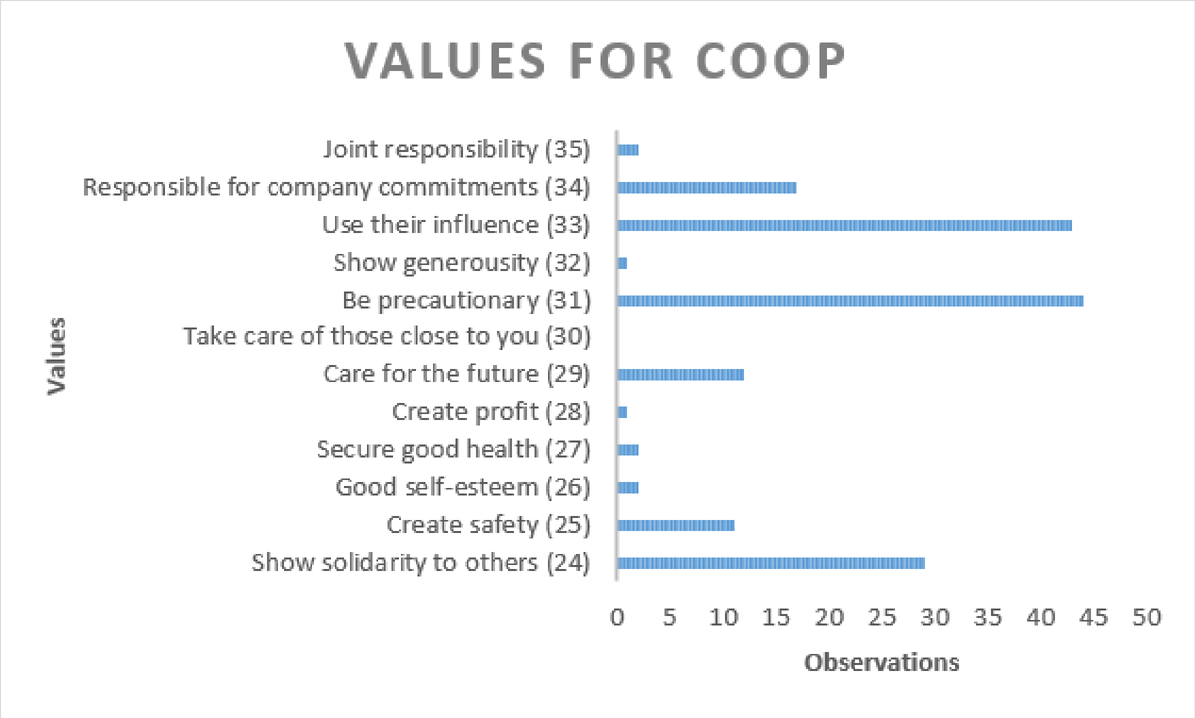

Figure 9: Values observed in the respondent's answers about Coop

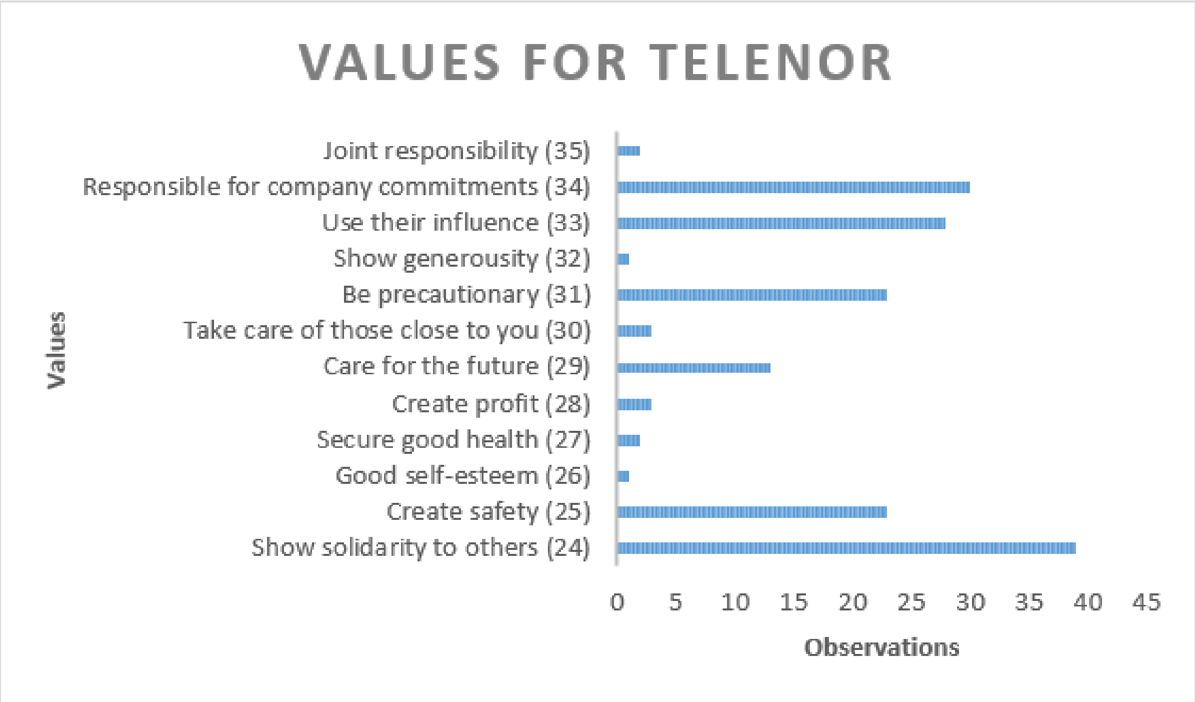

Figure 10: Values observed in the respondents' answers about Telenor

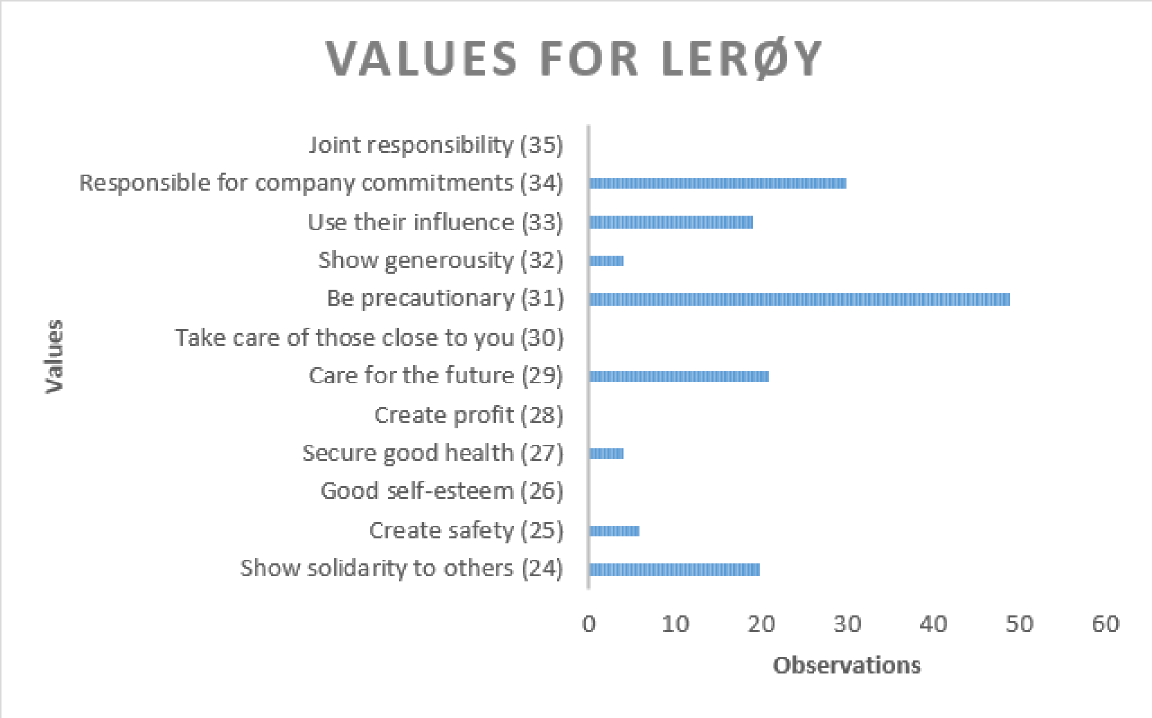

Figure 11: Values observed in the respondents' answers about Lerøy

Further, if we combine all the data of all three companies in one matrix, we can see which values our respondents have most often expressed in total. In this case, we have made figure 12, where we can see which values stand out most frequently overall. From the figure, we observe that it is especially the values 31 "Be precautionary", 33 "Use their influence", 34 "Responsible for company commitments" and 24 "Show solidarity to others" that stand out repeatedly and we can say that it is the values that are most consistent for the respondents overall.

