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Online communication of CSR by Swedish MNEs

- A multiple case study

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Abstract

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Most multinational enterprises face difficulties regarding what and how to best communicate activities related to corporate social responsibility. Therefore, this master thesis addresses the online communication of corporate social responsibility by Swedish multinational enterprises. The purpose is to contribute to the understanding of the way Swedish multinational enterprises reveal messages regarding corporate social responsibility to their international stakeholders while communicating with them online via their websites and social media.

This research is of qualitative nature and follows a multiple case study design. The six Swedish MNEs the Volvo Group, H&M, Atlas Copco, Securitas AB, Svenska Kullagerfabriken, and Svenska Cellulosa AB are included in the sample. Two methods for data collection are combined: online observation of the communication regarding corporate social responsibility on the corporate websites including sustainability reports or alike and in social media as well as qualitative, semi-structured interviews with the employees in charge of corporate social responsibility.

The results indicate that the examined multinational enterprises communicated corporate social responsibility in different ways depending on whether they communicate via their corporate websites, their reports or in social media. This master thesis concludes with practical recommendations for multinational enterprises involved in communication of corporate social responsibility.

Key words

Corporate social responsibility (CSR), CSR communication, multinational enterprises (MNEs), online, Swedish, sustainability, website, social media, sustainability report, the Volvo Group, H&M, Atlas Copco, Securitas AB, SKF, SCA

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List of abbreviations

AB	Aktiebolaget
CEO	Chief Executive Officer
CSR	Corporate Social Responsibility
DiVA	Digitala Vetenskapliga Arkivet
EU	European Union
GRI	Global Reporting Initiative
H&M	Hennes & Mauritz
LEED	Leadership in Energy & Environmental Design
MNEs	Multinational Enterprises
NGOs	Non-Governmental Organizations
OECD	The Organisation for Economic Co-operation and Development
PR	Public Relations
SCA	Svenska Cellulosa Aktiebolaget
SKF	Svenska Kullagerfabriken
WWF	World Wildlife Fund

1 Introduction

To introduce our research topic we present some important background information about Corporate Social Responsibility (CSR), communication and the Internet. Followed by that, we highlight current research in the area. After that, a deeper discussion about the problem follows, which ends in the presentation of our research question. The chapter terminates with the purpose of our research and an outline of the upcoming contents of the thesis.

1.1 Background

To understand properly what Corporate Social Responsibility is about, it is necessary to first put the topic into a wider context. CSR is a part of a company's public relations, which is an element of the marketing communications mix. The marketing communications mix combines tools, media and messages in a way that engages the addressed audience. Public Relations (PR) are a tool of the marketing communications mix, and the Internet is a media to convey messages. The content of a message can be developed by the company itself or by consumers, which is referred to as mouth-to-mouth communication (Fill, 2011).

Public Relations aim to maintain and establish relationships with the company's stakeholders as well as to improve its reputation. CSR activities present firms as more than "simple profit generators" and therefore often help the company to be perceived more positively (Fill, 2011). Addressing topics such as the reduction of the earth's non-renewable energy consumption or the pollution of the sea and landscape will have an impact on the company's reputation and brand value (Doole & Lowe, 2012). Other topics covered by CSR are fair treatment of employees, non-use of child labour, payment of fair prices to suppliers, fair treatment of customers, adoption of fair competition forms or to refrain from bribery, fraud and other illegal methods (Doole & Lowe, 2012). CSR moreover represents an opportunity to differentiate the firm from its competitors, especially in markets where products consist of similar quality, price and tangible attributes (Fill, 2011). An interesting issue of CSR is the intense attention a company gets if not acting according to its CSR policies (Ihlen et al., 2011). If the target group is not aware of the CSR activities of a company on the other hand, it is not possible for the company to build and maintain positive relationships (Kloppers & Fourie, 2014). To make the audience aware of CSR activities communication is necessary.

Communication is concerned with the interpretation of messages and the passing on of meanings (Fill, 2011). A communication process should be two-way, which means that the sender of a message should provide the possibility for the receiver to give feedback. By this, it is easily identifiable if the message was understood the way it was intended to be (Doole & Lowe, 2012). Other components of the communication process include the encoding process of the message sent by the source, the media the message is transferred with, the decoding process of the message receiver and noise, which causes the receiver to misinterpret the intended meaning of the sent message (Fill, 2011). Even though the purpose of a company's communication is to deliver messages accurately according to their intended meaning, the management frequently fails to do so. Often, mistakes are made when a message is translated into another language. Furthermore, the aspects of different cultures are not always taken into account (Doole & Lowe, 2012).

