



MSc in Marketing

CSR Communications on Social Media

Using social media to promote CSR communications

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Abstract

Companies that participated in this research are Icelandic small and medium-sized (SMEs) and large firms that have developed their CSR activities. Little emphasis has been on connecting social media and CSR activities as an initiative to communicate CSR, especially for its relevance to newness and change in technology and business development in Icelandic firms. The purpose of this study is to examine how Icelandic companies use social media to promote corporate social responsibility (CSR) activities, and how it can help companies to meet their strategic goals to increase business growth. Furthermore, to understand whether and how companies use social media to communicate their CSR activities. Little is known about whether and how Icelandic companies use social media to communicate their CSR for marketing purposes and practice. This research will contribute to this gap. Qualitative multiple case study approach using semi-structured in-depth interviews was conducted on the company's focus on marketing directors or communication's directors. The results from the interviews indicate newness in approach to marketing - firms are showing signs toward incorporating social media strategically to communicate the firms CSR activities.

Keywords: *CSR, social media, communication, CSR reporting, marketing, Iceland.*

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1 Introduction

The rapid growth of social media as a platform for communication has enabled people and businesses to communicate across the world and, these communications happen faster than a blink of an eye. Social media is widely used to build new connections and to demonstrate various aspects of firm's business activities. Social media is an emerging communication channel (Chappuis, Gaffrey, and Parvis, 2011) that can be used for marketers and business leaders to advertise and promote products and services, or just to test the waters for new products and services. Even little is known about whether and how Icelandic companies use social media to communicate their CSR for marketing purposes and practice and even less is known about how business leaders perceive CSR as a tool that can be incorporated as an integral part of their strategies. This research will contribute to this gap.

This thesis examines whether firms that have incorporated CSR into their strategies use social media to communicate their CSR activities. Furthermore, how CSR reporting can meet their strategic goals that can lead to the desired outcome such as positive word of mouth and increased growth. CSR can be broadly defined as a commitment to meet the economic, legal, ethical and discretionary responsibilities of the business and its stakeholders with long-term interests to the society (Maignan and Ferrell, 2000). The purpose is to examine whether and how social media can help businesses to communicate their CSR activities as an initiative for engagement and collaboration between the firm and its stakeholders. The starting point is that the business case is not developed around CSR (Nijhof and Jeurissen, 2010) to overcome obstacles and identify underlying mechanisms by creating a link between social media and CSR activities to create stakeholders loyalty and foster firm's engagement.

Stakeholders have emerged as the dominant paradigm in CSR (McWilliams and Siegel, 2001). CSR activities can be seen as an opportunity associated to benefit the company (Kurucz, Colbert and Wheeler, 2008). Furthermore, firms that engage in CSR activities are likely to meet "the perceived demands of stakeholders" (Kurucz et al., 2008, p. 89) and enhance a firm's competitive advantage (Carroll and Shabana, 2010). Depending on each situation, stakeholders can include customers, employees, suppliers, governments, and expectations of the companies and both, affect or are affected by companies (Freeman, 1894). The primary challenge is to find a workable balance between the competing objectives of multiple stakeholders groups. Therefore,

a platform such as social media communication channel that engages stakeholders with CSR activities may improve understanding of the complexity of the competitive environment (Donaldson and Preston, 1995; Freeman, 1984; Kay, 1993).

Communication platforms such as social media have been emerging (Chappuis, Gaffrey, and Parvis, 2011). It is believed that Icelandic companies have not been prominent in connecting the positive side of CSR activities towards the technological change that has been emerging in recent years around social media to meet their strategic goals and increase business growth. Social media can be seen as an opportunity to help companies to promote their CSR activities through different platforms and engage stakeholders with their brands or the company and share their thoughts, ask questions or endorse the company.

Technological development and marketing practices have become dynamic in recent years following with new trends in practice and procedure around new business opportunities. These new marketing trends refer to the social media communication platform and the traditional marketing concepts, which require communications between companies and consumers. Every company wants to reach out and do well, but it is important to understand whether it is beneficial to implement CSR as an instrument to reach out and communicate it through social media to the public. One aspect of reaching out is marketing, which can be valuable and useful when it is done right, but one must understand that it needs a thorough structure and guidance.

Using multiple case study including CSR and social media in six Icelandic companies, this thesis makes three important contributions. First, it improves understanding of CSR reporting as a marketing tool using social media to strengthen CSR communication in Icelandic companies; second, it provides insight into Icelandic companies motivation for CSR communication through social media channels; and, finally, it explains how social media can benefit as a marketing tool aligned with consumers and stakeholders perspectives. Businesses can engage in CSR activities but need to be encouraged to participate in and directed (Baden, Harwood and Wonderland, 2009) to invent the social media communication agenda to reap the benefits deriving from the effort invested in CSR.

1.1 Research Question

The research aims to explore how companies are utilizing CSR as a part of their marketing strategy on social media. Furthermore, whether business leaders find potential benefits to engage in and invent social responsibility to reap the desirable positive word of mouth from stakeholders, increase sales and competitive advantage. The basic premises of this thesis is that Icelandic firms can become more successful if they adopt CSR activities and consider the social media communication platform as a valuable initiative to create value within the firm and for the society. Once companies have implemented the CSR agenda, they are likely to want to communicate it to consumers and other stakeholder groups and the society at large. Thus, the core research question has to do with social media communication and CSR.

“How can companies utilize social media as an opportunity to promote corporate social responsibility?”

1.2 Structure of the research

The focus of this thesis is on CSR and social media, which will begin with a review of the extant literature about CSR and social media. Furthermore, the literature review includes essential theories and concepts such as CSR and social media, CSR reporting, Carroll’s pyramid, stakeholder theory and CSR communications, social media and social media to communicate CSR. The following chapter evolves around CSR as a branding tool where the researcher has examined Icelandic CSR communications on social media and how companies in Iceland are using CSR reporting to promote their CSR activities. The methodology design is discussed in line with the research goals followed by findings and discussion. The thesis concludes with critical contributions and discussion on limitation and further research.

2 Literature review

The concept and theories of CSR and social media

CSR has gained in the recent year's awareness among companies around the world and companies are increasingly focusing on the term. Increased demand has been from investors, employees, and public figures and in particular consumers who demand that companies participate in corporate social responsibility (Collins, 1993). CSR communication and management approach to CSR and stakeholders build on

existing CSR conceptualization and characterized as provided by (Maon, Lindgreen and Swaen, 2010): (1) a stakeholder-oriented construct which concerns (2) the voluntary commitments of an company pertaining to (3) issues extending inside and beyond the boundaries of that company and (4) that are driven by the companies understanding and acknowledgement of its moral responsibilities regarding the impacts of its activities and processes on society.

Social media impacts communication within organizations and among individuals as an essential part of integrated marketing communication (Edosomwan, Prakasan, Kouame, Watson and Seymour, 2011). Social media users are not an inactive audience anymore, and they can engage with companies and express their views and vice versa. Social media can affect how companies influence their stakeholders. Furthermore, companies can build their own social media account and take advantage of the technology for communication purposes of their CSR activities through their social media accounts (Kotler and Lee, 2005).

2.1 Corporate Social Responsibility

The pressures and expectations from diverse stakeholders groups to address social and environmental issues are growing (Arvidsson, 2010; Johnson and Greening, 1999) from being accountable for their CSR engagement to provide transparent and truthful information of their CSR commitment and improve CSR issues (Dando and Swift, 2003; Maignan, Ferrell and Hult 1999; Young and Marais, 2012). This is believed to impact companies and stakeholders interests in CSR that may have increased in line with the debate on social, environmental and economic changes. Business leaders have become more aware of the current discussion and the importance of examining and utilizing what the ideology behind CSR offers to them. By taking the first steps toward the process of implementing CSR strategy a review of the company's image, both regarding infrastructure and approaches, businesses must align their CSR activities towards stakeholder's expectations and communicate their CSR commitment to its stakeholders.

The impact of CSR commitment, such as social involvement, indicates that CSR should be an integral part of organizational core purpose. (Mitchell, Agle and Wood, 1997; Morsing and Schulz, 2006). Furthermore, it is argued that companies may use CSR commitment as a strategic tool to manage their exposure to relevant

stakeholders and to emphasize on their responsibilities on environmental, employees and social aspects to meet the expectations of relevant stakeholders (Dowling and Pfeffer, 1975; Guthrie and Parker, 1989; Gray, Owen and Adams, 1995; Sanchez, Ballesteros and Sepulveda, 2014). The concept of CSR has a history that is allied with the development of the theory and its definition. In this chapter, the development will be traced back from the beginning of 1950's until today.

The ideology behind corporate social responsibility does not begin to be a particular debate until after World War II. Bowen's (1953) book "Social Responsibility of the Businessman" is said to have marked the beginning of modern writings about the concept of CSR. The term was continuously referred to as social responsibility but Bowen (1953) the content of his book refers to companies social responsibility, which is the beginning of the modern terminology commonly referred to "Corporate Social Responsibility." He presented the following definition of social responsibility: "the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action that are desirable regarding the objectives and values of our society" (Carroll, 2008, p 25). Bowen's book was described to be decades ahead of time that has had significant impacts on future ideas about the term. The evolution and meaning behind social responsibility became more explicit in the mind of company's leaders that socially responsible business choices could lead to a long-run economic gain to the firm (Davis, 1960, p. 70).

McGuire (1963) was also a contributor to the definition of the concept of social responsibility in the 1960s. In his book "Business and Society" (1963) he defined CSR as: "*The idea of social responsibilities supposes that the corporation has not only economic and legal obligations but also certain responsibilities to society which extend beyond these obligations*" (p. 144). McGuire's (1963) definition is slightly more accurate than the other ones since he described it as encompasses economic and legal commitments.

Frederick (1960) original definition of corporate social responsibility represents the importance of manager's responsibility to oversee and fulfill public expectations:

Social responsibilities mean that businessmen should oversee the operation of an economic system that fulfills the expectations of the public. And this means in turn that the economy's means of production should be employed in such a

way that production and distribution should enhance total socio-economic welfare (Frederick, 1960, p. 60).

Frederick (1960) further analysis of the concept implies that:

Social responsibility in the final analysis implies a public posture toward society's economic and human resources and a willingness to see that those resources are used for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms (Frederick, 1960, p. 60).

Throughout decades the idea of CSR has progressed and overgrown in the recent years and has become a subject of research and development. The search for a better sense of CSR as an initiative that represents honest approach toward transparency and information has been quite prominent among scholars and business executives (Thompson and Smith, 1991; Bowen 1953). Despite the high emphasis on defining CSR the extensive range of approaches for understanding the concept of CSR has been a debate amongst scholars, and it has been argued that the term is unclear and uncertain in practice and theory (Coelho, McClure and Spry, 2003).

The concept of CSR in its current form has been developing since the 1950's. In fact, the idea can be traced hundreds of years back where the business is focused on improving the societies (Carroll, Lipartito, Post, and Werhane, 2012). However, formal writing of the concept has evolved the past 50 years (Carroll, 1999). The term continues to evolve, and numerous books have been written by scholars who have defined the concept and developed theories around the idea, such as Carroll's pyramid, and the stakeholder theory (Carroll and Shabana, 2010).

In today's society and with the extended globalization consumers are paying more attention to the responsibility and reputation of companies. With that being said, corporations are putting more emphasis on CSR practices as a source of competitive advantage and sustainable business development (Sharma and Mehta, 2012) to improve their corporate image. CSR has become a well debated and widely discussed topic within the business world over the last years. Company leaders are becoming more and more prone to understand and develop CSR communication in line with core business activities, which has to lead it to become the third largest budget item in large companies (Wanderley, Lucian, Farache and de Sousa Filho, 2008).

Although, corporate communication focusing on CSR is quite an unexplored area. Etter (2014) talks about how CSR is becoming an essential factor for the brand image and the influence it can have on consumers with a better reputation, brand image, and stakeholder relations. CSR can be explained in many ways, but the primary focus is based on four dimensions, indicating who benefits from the fact that companies are responsible in their operations and give their business environment a sense of prosperity for all stakeholders such as society, economy and environment (Dahlsrud, 2006).