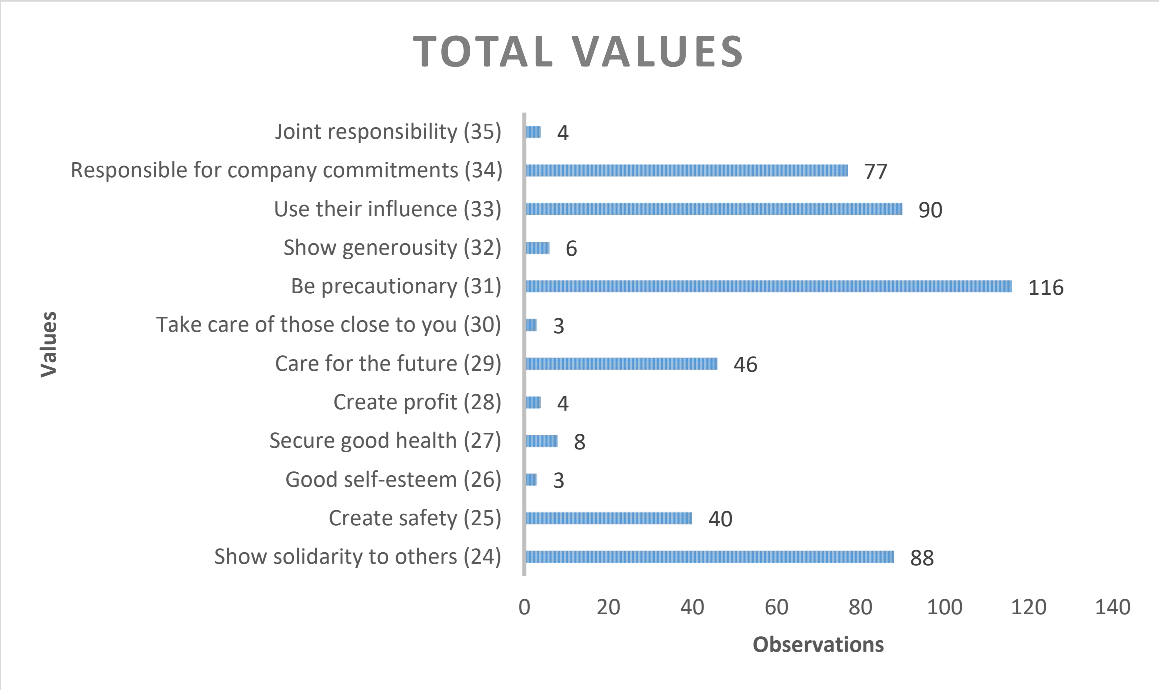

Figure 12: Total values observed across all three companies

From figure 12 we can see that the value 31 "Be precautionary" has been observed 116 times, 33 “Use your influence” 90 times, 24 “Show solidarity to others” and 34 “Responsible for company commitments” 77 times in connection with the initiatives

4.3.4 The connection between respondents’ values and guiding CSR principles

A close look at figure 12 gives an impression on how the respondents have connected the initiatives towards the different values. Value 24, 31, 33 and 34 constitutes approximately 76% of the mentioned values. We see that this provides an indicator of which ethical principles that guide respondents' perceptions of companies’ sustainability commitment.

In the case of Coop, figure 6 shows that value 33 is one of the values which has most connections. Consequences 21 “Use their resources and abilities to help others” have a correlation with value 33 “Use your influence”. Hence this value is about the use of one's abilities and influence to help others. This value can be linked to "The Good Samaritan Principle" which emphasizes that companies should use their resource abilities to help others. The principle is prominent with regards to several of Coop's initiatives for example initiative 1 (animal welfare) and 3 (food waste). Respondents seem to think that Coop has high moral and influential power which they should use to help the society. For instance, since Coop has the ability and influence to help animal welfare and reduce food waste, the respondent perceives that they should take this responsibility.

Figure 8 shows that respondents link the value 34 ‘’Responsible for company’s commitments’’ to several of Lerøy's initiatives, for example initiatives 3 ‘’Preserve wild salmon’’. Value 34 is also connected with consequence 22 “Take responsibility for their projects”. It may seem like value 34 becomes extra prominent since Lerøy operates in the aquaculture industry, which is considered to be less environmentally friendly. As we also understand from the rating of Lerøy’s CSR engagement, many rated them lowest on CSR because of their industry. The value can be linked to the ’’Polluter pays principle’’, where one is responsible for cleaning up one's own actions. Thus, several of the respondents think that Lerøy must take responsibility and work to improve their operations. In the case of Coops values, we see that value 34 does not have the same influential impact on the respondent’s perception. For instance, in table 11, Hierarchical Value Map for Coop, none of the chains has associations with value 34. This may be related to Coop’s perceived CSR engagement. Respondents may perceive that Lerøy is lacking responsibility. Coop on the other hand, is more often perceived as having a good CSR profile. Thus, it seems more appropriate that Lerøy has to improve their impact on society and take responsibility for their actions. While Coop, on the other hand, needs to focus more on increasing their CSR engagement even further. This perception seems to influence which CSR principles that are guiding the respondents' thoughts.

In Telenor’s case, we see in Table 10 that value 24 ‘’Show solidarity to others’’ is the most prominent value. Telenor’s Hierarchical Value Map (figure 7) does not give a good indication on how frequently this value is spotted during the laddering analysis, but it gives a picture on which elements value 24 are associated with. From both figure 6 and 7, we see that this value has connection to other values above in the hierarchy, for instance value 33 “Use their influence” and 30 “Take care of the closest ones”. Value 24 is also connected to several consequences, especially number 11 “Care for the society”. Telenor has a greater focus on humanitarian work in their CSR initiatives compared to the other two companies. Therefore, it is convenient for the respondent to emphasize humanitarian work in a company that has had a bad reputation in this area in the media. Value 24 is about caring and showing empathy for those living in the society. Consumers seems to think it is important for companies to help and show empathy for other people. This perception is based on the thought that all people are equal, thus we have the responsibility to provide for each other. For that reason, we call it "The Equality Principle". This moral perception has similarities to many different ethical theories, which will be explained further in the discussion chapter.

If we consider figure 12, the most popular value overall is 31 ‘’Be precautionary’’, which is generally prominent in the respondents' answers. "Be precautionary" is largely about avoiding harming the environment, society and other people. This value is very similar to the’’Precautionary Principle” which is described in section 2.3.2.1. The principle is based on a thought that companies should act precautionary to avoid harming society. Companies should therefore think about the potential damage of their actions and at the same time try to prevent the potential consequences of their actions. Hence, our research has identified this ethical principle as the most important guiding principle for consumer’s perception of the company's CSR commitment.

Even though we have registered value 31 and 24 several times, you can also see that these two are often linked to other values higher up in the three HVM’s. This tells us that consumers see these two values in connection with other values. In particular, 31 “Be precautionary” is seen to be linked to 34 “Responsibility for company commitments” and 33 “Use their influence”. This tells us that consumers perceive that companies should act sustainable with regards to the importance of being precautionary, but also because they should take responsibility for their commitments and use their influence.

5. Discussion

5.1 Theoretical implications

This thesis aims to contribute to the research on basic ethical principles which guides consumers' perception of companies' CSR engagement. These are governing principles that will be crucial to focus on in the preparations of companies’ materiality analysis. Throughout our study, we have found several findings that will have an implication to existing theory. Although previous research has pointed out the importance of materiality analysis and argued how well-executed materiality analysis can benefit the companies, earlier research has also revealed how consumers' perception of companies CSR activities is a result of consumers' lack of CSR knowledge, low motivation to obtain necessary information, as well as non-sustainability related factors that influence consumers prejudices and opinions about a company’s brand and/or category.

By looking at our findings, we can observe several similarities with previous research. Especially consumers lack of knowledge about companies' CSR activities (Peloza, Loock, Cerruti, & Muyot, 2012), as well as how unwilling they are to drop personal preferences for social significance (Auger, Devinney, Louviere, & Burke, 2008). Nevertheless, through our interviews we could observe the respondents’ clear opinions and strong demanding of the companies’ focus on CSR initiatives, often related to brand and category awareness. This showed most clearly in the assessment of Telenor and Lerøy. The respondents had clear opinions about Telenor CSR's activities related to Telenor's negative reputation concerning corruption cases abroad and negative media coverage. When it came to Lerøy, the respondents' opinions were mostly related to the industry and the category's negative reputation.

This satisfies previous research, but in contrast to this research, our findings could not find significant difference between the various consumer groups. Unlike Peloza and colleagues, our respondents had very similar opinions related to the companies’ CSR initiatives and thus there were few differences between the two age groups in our sample (Carnevale, Smith, & Strohl, 2010). On the other hand, this has been an advantage in our research, as equal values among the respondents provide a higher degree of equal governing ethical principles throughout the sample. We can thus say that across consumer groups, our respondents based their perception of companies' CSR initiatives on the same basic principles. These are important findings for further research and for materiality assessments, as it means that consumers have much of the same inherent ethics which guides their decision-making.

The underlying moral principle in consumer decision-making is a great contribution to CSR measurement theory, and the goal of this thesis is to reflect these guiding principles that are crucial for companies to understand when creating materiality analysis (Nielsen & McGregor, 2013). By the use of laddering analysis of important values in consumer' perception related to companies CSR initiative, this study has identified central dimensions of ethical principles. We will argue that we have found four ethical principles that mainly guide consumers' perception of companies' sustainability commitment. The first three are "The Good Samaritan", "The Polluter Pays" and "Precautionary" principle. The fourth then becomes "The Equality Principle" which is based on the elements connected to value 24.