To communicate with the audience the company can use the Internet to transmit their messages. Like mentioned above, CSR belongs to PR which represents a marketing mix tool, whereas the Internet is the medium via which messages are delivered. There are some advantages for a company to make use of the Internet. Firstly, absolute costs stay very low, as Internet space is unlimited in comparison to the space traditional media make use of. Additionally, relative costs decrease as more visitors visit a site. Secondly, the Internet provides the opportunity to communicate in an interactive manner with the audience, which is not possible with traditional media. Another advantage is the high control over some of the digital marketing communications, as contents are easily changeable in contrast to traditional media communications' contents. Also, companies are now able to identify which customers are most profitable and which marketing channels such as telemarketing, email, direct mail or Internet channels are preferred by whom. This enables the firm to allocate its resources more effectively and widen the customer base which generates most profits. The Internet's mobility and the speed of delivering messages are further advantages of digital media (Fill, 2011).

Both the use of public relations as well as the use of digital media is growing nowadays. The growth of the Internet's use is even seen as the most influential and represents the highest growth rate among the available media. The increased public relations usage is mainly due to the growth of the significance of CSR and the employment of cause-related marketing activities. Following tremendous financial disasters of companies such as Enron, technical catastrophes of firms such as British Petrol as well as irresponsible actions by companies such as Lehman Brothers during the financial crisis in 2007 and 2008, there is an increased attention to the sustainability and accountability of companies. This gives rise to the need of companies to be seen as responsible, credible, ethical and transparent (Fill, 2011) and even smaller companies began to make use of CSR activities to increase their image (Ihlen et al., 2011). In fact, in most countries of the world CSR presents the second most powerful forecaster of the overall company reputation (Morsing et al., 2008).

Recent studies about CSR argue that companies should communicate subtle about CSR (Morsing et al., 2008; Du, Bhattacharya & Sen, 2010). Schmeltz (2014) states that companies should frame their messages according to the consumers' views. The study of Trapp (2011) finds that companies should communicate explicitly their extrinsic motives, which is supported by the studies of Du, Bhattacharya and Sen (2010) and Kim (2014). There are also studies which investigate CSR communication strategies for social media such as Colleoni (2013). The author investigates the CSR communication practices on Twitter and finds that companies are mostly communicating in a traditional advertising strategy manner. Other researchers focus on the way specific companies communicate their CSR activities, such as Kloppers and Fourie (2014). Their findings suggest that the examined companies need to develop their communication strategy in several areas. The study of Gomez and Chalmeta (2011) finds that companies do not pay attention to create a dialogue. Furthermore, Wang and Chaudhri (2009) argue that Chinese companies are mainly communicating about consumer rights, occupational health and safety, disaster relief, energy conservation and environmental protection.

Having studied the literature we found out that there are few studies about the way companies are actually communicating their CSR activities. More surprisingly there is

hardly any research about Swedish companies in this area, even though Sweden ranks the highest in the Country Sustainability Ranking of the RobecoSAM AG (2013).

1.2 Problem Discussion

Today's market environment becomes more and more socially conscious. Global warming, the carbon footprint, unworthy working conditions, and bribery are those issues that can no longer be disregarded by multinational companies conducting their daily business. Therefore, multinational companies engage themselves in social initiatives. Nowadays companies are aware of the fact, that CSR activities are a strong public relations tool in order to enhance beneficial and long-term relationships with various stakeholders. According to a research done by Cone (2007), 87% of American consumers would on the one hand switch from one brand to another, presumed that the price and quality are equal, if the other company is associated with a good concern. On the other hand, 85% would switch to another company's brands due to a company's negative concerns. 66% would even boycott a company if it is connected to negative corporate social responsibility practices. Besides consumers, there are other stakeholders that are also affected by a company's CSR activities like shareholders, investors, employees, managers, governments, non-governmental organizations (NGOs), suppliers, creditors, communities, trade unions, and competitors.

But just implementing CSR activities is not sufficient for multinational companies as it has no effect on business returns if none of the stakeholders is aware of the conducted CSR activities. Therefore it is of great importance for a company to communicate its CSR efforts to its stakeholders. Unfortunately, according to Morsing, Schultz & Nielsen (2008) most companies face difficulties regarding what and how to best communicate with regards to CSR activities to its stakeholders. Companies fear that in case of poor CSR communication, the stakeholders might either become sceptical about the company's CSR activities or even opposed to them. If the managers and employees who are in charge of CSR communication are not able to communicate the company's CSR activities in an appropriate and favourable manner to its international stakeholders, the anticipated positive effects of CSR activities cannot be achieved.

The question is: How should companies communicate its CSR activities to its international stakeholders? To further develop this question, we identified three aspects: The first aspect included in the interrogative *how* is the media through which the company should communicate its CSR efforts. The media encompasses for example which channels are used and how frequently the contents are updated. The second aspect involved in the interrogative *how* is the message that the company reveals. This aspect comprises the various kinds of contents and how the message is designed in order to convince the stakeholders. The third aspect entailed in the interrogative *how* contains the interactivity between the company and its stakeholders. Interactivity is especially an issue with regards to social media because it facilitates a real dialogue instead of simple one-way communication. All three aspects are related to the marketing communication mix (Fill, 2011), which is further explained in the literature review.