Among things that companies can expect to benefit if they decide to implement CSR includes increased sales, competitive advantage and positive corporate identity in society (Paladino and Pandit, 2012; Pujari, Wright and Peatty, 2003). However, there are some critical voices on CSR that are not seeing it in the same light as the modern approach sees it. For example, the economist Friedman (1962) argued that social responsibility is not what business people must deal with and not their problem, hence it is the problems that the free market system has to deal with. Furthermore, Friedman (1962) opposes the idea that companies become publicly responsible for society, i.e., that companies should emphasize on maximizing profit for the company's owners - shareholders. According to Davis (1973), companies have enough power in society, and there is no need to add more power to them with CSR.

2.1.1 CSR reporting

Adams, Coutts and Harte (1995) argues how important it is to examine CSR reporting methods to get a more comprehensive understanding on how managers develop and select what CSR activities they think is important to report on and what information they want to communicate to their stakeholders. Furthermore, Sharma (2000) concluded that managerial interpretations of CSR activities as an opportunity mediates the outcome of the CSR relationship. Therefore, it is expected that CSR reporting indicate firm capabilities that are likely to improve the business positively and result in competitive advantage. CSR communication and activities reflect the business decision on providing CSR reporting that are aligned with company's economic, environmental and social performance and are, therefore, seen as consistent with social norms and expectations (Carroll and Shabana, 2010).

CSR reporting dates back to, at least, the 1940s as a social audit practicing (Carroll and Beiler, 1975), a concept for monitoring, appraising and measuring the social performance of businesses (Carroll and Beiler, 1975; Gond and Herrbach, 2006). CSR reporting differ from CSR action but are linked (Jackson and Apostolakou, 2010) in the sense that managers take action on their decision making and select what CSR activities they want to communicate to the public and the information they can provide to stakeholders through the initial CSR report (Young and Marais, 2012). Consequently, CSR reporting asserts that companies have a relationship with different groups of stakeholders (Freeman, 1984) that affect decisions and actions of various stakeholders. Thus, requirements and expectation of the stakeholders affect management decision on the actual CSR activities, which affect the overall communication and the messages that are reported (Freundlieb and Teuteberg, 2013).

There is a difference between companies and managers and what dimension of CSR matters to them, below are standards and policies that belong to CSR. Social reporting can be seen as a dialogue that a company sets up to communicate its social performance to its stakeholders (Roberts, 2003). Furthermore, according to Gray, et al. (1995) it is important to report on CSR to get a better and broader understanding of which activities managers want to develop and communicate to their stakeholders. Therefore, it is expected that companies enhance legitimacy by reporting information on results regarding their performance on different CSR activities (Brammer and Pavelin, 2004; Carroll and Shabana, 2010).

The International Organization for Standardization (ISO) has provided direction in a way businesses and organization can function in a socially responsible manner. The core emphasis put forth by the ISO 26000 standard focuses on transparency, firms must act under ethical mindset and provide towards the health and well-being of society. The standard does not include certification and is not company's obligation, but it is guidance for companies and helps to clarify what CSR stands for (ISO International, n.d.).

Global Reporting Initiative (GRI) is an international organization that encourages companies to report on CSR and sustainability. Thousands of companies and organizations in over 90 countries use the GRI guidelines in their sustainability reporting. About 40.000 reports have been recorded in the GRI database. The goal is

that all companies publish reports that include guidelines for companies to communicate information about their CSR activities on how the reports should be made and how to follow them through. By doing the reports, organizations enable them to be responsible and transparent towards society, which can lead to increased trust among stakeholders (GRI, n.d.).

GRI reporting is designed in a way so that companies can get the support they need to report on their economy, environmental and social activities. The GRI guidelines are divided into standards and companies and organizations can select standards or parts of their content that suit their values and ideas to report on specific information (GRI, n.d.).

The Global Compact is the world's biggest corporate sustainability initiative where companies can affiliate strategies and procedures with universal principles on the environment, human rights, labor, anti-corruption and take actions that improve societal objectives (Global Compact, n.d.). The sustainable development goals, which are an underlying program of the global compact and are the goals of the United Nations for Sustainable Development, are 17 with 169 sub-goals to be achieved by 2030. In September 2015 all 193 Member States of the United Nations adopted a plan for a better future for all (Global Compact n.d.). Until 2030 the plan is to end extreme poverty, fight discrimination and prejudice, and protect our planet.

The mainstream investors are considering the impact of environmental, social and governance (ESG) information in their actions. In March 2017 the Nasdaq Stock Exchange in the Nordic and Baltic states, including Stockholm, Helsinki, Copenhagen, Iceland, Tallinn, Riga, and Vilnius gave out a strategy for ESG support in their business addressing the importance of ESG. This was an experimental project for one year that started in September 2017, and the project was launched to support the publication of CSR in Nasdaq markets. Nasdaq has assisted listed companies regarding content in reporting, and this assistance can be through direct interventions, courses, specialist counseling, case studies, and researches. Nasdaq reporting is the choice of each company that covers 33 sustainable goals referring to ESG as an international stock exchange recommended for companies worldwide. Nasdaq notes, however, that this guide is not prepared to take over guidelines such as GRI but to support companies within the stock exchange. The contribution is that it makes

businesses to be more transparent and more effective in the long run and enables investors to monitor the performance of the company (Nasdaq, n.d.).

Festa, an Icelandic non-governmental organization, was founded in October 2011. Festa raises awareness towards CSR and sustainability among Icelandic businesses and the public. Festa is a center for CSR that supports its members on implementing CSR and sustainability into their strategy. The current numbers of members are 93 organizations that are operating in Iceland (Festa, 2017).

Consideration of social responsibility reporting can be seen as a link to stakeholder identification, involvement, and communication (Mitchell, et al. 1997; Morsing and Beckmann, 2006; Morsing and Schulz, 2006). A well prepared and practical CSR agenda, objectives and priorities for specific action are important in the development stage of CSR reporting in organizations (Post and Epstein, 1977). Post and Epstein (1977) concluded that measurement on social reporting is dominated by the impact on organizational performance. A more comprehensive view on CSR development (Swanson, 1999), in particular, is needed to undertake the manager's perspective towards CSR reporting and stakeholders, i.e., how and why managers develop CSR values into the companies long-term strategy. Thus, in the context of this thesis it rely upon Maignan and Ferrell (2000, p. 284) operational definition on CSR as “...the extent to which businesses meet the economic, legal, ethical, and discretionary responsibilities imposed on them by their stakeholders”, which is in line with the CSR pyramid presented by Carroll's (1979) and will be introduced.

2.1.2 Carroll's Pyramid

Carroll (1979) presented a theory of four-way categories of CSR that deals with the economic, legal, ethical and philanthropic approach to companies. Carroll's pyramid, or the four-part definition of CSR, is somehow the expectation that society wants from organizations, which includes that they need to think of the economic, legal, ethical and philanthropically consequences and these four terms describe the expectations that stakeholders expect from companies. To understand Carroll's (1991) pyramid better the terms are further defined:

Economic Responsibility: Is the foundation of the pyramid according to Carroll (1991). The economic components refer to the importance that companies must be

reliable and dependable and to maximize their profits in each segment. Furthermore, to be committed and to maintain its competitive position.

Legal Responsibility: To succeed and maintain companies business, it is vital for them to not only think about its profit and economic mission but also perform in a manner that follows the laws and regulations by federal state and local government as a part of the social contract between business and society. For a company to be ethically oriented and responsible, it needs to operate according to the legal requirements of the state (Carroll, 1991).

Carroll talks about how important it is that companies do at least meet the minimal legal requirements and that successful firms are to be known to fulfill its legal obligations (Carroll, 1991).

Ethical Responsibility: Carroll (1991) states that ethical responsibility is the expectations that consumers, employees and shareholders consider reasonable and consistent with the stakeholders. It includes the expectations and values that companies should keep up with in order being ethically responsible organizations. It is also important to be aware of evolving ethical norms that are new to the society and recognize them and respect.

Philanthropic Responsibility: Companies should be good corporate citizens and engage in acts that include human welfare and voluntarily participate actively in activities that are in line with social expectations that improve quality of life, with voluntary and charitable activities.

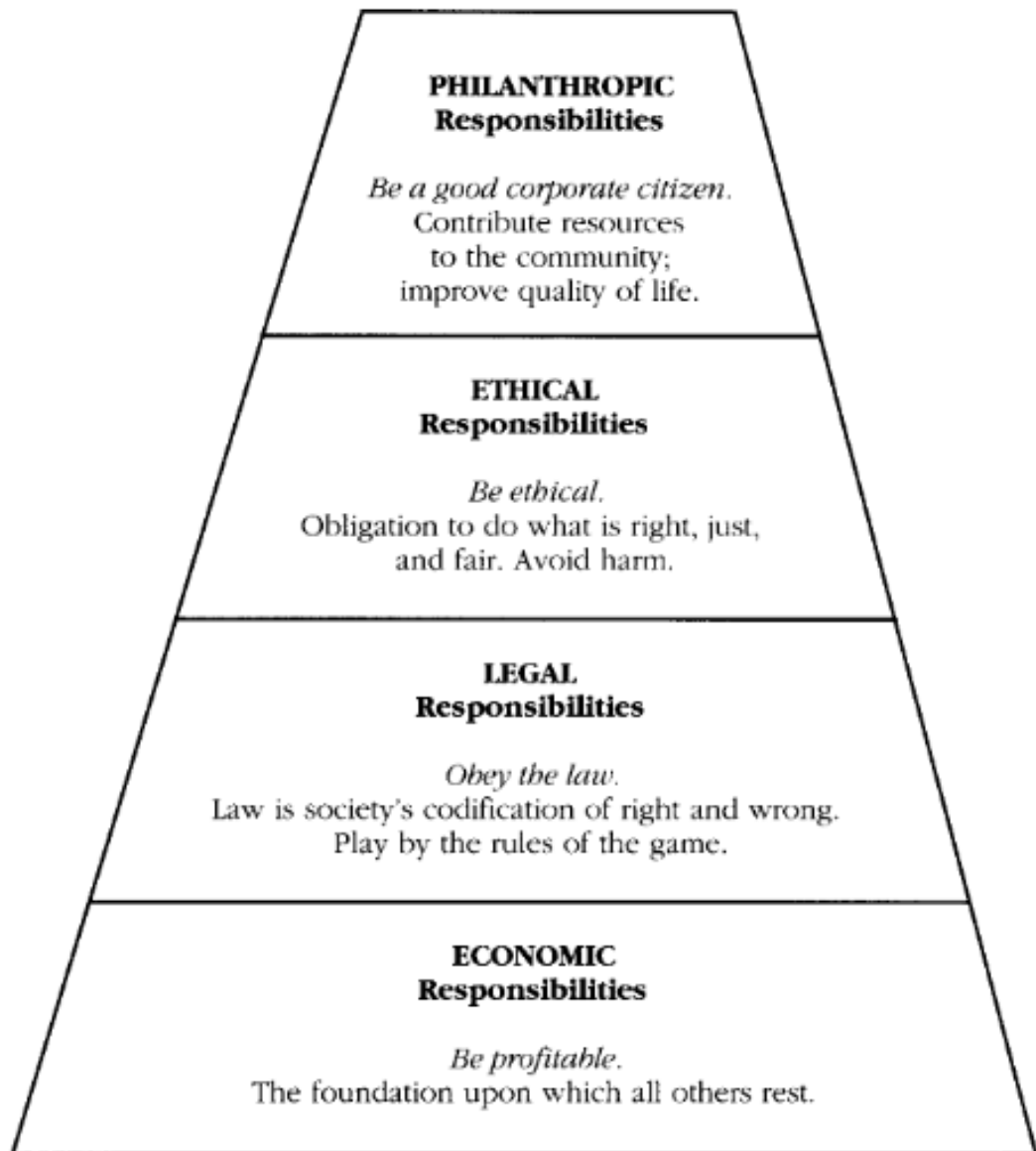


Figure 1. Carroll's Pyramid (Carroll, 1991).