Value 24 is largely about caring and showing solidarity with other people, since we are all equal and part of the same fellowship. During our study of ethical principles, in section 2.3, we have not discovered a specific principle, regarding this value. It would be natural to interpret that the respondents want companies to care about people and work to ensure that people are equally treated. Therefore, we have call it "The Equality Principle". We can, however, see patterns between this ethical perception and our mentioned core virtue, justice. Like Melé and Sánchez-Runde (2013) specified, equality and freedom are typical values related to justice. From Melé and Sánchez-Runde perspective, humans' moral character is influenced by the ideal of achieving equality and freedom for all people. Because this value emphasizes the importance of caring for other people, it also has similar characteristics with The Good Samaritan Principle, although it has some distinctions.

Just as we assumed in section 2.3.3.1, the consumers have a clear opinion about the importance of companies' making use of their resources. Since the companies have available resources or influential power, the consumers want companies to act altruistic and provide for the society, just as the essence in The Good Samaritan principle. This perception supports Lantos' (2002) CSR view, that modern companies have been entrusted with economic and human resources and should therefore use their power to help the society.

According to our research, consumers perceive that companies have a clear responsibility to prevent actions which potentially can harm the society. In line with the Precautionary Principle, the focus on preventing potential negative consequences was important for our respondents and it was especially important that the companies took precautions to avoid harming animals and humans. From our study we can therefore support Kibert et al (2012) and Gibsons' (2012) statements that one of the core sustainability principles is to avoid unnecessary harm.

Repeatedly during the interviews, "The Polluter Pays Principle" was particularly prominent, where it was obvious that consumers perceived companies that harmed the society were also responsible for paying for their damages or cleaning up their damages. This supports Carrigan and Attalla (2001) perception that the consumers display strong feelings against transgressions by companies. In addition, our research also supports Cheever and Campbell-Mohn (2016) view that this is a central and universal sustainability principle, which in our case has guided consumers' CSR perception.

The difference between what our research has found in relation to existing literature on ethical principles is that we have ended up with four specific principles that are recognizable in consumers' perceptions. However, these four depend on how consumers perceive the companies' brand and industry. In other words, one must see these four principles in the context of corporate brand and industry.

When considering the other ethical principles from chapter 2, we see that some of them are recognizable in our laddering analysis, though they are not as prominent. Value 29 "Care for the future" constitutes 9% of the mentioned values and value 25 "Create safety" constitutes 8%. Both of these values have similarities with two of the guiding principles from table 1. Value 29 is connected to the principal "Obligation to future generations". This principle emphasizes the importance of thinking about the future generations, this accounts for both nature and humans. Companies have a special responsibility to think about the upcoming generation and consider their impact on the future. According to this principle, the companies should therefore operate sustainably for the concern of the future.

Value 25 ''Create safety'' has similarities with the principle "Procedural justice", which emphasizes the importance of openness and transparency. According to the principal, companies should be transparent and authentic through their sustainability engagement. Though this value has similarities with the principle, they are not exactly the same. "Create safety” is used in a wider sense. The value has more focus on building safety towards the people and society. In other words, the consumer perceives that companies should emphasize the importance of building safety in the society (Cheever & Campbell-Mohn, 2016).

The remaining values, 27 “Secure a good health”, 32 ‘’Show generosity’’, 35 ‘’Take universal responsibility’’, 28 ‘’Create profit’’, 30 ‘’Take care of the closest ones’’ and 26 ‘’Good self-esteem’’, constituted a small amount of the observed values. None of these six values was mentioned in table 1 in section 2.3.5. We cannot count these values as fundamental CSR values since they account for such a small amount of the observed values in this study.

As a result of our analyzes, we have arrived at the most important guiding ethical principles that govern consumers 'perception of companies' CSR activities. This is an area that has little previous research, where our findings are good implications for existing research and which will hopefully contribute greatly to future research within the area of materiality analysis assessments.

5.2 Managerial implications

As the world changes, the CSR strategy of companies must be dynamic in order to seize consumers' interest. Our research has found various factors that are crucial for consumers’ perception of companies’ sustainability commitment and which will be important to focus on to improve materiality analysis. The most essential findings from our study are the four ethical principles which constitute the essence of consumers' CSR assessment. These are principles that engage and are meaningful to consumers, and by acknowledging these, companies can get a better understanding of which sustainability aspects to focus on when making business decisions. These principles also provide a direction for how companies can create a brand that appeals to consumers. Since we found four important ethical principles, based on value 24 (The Equality Principle), 31 (Precautionary Principle), 33 (The Good Samaritan Principle) and 34 (The Polluter Pays Principle), companies can make use of these four principles when communicating and choosing which CSR initiative they should focus on. For instance, if a company is operating in an environmentally damaging industry, it will then be natural for the company to take "The polluter pays principle’’ into account when making strategic assessments. The company should then both take responsibility for their actions and communicate this clearly to the consumers.

Further, our research shows that the majority of consumers have some awareness of brand and/or category, which can determine their assessment of companies. This is awareness the consumers establish through relationship and external information in the media, and it can be useful for companies to work on correcting various prejudices or assumptions consumers have about a brand or category by improving customer-corporate relationship. Our data shows that if consumers have a good relationship with the company, they will have a much more positive impression of the entire company's actions. Our study indicates that there is little variation in governing ethical principles between age groups and genders in our sample. These are positive findings for CSR management, as this means that differentiation between age and gender does not require much focus as one might assume. In addition, CSR management now knows that lack of CSR knowledge or brand/category awareness can have a negative impact in the materiality analysis. Therefore, it is important that companies have a higher focus on clear and understandable communication of their sustainability initiatives in media that consumers often use. Also, if companies emphasize values and ethical principles that they know are important to consumers, consumers will be able to create a better perception of the companies' CSR activities.

Materiality analysis has been a recognized method for companies to find which CSR activities the companies should report and focus on. Our thesis therefore contributes to an improvement in the way companies evaluate their CSR work. Materiality analysis is an important instrument for companies, but we have to acknowledge that companies must consider consumers' guiding ethical principles when making important choices. Instead of conducting a long materiality analysis, where you consider 18 sustainability goals, decisions can be made more effectively based on consumers' values. We therefore hope that our four ethical principles can be an important supplement to the company's materiality analysis. The companies can also feel more secure in the way they communicate with consumers because they can understand their perceptions better. In this way, the companies do not have to spend large resources on implementing and developing CSR initiatives that customers do not understand or that the company has poor abilities to implement. Finally, our findings are not only positive for the company but also for the society. Well-developed CSR work will both create value for the company, but also be sustainable for the society as a whole.

5.3 Limitations

There will always be limitations during a research study, and it is important to reflect about these aspects when conducting and analyzing the research. With an exploratory design there will usually be limitations considering the reliability. Due to our qualitative semi-structured interviews, it can be difficult for others to adopt the same structure and get the same result. Firstly, the interview questions are loosely structured and allow for new ideas to be brought up based on the interviewees responses, and therefore, it is the conversation that drives the data collection. Secondly, the data collection is highly dependent on the situation and context of the interview. Thirdly, we as interviewers are also an important instrument in the interpretation of the data. As interviewers we have different experiences and backgrounds, and other researchers could thereby interpret the data differently.

However, our method approach is appropriate considering the purpose of the research and the area of research. This is a research topic which has not been extensively studied before, and it is necessary to have a design which explores and tries to create patterns.

One will also find limitations concerning the external validity of the study. We must consider that if we studied other companies or if we had different CSR initiatives, then the result could have been differently. Besides, since we are only using 20 consumers as participants it is challenging to generalize our findings to a big consumer population. The small sample limits the generalizability of this study. Of these reasons, the external validity in this study is weak. It would be too resource-intensive to conduct this exploratory study with a representative number of companies and consumers. Especially considering the time constraints of the master's thesis. For that reason, we rather wanted to provide a diverse sample group.

A challenge with the sampling group, used in this study, was that some of the consumers had no knowledge about Lerøy. This made it difficult for them to come up with reflective thoughts about the company. We could have chosen to only use a sample group with high knowledge about these companies and their activities. In that way we could assure that the consumers had a high level of knowledge which could give us more reflective thoughts around their perception of the company's sustainability engagement. On the other hand, one will then lose more of the diversity between the consumers, which will affect the richness and the variation in our data collection.

It should also be mentioned that our choice of sampling group could have been even more diverse. In the selection of respondents, we were unable to obtain people with different cultural backgrounds and nationalities, although this would also have been a more resource-intensive implementation in our research project.

The laddering method is in many ways very appropriate in relation to the complexity of exploring consumers' ethical principles. When it comes to internal validity, however, there will be challenges by using of this method. Research which mainly uses quantitative data will have higher possibility to get strong internal validity then our method. We cannot achieve the same statistical relationship between the different variables such as a descriptive or explanatory design. This is because our method is more based on our own subjective judgements, especially while conducting the interviews and coding of the data.

In addition, a common challenge when forming a HVM is the need to generalize data. As we have mentioned before, summary codes are created to categorize the data collected. Too large categories can be a challenge given our desire to explore several different value elements. This balance between not too large or too small categorizations is a struggle that affects the research result. For instance, we used several small summary codes, thus we registered a wider spread in value elements, but at the same time had bigger problems in achieving significant connections between A / C / V in the creation of HVM. In other words, our laddering technique does not achieve a high degree of validity.