In order to investigate how MNEs communicate CSR activities online, in a first step, already existing theoretical knowledge in the areas of online communication and CSR is needed. Then, it is analysed which media, what messages, and what kind of interactivity multinational enterprises currently use in order to communicate their CSR activities to

their international stakeholders online. Both information provided on the companies' websites and via social media are analysed. Moreover, interviews complement our research with insights into the company's view on CSR communication.

According to Morsing, Schultz & Nielsen (2008), “the challenge is for companies to be perceived as socially responsible across stakeholders. The difficulty is in how to make it known, and acknowledged by stakeholders, that the company is dedicated to a path of social responsibility, and further, to what extent and how the company deliberately should communicate it”. Thus, we investigate the following research question in this master thesis.

1.3 Research Question

How do Swedish multinational enterprises (MNEs) communicate their CSR activities online?

To clarify our research question we formulate three sub-questions:

Which online media are used by Swedish MNEs and how?

What are the contents of messages regarding CSR and how are the messages designed?

What interactivity possibilities are provided by Swedish MNEs?

1.4 Purpose

The purpose of this master thesis is to generate new knowledge within the area of marketing communications, especially regarding CSR-related content. Specifically, we aim to contribute to the understanding of the way Swedish multinational enterprises reveal CSR messages to their international stakeholders while communicating with them online via their websites and social media. Furthermore, our goal is to give recommendations for MNEs how to handle the communication of CSR related contents.

1.5 Outline

First, we explain the methodology that we use to conduct our master thesis. After that, we present the theories that are related to our research question and then show the empirical data we collected to answer the questions raised. Thereafter, we move on with the analysis of our findings and associate them with the theory and our research questions. Finally, we provide a conclusion which contains recommendations about how companies should communicate their CSR activities online and make suggestions for future research.

2 Method

In this chapter, we present the methods used to conduct this master thesis. We motivate our choice of the scholarly approach, the investigation approach, the data collection, the analysis methods, the source critique, and finally discuss reliability and transferability issues.

2.1 Scholarly approach

The research strategy for our master thesis was of qualitative nature as we wanted to find out how Swedish MNEs communicate their CSR activities online. Our research question aimed at finding an answer to the question how MNEs communicate which implied a qualitative dimension. According to Bryman and Bell (2011), a qualitative strategy focuses rather on words than on quantification in the collection and analysis of data. It mostly follows an inductive approach where the generation of theories is a central aspect. However, deductive elements can be included in qualitative research as well.

A qualitative strategy emphasizes the importance of an interpretivist epistemology and constructionist ontology. As we are conducting our research in the business environment, our research follows an interpretivist epistemology. This means, we consider the business environment as a complex world where there exist differences between humans in their role as social actors. Interpretivism implies that we interpret our own social roles and those of others according to the meaning that we relate to this role. This has the effect that we need to step into the world of the analysed MNEs in order to really understand their point of view. Moreover, our research follows the constructionist ontology, which means that social phenomena are generated from the perceptions and actions of social actors, or in other words that reality is socially constructed. This might require to analyse the details of a phenomenon and subjective meanings behind the actions of social actors in order to fully understand the reality (Bryman & Bell, 2011; Saunders, Lewis & Thornhill, 2009).

2.2 Investigation approach

The master thesis included mainly deductive, but also a few inductive elements because only the combination of the two approaches sufficed to properly answer our research question and to give adequate recommendations at the end of our data analysis. In a first step we summarized the results and findings of the previous research and explained the theories correlated to our research question which helped us to answer our research question. The theoretical part finishes with the analysis model that is based upon the theories. This approach corresponds to a deductive approach as existing theory has been tested or used to gather and analyse data. Some inductive elements are included as well in our master thesis, as we could not foresee if any new aspects might turn up during the data collection that were not included in the analysis model right from the beginning. Furthermore, based on our findings we give recommendations about how MNEs should communicate their CSR activities online at the end of our data analysis and discussion.

2.3 Research design

Our research follows a case study design. As we aimed to find out how Swedish MNEs communicate its CSR activities online, we conducted a multiple case study by analysing and comparing multiple cases to each other. So the thesis simultaneously follows a comparative design (Bryman & Bell, 2011). The case study design perfectly suits our research because we wanted to gain a rich understanding and to present the results of our study to the readers about how Swedish MNEs reveal their CSR messages while communicating with their international stakeholders. A case study design helps to explore existing theory and is usually accompanied by a combination of different data collection techniques. This also applies for this research and is further expounded in the paragraph data collection methods. The advantage of a multiple case study or comparative design is that we are able to find out which similarities and what kind of differences exist between different cases regarding CSR communication. Moreover, it is easier to generalise findings from multiple cases compared to one case only which could be quite exceptional or extraordinary and therefore is not representative (Saunders, Lewis & Thornhill, 2009).