2.1.3 Stakeholder engagement

According to Freeman (1984), a stakeholder is “any group or individual who can affect or is affected by the achievement of the organization's objectives.” According to Freeman (1984), a strong society and stability of the economy are an important prerequisite for business success and that business manager's work in line with the expectations of the stakeholders. Companies must meet the needs and expectations of company's stakeholders to succeed and incorporate and engage them in discussing their expectations, needs, and vision. (Yin, Feng and Wang, 2015; Cohen, 2010). Eden and Ackerman (1998, pg. 117) stakeholder definition refer to

“people or small groups with the power to respond to, negotiate with, and change the strategic future of the organization.

It is widely recognized that CSR is focused on how companies manage their economic, social and environmental impacts and their relationship with their stakeholders. In today's society companies must not only think about generating profit as the company's sole objective, but the success is also expected to derive from how companies engage their stakeholders through communications that focuses on their demand on social governmental and environmental issues. *“The purpose of stakeholder management was to devise a framework to manage strategically the myriad groups that influenced, directly and indirectly, the ability of a firm to achieve its objectives”* (Freeman and Velamuri, 2006, pg. 6). In that sense, organizations have tendencies to orient them self to different stakeholder's groups (Sweeney and Coughlan, 2008; Reynolds, Schultz and Heckman, 2006).

The theory of stakeholders comes into play in the discussion of corporate social responsibility, and it means that stakeholders are those that are related to the company and are essential when it comes to protecting the interest of the company. Stakeholders can be customers, the media, the environment or anyone who has an interest in communicating with the company in one way or another (Ebeid, 2010). The primary challenge of CSR is to find a workable balance between the competing objectives of multiple stakeholder groups that can improve understanding of the complexity of the competitive environment (Donaldson and Preston, 1995; Freeman, 1984; Kay, 1993).

Stakeholder theory has developed as being the leading paradigm in CSR (McWilliams and Siegel, 2001). Companies that engage in CSR activities contend that, by strategically managing their resources and participating in opportunities deriving from stakeholder groups to meet their demand, CSR initiatives are seen as opportunity associated with advantage to the company (Kurucz et al. 2008). Furthermore, companies that participate in CSR activities are likely to meet “the perceived demands of stakeholders” (Kurucz et al. 2008, p 89) and enhance a firm's competitive advantage (Carroll and Shabana, 2010). Depending on each situation, stakeholders can include customers, employees, suppliers, governments, the environment, and society as a whole. Stakeholders share diverse requirements and

expectations to the companies and both affect and are affected by companies (Freeman, 1984).

Consumers are an important stakeholder group, and they are the ones that decide on whether to buy a specific product or deal with certain company. They can gain an important business benefits from CSR for companies. By being a responsible business, a company can substitute consumer loyalty influencers for the company with word of mouth (Du, Bhattacharya and Sen, 2007). Further, the reaction to CSR activities can also show in a way that people are more willing to work for the company as well as investing in the company, which come from a strong stakeholder relationship (Du, Bhattacharya and Sen, 2010). The stakeholder theory, in recent years, has established an emphasis on how important it is to communicate with company's stakeholder to generate a long-lasting value (Andriof, Waddock, Husted and Rahman, 2002).

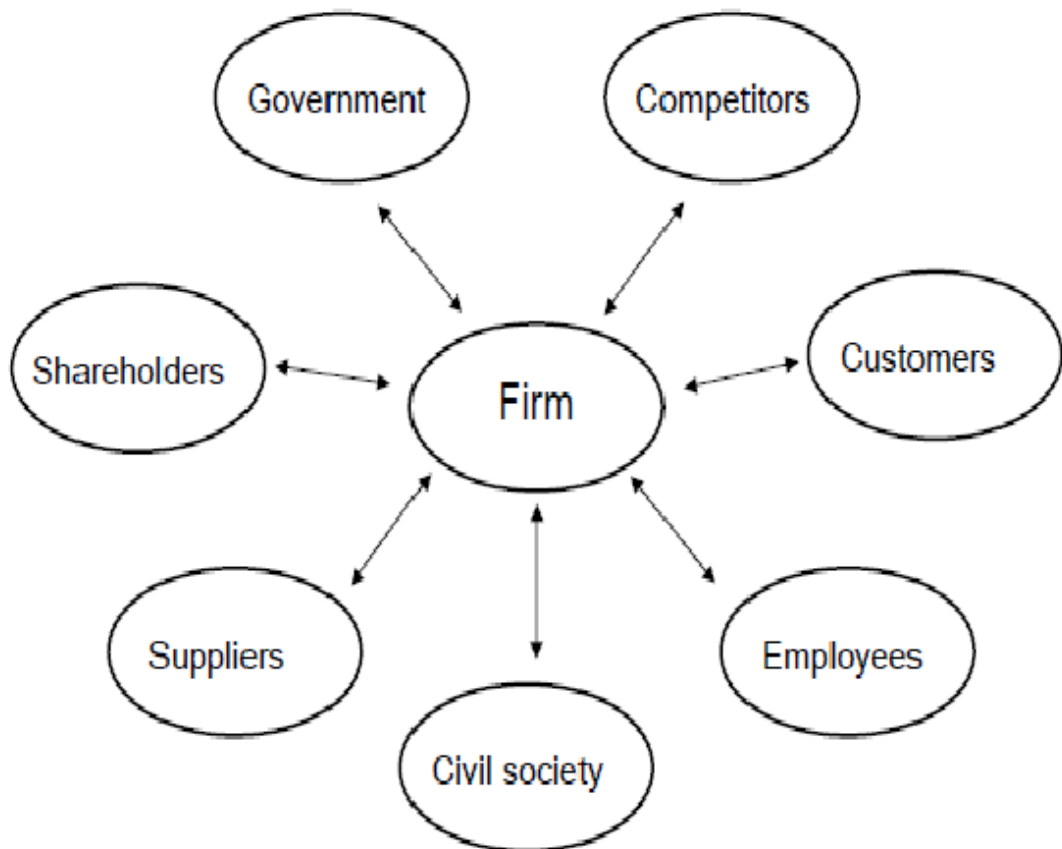


Figure 2. The original stakeholder model (Freeman, 1984)

It has been argued that the impact of CSR reporting as a question of stakeholder's engagement identification, social involvement and as a tool for

communication indicate that CSR activities should be a vital part of company's primary purpose and being (Mitchell et al. 1997; Morsing and Beckmann, 2006; Morsing and Schulz, 2006). Companies have tendencies to engage them self to different stakeholder's groups (Sweeney and Coughlan, 2008; Reynolds et al., 2006). Burke and Logsdon (1996) argue that companies that have implemented CSR activities benefit from stakeholder's engagement, as do relevant stakeholders and society at large. Furthermore, it is argued that companies may use CSR reporting as a strategic tool to manage their exposure to relevant stakeholders and to emphasize on their social commitments on environmental, employee and social responsibility aspects to meet the expectations of relevant stakeholders (Dowling and Pfeffer, 1975; Guthrie and Parker, 1989; Gray, et al., 1995; Sanchez, et al., 2014).

Organisations have felt a growing pressure and expectations from diverse stakeholder's groups to address social and environmental issues (Arvidsson, 2010; Basu and Palazzo, 2008; Johnson and Greening, 1999), being accountable for their CSR engagement and to provide truthful information of their CSR activities and improve transparency in reporting on CSR (Dando and Swift, 2003; Maignan et al., 1999; Young and Marais, 2012). CSR is perceived as good for business and likely to lead to increased competitive advantage (Aguinis and Glavis, 2012; Bansal and Roth, 2000). A clear and executed CSR report can lead to disciplined CSR management, which can result in internal and external communication (Kuhndt, Tunçer and Liedtke, 2003; Burritt and Saka, 2006; Morsing, 2006; Vallentin, 2007). Therefore, it is assumed that the basis for CSR reporting evolves through strategic planning and specific action that enable managers to identify public expectations, changes in the organization and opportunities deriving from stakeholder's pressure (Post and Epstein, 1977).

2.1.5 CSR Communications

Companies are experiencing pressure to provide a broad range of information on CSR activities that should be interactively communicated to the public. CSR communications are held to be a critical part of effective CSR activities (Manheim and Pratt, 1986) that can lead to stronger relationships with publics (Hall, 2006), greater legitimacy (Du and Vieira, 2012), and positive attitudes among stakeholders (Du et al., 2010). Public communication can constitute a responsible dialogue that organization is interested in and are willing to have with stakeholder. It may also

include benefits and risks deriving from the dialogue organizations are maintaining necessary to establish organizational identity and action (Westley and Vrendenburg, 1991; Crane and Livesey, 2003). CSR communications are the process when companies communicate their environmental and social concerns, by proactively communicate with stakeholders and including them in the strategic planning of CSR, which is believed to result in more significant connection with their stakeholders (Rosca, Sarău and Vontea, 2015).

CSR communication is an essential factor in company CSR activities to be able to communicate their process to their stakeholders is a critical part (Mannheim and Pratt, 1986). However, there is a pressure for companies of being able to require an extensive scope of information about their CSR activities to communicate to their stakeholders. Although, there can be many reasons why companies should communicate their CSR activities to its stakeholders, mainly if they are apprehensive about the stakeholder's image of the company (Ellen, Webb and Mohr, 2006). Furthermore, there can be many reasons for managers to communicate CSR activities to the public, especially if they are concerned with the stakeholder's image of the firm and the motives they attribute to it (Ellen et al. 2006). Scott and Lane (2000, p. 47) argue "making public commitments on the part of an organization influences people to change their self-perceptions and act consistently with the presented self-image." CSR activities consistently communicated to the public can be more beneficial if they are a concise and symmetrical form of communication and, therefore, potential to reach public attention more effectively (Grunig, Grunig and Ehling, 1992).

The marketing literature talks about one-way communications studies and two-way communications studies. The one-way communication refers to that the message is one way from sender to receiver and the point is to inform, persuade or command. However, with the two-way communications, the sender and the receiver exchange the communication. According to Fieseler, Fleck and Meckel (2010), two-way communication has been strongly highlighted regarding CSR communication and given today's competitive communication environment, which has incurred with social media that has open up new opportunities for companies to inform and share their CSR activities and communicate in asymmetric communication approach.

For companies to inform and aware their stakeholders of their CSR activities a two-way communication model is necessary. Two-way communication acknowledges

company's stakeholders to absorb what causes and efforts a company supports. Two-way communication can ultimately lead to engagement from stakeholders in company's CSR activities (Burchell and Cook, 2006).

The three models of CSR communications that was developed by Morsing and Schultz (2006) on the idea from Grunic and Hunt's (1984, pg. 22) "characterization of models of public relations" indicates the concept that is behind stakeholders expectations and how companies engage strategically in CSR communications, the three types of relationships with stakeholder implies that:

1. Stakeholder Information Strategy
2. Stakeholder Response Strategy
3. Stakeholder Involvement Strategy

In the *Stakeholder Information Strategy*, the communications are always one-way, i.e., from the company to the stakeholders. Grunic and Hunts (1984) states the conversation is described as telling, not listening. Organizations that use the stakeholder information strategy are feeding information's to the public about the organizations with press relation's platforms such as news for the media, brochures, magazines, figures, and numbers to inform the consumers (Morsing and Schultz, 2006). It is often the content of annual or sustainability report or the organization webpage regarding CSR activities. It is commonly used by Governments and non-profit organizations and important that the organization informs the public about its good intentions and activities to get positive feedback from stakeholders. One of the critical responsibilities of the information strategy is that positive corporate CSR messages are communicated efficiently to the organization's stakeholders.

The *Stakeholder Response Strategy* is based on two-way asymmetric communication with the public relations outcomes in support of the organization. This strategy consists of engaging with stakeholders by making the corporate decisions relevant to them and to see whether they agree or accept the organizations CSR activities because the organizations need the external validation. Measurement is often made with a market survey to see where the company can improve its efforts and to see whether specific communication has enhanced supportive of the organization's stakeholders.