5.4 Recommendations for future research

In a future study, the most important opportunity for improvement is to follow up the mentioned research limitations. Our research has created a good foundation for the study of consumers guiding ethical principles towards CSR and sustainability activities, therefore it is valuable to research this area further. The ability to test our findings with other research methods will be especially beneficial. It is reasonable to use a more deductive approach to test our theory in new contexts, with a representative sample group. Also using different companies which have other associations and sustainability activities would be beneficial. In addition, we highly recommend making use of a more complete quantitative method, where one can enhance the reliability and the validity. A descriptive research with the use of survey design could be suitable. This research design will provide a more accurate profile of which principles that are affecting consumers' perception towards companies' sustainability commitment. The ethical principles (or valuables) identified in this research, can be further studied in a survey. This can help define the importance of these principles in a bigger population. The survey can show how central each of the ethical principles are in the consumers' perception. It will make it easier to compare these principles and give a straightforward calculation of the most prominent principles. A descriptive survey will have a higher degree of reliability and internal validity, compared to our method, since this approach is usually more based on statistical data. In addition, it is not so resource demanding to form a representative sample when using a survey. A representative sample would undoubtedly improve the external validity. All things considered, future research which emphasizes descriptive surveys is a suitable extension from our exploratory research and will improve the quality of this research area.

References

5WPR. (2019). *Consumer Culture - 5W Public Relations Report.* New York: 5WPR.

Aronson, D., Friend, G., & Winston, A. (2018, October 13). *Sustainable Brands*. Hentet fra 'Materiality Is Broken. But It Doesn’t Have to Be: https://sustainablebrands.com/read/new-metrics/materiality-is-broken-but-it-doesn-t-have-to-be

Ascough, J. C., Maier, H. R., Ravalico, J. K., & Strudley, M. W. (2008). Future research challenges for incorporation of uncertainty in evironmental and ecological decision-making. *Ecological modelling, 219(3)*, pp. 383-399.

Auger, P., Devinney, T., Louviere, J., & Burke, P. (2008, September). Do Social Product Features Have Value to Customers? *International Journal of Research in Marketing, 25/3*, pp. 183-191.

Batson, C. D., Floyd, R. B., Meyer, J. M., & Winner, A. L. (1999). "And Who Is My Neighbor?" Intrinsic Religion as a Source of Universal Compassion. *Journal for the Scientific Study of Religion*, pp. 445-457.

Bruvoll, A., Halvorsen, B., & Nyborg, K. (2002, November). Households’ recycling efforts. *Resources, conservation and recycling, Vol.36 (4)*, pp. 337-354.

Calabres, A., Costa, R., G., L. N., & Menichini, T. (2019, August). Materiality Analysis in Sustainability Reporting: A Tool for Directing Corporate Sustainability Towards Emerging Economic, Environmental and Social Opportunities. *Technological and economic development of economy, Vol.25 (5)*, pp. 1016-1038.

Calabrese, A., Costa, R., & Rosati, F. (2015, July 11). A feedback-based model for CSR assessment and materiality. *Accounting forum, Vol.39 (4)*, pp. 312-327.

Calabrese, A., Costa, R., Ghiron, N. L., & Menichini, T. (2017). Materiality Analysis in Sustainability Reporting: A Method for Making it Work in Practice. *European Journal of Sustainable Development, 6(3)*, pp. 439-439.

Carnevale, A. P., Smith, N., & Strohl, J. (2010, June). Help Wanted: Projections of Jobs and Education Requirements Through 2018. *Center on Education and the Workforce, Georgetown University*.

Carrigan, M., & Attalla, A. (2001, December 1). The myth of the ethical consumer - do ethics matter in purchase behaviour? *The Journal of consumer marketing, Vol.18 (7)*, pp. 560-578.

Cheever, F., & Campbell-Mohn, C. I. (2016). *Principles of environmental law*. Retrieved from Britannica: https://www.britannica.com/topic/environmental-law/Principles-of-environmental-law

Cheng-Chieh, H., Hsiu, J. R., & Y., E. L. (2012, June 1). Exploring consumer value of multi-channel shopping: a perspective of means-end theory. *Internet research, Vol.22 (3)*, pp. 318-339.

Chong, K. (2017, January 20). *During the last decades, customers have become more demanding to companies CSR activities*. Retrieved from California Management Review: https://cmr.berkeley.edu/2017/01/millennials-and-csr/

Costa, R., & Menichini, T. (2013, January). A multidimensional approach for CSR assessment: The importance of the stakeholder perception. *Expert systems with applications, Vol.40 (1),* pp. 150-161.

Dahlsgaard, K., Peterson, C., & Seligman, M. E. (2005, September 1). Shared Virtue: The Convergence of Valued Human Strengths across Culture and History. *Review of General Psychology, 9(3),* pp. 203-213.

Doane, D., & Abasta-Vilaplana, N. (2005, October 1). the myth of CSR. *Stanford social innovation review, Vol.3 (3),* pp. 22.

Dowling, G., & Moran, P. (2012, January 1). Corporate Reputations: Built In or Bolted On? *California management review, Vol.54 (2),* pp. 25-42.

Ellefsen, H. C. (2019, October 2). *Bærekraftsrapportering - Også for de små?* Retrieved from Regnskap Norge: https://www.regnskapnorge.no/faget/artikler/arsregnskap/barekraftsrapportering--ogsa-for-de-sma/

Font, X., Guix, M., & Bonilla-Priego, M. J. (2016, May). Corporate social responsibility in cruising: Using materiality analysis to create shared value. *Tourism Management, 53,* pp. 175-186.

Freeman, R. E. (1984). *Strategic Management: A Stakeholder Approach.* Pitman, Boston: MA.

Gibson, K. (2012, August 8). Stakeholders and Sustainability: An Evolving Theory. *Journal of business ethics, Vol.109 (1),* pp. 15-25.

Gonçalves, A. (2018, December 17). *Consumers Want Transparent & Authentic Companies That Care About Social And Environmental Issues*. Retrieved from You matter: https://youmatter.world/en/consumers-expectations-transparent-companies-social-environment/

Greening, D. W., & Turban, D. B. (2000, September). Corporate Social Performance As a Competitive Advantage in Attracting a Quality Workforce. *Business & society, Vol.39 (3),* pp. 254-280.

Hay, J. (2020, March 10). EU Taxonomy a mix of soft and strong, clear and vague. *Global Capital*.

Hoeffler, S., Bloom, P. N., & Keller, K. L. (2010, April 1). Understanding Stakeholder Responses to Corporate Citizenship Initiatives: Managerial Guidelines and Research Directions. *Journal of public policy & marketing, Vol.29 (1),* pp. 78-88.

Hutton, J. G., Goodman, M. B., Alexander, J. B., & Genest, C. M. (2001). Reputation management: the new face of corporate public relations? *Public relations review, Vol.27 (3),* pp. 247-261.

Imaningsih, E. S. (2017, December 1). The Impact of CSR Awareness and CSR Beliefs on Corporate Reputation and Brand Equity: Evidence from Indonesia. *Journal of Economic & Management Perspectives, Vol.11 (4)*, pp. 530-536.

Johannesen, K. E., & Vetlesen, A. J. (2000). *Innføring i etikk.* Oslo: Universitetsforlaget.

Johannessen, A., Christoffersen, L., & Tufte, P. A. (2004). *Forskningsmetode for økonomisk-administrative fag.* Oslo: Abstrakt.

Johnson, G., Whittington, R., Scholes, K., Angwin, D., & Regner, P. (2018). *Fundamentals of Strategy.* London: Person.

Kahneman, D. (2011). *Thinking fast and slow.* New York: Farrar, Straus and Giroux.

Kahneman, D., & Tversky, A. (1974). Judgment under uncertainty: heruristics and biases. *Science (New Series), 185(4157)*, pp. 1124-1131.

Kerr, B., Godfrey-Smith, P., & Feldman, M. W. (2004, April). What Is Altruism? *Trends in Ecology & Evoloution, 19(3)*, pp. 135-40.

Kibert, C. J., Thiele, L., Peterson, A., & Monroe, M. (2012, September 26). *The Ethics of Sustainability.* Retrieved from University of Florida: https://www.cce.ufl.edu/wp-content/uploads/2012/08/Ethics%20of%20Sustainability%20Textbook.pdf

Lantos, G. P. (2002, June 1). The ethicality of altruistic corporate social responsibility. *The Journal of consumer marketing, Vol.19 (3)*, pp. 205-232.

Maignan, I., & Ferrell, O. C. (2004, December). Corporate social responsibility and marketing: An integrative framework. *Journal of the Academy of Marketing Science, Vol.32 (1)*, pp. p.3-19.

Maxfield, S. (2008, June 1). Reconciling Corporate Citizenship and Competitive Strategy: Insights from Economic Theory. *Journal of business ethics, 2008-06-01, Vol.80 (2)*, pp. 367-377.

Melé, D., & Sánchez-Runde, C. (2013, August 3). Cultural Diverity and Universal Ethics in a Global World. *Journal of Business Ethics, 16*, pp. 681-687.

Michelon, G., Boesso, G., & Kumar, K. (2013, March). Examining the Link between Strategic Corporate Social Responsibility and Company Performance: An Analysis of the Best Corporate Citizens. *Corporate social-responsibility and environmental management, Vol.20 (2)*, pp. 81-94.

Moodley, K., Smith, N., & Preece, C. N. (2008, February 5). Stakeholder matrix for ethical relationships in the. *Construction Management and Economics (June 2008) 26*, pp. 625–632.