2.4 Case sampling

The sampling of cases in this master thesis is a purposive sampling (Bryman & Bell, 2011) as we did not select MNEs on a random basis, but based on different selection criteria, which is presented in the following: In our study, we focus on Swedish MNEs because Sweden is a pioneer in the field of CSR which is demonstrated by the number one ranking in the Country Sustainability Ranking of the RobecoSAM AG (2013). Another selection criteria for our purposive sample is that the MNE has to have a company website including a sustainability report or the alike. Further, the MNE has to be represented in social media. Moreover we selected those companies that are internationally well-known and among the largest 100 companies by turnover in Sweden (Nordic Netproducts, n.d.). A further criteria of our sample is that the investigated Swedish MNEs operate within different branches which enables a broader perspective on the topic CSR in general and CSR communication. The number of analysed companies is limited to six cases due to the selection criteria that were mentioned before. We analysed the Volvo Group, H&M, Atlas Copco, Securitas AB, Svenska Cellulosa AB (SCA), and Svenska Kullagerfabriken (SKF) representing sectors like transport engineering, fashion, industrial equipment, security solutions, mechanical engineering, and personal care.

2.5 Data collection methods

The following paragraphs explain the collection of the empirical data. The collection of the literature is explained in detail in the next chapter.

In order to conduct our master thesis, we made use of a combination of the main research methods ethnography or participant observation, qualitative interviewing, and the collection of data from documents and other texts. The collection began with an online observation which is a part of virtual ethnography. For this, we first observed the industry that the companies are acting in, the main facts and figures about the business, and the overall strategy or the attitudes regarding sustainability stated on the websites to give a short overview of the investigated companies. After that, we observed the CSR communication both in social media and on the MNEs' websites according to our

analysis model. We excluded press releases by the MNEs due to the limited time of our research. We furthermore focused on English-language contents only, as we wanted to find out how the MNEs communicate with their international stakeholders. The social media channels that are of interest are Facebook, Twitter and YouTube as these are among the ten most popular ones with regards to the number of monthly active users (Ballve, 2013). We had to limit the timeframe of our online observation of social media to the three months (1st January to 31st March 2015) to be able to finish the online observation in a timely fashion. As part of the online observation of the MNEs' websites, we collected the data from the organizational documents that are available online on the MNEs' websites. Most MNEs frequently disclose a sustainability report to their stakeholders which gives information on their CSR activities and performance. The reports from the previous year 2014 are included in the online observation. This step is further specified with the help of an observation checklist (Appendix 1) which helped us to take all important parts of our analysis model into consideration while observing the CSR communication of the different MNEs. The findings are then described in detail. When we found something which was not part of our analysis model but extremely worth to notice, we included it in our thick description in order to not leave out important aspects related to our research question.

The research method online observation has the following advantages and therefore suits our research: the data from both social media and the MNEs' websites is publicly and internationally accessible, the data is up-to-date and reflects a concrete picture of current CSR activities conducted by MNEs. Moreover, the sustainability reports are especially created for the purpose of online communication to international stakeholders and therefore form a very good basis for investigating our research question. A disadvantage of online observation is that in some cases the line between public relations and CSR communication might be unclear and therefore it might be hard to determine which contents truly belong to CSR communication. To overcome this disadvantage, we used clearly defined categories of CSR activities (GRI, 2013) so that we only considered CSR communication. Another disadvantage is that the sustainability reports only serve as secondary data for our master thesis which does not provide the same in-depth details and background information as primary data. To limit this disadvantage, we also collected primary data from the corporate websites and in form of qualitative interviewing.

The second research method that is included in our master thesis is qualitative interviewing. We interviewed the six MNEs about their CSR communication. The questions targeted a better understanding of the companies' chosen media, message content and design as well as interactivity in order to create CSR communication. The advantages of qualitative interviewing are that we can get in-depth knowledge about how MNEs currently communicate their CSR activities from a company perspective and about issues which might be hidden in secondary data like sustainability reports. So the addition of primary data to the secondary data collected via online observation including the analysis of organizational documents helps to avoid biased results as possible hidden agendas can be detected. A disadvantage of qualitative interviewing is that we strongly depend on the kindness and willingness of the MNEs to take part in an interview and answer our questions in a sufficient manner for the purpose of our master thesis. We both contacted the responsible employees via e-mail and telephone to increase the response likelihood. We interviewed those employees of each MNE that are in charge of CSR or CSR communication. We searched via the search engine Google

and on the companies' websites for the responsible employees and their contact details. We conducted the interviews either via telephone or if possible in person by visiting the MNEs. A face-to-face interview allows us to perceive implicit reactions apart from pure words (Bryman & Bell, 2011).