With the *Stakeholder Involvement Strategy* the stakeholders need to be involved in improving constructive support also for the organization to recognize and adapt their concerns to develop its CSR activities. Therefore, the involvement strategy consists of and suggests that organizations participate regularly and systematically in discussion with their stakeholders to discover their shared useful actions.

These three strategies for CSR communications emphasize the importance for executives to include learning practices to encourage more stakeholder commitments. However, it is not that common that two-way communication is currently practiced (Morsing and Schultz, 2006). In order for organizations to be successful, they should engage in all the three strategies that were mentioned above, they can be used at the same time or as an independent communication strategy, and the first two are essential for an organization to inform its stakeholders about activities that need reaction (Morsing and Schultz, 2006).

Organizations are often hesitant about communicating their CSR activities, but the CSR communication literature is controversial when companies communicate their sustainability activities (Wanderley et al., 2008). Furthermore, companies want to inform their stakeholders but are, at the same time, worried about criticism or forming bigger hopes. Morsing and Schultz (2006) states that CSR communication about corporate performance bring out robust responses from stakeholders that think that the organization is not living up to the expectations that they are communicating about to the society. Therefore, it is crucial how organizations communicate their CSR activities to succeed and especially in the age of social media where information can easily be found about organizations.

It can be a risk for company's image and integrity to communicate their CSR activities, even though they have no barriers (Crane and Livesey, 2003). Mainly if the communications are ambiguous, then it can affect the credibility of the company (Bentele and Nothhaft, 2011). Hence, it is estimated that communicating CSR activities to stakeholders transparently and honestly is essential to the company image (Crawford and Clark, 2011). Furthermore, there are many communications that is going on within companies that can benefit companies to acknowledge that CSR communication can also influence their marketing communication (Crawford and Clark, 2011).

Stakeholders react negatively to marketing strategies that appear manipulated or unreliable but, do not respond negatively to external CSR activities per se (Foreh and Grier, 2003). Furthermore, by acknowledging the internal and external CSR communication motives, companies can hinder the doubts from stakeholders and increase the credibility of its CSR communications that create support from its stakeholders (Foreh and Grier, 2003).

Du et al. (2010) talk about the key to making a successful CSR communication strategy is how to please stakeholders and diminish their doubts and to communicate company's intention towards CSR activities positively.

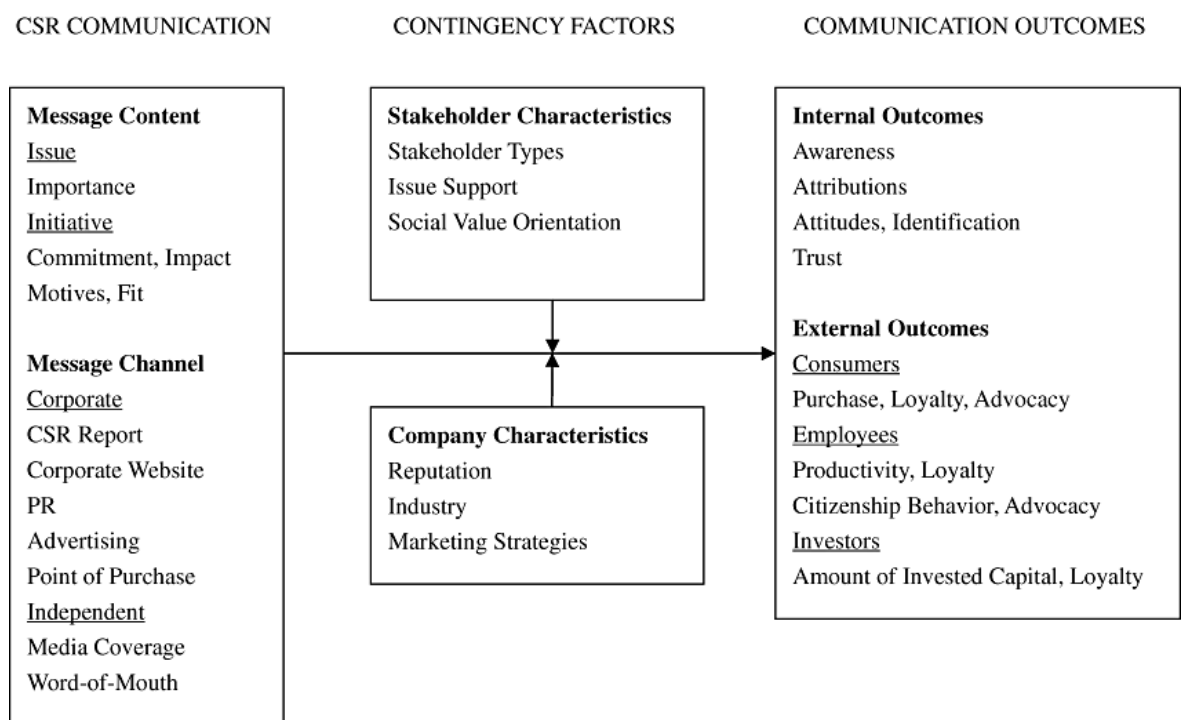


Figure 3. A conceptual framework of CSR communications (Du et al., 2010).

When the CSR communication is mainly about social issues, rather than a discussion about the company products or the company itself, then consumers can get confused, and the message is not as reliable (Friestad and Wright, 1994). An example is when companies pursue consumers to buy a specific product to support a certain cause, but the company is sponsoring themselves in favor of this particular cause. According to Menon and Kahn (2003), a company should focus on social issues and choose an issue that is not related to the company's business to prevent concerns amongst consumers about companies motive and to enhance the trustworthiness of the

advertising. Prior research suggests that CSR communications should be genuine, and companies should prevent bragging (Du et al. 2010).

Whether communications are free of barriers, manipulated or controlled it can influence image and credibility and put organizational attempt to demonstrate sincerity and consistency at risk (Crane and Livesey, 2003). Especially, the threat from misleading or deceptive public communication can undermine the organizational credibility such as lies and untruthful information (Bentele and Nothhaft, 2011), corporate hypocrisy (Wagner et al. 2009), and green wash (Ramus and Montiel, 2005). On the other hand, public communications are complex and multi-faceted and can put uncertainty on managers on whether CSR activities should be communicated. Therefore, it is expected that CSR reporting and CSR activities that are communicated transparently and truthfully are necessary to make self-laudatory statements to influence public perception of the organization (Crawford and Clark, 2011). Furthermore, organizations are dealing with multiple public communications and, therefore, need to acknowledge the potential benefits deriving from the use of CSR reporting initiatives as marketing or public communication devices (Crawford and Clark, 2011).

2.2 Social Media

The concept of social media has been in the debate for business managers as an initiative that can help companies to find a way on how to generate profit, brand awareness, brand loyalty of social media sites such as Facebook, YouTube, Instagram, Twitter, etc. In today's economy social media and the openness for consumers to express their thoughts and emotions about everything and unethical behavior is somehow more complicated for companies.

The evolution social media goes way back; historically companies could control their information about the company through a strategic media messages and good public relation managers (Kaplan and Haenlein, 2010). In 1979, Tom Truscott and Jim Ellis students from Duke University created the Usenet, which was a worldwide communication system where Internet users could post public messages (Kaplan and Haenlein, 2010).

According to Kaplan and Haenlein (2010), the Internet started out as a bulletin board system where people could exchange information, news, and data. In the late

1990's the popularity of blogs emerged, and people could share information about their private life. The roots of social media can be seen as an evolution of the Internet. The difference from 20 years ago is the today's sharing of a virtual content in real time that is way more powerful.

Social media refer to platforms or applications built on the ideological and technological foundations of web 2.0 and User Generated Content (Kaplan and Haenlein, 2010, p. 271). Web 2.0 is the stage two of development of the Internet, where individuals no longer publish content and applications, but all users can modify and collaborate. User Generated Content includes diverse forms of media content that are public and created by end-users (Kaplan and Haenlein, 2010).

With the increased use of marketing strategies, companies can enhance competitive advantage by using technology that has been developing in recent years called social media. Filo, Lock and Karg (2015, pg. 4) defined social media as “*new media technologies facilitating interactivity and co-creation that allow for the development and sharing of user-generated content among and between organizations (e.g., teams, government agencies and media groups) and individuals (e.g. customers, athletes and journalists)*”. Social media is a widely spread initiative that businesses can use to educate their stakeholders about their CSR commitment and can be used to improve further and gain market share. Social media is a new form of communication that is continuously growing and is nowadays 30% of the time spent online (Asano, 2017). In today business environment it is believed that social media has become approved medium and an effective mechanism amongst marketers and marketing firms. Firms are increasingly looking at how they can improve their customer relationship and communication to increase and attach customer's interests with the organizations brand (Okazaki and Taylor, 2013).

When looking at social media from the marketing perspective, it has mainly been realized as an effective mechanism that contributes to the firms marketing aims and strategy. Dwivedi, Kapoor and Chen (2015, p. 291) defined social media marketing as “*a dialogue often triggered by consumers/audiences, or a business/product/services that circulate amongst the stated parties to set in motion a revealing communication on some promotional information so that it allows learning from one another's use and experiences, eventually benefitting all of the involved parties.*”

Given the growth in social media marketing, firms have been increasingly looking at how they can utilize their social media channels to their brand identity, and they're marketing performance and how they can interact with their consumers and communicate their brand through social media (Filo et al., 2015). Furthermore, social media marketing offers companies the opportunity to communicate in a tailored and timely manner, where they can respond in a quick way that allows consumers to give instant feedback.

According to Filo et al. (2015) ‘*new media technologies facilitating interactivity and co-creation that allow for the development and sharing of user-generated content among and between organizations (e.g. teams, government agencies and media groups) and individuals (e.g. customers, athletes and journalists)*’. One of the main reasons why the use of social media is so common among companies include how easy it is to increase brand awareness, attract traffic to company website, improve customer loyalty and gain more knowledge about the marketplace (Michael, 2015).

Social media platforms have become more critical and offer retailers new ways to communicate and engage with their consumers as they can use social media as an effective communication tool (Dolan and Godman, 2017). According to Grewal, Roggeveen and Nordfält (2016) when the communication platforms are done well, they can offer a lot of opportunities for retailers to grow a personal relationship with their consumers. Social media can bring opportunities to companies and help them to interact and communicate with their consumers and overall stakeholders groups in an informal and non-hierarchical way. For example, Facebook, which is a popular social media tool that companies use to promote their brand and products, also provides the opportunity for consumers to interact with the company and ask questions. Social media can be an important tool when it comes to consumer behavior and its journey, social media is distinctive form of this journey and the only way of marketing where it can touch the consumer at every stage of the journey, from when they are thinking of buying the brand to the after the purchase has been placed (Divol, Edelman and Sarrazin, 2012).

Kaplan and Haenlein (2010) talk about the challenges and opportunities of social media and divide them into six categories. 1. *Collaborative Projects*, which refers to pages as Wikipedia, where users can add, remove or change the content of

text; 2. *Blogs* that represent websites that can come in different variations, from personal diaries to corporate information's; 3. *Content Communities* refers to its sharing of different media types, such as photos (Instagram), (Flickr), videos (YouTube), (Snapchat), presentations (SlideShare); 4. *Social Networking Sites* allows users to create personal profiles, send direct messages, share information's such as photos, videos, and beliefs and connect with different people in real time, the largest social networking site is Facebook; 5. *Virtual game worlds* and 6. *Virtual Social World* is similar *and* includes that users can appear in the form of personalized avatars and interact in real life with other users.

According to Schlinke and Crain (2013), social media can also have a negative effect; it can influence the brand, such as the organization reputation, trust, and credibility. During the past decades, social media marketing has rapidly expanded and become popular within businesses, i.e., over 65 billion local companies have registered on the social media platform since 2017 (Kaplan, 2017). Companies are looking into how to use technology as a mechanism to interact with their consumers. However, social media is a new phenomenon and, therefore, social media are often examined regarding reputational threats that corporations need to reduce (Utz, Schultz and Glocka, 2013).