Napier, E., & Sanguineti, F. (2018, November 1). Fashion Merchandisers' Slash and Burn Dilemma: A Consequence of Over Production and Excessive Waste? *Rutgers Business Review, Vol. 3(2).*

Nielsen, L., & McGregor, S. L. (2013, September 1). Consumer morality and moral norms. *International journal of consumer studies, Vol.37 (5)*, pp. 473-480.

Peloza, J., & Shang, J. (2010, August 12). How can corporate social responsibility activities create value for stakeholders? A systematic review. *Journal of the Academy of Marketing Science, Vol.39 (1)*, pp. 117-135.

Peloza, J., Loock, M., Cerruti, J., & Muyot, M. (2012, Fall). Sustainability: How Stakeholder Perceptions Differ from Corporate Relity. California, Berkley, US.

Podnar, K., & Golob, U. (2007, October 16). CSR expectations: the focus of corporate marketing. *Corporate communications, Vol.12 (4)*, pp. 326-340.

PwC. (2016). *Sustainability Reporting: Global Reporting Initiative (GRI) G4.* Retrieved from PwC: https://www.pwc.com/id/en/Consulting/Asset/S&CC/Sustainability%20Reporting%20-%20Global%20Reporting%20Initiative%20(GRI)%20G4.pdf

Regjeringen. (2010, February 19). *Krav til rapportering om samfunnsansvar.* Retrieved from Regjeringen: https://www.regjeringen.no/globalassets/upload/fin/fma/horingsnotat/krav_til_rapportering_om_samfunnsansvar.pdf

Reynolds, T. J., & Gutman, J. (1988, February 1). Laddering Theory Method, Analysis, And Interpretation. *Journal of advertising research, Vol.28 (1)*, pp. 11.

Robinson, S., Dixon, R., Preece, C., & Moodly, K. (2007). *Engineering, Business & Professional Ethics.* London: Routledge.

Samson, A., & Voyer, B. G. (2012, October 16). Two minds, three ways: dual system and dual process models in consumer psychology. *AMS review, Vol.2 (2)*, pp. 48-71.

Saunders, M., Lewis, P., & Thornhill, A. (2016). *Research methods for business students.* Harlow: Pearson.

Stark, O. (1989, May 1). Altruism and the Quality of Life. *The American economic review, Vol.79 (2)*, pp. 86-90.

Story, J., & Hess, J. (2010, July 20). Ethical brand management: customer relationships and ethical duties. *The journal of product & brand management, Vol.19 (4)*, pp. 240-249.

Supphellen, M., Torbjørnsen, H., & Troye, S. V. (2014). *Markedsføring Verdibasert Forventingsledelse.* Bergen: Fagbokforlaget.

Tencati, A., & Zsolnai, L. (2009, March 1). The Collaborative Enterprise. *Journal of business ethics, Vol.85 (3)*, pp. 367-376.

United Nations. (2021, March 2th). *United Nations: Department of Economic and Social Affairs, Sustainable Development*. Hentet fra The 17 Goals: https://sdgs.un.org/goals

Van Rekom, J., Van Riel, C. B., & Wierenga, B. (2006, March). A Methodology for Assessing Organizational Core Values. *Journal of management studies, Vol.43 (2)*, pp. 175-201.

Vanhamme, J., & Grobben, B. (2009, January 1). "Too Good to Be True!". The Effectiveness of CSR History in Countering Negative Publicity. *Journal of business ethics, Vol.85 (S2)*, pp. 273-283.

Veludo-de-Oliveira, T. M., Ikeda, A. A., & Campomar, M. C. (2006, July 1). Laddering in the practice of marketing research: barriers and solutions. *Qualitative market research, Vol.9 (3)*, pp. 297-306.

Vermeir, I., & Verbeke, W. (2006, April). Sustainable Food Consumption: Exploring the Consumer "Attitude – Behavioral. *Journal of agricultural & environmental ethics, Vol.19 (2)*, pp. 169-194.

Vitell, S. J., Ramos, E., & Nishihara, C. M. (2010, Febuary 1). The Role of Ethics and Social Responsibility in Organizational Success: A Spanish Perspective. *Journal of business ethics, Vol.91 (4)*, pp. 467-483.

Voß, J. P., & Kemp, R. (2006). *Reflexive Governance for Sustainable Development.* Cheltenham: Edward Elgar.

Yan, H. B., & Ma, T. (2015, March 15). A group decision-making approach to uncertain quality function deployment based on fuzzy preference relation and fuzzy majority. *European Journal of Operational Reserach 241(3)*, pp. 815-829.

Aaker, D. A. (1991). *Managing brand equity : capitalizing on the value of a brand name.* New York: Free Press.

Appendix

Appendix A

An example of how we structured the semi-structured interview of the three companies.

Interview example:

1. Of Lerøy, Telenor and Coop, which is best on CSR in your opinion? Rate them from best, second and least good on CSR.

2. How are the company's CSR initiatives different from each other?

3. In your view, why is **Coop** best on CSR?

4. If **Coop** had to prioritize three CSR initiatives – which should they focus on?

5. If interviewees do not know much about **Coop's** CSR activities, we will send information about some of their CSR activities. The question will be: Do you know about the different CSR activities **Coop** is doing?

We will now send information about ten of Coop's CSR activities, you will then read through them and answer question 4.

<u>Coop's CSR activities:</u>

Improving animals' welfare and animal's health for Norwegian production animals.

Increase the use of organic products.

Reduce food waste.

Try to create environmentally friendly packaging.

Working to reduce plastic in the ocean.

Increase sales of vegetarian products.

Buy fish and seafood from sustainable fisheries and fish farming.

Reduce the content of palm oil in products

Avoid items with genetically modified ingredients in Coop's stores

Conscious focus on ethical trade.

(if their answer, for example, is organic products, palm oil and ethical trade, then we start by asking question about organic products)

6. Why is it important that **Coop** focuses on increasing the use of **organic products**?

(If the respondent perceives organic product as important because they believe it is important to, for example, care about the environment, we will follow up this answer)

7. Why is it important to care about the **environment**?

8. Why is it important that **Coop** takes this **responsibility**?

9. What would you think if **Coop** did not care about **organic products**?

10. Please rate the following statement on the scale from 1 to 5 (1=completely disagree and 5= completely agree). When I need to buy something in the store, I prefer to shop at **Coop**?

---

11. In your opinion, why is **Telenor** second best on CSR?

12. If **Telenor** had to prioritize three CSR initiatives – which should they focus on?

13. If interviewees do not know much about **Telenor's** CSR activities, we will send information about some of their CSR activities. The question will be: Do you know about the different CSR activities **Telenor** is doing?

We will now send information about ten of Telenor's CSR activities, you will then read through them and answer question 12.

<u>Telenor's CSR activities:</u>

Telenor's code of conduct focuses on openness, transparency and integrity

Telenor works against corruption

Telenor works against discrimination and for gender equality

Telenor has a high focus on the health, safety and people security of their employees

Telenor has a high focus on user privacy and cyber security

Telenor installs solar energy solutions in Asia

Telenor recycle e-waste

Telenor works towards digital and financial inclusion

Telenor has a high focus on child online safety

Telenor works to prevent the spread of malaria

14. Why is it important that **Telenor** focuses on initiative **X**.

15. Why is it important to care about **X**?

16. Why is it important that **Telenor** takes this **X**?

17. What would you think if **Telenor** did not care about **X**?

18. Please rate the following statement on the scale from 1 to 5 (1=completely disagree and 5= completely agree). When choosing internet / mobile subscription provider, I prefer **Telenor**.

---

19. In your opinion, why is Lerøy third best on CSR?

21. If **Lerøy** had to prioritize three CSR initiatives – which should they focus on?

20. If interviewees do not know much about **Lerøy's** CSR activities, we will send information about some of their CSR activities. The question will be: Do you know about the different CSR activities **Lerøy** is doing?

We will now send information about ten of Lerøy's CSR activities, you will then read through them and answer question 21.

Lerøy's CSR activities:

Lerøy produces algae's and blue mussels to develop a sustainable integrated multi-trophic aquaculture

Lerøy produces cleaning fishes to implement biological delouse salmon and reduce the use of medicines

Works on reducing escapes and lice impact on wild salmon population

Lerøy is MSC certified (Marine stewardship council) and have to follow certain principles

Lerøy fishes for litter to help reduce the plastic amount in the oceans

Lerøy participants in research to reduce the microplastics in the oceans

Lerøy focus on changing the feed composition

Lerøy works to reduce airborne transportation

Lerøy uses electricity from land to power their production at sea

Lerøy has a food and plastic waste program, which aims to decrease food and plastic waste by 50% within 5 years

22. Why is it important that **Lerøy** focuses on initiative **X**?

23. Why is it important to care about **X**?

24. Why is it important that Lerøy takes this **X**?

25. What would you think if Telenor did not care about initiative **X**?

26. Please rate the following statement on the scale from 1 to 5 (1=completely disagree and 5= completely agree). When I purchase fish products, I prefer to buy from **Lerøy**.