The interviews were semi-structured in order to get a better understanding of the MNEs' point of view. We allowed the interviewed person to get off the point to a certain degree so that we can get a comprehensive idea of what the MNEs see as relevant that we as researcher might not have thought of before. Nevertheless, getting too far off the point was prohibited by directing the interviewee with the help of our questions which were devised in advance in the interview guide (Appendix 2) and which are covering all the areas that we would like to investigate. The semi-structured interview allows us to be more flexible during the process of the interview by following up the MNEs' replies and by going into detail if necessary. Furthermore, a semi-structured interview generates rich and detailed answers which help us to deepen our understanding of how Swedish MNEs communicate their CSR activities online. We decided against completely unstructured interviews as this would grant the interviewed MNEs the possibility to circumvent answering directly to our questions which makes it harder for us to answer our research question. We recorded the interviews when we are allowed by the MNEs, so that we are able to reproduce every answer correctly. In addition to that, after transcribing the recorded interviews, we sent the transcriptions to the interviewed persons so that they could give us feedback and if necessary, add or change their answers. To not bias our research results, we avoided asking leading questions during the interviews (Bryman & Bell, 2011).

We did not use focus groups because it is unrealistic to bring all employees that are in charge of CSR communication within the analysed Swedish MNEs together at the same time to discuss about topics related to CSR communication. As we are interested in the company's perspective, it would be meaningless to ask stakeholders from outside the company.

2.6 Analysis methods

In the analysis chapter of the master thesis, the findings are critically discussed and finally result in recommendations for MNEs how to communicate their CSR activities online.

As analysis method for our master thesis we chose a mixture of a content and a template analysis because it helps us to analyse our findings by interpreting contents of the corporate websites as well as codes or categories decoded from the interviews. The content analysis complements the data collection method online observation, whereas the template analysis helps us to analyse the data gathered through the qualitative interviews. The content analysis entails the analysis of contents like words, meanings, pictures, symbols, ideas, themes, or messages. This analysis method has been widely used to analyse corporate social responsibility (Gao, 2011) and thus is perfectly appropriate to process the data collected via online observation of CSR communication. Within the frame of a content analysis, the different contents of social media and the MNEs' websites including the sustainability reports are categorized according to the prior developed analysis model. The relevant information from the online observation is coded to consolidate our findings.

The template analysis is a hierarchical list of codes or categories which represent the aspects revealed in the data collection process. But in contrast to other analysis methods like grounded theory, the template analysis is more flexible for example by allowing the prior identification of codes and categories so that it combines both inductive and deductive elements. This approach completely fits our investigation approach as we based our data collection on an analysis model or template that entails categories we would like to use for data collection and analysis and that emerged from our literature review. Moreover, during our data collection process, the template analysis allowed us to revise our analysis model by restructuring the categories, adding new codes or categories, deleting codes if we did not need them anymore, or merging codes if we could find significant overlaps or relationships. Due to the limited time of our qualitative research, we were not able to repeat the data collection process which means that we had to relinquish the iterative aspect of the template analysis. The template analysis has the main advantage that we can include categories and therefore in the end give recommendations regarding CSR communication that we did not intend to investigate in the beginning because it was not part of the previous research or theories in the literature (Saunders, Lewis & Thornhill, 2009).

2.7 Source critique

In our research, we have three different sources due to the different data collection methods that we used: online observation of social media and the MNEs' websites including the collection of data from the sustainability reports and qualitative interviewing. The first source that we used for online observation is the CSR content communicated by the Swedish MNEs via different social media. The contents are generated by the MNE for the purpose of making the stakeholders aware of their CSR activities, indeed, but we expected the communication to be less formal. The second source that we used for online observation is the CSR content communicated by the Swedish MNEs on their websites and particularly in their sustainability reports. The content was generated by the MNE exactly for the purpose of making the stakeholders aware of their CSR activities. Furthermore, we expected the communication to be very formal as companies usually use templates to create their documents that are published to its stakeholders. Although the online observation of the websites generated primary data, we needed to keep in mind that the sustainability reports are a secondary data sources and therefore were not primarily created for the purpose of our master thesis or for answering our research question.

The last source for the data collection encompasses the answers given by the Swedish MNEs during our semi-structured interviews. The qualitative interviews enabled us to gain an insight into the company's point of view about its online CSR communication efforts. This source provided us with primary data which directly helped us to answer our research question and to fulfil the purpose of our master thesis as the answers of the qualitative interview are produced by the Swedish MNEs especially for us and our research purposes. This source is not publicly accessible and we thus depend on the willingness of the MNEs to take part in the interviews.

2.8 Ethical considerations

From an ethical perspective, we firstly had to inform the interviewed MNEs that the results are presented and analysed in our master thesis which is published in DiVA and thus be searchable and accessible online. We further needed to ask the MNEs for their agreement to take part in the interview and their permission to use the data gathered through the interview for our research. We had to make sure that the collected data is only used for the purpose of our research and that the data about the participants is protected. Unfortunately, it was not possible to anonymise the interviewed employees as it would still be possible to find out who the interviewed employee is according to his or her position within the company. We, as researchers, were responsible that there is no harm to the interviewed employees that no deception is involved, that we do not invade the interviewees' privacy and that the interviewee is informed and agrees with taking part in our research. As we are not paid by any company to conduct our master thesis, there are no conflicts of interest with any of the analysed MNEs.