Social media marketing report by Stelzner (2014) includes that the main benefits of social media is its brand awareness and increased traffic. Furthermore, The critical figures of corporate social responsibility are often hidden in annual reports and not as accessible and visible to the consumers. This information can be embraced on social media channels such as Facebook, Instagram, Twitter, and Snapchat, etc. to communicate the aims and goals of the CSR strategy.

Companies are only at the beginning point of realizing the competitive advantage that social media can have on companies and the value and power it can create if its done right (Kesavan, Bernacchi, and Mascarenhas, 2013). One of the most challenging issues in today social media activities for companies is the increased access of information that customers have on businesses through social media and the quality and the quick response from companies is important for consumers (Kesavan et al., 2013; Fernando, 2010).

Trusov, Bodapati and Bucklin (2010) talks about how the information sharing

amongst consumers has changed with social media, where the customer engagement is more, further social media also creates higher response rates than the traditional marketing activities and the consumers move from being inactive to active and are able to share information and communicate with the brands and each other.

As seen in figure four below, it shows the proportion of Icelanders who use each medium, but generally, younger people are more likely to use social media than the older ones.

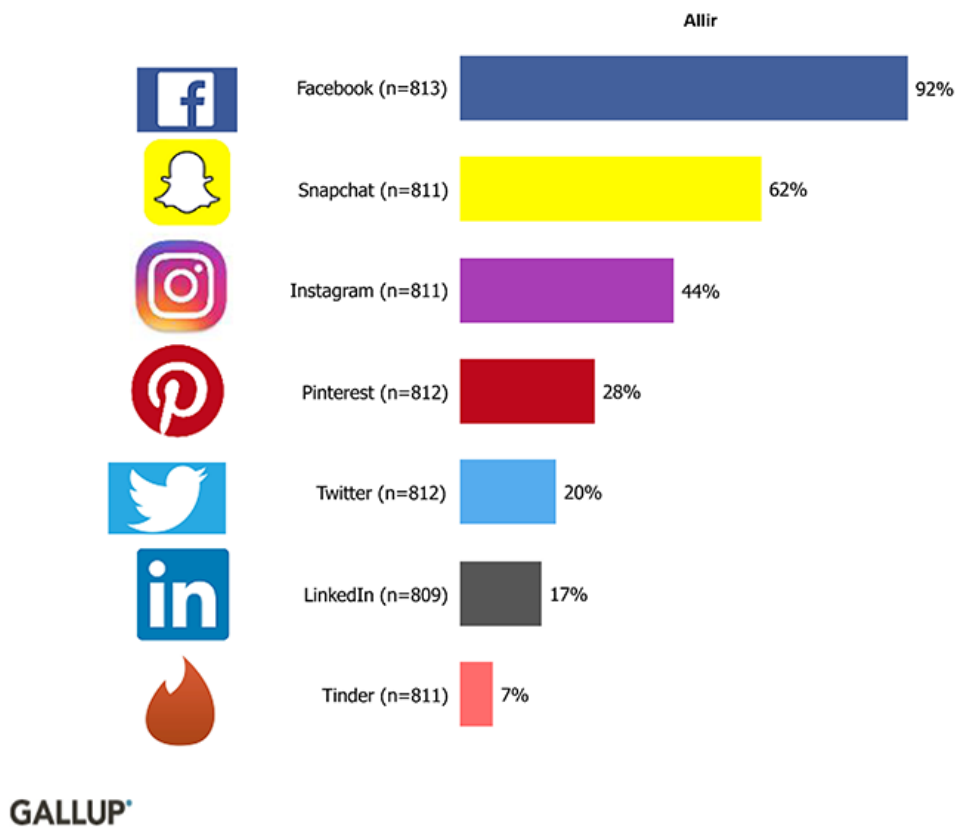


Figure 4. Gallup Social Media Survey (2017).

According to Gallup, social media survey in May 2017 about 9 out of 10 Icelanders at the age of 18 and over use Facebook. 62% use Snapchat, 44% use Instagram and 20% use Twitter. A slight increase has been in the use of Snapchat and Instagram, which was in 58% and 40% a year ago (Gallup, 2017).

2.3 Social media to communicate CSR

There are many ways to communicate CSR activities, a company can communicate through official documents, such as reports, press releases or on a

corporate website. It can also be communicated through TV commercials, magazines to a product packaging (Du et al. 2010) to social media communications.

With the growth of social media, many companies have changed the way they communicate with their consumers online. Social media platforms such as Twitter, Facebook, Instagram or Youtube have millions of users that interact, which has opened up new possibilities for CSR communication within companies. According to Ros-Diego and Castelló-Martínez (2012) social media users in general want transparent and committed relationship with companies, therefore, companies must take a step further to fulfill the needs of the consumer and maintain the brand image with a responsible action such as promotion and commitment to their CSR activities (Ros-Diego and Castelló-Martínez, 2012).

Social media can be a strategic tool for organizations to communicate their commitment and values towards CSR. Stakeholders are interested to know what is behind the brand and want to get to know the companies that they are possibly buying from (Wanderley et al., 2008). It can be beneficial to use social media to create engagement amongst stakeholders, and social media platforms can be an effective way to target them (Nwagbara and Reid, 2013). Nowadays, with the fast pace of technology and new media, for organizations to be successful and keep up with the modern practices, it is critical that they think about the opportunities that social media can offer when it comes to the strategy of stakeholder's engagements (Nwagbara and Reid, 2013).

According to Spencer (2016) with the globalization, the world has become more transparent, and the sharing of content has become a lot easier than before caused by social media. For that reason, companies can be easily scrutinized, and their reputation and values can be damaged if they do not take CSR seriously.

With the use of social media companies can use the platforms to promote their CSR actions and improve their visibility and brand awareness (Treem and Leonardi, 2013). The social media platforms provide transparent communications for employees, managers, customers, and consumers efficiently and inexpensively (Etter, 2013; Fieseler et al., 2010).

When it comes to managing the relationship between stakeholders and a company social media can play a big part. Companies are strategically looking into

how to use social media platforms in various purposes such as through marketing and sales to increase their sales and gain more awareness, strategic management, research and development, branding, human resources, public relations and so on (Parveen, Jaafar and Ainin, 2015). Two-way communication, between a company and the users of a social media platform, is a new model of communication and, this model is gaining more attention (Parsons, 2011).

With the fast-technology and the evolution from web 1.0 to web 2.0, the use of two-way communication seems to increase. This transformation has opened up new possibilities and opportunities for organizations for CSR communication. According to Ros-Diego and Castello-Martinez (2012), the users of social media are calling for more of a transparent, closer and more committed relationship with companies. Furthermore, companies must contribute to their CSR commitments not only thinking about profit with their CSR promotion.

Social media can become for companies a model for CSR communication when providing information for stakeholders, as it can help in the process of producing the means to engage with them and enable them to become more involved and have a voice to interact more (Stohl, 2012). As a result from this, organizations are no longer in charge of directing their CSR communications regarding their interest, especially when the consumers are the one in charge and controls the messages and want the company to be responsible (Hansen, 2012). Furthermore, companies in today's society need to keep enhancing and building up relationships with their consumers, and other stakeholders for the benefits of both parties (Vinke, 2011) and social media can be a useful tool to communicate with consumers.

The benefits of communicating CSR activities on social media can also be a risk. Companies are apprehensive and are constantly thinking about their reputation since consumers can express their feelings towards the brand. There have been some debates and concerns among companies when promoting their CSR communications through social media about the negative impact it can have on the company. Users can express their impressions on the topic, which can lead to negative reactions and damaging form of advertising (Einwiller and Steinen, 2014). Furthermore, when social media communications are not done right then, it might affect the brand image and reputation.

Marketing literature provides several recommendations on how to enhance consumer outcomes of CSR efforts. CSR activities can take on many forms and organizations can have a different motive for their activities. According to Groza, Pronschinske and Walker (2011) organizations can use CSR because they want to make a difference in the society. Furthermore, they can also apply the CSR agenda for their financial growth and benefits (Graafland, Mazereeuw-Van der Duijn Schouten, 2012). CSR involvement can lead to competitive advantages, such as positive image or reputation, increased purchase intention from consumers and consumer loyalty (Aguinis and Glavas, 2012). However, to benefit from implementing CSR, the organization must think about the quality of the CSR communication (Jong and Meer, 2017). In a research conducted by Colleoni (2013) he investigated the communications of corporations that communicate social media. The findings indicated that social media is an important tool to communicate CSR information. The majority of respondents think that social media is essential when it comes to communicating CSR and it affects consumers buying behavior positively when a business is socially responsible.

A research done by Ali, Jiménez-Zarco and Bicho (2015) indicated that social media is an important platform to communicate CSR activities and it is trustworthy to communicate CSR and engage with stakeholders. Furthermore, customers believe that social media messages influence their buying behavior positively.

Visser (2010) revealed the theory of CSR 2.0. With the revolution from Web 1.0 to Web 2.0 Visser (2010) states that to make a severe impact on society, ethical and environmental challenges it is important to keep up with the emergence of social media and user-generated content and that these changes have fit with organization's CSR activities. Furthermore, Visser (2010) talks about how the transformation from web 1.0 with one-way communication to a web 2.0 is more collaborative. CSR 1.0 where organizations communicate their CSR activities for example in an annual report or corporate webpage has revolutionized to a CSR 2.0 where the communication is two-way.

Visser divided CSR 2.0 into five principles:

1. Creativity and Innovation

2. Scalability
3. Responsiveness
4. Glocality (Global localization)
5. Circularity

It is important that the CSR message is aligned to the company's values and mission and when creating the message think about what the company is presenting and how they are going to present the message (Du et al., 2010; Morsing et al., 2008).

2.4 CSR as a branding tool

According to a research done by Pradhan (2018) consumers are more likely to purchase a product from companies that are committed and active in representing CSR when they are buying premium products. If the difference between the prices of the product is little, then the consumer prefers the product of a socially responsible company. According to Spencer (2016) customers, specifically millennial's, are interested in brands with strong values and brands that do have meaning and CSR brings life and interest to know more about the brand and what is behind it.

Tench and Yeoman (2009) talk about the corporate image and CSR managing as an aspect that has proven to be critical to enhance organization's reputation and protect organizations from public criticism. Furthermore, social media enhances stakeholder's relationship and provides a better connection such as engagement and interactivity. Waters and Williams (2011) states that advocacy companies hardly use social media to create conversation and engagement with stakeholders. Instead, they focus on information sharing. However, this setting is changing, and researches are showing that companies are beginning to use social media as a communication tool (Cortado and Chalmeta, 2016).

It is more visible that companies that use social media to communicate their CSR activities are companies that have higher CSR ratings or "green companies" and are more confident in their CSR matters, they are more hands-on what they want to communicate and how they can do it (Reilly and Hynan, 2014). Social media has the potential that enables companies to communicate their CSR activities. Yet, it has not completely exploited, despite many recommendations from different scholars and researches that companies should adapt that into their communication strategy towards CSR (Water and Williams, 2011).

There have been some noticeable changes in the Icelandic marketing environment where businesses are beginning to promote its brands, products or believe with a CSR involvement. The author examined here below a few Icelandic companies that have been promoting their social responsibility activities on their social media accounts.

Recently, the Danish Juice Chain, Joe and the Juice in Iceland, promoted on their Facebook page (Joe and the Juice – Ísland) and Instagram Page (joeandthejuiceiceland) that they have stopped using plastic glasses.

They stated:

“We were announcing that JOE has stopped using PLASTIC packaging. You come and visit us, you see these glasses and you are like whhhhazzz?? - Let us explain... This is NOT plastic, it is PLA “bioplast” made of maize starch and is classified as an organic garbage. There is a 65% less energy involved in producing these packaging and it disappear In 4-8 months. Right now, all the bottles, straws and lids are maid of PLA. Pretty amazing? Yes?” (Joe and the Juice Iceland, 2018).