Appendix B 1

Coop’s Laddering combinations

Respondent number	Initiative	Content codes								
1	1	19	21	29	33	0	0	0	0	0
4	1	19	20	29	35	0	0	0	0	0
11	1	11	16	21	24	31	33	0	0	0
12	1	16	19	21	31	29	33	0	0	0
13	1	16	19	21	31	29	33	0	0	0
14	1	16	19	21	31	29	33	0	0	0
15	1	11	16	21	24	31	33	0	0	0
16	1	16	21	31	33	0	0	0	0	0
17	1	14	16	11	21	31	24	33	0	0
18	1	11	16	18	21	24	31	26	33	0
19	1	21	22	11	16	33	34	24	31	0
20	1	16	31	24	0	0	0	0	0	0
2	2	16	19	22	18	31	29	34	0	0
4	2	11	16	21	20	31	24	33	35	0
10	2	16	19	22	21	31	29	34	33	0
2	3	16	19	21	31	29	33	0	0	0
3	3	16	19	21	31	29	33	0	0	0
5	3	16	21	31	33	0	0	0	0	0
6	3	11	21	24	33	0	0	0	0	0
10	3	16	21	31	33	0	0	0	0	0
11	3	13	16	21	31	33	0	0	0	0
14	3	14	18	31	27	25	0	0	0	0
15	3	16	13	19	31	29	26	0	0	0
16	3	11	22	31	24	34	0	0	0	0
18	3	18	21	25	33	0	0	0	0	0
20	3	16	21	31	33	0	0	0	0	0
1	4	18	21	25	33	0	0	0	0	0
3	4	16	11	19	21	24	29	31	33	0
6	4	11	21	24	33	0	0	0	0	0
7	4	11	21	24	33	0	0	0	0	0
8	4	21	16	12	33	31	25	0	0	0
9	4	16	21	22	31	33	34	0	0	0
12	4	16	11	21	31	24	33	0	0	0
13	4	11	22	18	24	34	25	0	0	0
14	4	16	19	22	21	31	29	34	33	0
19	4	16	21	18	31	34	33	25	0	0
1	5	11	22	24	34	0	0	0	0	0
17	5	16	22	31	34	0	0	0	0	0
2	6	16	11	31	32	0	0	0	0	0
11	6	16	13	21	31	24	33	0	0	0
15	6	16	21	31	33	0	0	0	0	0
20	6	16	21	31	33	0	0	0	0	0
5	7	12	16	25	31	0	0	0	0	0
6	7	22	16	34	24	0	0	0	0	0
7	7	21	16	33	31	0	0	0	0	0
9	7	16	21	24	31	33		0	0	0
3	9	11	16	21	31	24	33	0	0	0
8	9	22	11	31	24	34		0	0	0
4	10	11	18	22	24	25	34	0	0	0
5	10	11	22	24	34			0	0	0
7	10	20	21	24	34			0	0	0
8	10	18	22	11	16	21	25	33	24	31
9	10	11	21	18	22	24	33	25	34	0
10	10	21	22	11	16	33	34		24	31
12	10	11	21	24	33		0	0	0	0
13	10	16	21	22	24	33	0	0	0	0
16	10	16	18	31	25		0	0	0	0
17	10	14	11	16	21	27	24	31	33	0
18	10	16	21	31	33			0	0	0
19	10	16	21	15	31	33	28	0	0	0

Appendix B 2

Telenor’s Laddering combinations

Respondent number	Initiative	Content codes										
4	1	11	21	18	24	33	25	0	0	0	0	0
8	1	22	19	11	34	29	24	0	0	0	0	0
1	2	21	11	19	33	24	29	0	0	0	0	0
3	2	11	16	22	18	24	31	34	28	0	0	0
4	2	11	20	18	24	35	31	28	0	0	0	0
6	2	12	11	22	34	24	31	25	0	0	0	0
9	2	11	18	22	24	31	26	34	0	0	0	0
13	2	11	19	18	22	24	29	34	25	0	0	0
17	2	11	18	22	24	31	34	0	0	0	0	0
8	3	22	11	21	34	24	33	0	0	0	0	0
9	3	22	11	21	34	24	33	0	0	0	0	0
11	3	11	21	12	24	33	25	0	0	0	0	0
15	3	12	22	31	25	34	0	0	0	0	0	0
3	4	16	19	23	29	31	32	0	0	0	0	0
7	4	16	22	31	34	0	0	0	0	0	0	0
9	4	11	21	24	33	0	0	0	0	0	0	0
13	4	21	16	33	29	0	0	0	0	0	0	0
14	4	21	12	33	25	0	0	0	0	0	0	0
16	4	18	17	22	25	31	34	0	0	0	0	0
17	4	16	18	19	11	31	25	29	24	0	0	0
19	4	18	11	22	25	24	31	34	0	0	0	0
2	5	12	22	25	34	0	0	0	0	0	0	0
4	5	18	12	25	34	0	0	0	0	0	0	0
5	5	18	17	11	24	25	34	0	0	0	0	0
6	5	11	19	21	18	24	29	33	25	0	0	0
8	5	21	11	33	24	0	0	0	0	0	0	0
10	5	18	12	17	25	30	0	0	0	0	0	0
13	5	11	12	19	22	24	25	29	34	0	0	0
20	5	12	21	25	34	0	0	0	0	0	0	0
2	6	16	19	22	31	24	29	34	0	0	0	0
5	6	16	22	11	31	34	24	0	0	0	0	0
11	6	22	21	16	33	34	31	0	0	0	0	0
12	6	11	24	0	0	0	0	0	0	0	0	0
14	6	16	19	22	21	31	29	34	33	24	0	0
16	6	21	22	33	34			0	0	0	0	0
18	6	11	19	21	24	29	30	0	0	0	0	0
19	6	18	11	25	24			0	0	0	0	0
20	6	17	12	11	20	24	25	35	0	0	0	0
1	7	12	22	25	34	0	0	0	0	0	0	0
5	7	11	16	24	31	0	0	0	0	0	0	0
6	7	16	21	31	33	0	0	0	0	0	0	0
7	7	11	17	22	24	34	0	0	0	0	0	0
10	7	11	21	24	33		0	0	0	0	0	0
11	7	19	11	21	24	29	33	0	0	0	0	0
12	7	11	21	24	33	0	0	0	0	0	0	0
14	7	17	11	24	34	0	0	0	0	0	0	0
16	7	21	16	33	31	0	0	0	0	0	0	0
19	7	16	21	33	31	0	0	0	0	0	0	0
20	7	11	12	21	25	33	0	0	0	0	0	0
1	8	11	17	24	30		0	0	0	0	0	0
3	8	18	21	25	33		0	0	0	0	0	0
7	8	19	11	16	21	29	24	31	33	0	0	0
10	8	16	11	23	21	31	24	33		0	0	0
15	8	12	11	22	18	25	24	34		0	0	0
17	8	15	17	18	14	11	21	28	24	25	27	33
18	8	16	21	22	27	33	34	0	0	0	0	0
2	9	22	21	11	16	34	33	24	31	0	0	0
12	9	12	22	24	34	0	0	0	0	0	0	0
15	9	21	33	0	0	0	0	0	0	0	0	0
18	9	16	21	22	31	33	34	0	0	0	0	0

Appendix B 3

Lerøy's Laddering combinations

Respondent number	Initiative	Content codes								
1	2	14	11	19	22	27	24	34	29	0
4	2	16	22	31	34	0	0	0	0	0
6	2	21	19	11	33	29	24	0	0	0
7	2	14	16	19	21	31	29	33	0	0
8	2	14	16	19	21	31	29	33	0	0
1	3	14	16	19	21	31	29	33	0	0
3	3	16	19	11	23	31	29	32	0	0
5	3	16	23	31	32	0	0	0	0	0
6	3	23	16	32	31	0	0	0	0	0
11	3	21	16	34	31	0	0	0	0	0
12	3	16	22	24	31	34	0	0	0	0
14	3	16	21	19	31	33	29	0	0	0
15	3	16	19	22	31	29	34	0	0	0
16	3	16	11	23	31	24	32	0	0	0
17	3	16	19	22	31	29	34	0	0	0
18	3	14	16	22	27	31	34	0	0	0
19	3	14	16	22	27	31	29	34	0	0
20	3	19	21	16	29	33	31	0	0	0
13	4	16	19	22	31	29	34	0	0	0
18	4	16	22	31	34	0	0	0	0	0
2	5	16	19	22	31	29	34	0	0	0
3	5	14	22	31	27	34		0	0	0
5	5	11	16	19	22	34	29	31	24	0
8	5	16	22	31	34	0	0	0	0	0
9	5	16	21	31	33	24	0	0	0	0
10	5	21	19	16	33	29	31	0	0	0
11	5	16	21	18	31	33	25	0	0	0
12	5	16	21	31	33	0	0	0	0	0
14	5	16	21	31	33	0	0	0	0	0
15	5	16	21	31	33	0	0	0	0	0
20	5	16	22	31	34	0	0	0	0	0
1	6	16	22	31	34	0	0	0	0	0
2	6	22	34	0	0	0	0	0	0	0
3	6	16	22	11	19	31	29	34	24	0
8	6	16	22	21	18	31	34	33	25	0
10	6	22	16	34	31	0	0	0	0	0
15	6	22	16	21	34	31	33	0	0	0
17	6	22	16	34	31	0	0	0	0	0
7	7	22	16	34	31	0	0	0	0	0
13	7	16	22	31	34	0	0	0	0	0
16	7	16	22	31	24	0	0	0	0	0
19	7	16	22	31	24	0	0	0	0	0
5	8	22	16	34	31	0	0	0	0	0
6	8	16	12	21	24	31	25	33	0	0
7	8	16	12	21	24	31	25	33	0	0
9	8	16	11	22	31	24	34	0	0	0
10	8	16	11	22	31	24	34	0	0	0
19	8	16	11	21	22	31	24	34	33	0
4	9	22	19	11	34	29	24	0	0	0
2	10	11	22	19	24	34	29	0	0	0
4	10	16	19	11	23	31	29	27	24	32
9	10	16	21	18	31	25	33	0	0	0
11	10	22	19	11	16	34	29	24	31	0
12	10	22	21	16	34	31	33	0	0	0
13	10	16	22	19	11	24	34	29	31	0
14	10	12	16	22	19	25	31	34	29	0
16	10	16	19	22	31	29	34	0	0	0
17	10	16	22	19	31	34	29	0	0	0
18	10	22	21	11	19	34	33	24	29	0
20	10	16	22	21	31	34	33	0	0	0

Appendix C

Here is an illustration showing how we created the first chain in Coop's HVM.