From a broader perspective, our master thesis increases in value and relevance if our results are actively used both by the investigated MNEs and other MNEs that are interested in enhancing their CSR communication. In a first step, we send our findings to the investigated MNEs and provide them with our insights. On top of that, we publish our master thesis online on the DiVA portal by University West so that it is publicly and internationally accessible for all MNEs.

2.9 Trustworthiness

Guba & Lincoln (1985) developed alternative criteria to validity and reliability in order to evaluate the quality of qualitative research. They propose trustworthiness as the main criteria in order to assess how good a qualitative study is. Trustworthiness can be divided into four different aspects which are credibility, transferability, dependability, and confirmability. Credibility parallels the traditional internal validity of quantitative research and tests how believable the findings are. Transferability parallels the external validity of quantitative research and tests if the findings can be applied to other contexts. Dependability parallels reliability of quantitative research and tests if the findings are likely to apply at another time. And finally confirmability parallels objectivity and tests if the researcher is able to overcome his subjective point of view (Bryman & Bell, 2011).

In order to improve the credibility of our research, we made sure that we carry out our study according to the canons of good practice. For example, we used member validation by sending our notes or transcripts of the conducted interviews to the interviewed employee asking for feedback or if he or she would like to add or correct anything said in the interview. Moreover, we made use of triangulation to increase the credibility of our findings. Triangulation means the use of several methods or sources for data collection. As we use two different methods for data collection and different data sources, we increase the credibility of our findings by comparing them to each other based on the different sources. The comparison increases the conformity of our results (Bryman & Bell, 2011).

It is questionable whether the transferability of results of a qualitative research is possible or not due to the contextual uniqueness of the conducted qualitative research. In order to let others judge whether our research findings are transferable to a different context, we provided thick descriptions. A thick description tries to entail as many

details of the collected data and methods used as possible so that these descriptions function as a basis for others to decide in how far our research findings might be applicable to another specific context (Bryman & Bell, 2011). With regards to the interviews, we recorded the interviews when we were allowed by the MNEs and took notes so that we can collect and reproduce as many information and details as possible. To further increase the transferability, we actively sent our results to the examined MNEs.

In order to provide inter-observer consistency and hence dependability or internal reliability, we observed the social media and website contents separately in a first step and then compared and mutually complemented our findings in a second step. This approach also helped to both lower errors and not miss important findings. Furthermore, we used peer debriefing to increase the dependability of our research which means that we continuously present intermediate results to a peer who is able to give feedback to the applicability of our research approach and the methods we used. We are aware of the fact that the contents of CSR communication change over time and therefore decrease the dependability or reproducibility of the findings at another time, but the general approach of CSR communication does not change quickly so that our results still are reproducible to a certain degree.

To increase the confirmability of our qualitative research, we acquired knowledge through previous research and theories in the area of our research topic to be able to get a broader understanding of online CSR communication. Moreover, we had to make sure to not bias our results by being too subjective which means that we always need to take into account the point of views of others like the investigated MNEs. Furthermore, we had to dismiss a priori assumptions and must not be restricted in our thinking so that we can be as objective as possible and thus enhance the confirmability of our research.

One more threat to the validity and reliability of our master thesis is the researcher bias as we functioned as the main instrument of data collection. The researcher bias refers to a researcher's personal bias or a priori assumptions that unconsciously or intentionally influences the results or the data analysis and interpretation (Onwuegbuzie & Leech, 2007). To decrease this threat, we certainly had to avoid leading questions in our qualitative interviews. Furthermore, we had to diminish any a priori assumptions about how MNEs communicate their corporate social responsibility activities online to not influence our findings by disregarding important aspects for example.

3 Theoretical frame of reference

The theoretical frame of reference of this thesis follows a funnel structure. This means that it begins with more general literature about communication before narrowing down to the research question. A brief overview of the key themes and ideas of communication, marketing communications and CSR communication are provided. The chapter CSR communication includes summaries of the research of key writers which are compared and contrasted with each other. The audience is provided with detailed information of the respective research findings and it is pointed out how these are related to the research of this thesis. Moreover, it is highlighted how the research of this thesis provides new knowledge within the field of CSR communication. Finally, the chapter ends in the development of an analysis model which leads the audience through the issues explored subsequently (Saunders, Lewis & Thornhill, 2009).

3.1 The literature search process

To improve the transparency of our thesis, a precise explanation of how the selected literature included in the literature review was collected is given in the following (Saunders, Lewis & Thornhill, 2009).