Further, the Icelandic grocery chain, Krónan, did a sponsored post on their Instagram account (kronan.is) as well on their Facebook account (Krónan) around Christmas 2017 where they stated:

“This year you can make a difference. Tell us what charity you want to contribute to this Christmas. Last year we gave 8 millions in form of gift cards with your help on social media” (Krónan, 2017).

This post went viral and they got overall 542 likes, 437 comments and 54 shared their post. They also teamed up with Icelandic influencers on social media where their task was to make a difference and please someone, a friend, family or a charity. Krónan, an Icelandic grocery store, posted on their Facebook page videos from the influencers where they choose their task.

In one post on their Facebook page they shared:

“We want to share this beautiful story with you all where Ingibjörg surprises her grandmother.

We challenge you, our dear friends to make a difference and do something good. One little smile can make everything better” (Krónan, 2017).

According to Devin and Lane (2014) stakeholder engagement is the substance of CSR and is a process of how company’s activity can influences individuals and groups (Sloan, 2009). Johnston (2010) states that engagement compels stakeholders and the organization to understand, value and oblige to dialogue amongst organization and its stakeholders.

The social media CSR strategies amongst the business society have been widely recognized, and one of the most well known CSR brand enhancements is Nike. Nike moved from being a company with a weak brand image towards sustainability to one who is known to be a leader in sustainability and corporate social responsibility (Abnett, 2016). Nike incident is the unreasonable profit-making from child labor where the working conditions at Nike’s factories were unacceptable, and the wages were far below average revenues. They learned their lesson and how vital it is to involve sustainability into businesses and think about environmental issues and social factors.

Iceland’s leader in milk and dairy products, Mjólkursamsalan, recently posted on their Facebook page (Mjólkursamsalan) where they state that:

“For now on, we have taken a positive step in better our environment with a withdraw from plastic use by discontinuing straws on our G milk. Less plastic and it is now easier to recycle the G milk. In the next weeks we will introduce more features to reduce plastic use in our packaging” (Mjólkursamsalan, 2018).

In fact, consumers were happy about these new changes and they reached 8.2K views and 280 people liked the post.

Stúdentakjallarinn, a restaurant and bar at University of Iceland, posted on their instagram page (studentakjallarinn):

“We’ve stopped using plastic straw at our venue! Now only biodegradable paper straws. Cheers to that and MAMA EARTH!” (Studentakjallarinn, 2018).

From the analysis of these company's social media posts, it can be seen that the CSR related posts are getting great engagement by consumers and consumers are leaving comments, which are in most part positive comments. Furthermore, when the author was analyzing social media accounts, it was apparent that there is an increasing demand from consumers that company's are using more environmentally friendly products, such as the little things that can matter and in fact have a significant impact in the long run. Consumers demand to decrease the plastic use, again, Krónan, which is doing good things on their social media accounts in communicating to their consumers and answer their demand, they started an mission on reducing plastic bags in their stores and bought 700 multifunctional bags that were sewed by immigrants, refugees and asylum seekers women that get together and make these bags (Krónan, 2018). Krónan loan these bags in their two stores in Grandi and Nóatún to people that forget their multifunctional shopping bag.

When analyzing these social media posts, it can be seen that these companies and especially Krónan are thinking this strategically and answering consumers demand on sustainability and social responsibility within companies. Further, it seems that companies are seeing opportunities in using CSR as a communication tool on social media.

3 Methodology

For this thesis, a qualitative research method was chosen. Qualitative research methodology refers to research that produces descriptive data, which includes spoken words, written words and observable behavior (Taylor, Bogdan and DeVault, 2015). The information gathered can be qualitative such as words, quantitative such as numbers or they can combine best of both world that enables the researcher to understand information from a real setting - qualitative and improve relationships that incorporate quantitative research. This research uses qualitative research methodology.

Multiple cases were studied to gain deeper insight and understanding on the underlying mechanism (Eisenhardt, 1989; Lindgreen, 2008) and the dynamics within a particular setting that includes a data collection such as interviews, archives, questionnaire and observations (Eisenhardt, 1989). Using multiple cases allowed the author of the thesis to provide compelling interpretation and reach saturation that

increased validity (Merriam, 2009) and improved generalizability of the findings (Yin 2003). The research methodology is depicted in Figure five 5 and used as a protocol, where first the strategy is decided and then the research question, the literature is reviewed, and a case study protocol is examined where the focus is on multiple case study, interviews are conducted and later coded and analysed and in the end the findings and conclusion.

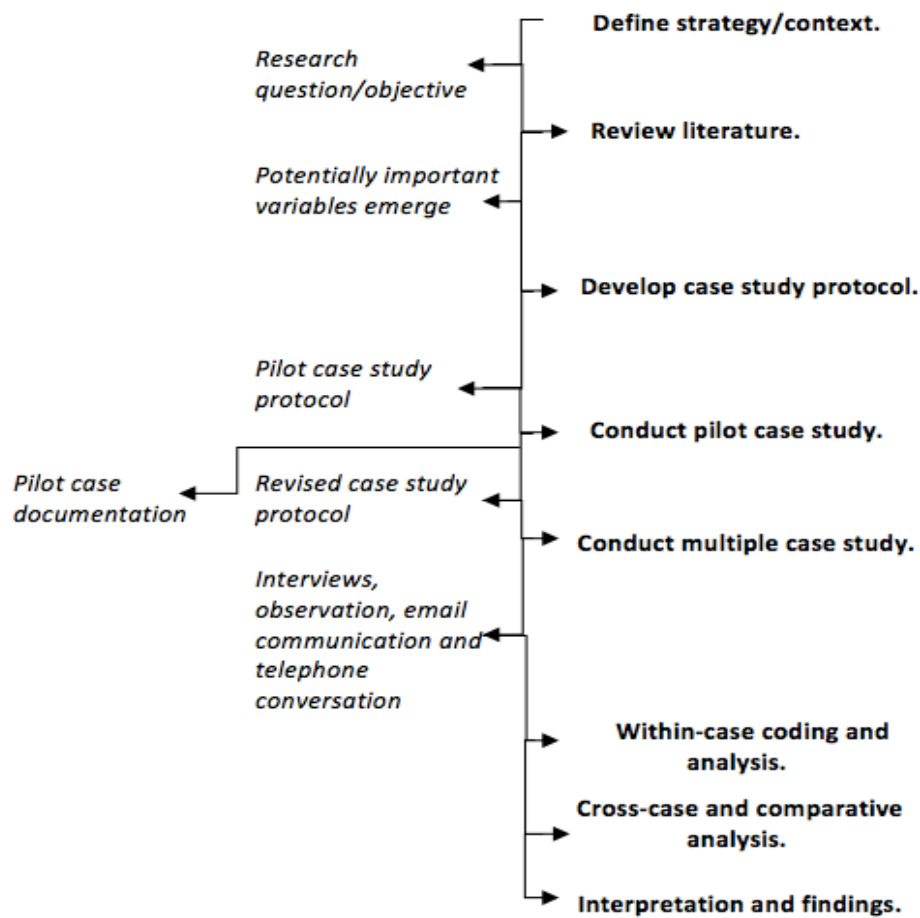


Figure 5. Case research methodology, adapted from Gable (1994).

The interview approach followed a semi-structured protocol that evolved as a new insight, conducted on managers of six Icelandic firms using an inductive empirical approach according to Eisenhardt (1989) and Yin (2009) commonly recognized in qualitative research methods. Qualitative research was chosen to understand how companies that are using social media can communicate their CSR

activities. The author thought it appropriate to use qualitative research method because of a gap in the literature that focuses on how managers in Icelandic companies use social media as a marketing tool to communicate their CSR strategy on social media to their customers and other stakeholders and gain competitive advantage.

The next chapters fall under the research process, including the research design, the company selection criteria, data collection, the interview protocol, including themes and analysis.

3.3 Company selection criteria

The aim for this thesis was to interview six to ten companies. According to Eisenhardt (1989) there is no ideal number of cases, but the number between four and ten is generally deemed appropriated. The companies that were interviewed were contacted via phone and email and asked to participate in the research.

The cases were selected from broad range of sectors ranging from small and medium sized enterprises (SMEs) to large firms. Selection of cases is an important part of the research and from building theories from case studies (Eisenhardt, 1989). Case selection was guided by the criterion of data-richness and breadth in terms of whether firms communicate CSR strategies or not and whether social media can be an integral part of the CSR communication for marketing purposes and competitive advantage (Baumann-Pauly, Wickert, Spence and Scherer, 2013; Glaser and Strauss, 1967).

The author went through the list of Festa's members, Icelandic center for corporate social responsibility, to get ideas and access to companies. Managers of the selected companies were asked whether they were interested in participating in the research. Initially, seventeen companies were asked to participate in the research and six managers could arrange an interview due to a busy schedule. The companies that participated operate in different industries and differ in size and age.

Three of the companies that participated report on CSR in their annual report and are active in CSR communications the other three companies were interested and were thinking about how to execute a strategy around their CSR activities.

3.4 Data collection

The main data collection for this research followed a semi-structured interview protocol with managers in Icelandic companies. A framework for the questions asked in the interviews was created to serve as a guide through the interview process with questions that were relevant to the subject. Each interview started out with a confidential agreement that the information provided from the respondent would be confidential and anonymity would be provided, the reason for that was that the author thought it would be more likely that the companies would be willing to participate if it would be anonymous and they would be more likely to express themselves openly since the topic and the information sharing can be sensitive.

Then the author asked questions about the company and the managers that were interviewed. The next question was whether the company did have a formal CSR strategy. If respondents were not sure about CSR a definition was provided and he or she was informed about what it means for this research. The documentation varied in depth and detail and included, for example, sections in employee manuals or documents made public on the firms' web sites.

All the interviews were recorded with permission from each respondent and later transcribed. The interviews took place at the company's offices in a relaxed environment and varied from 30-60 minutes each. The respondents did not have any difficulties answering the questions and were fully interested and passionate about the topic and the author did not have to explain any of the questions further for the respondents. Prior and after the interviews promotional materials and websites was also examined to gain a better understanding of the company and its activities.

3.5 In-depth interviews

The interviews were conducted from February 1st 2018 – March 1st 2018. Six key managers of companies in Iceland in the field of marketing or social responsibility were interviewed in Icelandic language. The questions were made for the purpose of understanding the views of the respondents on the concept, i.e. how CSR is used as a part of the marketing activities on social media and whether respondents find it beneficial, for example, with increased sales, competitiveness or positive reputation and whether these campaigns affect the buying behavior of consumers.

Table 1

Interview participants

Participants	Occupation	Company size	Business
A	Director of environmental and educational affairs	SME	B2C
B	Head of marketing	Large	B2C
C	Director of communication	Large	B2B
D	Sales and marketing director	SME	B2B
E	Marketing Director	SME	B2B
F	CEO	SME	B2C

3.6 Data analysis

Analyzing the data is an integral part of theory building process within case studies, as Eisenhardt (1989) states that the data analyzing section is the toughest part of the procedure. The approach to data analysis can vary, i.e., there is no standard format of how the researcher should analyze his data (Eisenhardt, 1989). In the data analyzing the process, the overall idea is to become closely familiar with each case, which allows the different patterns of each case to come through before the researcher defines and analyses emerging themes and trends (Eisenhardt, 1989).

When analyzing the data of the interviews the author used descriptive analysis, the data collection started out with the interviews that were recorded on the author's phone. After each meeting, the author transcribed the interview and prepared it for further data analysis. Next, the author analyzed the themes that emerged from the data and divided them into six categories that were related to CSR communication and how companies can use CSR and social media as an integral part of the themes.

4 Findings

The themes that were visible and emerged from the interviews that were transcribed can be seen in the following table.

Table 2

Themes from the interviews

Themes
Formal CSR strategy
CSR as a part of the marketing strategy
CSR communications
Consumer behavior
Competitive advantage
Social media platforms
CSR and social media usage

4.1 Formal CSR strategy

Each respondent was asked about whether the company has a formal strategy about their CSR activities within the company. The companies that did have a formal strategy were more than willing to share their information and point out examples and convince the interviewer of how they approach and manage their CSR activities.