First, we find the Coop initiative which where mention most times by the respondents.

From appendix A1 we see that initiative 10 "Fairtraide" was mentioned most frequently. Thereafter, we look at which element that has most indirect relations to initiative 10. From the table below we see that number 10 has most indirect relations to number 11.

10	21	22	11	16	33	34	24	31	
10	11	16	21	20	31	24	33	35	
10	11	21	24	33					
10	11	22	31	24	34				
10	18	21	25	33					
10	11	21	24	33					
10	11	22	18	24	34	25			
10	11	22	24	34					
10	22	11	31	24	34				
10	11	22	24	34					
10	11	21	18	22	24	33	25	34	
10	11	21	24	33					

Further, we look at which number 11 has most indirect relation to, which is 21 and 22.

10	11	16	21	20	31	24	33	35	
10	11	21	24	33					
10	11	22	31	24	34				
10	11	21	24	33					
10	11	22	18	24	34	25			
10	11	22	24	34					
10	11	22	24	34					
10	11	21	18	22	24	33	25	34	
10	11	21	24	33					

This procedure continues until there is no more ladder elements left.

10	11	21	24	33					
10	11	22	31	24	34				
10	11	21	24	33					
10	11	22	18	24	34	25			
10	11	22	24	34					
10	11	22	24	34					
10	11	21	18	22	24	33	25	34	
10	11	21	24	33					

10	11	21	24	33					
10	11	21	24	33					
10	11	21	24	33					

These tables shows that the most popular chain combination for initiative 10 is 11-22 & 21-24-33. In figure 11, you will see have this chain combinations are created.

Appendix D

Coop's CSR activities:

Improving animals' welfare and animal's health for Norwegian production animals.

Increase the use of organic products.

Reduce food waste.

Try to create environmentally friendly packaging.

Working to reduce plastic in the ocean.

Increase sales of vegetarian products.

Buy fish and seafood from sustainable fisheries and fish farming.

Reduce the content of palm oil in products

Avoid items with genetically modified ingredients in Coop's stores

Conscious focus on ethical trade.

Telenor's CSR activities:

Telenor's code of conduct focuses on openness, transparency and integrity

Telenor works against corruption

Telenor works against discrimination and for gender equality

Telenor has a high focus on the health, safety and people security of their employees

Telenor has a high focus on user privacy and cyber security

Telenor installs solar energy solutions in Asia

Telenor recycle e-waste

Telenor works towards digital and financial inclusion

Telenor has a high focus on child online safety

Telenor works to prevent the spread of malaria

Lerøy's CSR activities:

Lerøy produces algae's and blue mussels to develop a sustainable integrated multi-trophic aquaculture

Lerøy produces cleaning fishes to implement biological delouse salmon and reduce the use of medicines

Works on reducing escapes and lice impact on wild salmon population

Lerøy is MSC certified (Marine stewardship council) and have to follow certain principles

Lerøy fishes for litter to help reduce the plastic amount in the oceans

Lerøy participants in research to reduce the microplastics in the oceans

Lerøy focus on changing the feed composition

Lerøy works to reduce airborne transportation

Lerøy uses electricity from land to power their production at sea

Lerøy has a food and plastic waste program, which aims to decrease food and plastic waste by 50% within 5 years

Appendix E 1

Here, in appendix E 1, is an example of an interview with one of our respondents. In appendix

E 2 you find how we content analyzed the respondent's answer. Unfortunately, since we performed the interview in Norwegian this interview example is written in Norwegian.

An interview example from respondent X:

Jeg kan starte med å gi deg en liten introduksjon.

Jeg kommer til å stille spørsmål om dine tanker rundt bedrifters samfunnsansvar og du trenger på ingen måte å ha god kunnskap rundt dette temaet. Jeg kommer til å snakke om selskapene Telenor, Lerøy og Coop. Jeg kommer til å stille mange lignende spørsmål som vil gjøre at du må utdype meningene dine. Bruk den tid du trenger for å svare på disse utdypende spørsmålene. Når jeg stiller disse spørsmålene er det helt greit å gi samme svar som du har gitt på tidligere spørsmål. Som nevnt tidligere vil jeg igjen presisere at du vil være anonymisert og du står fritt til å svare akkurat som du vil. Hovedmålet er vi skal få en oppfattelse av hvordan du tenker rundt selskapets samfunnsansvar.

- Det er greit.

Spørsmål 1: Av selskapene Lerøy, Telenor og Coop, hvilket er best på samfunnsansvar etter din mening? Vurder hvilket selskap som er best, nest best og minst best.

- Ja nå vet jeg ikke så veldig mye om selskapene. Lerøy selger vel syltetøy?

Nei, vi snakker her om Lerøy som selger sjømatprodukter, som for eksempel laks.

- Ok, jeg tror ikke jeg har hørt om de før. Det blir litt vanskelig å gi de en rangering da.

Coop har jeg et helt ok bilde av. De virker helt greie. Coop opplever jeg som helt nøytrale

- Telenor derimot har hatt store utfordringer. De har fått mye negativ oppmerksomhet. De var litt sene med å stille noen spørsmål angående korrupsjon. Jeg må nesten velge Lerøy på siste plass siden jeg ikke kjenner selskapet.

Den er grei, da starter jeg med å stille spørsmål om Coop.

Som du nevnte så vet du ikke så mye om selskapet og jeg vil derfor sende deg en liste med samfunnsansvars- aktiviteter som Coop driver med.

Når du har lest igjennom alle disse initiativene, skal du svare på følgende spørsmål: Hvis Coop måtte prioritere tre samfunnsansvar-initiativ - hva skal de fokusere på?

- Da må det nesten bli: *Øke bruken av økologiske produkter*
  Bevisst fokus på etisk handel
  Forbedring av dyrevelferd og dyrehelse for norske produksjonsdyr.

Ja, spennende. Da starter vi med å snakke om økologiske produkter.

Spørsmålet er: Hvorfor er det viktig at Coop fokuserer på å øke bruken av økologiske produkter?

- Jeg er personlig opptatt av økologiske produkter.

Hvorfor er du personlig opptatt av dette?

- Det er bra for meg. Det er bedre for de som produserer dette. Det er også bra for kyllinger. Da blir det drevet oppdrett på en bedre måte. Kyllingene lever et bedre liv. Jeg ønsker å ha tillit til at mat er produsert på en trygg måte. Det signaliserer noe at et selskap bryr seg om økologiske produkter.

Nå nevner du flere ting. Den første handler om deg selv, altså at det er sunt for deg å spise økologisk? Den andre handler om produsenten, og den tredje handler om kyllingen. Hvilke av disse legger du mest vekt på. Hvilke tre er mest viktig?

- Nei, da må jeg dessverre si meg selv, dessverre.

Hvorfor er det viktig at Coop tar dette ansvaret?

- Hvis de ønsker å være et selskap som bryr seg om andre så blir det helt naturlig at de må ta ansvar for produktene sine. Hvis de ønsker å bli oppfattet som et samfunnsansvarlig selskap.

Hva ville du tenkt hvis Coop ikke bryr seg om økologiske produkter?

- Dette avhenger veldig. Hvis ingen av de andre stor butikk-kjedene brydde seg om økologisk mat, da ville det ikke hatt så mye å si. Men hvis de andre selskapene var opptatt av økologiske produkter da hadde jeg sikkert sluttet å handle der. Ellers hadde jeg begynt å handle noen andre produkter i butikkene deres.

Men hva hadde du tenkt hvis de bare sa det rett ut. Altså, de sa det som det var. For eksempel her i Coop bryr vi oss ikke om økologisk mat?

- Nei, da hadde jeg tenkt at de hadde en ignorant holdning.

Hvorfor er dette en ignorant holdning?

- Nei, når de som selskap driver flere butikker og har mulighet til å bidra positivt i samfunnet burde de ta denne muligheten. I tillegg er det naturlig å tenke på kundenes behov. De er ignorant når de ikke handler ut ifra kundenes ønsker.

Da går vi over til neste tema, nemlig ***etisk handel.***

Hvorfor er det viktig at Coop fokuserer på etisk handel?

- Vel nå vet jeg ikke helt definisjonen på etisk handel. Men jeg tenker det handler om å gi menneskene som produserer mat en rettferdig betaling. Når du er en stor aktør som Coop har du et spesielt ansvar tenker jeg. Det står også i stil med budskapet de ønsker gi kundene.

Hvorfor mener du at de har et spesielt ansvar?

- Det er en grunnleggende menneskelig verdi å bry seg om andre. Det handler om å være en god samfunnsborger. Det er viktig å ikke skade. Skadene kan gi enorme ringvirkninger.