Several searches on the online database for books, journals, etc. Primo were conducted. This decision was based on good experiences with this database during past research projects. The search was conducted by using various keywords. These were among others 'CSR', 'CSR communication', 'corporate social responsibility', 'corporate social responsibility communication', 'communication', 'marketing communications', and 'digital online marketing communication internet PR'. Additionally, every search was conducted with a limitation of the publishing date. At the beginning the results were limited to literature only published between 2010 and 2015. This was done to find the most recent books and articles about the study area of this thesis. However, not all keywords resulted in matches when searching with this constraint. Therefore, another search was conducted without such a constraint. To increase the reliability of the sources the results were moreover constrained to peer-reviewed journals when looking for scientific articles. The peer review process is to filter out bad research and make the good research as clear and compelling as possible (Weathington et al. 2012).

The third approach was concerned with a search on Google Scholar which is another online database for scientific literature. This search was conducted primary with the keywords "shannon and weaver communication model" and "mass communication models" as the aim of the search was to find more literature in the area of communication.

Lastly, more relevant articles were found by referring to references in other scientific articles.

Although not enough articles were found on Primo, more sources were identified on Google Scholar and via sources stated in other scientific articles which finally led to an adequate amount of literature. As the research question of this study contains the topics communication, CSR and the Internet, research was conducted primary about these areas.

3.2 Communication

Since the thesis is concerned with the various manners companies communicate CSR, it is important to understand complexities of the communication process. Therefore, the following section presents a definition of communication and highlight the basic model of communication.

Various definitions of communication exist. Some of them are more complex than others, but all of them are highlighting the process of exchanging or passing meaning or information. One example of these definitions is provided by The American Management Association (2009): “Communication is any behaviour that results in an exchange of meaning.”

However, this definition is rather broad and does not give any information about who is interchanging or exchanging meanings or information. The research question of this thesis implies an exchange of information among individuals. More specifically it is concerned with the exchange of information between a company and a broad audience consisting of various stakeholders. Furthermore, it implies a medium to be applied for the delivery of the messages.

Shannon and Weaver's linear communication model is the best known among the communication models. It defines communication as the replication of the sender's original message at the receiver's end of the transmission. The communication process encompasses the following essential elements: sender, encoding, message, channel, decoding, receiver, and noise. The sender initiates the communication process. When encoding, the sender transforms his thoughts into a message. The message contains the content that is communicated to the receiver. The channel is the medium that delivers the message from the sender to the receiver. When decoding, the receiver tries to replicate the message. Noise can be found in every step of the communication process and represents every kind of aspect that disturbs the communication process. Examples for noise are errors in the encoding or decoding process, failure of the channel, or errors in the creation of the message (Bowman & Targowski, 1987; Rayudu, 2010).

3.3 Marketing communications

Since CSR is a part of public relations which is one of the marketing communication mix tools (Fill, 2011), it is necessary to develop an understanding of marketing communications. Therefore, this chapter defines the term and introduce the marketing communications mix.

Fill (2011) defines marketing communications as follows: “Marketing communications is concerned with the methods, processes, meanings, perceptions and actions associated with the ways in which products, services and brands are presented to, are considered by, and through which interaction can occur with audiences.”

Shortly said, marketing communications are concerned with the communication of the elements of a company's offering to a specific audience (Fill, 2011).

The essential objective of marketing communications is to engage the respective audience. To engage the target audience three elements are necessary to combine. These

elements are the tools, media and messages and together they are referred to as the marketing communications mix. According to Fill (2011), successful communication combines these three elements and creates combinations that have the potential to engage the company's customers. Advertising, sales promotion, PR, direct marketing and personal selling are representing the tools a company can use to engage the audience. Media represent the means by which messages are conveyed.

A further aspect of the marketing communications mix is interactivity. Especially for our research which is concentrating on online communication this aspect is essential to acknowledge since digital media enables the audience "to respond to messages, share knowledge and create content" (Fill, 2011).

3.4 CSR communications

Focussing on communication concerned with CSR it is essential to examine the key concepts and ideas of CSR. To do so, first the term CSR is defined and then put into its larger context. An investigation of applied CSR communication channels follows a discussion about the contents and message design of CSR related messages.

As stated within the introduction of the thesis, CSR represents a tool of the marketing communications. Additional tools applicable for the conveying of messages are advertising, sales promotion, public relations, direct marketing and personal selling (Fill, 2011).

3.4.1 Definition

Archie Carroll provided the first widely accepted definition of CSR in the 1970s. He developed a four-part concept that includes philanthropic, ethical, legal as well as economic responsibilities (Pohl & Tolhurst, 2010; Paetzold, 2010). The Social Economic Council of the Netherlands states that CSR contains two elements. The first element is the focus by companies on their contributions to the society's welfare with a long-term focus. The second element focusses on the relationship of the company with its stakeholders and the society (Paetzold, 2010). Visser (2011) states that "CSR is the way in which business consistently creates shared value in society through economic development, good governance, stakeholder responsiveness and environmental improvement." However, there is no universal definition of CSR (Pohl & Tolhurst, 2010). The problem with an absence of a universal definition is the lack of a universal understanding about what CSR actually is about. Especially when crossing cultural borders the interpretation of CSR most likely differs.