In the annual report of the company, we have a section on our corporate social responsibilities. It is about the different projects and departments within the company, we are also working on our quality system ISO 9001 and ISO 14001 and there we have certain goals we want to achieve such as climate goals and equal opportunities policies (Personal communication, firm A).

Three out of six companies report on their CSR activities in their annual report that relate to the size of the companies and the legal obligations they need to follow. Firm B is a large company and the largest of the companies that were interviewed, and they report on their CSR activities in their annual report.

We are looking into this [forming a CSR strategy] and we decided to just take one step at a time with no such prominent location on our website but there is a chapter at the end of our annual report that focuses on our CSR activities and environmental issues (Personal communication, firm B).

With the new legislation on annual reporting companies must and are obliged to report on their corporate social responsibility strategy every year. This stands for large companies, i.e. companies with more than 250 employees. The companies need to assess the development and impact on their environment, as well on social and employee affairs. They also need to explain their human rights policies and how they deal with corruption and bribes (Festa, 2017).

So we have a policy that we publish on our website that is an overview of what we are doing and what we are planning on doing, for example reducing carbon emission and use our resources in a responsible manner. As a result we divide it into four parts as we work on each issue, the company itself, the market, stakeholders and environment. As well we have a lot of policies within the company. We publish an annual report that we use to make an action and explain how we achieved our goals (Personal communication, firm C).

It could be seen in the interviews that companies are using one-way communication method by communicating their CSR activities on their website and in their annual report, and inform the reader in one-way, where the receiver cannot communicate directly to the provider. The other companies that did not have a formal strategy were however thinking about how to execute it and implement it into their business strategy.

4.2 CSR as a part of the marketing strategy

As seen in the literature, CSR can be an important tool to companies marketing strategy, it can positively affect consumer buying behavior, brand loyalty and companies reputation. Manager in firm D talked about that they “...*try to think if the message that we are sending out is okay, we always keep in mind if the message is social responsible*” (Personal communication, firm D). Manager in firm B states that they always keep it [CSR] included in their marketing strategy within the company as a part of their marketing strategy (Personal communication, firm B).

Within firm A, they did not have any strategy about their CSR activities towards their marketing practice, although they do report on their CSR activities in their annual report. However, when the author was analyzing the firm their marketing messages was in line with social responsibility, but the manager did not relate to a specific strategic approach to CSR. It is believed that the manager was more subconscious about the approach to CSR as a tool that could bring benefits, like manager in firm A said “*I think it could be better aligned to the business [CSR part of the marketing strategy], I mean we must work better on our strategy within the company; I could see that it is beneficial to the company*” (Personal communication, firm A).

Similar approach and knowledge were found in firm F towards CSR as a marketing strategy, i.e. the owner said that they are “*thinking about it and how it is best to execute it, we don’t want this [CSR strategy] to be too visible if we have nothing behind it*” (Personal communication, firm F). Firm F is a small company, they are thinking about how to implement CSR in their business and are interested to communicate it later to the public when the strategy is all set.

There seems to be these trends amongst the managers that they don’t want to be too transparent on what they are doing towards CSR and that have been the way they have always done it. But as can be seen below they are interested in it and the possibilities that CSR communication through social media can bring them.

Firm C was asked to elaborate further on why they haven’t included CSR as a part of their marketing strategy.

We haven’t thought about it up until now, when a competitor recently took advantage and communicated their CSR activities. This act somehow stuck us because we had been doing this [CSR] for a long time and our product development are far ahead. But that was a very well done and a good move done by them (Personal communication, firm C).

Firm C showed great interests in developing further their marketing strategy of communicating CSR through social media. And the respondent talked about that the marketing director see’s social media potential to shed light on their CSR as a marketing strategy, especially after seeing that the competitor is taking advantage on it.

4.3 CSR communications

CSR defined by Mascarenhas (2011) has the potential to enhance community's wellbeing with corporation's accountability and obligation towards business resources such as money, employees and facilities.

According to Kotler and Lee (2005) CSR is somewhat a company's window, and their commitments and doings are viewed as a "window dressing" for their businesses, products and to achieve brand enhancement. Kesavan et al. (2013) states that CSR is about helping others, it is about that the people help people, that firms takes advantage of helping. However, some still look at CSR activities as an enhancement for the brand image of a company.

At first, I felt the sense that social responsibility was kind of defined that it was all about events and philanthropy, but I think the definition has changed and is developing in the right direction, it is no longer like this. It's so much more, following laws and regulations, contribute to a safe workplace, be a role model and so much more. I think it is a good goal to set is to be a role model for others (Personal communication, firm C).

Firm B referred to CSR as their main activities, mostly tailored around philanthropy work. CSR and the knowledge align toward CSR activities as part of the business core activities was found to be in line with the overall strategy, as manager in firm B stated, *"What we are doing is in line with our CSR commitment and activities. We have a subsidy policy and we are funding sports clubs, Icelandic music such as music events, chronically ill children and more"* (Personal communication, firm B). The author asked firm B to elaborate more on what they are doing in terms of CSR and firm B stated that *"we have ISO environmental certification, which means that we have set goals to reduce plastic and paper use, and in fact, anything that could be harmful to the environment and we are working on a number of issues of this concern"* (Personal communication, firm B).

As explained in the literature there is no alternative definition of CSR in general and through the interviews the author find that companies are approaching CSR from different angles. For example, seen from the manager's point of view CSR and the knowledge about it vary and were found different between companies. Firm D

stated that *“we try to have all of our products environmental friendly and we continuously think about the environment”* (personal communication, firm D).

The companies were all active in their approach to internal CSR activities. All companies were thinking about the environment with recycling and other activities, most of the company's give grants to their employees. For example, employees can use it to empower their physical condition and get paid for cycling to work, use a public transportation and using eco efficient cars etc.

We recycle of course, we are trying to reduce the use of plastic and we encourage our employees to use their coffee cup over and over again (Personal communication, firm E).

In firm C they talked about that there was an increased interest in CSR activities within the company and that the employees were interested in becoming more active in this matter. Although they want to be careful about communicating their activities since they want the CSR strategy to be all sufficiently put down first, i.e. managers in these firms want to make sure that their employees and other internal stakeholders are following up on these activities.

It has always been a strategy of ours not to brag about our CSR activities and it is maybe hard to brag about something that you have not sufficiently put down. First when we started this [CSR] we were kind of like checking the box of what we had done but now it's changing, there is an increased employee interest, there is an increased awareness and it is easier to get people to join this [CSR activities] (Personal communication, firm C).

4.4 Consumer behavior

CSR activities in companies can impact consumer's purchasing behavior, in fact, have an impact on the ultimate decision making between products and services. Given the upswing in social media marketing all over the world, marketers and companies have responded to changes in consumer behavior. Little is known about how companies implement social media strategies but they are showing interests in using the technology as a tool to communicate with consumers (Deshpande, 2018).

Consumers are getting more aware and I think that by increasing our awareness for these factors [social responsible] it will be stronger and stronger

in our daily lives that we choose these options that are better for the environment and ourselves. I think that's how it works and comes from subconscious mind, I think you choose these factors when you know more about them and what they can do and change much. People then start to choose these options. I think that generally the development of the consumer is gradually improving to the better. I think that if we are more visible and communicating about social responsible behavior then it will affect positively (Personal communication, firm A).

Similar attitude toward CSR and consumer behavior were found in firm B where the manager states that CSR activities contributes to different aspects of responsibility and that firms must find a way or approach to best fit their strategy to serve consumers.

Everything that contributes to being more environmentally friendly should create a positive reputation for both costumers and employees, when we, for example are recruiting and people are interested in working with us, it is more likely to be willing to work for social responsible company rather than companies that are not. It helps [CSR] in recruiting and it helps to acquire new and maintain existing customers, so how we associate that with sales and advertising is just to make it more indirect (Personal communication, firm B).

The author asked if it would be beneficial for the business to advertises their CSR activities and the answer from the manager from firm A can be see below.

I think it would increase awareness, I think our operation is a big social project so if we could achieve that connection in some ways as being more attractive, and if we could approach it in that way, it could help us to put ourselves in the discussion in that way then I could see it happening (Personal communication, firm A).

When the author asked firm F if he thought CSR activities on social media would affect consumer behavior towards certain brand or a product, he stated that "*I think you would rather choose if you have to choose from two different products, then you would prefer the more environmental friendly product given todays society and communications*" (Personal communication, firm F). A research done by Nielsen (2015) where he asked 30.000 respondents from 60 countries if they are more likely

to buy a sustainable product or brand - 66% of consumers are more likely to buy a product that is sustainable. In fact the numbers increased - 55% in 2014 and 50% in 2013.

Firm E has been thinking about how to communicate CSR to the public, they do not have structured strategy around CSR but are thinking about it and how it is best to execute it. When firm E was asked to elaborate on whether he thinks that if CSR communication would bring them any competitive advantage they stated, *“I think that a advertising that relates to CSR can affect the company image in a positive way and have more power to it than other advertisements* (Personal communication, firm E). The answer relates to that the consumers will be more aware of what the brand stands for and are positively affected by the brand, which can enhance the brand image.

4.5 Competitive advantage

According to Waddock and Graves (1997) companies that devote their time and energy on CSR will gain competitive advantage. When the author asked the companies whether they thought that communicating their CSR activities would give them competitive advantage, firm C stated that *“If you are working on social responsibility, you reduce the likelihood of negative review”* (Personal communication, firm C).

Firm B find communicating their CSR activities potential to affect the brand image in a better way and that it gives the company a better reputation and the consumers will be aware of what they are doing and how they are doing it.

Well, it [CSR] has a positive impact on the brand and reputation, and in the long run it gives us a more positive attitude towards our brand and should give us a definite advantage over others who are not doing it [CSR]. Thus, we see a great opportunity to strengthen us in that field and get even stronger in these matters (Personal communication, firm B).

Porter and Kramer (2006) talks about when companies use their resources on CSR activities it can lead to competitive advantage, innovation and new opportunities. Firm C stated that being sustainable and involved in social activities is the future in the society.

I think we can do even better to make it visible because this is where we are heading and I think society as a whole and in general, not only in Iceland, it is a matter of concern that affect people a lot and so I think it helps the company and strengthen it to make it visible. This is definitely what we are working on and being aware of them is one of the things we need to do even better (Personal communication, firm C).

As Firm F stated that “*We are working on projects that are community-friendly projects and they will hopefully benefit us in favor of our stakeholders*” (Personal communication, firm F). It can be seen as a competitive advantage to satisfy stakeholders, according to Jenkins (2006) companies are engaging in charitable work to please their stakeholders. Firm A were also keeping their stakeholders in mind and that it is important to please them “*We have never made any measure of whether this [CSR] gives us any competitive advantage, we need to make sure the company runs it self and that we are not letting our stakeholders down in that process*” (Personal communication, firm A).

Firm C talked about how important it is to be active and communicate CSR activities since people are getting more aware of how important it is for the upcoming generation.

I think it [competitive advantage] is the outcome and that the upcoming generation will not shop or work for company that are not socially responsible. I think there is not a possibility to not be involved in CSR. I think that being active in CSR, you reduce your changes of interfering with any discussion that we don't want to participate in” (Personal communication, firm C).

The seen on competitive advantage from firm F was their sustainable products, and that consumers are seeking products that are environmental friendly, *all of our products are quality products with no damaging material, and I think that consumers are getting more aware of the impact of it* (Personal communication, firm F).

Overall, the companies did all agree that CSR can contribute to competitive advantage and it seems that all of the companies did think about in a way that it can improve their competitiveness on the market.

4.6 Social media platforms

Social media can enrich two-way communication, from firm to consumer and connect the consumer more to the company brand (Okazaki and Taylor, 2013). Furthermore, companies have been developing how to connect with their consumers through social media with promotions, buying behavior and engagement (Zeng and Gerritsen, 2014).