Den er god. Da går vi over til dyrevelferd, og vi starter med det samme spørsmålet som forrige gang. Spørsmålet er: Hvorfor er det viktig at Coop fokuserer på ***dyrevelferd****?*

- Det er fordi det er viktig for oss alle å bry oss om dyrene. Det har store ringvirkninger hvordan Coop ta vare på dyrevelferden.

Hvorfor har det ringvirkninger hvordan Coop tar vare på dyrevelferden?

- Det er ingen grunn til å behandle de dårlig. Coop burde ikke gjøre skade.

Vennligst vurder følgende påstand fra skalaen 1 til 5 (1 = helt uenig og 5 = helt enig). Når jeg trenger å kjøpe noe i butikken, foretrekker jeg å handle på Coop?

- Ta blir det 3

Hvorfor ga du 3?

- Coop er ikke min nærmeste butikk. Til daglig handler jeg ikke der. Jeg har ikke behov for å dra helt bort til Coop.

Telenor

Da tar vi neste på rangeringen din som er Telenor.

Hva vet du om de forskjellige samfunnsansvar-aktivitetene Telenor holder på med?

- Jeg har ingen kjennskap til samfunnsansvar som Telenor gjør eller tar. Har bare sett media omtaler. Det har vært negativ omtale om Telenor i media spesielt knyttet til deres aktivitet i lavkostland. Kanskje litt teit av meg å rangere dem på nummer 2 når jeg egentlig har mest negativt inntrykk av Telenor.

Vi vil nå sende informasjon om ti av Telenors CSR-aktiviteter, så vil du lese gjennom dem og svare på spørsmål: Hvis Telenor måtte prioritere tre samfunnsansvar-initiativ - hva skal de fokusere på?

- Ja, det er mye her som er bra. Men det er også mye som ikke handler om deres kjernevirksomhet. For eksempel at Telenor skal kjempe mot malaria.
  Jeg velger:
  Telenor jobber mot korrupsjon
  Telenor sine etisk retningslinjer fokuserer på åpenhet, transparent og integritet
  Telenor fokuserer på brukersikkerhet og nettsikkerhet

Hvorfor er det viktig at Telenor jobber mot korrupsjon?

- Det er spesielt viktig med tanke på den forhistorien de har hatt. Før man kan ta noe ytre samfunnsansvar må man på en måte rydde opp i eget rot. Rydde opp i de utfordringene man har. Korrupsjon er selvsagt ikke bra og påvirker samfunn på en dårlig måte.

Hva ville du tenkt hvis Telenor ikke gjorde noe med korrupsjonssakene?

- Dårlig rykte. De er såpass store. De er eid av den norske stat og har et særskilt ansvar.

Telenor sine etisk retningslinjer fokuserer på åpenhet, transparent og integritet. Hvorfor er det viktig at Telenor jobber med deres etiske retningslinjer?

- Det handler mye om det jeg sa om korrupsjon. Med tanke på den forhistorien de har. Korrupsjon og etisk retningslinjene blir på en måte det samme.

Telenor fokuserer på brukersikkerhet og nettsikkerhet

Hvorfor valgte du bruker/nettsikkerhet?

- Det er nok litt knyttet opp til jobben jeg har hatt i forsvaret. Det er knyttet til hacking og nasjonal sikkerhet.

Hva er det som er så viktig med sikkerhet?

- Det er viktig at det ikke er en tredje person som får denne informasjon om andre. Sikre stabile kommunikasjonslinjer, slik alle får tilgang til de tingene de trenger. Det kan gå ut over demokratiet.

Hva er problemet hvis en person får informasjon om deg?

- Det avhenger av informasjonen de får. Men de kan også få tak i sensitiv informasjon.

Hvorfor er det viktig at Telenor gjør noe med dette?

- Det er fordi Telenor er en stor og betydelig aktør i bransjen. De er den største, sammen med Telia. De er heller ikke 100% private. De er statlig eid. Det forventes mer av dem. Det er helt naturlig.

Ranger følgende påstand fra skalaen 1 til 5 (1 = helt u-enig og 5 = helt enig). Når jeg velger leverandør av internett / mobilabonnement, foretrekker jeg Telenor.

- 2.

Hvorfor 2?

- De er egentlig ganske dyre. Det er min erfaring, i hvert fall.

Lerøy

Siden du nevnte i starten at du ikke kjente til selskapet kan jeg sende over noen av tiltakene de gjør.

Spørsmålet blir deretter: Hvis Lerøy måtte prioritere tre samfunnsansvar-initiativ - hvilke skal de fokusere på?

- Ja, jeg merker at dette er noe jeg ikke kan så mye om. Men her kommer de tre initiativene:
  Lerøy har et mat og søppel program som jobber mot å redusere mat og plastavfall med 50% innen 5 år
  Lerøy bruker rensefisk for å implementere biologisk avlusing og redusere bruken av medisiner
  Lerøy bruker elektrisitet fra land til sin produksjon på havet
  Men, jeg kan ikke så mye om disse tiltakene

Hvorfor det viktig at Lerøy fokuserer på søppel program?

- Det er i forhold til deres kjerne virksomhet. De driver med fiskeoppdrett. De har sikkert kompetanse til å gjøre noe med dette.

Er det mest fordi de har forutsetning for å gjøre noe med dette?

- Ja det stemmer.

Hvorfor er det bra å drive med dette tiltaket?

- Søppel er en uting. Hvis vi kan gjøre noe med dette vil det være positivt. Det vil kunne påvirke fisk negativt. En bør derfor prøve å unngå forsøpling av havet. Man kan i hvert fall unngå en forverring. Man kan unngå at det blir mer søppel i havet.

Da har vi neste: Lerøy bruker rensefisk for å implementere biologisk avlusing og redusere bruken av medisiner

Hvorfor er dette et viktig initiativ?

- Nei, jeg synes det høres ut som en flott ting å gjøre.

Hvorfor høres dette flott ut?

- Hvis vi kan redusere bruken av medisiner og antibiotika, vil det være en fin ting for dyrene i havet. Tenker det er en generell god ting.

Hvorfor har Lerøy ansvar for dette?

- Jeg ville vel tenkt at de bruker medisiner og antibiotika i sine fiskeoppdrett. Da vil de ha et ansvar. Det vil være en del av kjernevirksomheten deres, disse tingene.

Da tar vi den siste: Lerøy bruker elektrisitet fra land til sin produksjon på havet

- Jeg ville ha tenkt at det forurenser mindre å bruke strøm fra havet, enn å ha et aggregat på havet. Men hvis de bruker vannkraft så er det positivt, men jeg ville tenkt at de bruke noe mer forurensende.

Er stikkordet at du ikke vil at Lerøy skal bruke mer miljøvennlig energikilder?

- Ja, det vil jeg si.

Hvorfor er det viktig å være miljøvennlig?

- Jeg tenker at alle har et ansvar om å være mer miljøvennlig, og store aktører har et spesielt ansvar

Hvorfor har vi alle et ansvar for miljøet?

- Det er for å forbedre kvaliteten på jorden, og sørge for at vi kan være her lengst mulig. Både vi som er her nå og fremtidige generasjoner. Når vi har muligheten til å velge et miljøvennlig tiltak, da har vi et ansvar for å velge det.

Da er det siste spørsmål: Vennligst ranger følgende påstand fra skalaen 1 til 5 (1 = helt uenig og 5 = helt enig). Når jeg kjøper fiskeprodukter, foretrekker jeg å kjøpe fra Lerøy.

- 2. Det er fordi jeg ikke har så god kjennskap til merket. Har ikke noe forhold til merket Lerøy. Når det er sagt, tenker jeg at norsk sjømat er av høy kvalitet. Men siden jeg ikke kjenner merket ville jeg sikkert valgt naturlig et annet merke som jeg kjenner.

Appendix E2

Respondent X

Telenor

Initiative:

1. Korrupsjon

2. Åpenhet, transparent og integritet

3. Brukersikkerhet og nettsikkerhet

Consequences:

1. Tar ansvar for deres prosjekt, Tenke på felleskapet, Bruker deres ressurser og evner for å hjelpe andre

2. Tar ansvar for deres prosjekt, Tenke på felleskapet, Bruker deres ressurser og evner for å hjelpe andre

3. Tenke på felleskapet, Bruker deres ressurser og evner for å hjelpe andre, Skape mer trygghet

Values:

1. Ansvarlighet for sine handlinger, solidaritet, Benytte sinn innflytelsesevne

2. Ansvarlighet for sine handlinger, solidaritet, Benytte sinn innflytelsesevne

3. Solidaritet, Benytte sinn innflytelsesevne, Trygghet

Lerøy

Initiative:

1. Redusere mat og søppel

2. Redusere biologisk avlusing og redusere bruk av medisiner

3. Bruk av elektrisitet fra land

Consequences:

1. Bruker deres ressurser og evner for å hjelpe andre, Redusere miljøfotavtrykket,

2. ta vare på dyrene, Redusere miljøfotavtrykket, Rydder opp i deres prosjekter

3. Redusere miljøfotavtrykket, Bruker deres ressurser og evner for å hjelpe andre, sikre en bedre fremtid,

Values:

1. Benytte sinn innflytelsesevne, være føre var

2. Solidaritet, forebygge, Ansvarlighet for sine handlinger

3. Være føre var, Benytte sinn innflytelsesevne, omtanke for fremtiden