The author asked the companies what social media platforms they are currently using. Manager in firm B were found to be active on the social media platform as he stated that they have put high emphasis on the main social media platforms *“That would be Twitter, Facebook, LinkedIn, Instagram and we tried Pinterest for a while, YouTube. But the main ones are Twitter, Facebook and YouTube”* (Personal communication, firm B). Firm B is the largest firm that was interviewed and they have a special department that is working on their digital media and social platforms and are communicating with consumers through these platforms. Firm C stated, *“we are using Facebook, we are not on twitter and I think we are using YouTube to communicate our advertisements in certain segments”* (Personal communication, firm C).

Firm F is thinking about using social media to communicate their future CSR activities and they find it interesting in a sense that it can affect company growth and consumer engagement which is what they are focusing on, communicating with their consumers and making sure they are satisfied.

At the moment we are using Facebook and Instagram, but we need to be more active on these mediums, it is a fulltime job posting on the social media and I believe that in the future we will have to think about hiring a social media manager to keep up and be mainstream (Personal communication, firm F).

This correlates with Bennett (2013) where he states that 93% of businesses worldwide have implemented or are somehow engaging on social media platforms as tools to drive the business development and interact and serve their customers.

We are on Facebook and Instagram. I feel that Instagram gives us a creative way of promoting our brand and it enables us to have the freedom of being creative and take and share beautiful pictures. Facebook is more of a medium

where we can answer questions and connect to the consumer in a more of a corporate way (Personal communication, firm E).

As seen above Facebook is used in every firm and is in fact every company above biggest medium when it comes to communicate with their consumers. Furthermore, as noted in chapter 2.2 – Social Media, out of nine Icelanders uses Facebook and Facebook is by far the largest medium in Iceland according to Gallup (2017).

4.7 CSR and Social media usage

There has been an increasing growth in social media applications and people are looking at social media platforms as a part of their daily life, which has been found to have influential effects on businesses, commercial, social, political and education sectors (Alalwan, Rana and Dwiwedi, 2017). In fact, social media has been recognized as a successful tool for companies marketing activities especially when it comes to customer relationships, involvement and communications (Filo et al., 2015).

The author asked the managers, that represented each company in this research, whether they had thought about using CSR as a part of their social media marketing strategy. It has been visible through the interviews that the companies are very humble when it comes to communicating their CSR activities through marketing.

We have been using our website and our Facebook account and we have been trying to reach out through it [Facebook]. It has been successful and many people have liked our Facebook page. We tried Twitter, but it did not go well enough, so these two mediums [website and Facebook page] have been the ones most useful to us and we are currently using it (Personal communication, firm A).

This is true to the information from Facebook, Facebook earned more than 5.4\$ billion from advertising (Facebook, 2014) that is a verification of the tremendous growth within the digital media in companies and the advertising activities that companies are trying out with this new kind of way of marketing. As manager in firm B stated:

It will probably be more with the new website, we want to stay very humble and not advertise everything we do towards our CSR activities. It is not sufficiently visible no, not yet. What we are working on is that we are moving

to a certain place with the environmental part, but we don't want to blow ourselves out without much support. So we try to have a message that people connect with and have experienced (Personal communication, firm B).

The marketing practices within firm A towards their CSR practice seem to be making a difference towards a better society, manager in firm A states *"We have seen a significant difference, and the attitude is changing and rising to a positive outcome, our marketing activities towards CSR are affecting consumers and they want to work with us and make an impact"* (Personal communication, firm A). This relates to their marketing activities not their social media activities but as stated above, the author saw when analyzing their social media accounts that they are doing using CSR communication on social media subconsciously.

The author noticed an increased interest in the topic and companies are thinking of how to implement CSR activities and align them with their marketing strategy, as manager in firm C states *"Our marketing director has been thinking about how to use CSR in our marketing strategy"* (Personal communication, firm C).

Manager in firm B sees a great difference on corporate related posts on social media and CSR related posts and he states that *"If the measurement [on a post on social media] is engagement, sharing or organic reach then it is more likely to get more comment etc. if the post is connected to social responsibility"* (Personal communication, firm B).

Furthermore, CSR related posts makes people curious and people tend to share them more than corporate related posts, as the manager in firm B stated that *"We see that social responsible advertisements goes much more around than other corporate advertisements"* (Personal communication, firm B).

Manager, firm D, states that they are working on making their CSR activities more visible to the public.

It is not sufficiently visible yet [CSR activities] we are working on it [making it visible], because we are moving to a certain place with the environmental issues and we don't want to communicate it much [CSR] without no support, we want to be at a certain place first (Personal communication, firm D).

As seen through the interviews there is an increased interest in communicating CSR on social media, some of the companies has already been doing it, but not

intentionally with a success and the other are thinking about it and do think there is a potential value creation in communicating it to the public through social media.

5 Discussions

To be able to use social media to the fullest it is essential to know what resources to use and how to use it in order to communicate the CSR messages to fullest potential. There are different ways of how to present these messages and companies need to explore which way they want to go if they decide to communicate their CSR activities on social media. Furthermore, if they want their post to get viral, if they want consumers engagement or if they want to communicate through the medium with their consumers or other stakeholders then they need to choose their approach.

This study examines the interest and activities from Icelandic companies to use social media as a part of their marketing strategy, further, if they are planning or are using it as a part of their social media strategy.

Social media plays an enormous role for transparency, especially when it comes into touch with CSR communications. With social network communication it is harder for companies to state that they are doing good without backing it up.

When the author was analyzing the firms online she saw that some of the companies had their CSR information on their website. Three out of the six companies do report on their CSR activities in their annual report, which were also available online and a lot of effort has been made. This approach of communicating CSR activities through one-way communication can be seen as an evolvement and the companies are looking into how to use two-way communication approach in their marketing practice. This relates to Visser (2010) theory of how the CSR communications transform from being one-way to two-way communications. It seems to the author that the company's that were reporting on CSR in their annual report had more knowledge and structure in communicating it further. This could be because they have a certain strategy around CSR and know what they are doing when it comes to communicate it to the public. They are already communicating it through their website and through their annual report.

It seems that all of the respondents and the companies were interested in making CSR as a part of their marketing strategy, but none of the companies do it intentionally to involve their CSR activities in their marketing strategy, however some of the companies are communicating it but it seems from the interviews that it is more of a unintentional act. Furthermore, from the findings it seems from the company's perspectives that it is important to have a structured strategy before communicating CSR to the public.

Deshpande (2018) talks about how CSR activities can have an affect on consumer's behavior, such as, buying behavior and decision-making. The interviews give similar results, i.e. the respondents agreed that the consumers are getting more aware of social responsibility and it matter; it increases social awareness and influences the consumers as such. In relation to competitive advantage and whether communicating CSR through social media would have any competitive advantage over the competitors, the respondents agreed on that it do provide competitive advantage and they all felt that the society are becoming much more aware and willing to buy products or services from CSR oriented companies.

All of the companies were active on social media and the most used platform used were Facebook, which is in line with Gallup Social Media Survey (2017), where about nine out of ten Icelanders at the age of 18 and over use Facebook. Instagram was the second medium that the companies were using.

Interestingly, none of the companies strategically communicates their CSR activities on social media. Furthermore, none of the companies had aligned CSR communication towards their strategy and their social media strategy. Two of the companies that participated had a formal social media strategy within their marketing strategy but not aligning it towards communicating their CSR activities. Furthermore, the companies were all a little hesitant about communicating their CSR activities on social media and they wouldn't want to brag about their goodwill. However, the author had analyzed the social media accounts of the firms that were interviewed before every interview. Although, there were a lot of CSR communications within the social media accounts of the companies that were interviewed, and it seems that it was not intentional act and not a part of their social media strategy, it was more of a in the moment and subconscious act.

The fact is when the author was analyzing the messages, that were posted both from the companies that were interviewed and the companies that were examined in the chapter 2.4 - CSR as a branding tool, the engagement from consumers were much more on the posts that included some kind of social responsible messages than other corporate messages. The consumers were more willing to comment, like or share the posts if it was social responsible involved messages.

When talking to the respondents it was clear that there were different outlooks on the CSR concept and what it stands for in each company. As seen above, manager B saw it as a philanthropy work and their obligations to make donations to organizations. While manager C, which were highly involved in CSR saw it as a way of life and being a role model for upcoming generations in terms of the environment, society and government. This can be related to, as stated above in the literature about corporate social responsibility, there is no official explanation of the concept, and it is extensive and can be interpretative in many ways.

Limitation

It was hard to get participants that were willing to take time off for an interview. The companies varied in size - the bigger companies had more knowledge about CSR than the small ones. When the interviews took place the author found that in some of the cases interviewees had little understanding of the CSR activities in the companies and the company's social media activities. It is important to interview both marketing managers and those who oversee the company's CSR activities.

In terms of further studies about CSR communications on social media, the author believes that this research is a beginning point of further researches on this topic. For further studies it would be interesting to examine consumer perspectives, such as consumer behavior on social media and compare it with the CSR reporting activities on companies social media accounts. This research can be a primary resource for further research activities that of developing a survey using quantitative research method to target a broader range of participants.

6 Conclusions

This study explores how companies utilize their CSR communication on social media. The focus was set on companies in Iceland to understand whether and how they use social media to communicate their CSR activities. Furthermore, whether they find it potential on doing so and whether it would create value. The results are aligned with existing studies, which indicated that companies are willing to communicate their CSR activities but do not want to brag about it and it must be done appropriately, i.e. in a more formal and structured strategic way. Furthermore, companies that are doing well regarding their CSR activities are more willing to communicate their actions. Although these phenomena are quite unexplored and not many researches has been done about CSR communications on social media. The companies that participated were all interested in the subject and see it as a value for the company to communicate their CSR activities on social media. It was interesting to see that the majority of the companies had not thought about communicating their CSR activities on social media or in any type of advertising. It was part of the major outcome of this research, a theme throughout the interviews that the companies didn't want to be transparent about their CSR actions. However, as the author asked more questions and asked the respondents to elaborate on the questions a change in view and attitude became more apparent and the respondents became more interested in how they can approach this communication strategies and integrate it as a part of their overall strategy. They all agreed on that consumers are being more aware and interested in CSR and willing to know about what companies are doing in terms of sustainability and business ethics.

Regarding the fast pace and constant development in the technical industry, which affect other industries such as marketing, it is a battle for marketers to keep up with. Social media has changed marketing practice and consumer's behavior. For companies to be able to use it as a tool to communicate their CSR activities, it has high potential to grow and help companies to inform their consumers about what they are doing and give the consumer opportunity to connect with the company's products and services.

It is a fact that the world is in danger and we need to start think about sustainability. It is important to be aware of the consequences it can have on the

upcoming generation if companies and the society in general do not put more emphasis on social responsibility and sustainability in their way on how they go around and approach the resources. The author thinks that communicating CSR messages on social media is a good way to inform the public about the current situation and maybe just one Facebook post can influence others to think about their action toward social responsibility and sustainability and about our future - that can make a difference and at the same time help businesses to build trustworthiness and competitive advantage.

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Appendix

A1. Interview questions

1. Hafið þið innleitt stefnu/áætlun um samfélagslega ábyrgð?
2. Hafið þið sett fram með sýnilegum hætti áætlun um samfélagslega ábyrgð?
3. Hvernig telur þú að samfélagsleg ábyrgð geti styrkt ímynd fyrirtækisins?
4. Telur þú/þið að samfélagsleg ábyrgð geti haft áhrif á kauphegðun neytenda þegar samfélagsleg ábyrgð er auglýst?
5. Hvernig telur þú að samfélags ábyrgð geti skapað samkeppnisforskot (Þegar samfélags ábyrgð er auglýst)?
6. Hvernig telur þú að samfélagsleg ábyrgð, sem hluti af markaðsstarfi geti aukið hag fyrirtækisins?
7. Hvaða samfélagsmiðla notist þið við í ykkar markaðsaðferðum?
8. Hafið þið unnið með áhrifavöldum í ykkar markaðsaðferðum?
9. Hafið þið notað samfélagsmiðla til að kynna starf ykkar tengda samfélagslegri ábyrgð fyrirtækisins?