In summary, we can conclude that CSR involves philanthropic, ethical, legal as well as economic responsibilities of companies to contribute to the society's welfare in a long-term and to strengthen the company's stakeholder relationships.

3.4.2 Context

The theory underlying CSR is the theory of the social contract which argues that a company cannot operate if society does not accept it. Hence, a firm needs to consider its operations beyond mere profits and include environmental and social considerations as well. The company is supposed to provide advantages for employees as well as

customers in the exchange of the right to exist and thrive. Breaking a social norm leads to the society questioning the company. Therefore, CSR does not directly aim at the enhancement of a company's profitability, but is rather concerned with the formation of opinions about the respective company which is part of a firm's marketing communications (Dahlén & Lange, 2009).

However, while analysing the content of website disclosures that are concerned with environmental reporting of the Fortune 200 companies the authors Jose and Lee (2006) found that further driving forces for the engagement in CSR exist. Besides altruistic arguments such as openness to stakeholder concerns and contributions to global sustainability CSR is additionally used as a risk management strategy, competitive advantage basis and as a means to handle compliance issues.

3.4.3 Media

The first sub-research question is concerned with which media are used by Swedish MNEs and how these are applied. The medium represents the means by which messages are delivered and can be categorized into broadcast, print, outdoor, in-store, and digital media as well as other media classes. Since the research question of this thesis concentrates on online communication, only digital media is taken into account. Digital media include the Internet, digital television as well as CD-ROM (Fill, 2011). However, to stay within the scope of the research question only the Internet is further examined. This chapter therefore shortly introduces the development of the Internet, analyses the diverse media used by companies to communicate CSR activities with their target audience as well as examines the optimal way to use these communication channels.

In the 1990s the Internet began to become usable for the wider population. It became possible to communicate freely and instantaneously via mail with anybody in the world who possessed an e-mail-address. By 2000, it became feasible to transfer any type of digital files between any computer in the world for a minimum of costs. Acknowledging the possibilities of the Internet, companies started to use the Internet for commercial purposes and a mass broadcast system was created (Lorimer, 2002).

The Internet gives the company the possibility to communicate with its target audience by creating buttons, banners, skyscrapers, rectangles, interstitials and pop-ups. Furthermore, they can place information about their activities in (online) videogames and create audio or video streams, destination sites, sponsored searches, social networking sites, podcasts and blogs (Winer, 2009).

Regarding CSR, Figure 1 gives an overview of all the possibilities to communicate CSR activities. For the purpose of our research especially websites and reports are of interest, as these are available online. The figure shows that companies communicate their CSR via separate sustainability pages, downloads, links, dialogues, blogs, sustainability/CSR reports and customer leaflets. Moreover, a combination of the various media is possible.



Figure 1: CSR communication media (Pohl & Tolhurst, 2010)

Jose and Lee (2006) found that companies increasingly create separate CSR documents to report about their activities. Whereas in the past CSR specific contents were simply included into annual reports and only 15% of the investigated companies published separate CSR reports, this number raised up to 45% in 2002. In 2005 the number of CSR reports published by the Global Fortune 250 companies reached 52%. According to a survey that examined 45 global and large companies within the EU 90% of the companies report about CSR related topics. Of the FTSE-100 companies it is about 80% of the companies that disclose CSR related contents (Gao, 2011). According to the Reputation Institute's 2004 study annual reports as well as corporate websites are considered by the Danish as the most important channels for the communication of a company's CSR. However, public relations and corporate advertising are evaluated only slightly less important (Morsing, 2008).

The study of Wang and Chaudhri (2009) found that Chinese companies preferably communicate their CSR activities via their company website, the company intranet or other internal corporate media, corporate brochures and other publications, and online news media. However, Gao (2011) found that only 5,05% of listed companies in China published CSR reports, and only 4,42% issued a separate CSR report. As noticeable, all of these communication channels are covered by the above presented Figure 1. Thus, these studies support the outlines of Figure 1.

However, the figure does not include communications via social media which might be due to its creation in 2010 when social media did not get as much attention as it does nowadays. Studies about CSR communications via social media such as the research of Moutchnik (2013), Colleoni (2013) or Ihlen et al. (2011) were all conducted after 2010 which underpins this assumption. Another addition is provided by Morsing et al. (2008). Their research found that CSR activities are mainly communicated via corporate websites, in-house magazines, sustainability reports as well as face-to-face meetings, another channel not mentioned within the framework of Pohl and Tolhurst (2010).

Since the Internet's importance as a medium for marketing communications is strongly growing nowadays (Fill, 2011) it is furthermore arguable that a growing number of activities are communicable both online and offline. For example, university co-operations can be advertised offline via flyers and posters, but also communicated

online on the company's website by letting the audience know about the details of this co-operation.

Smith and Zook (2011) add that the company needs to decide which media vehicles should be used to deliver messages. While the medium refers to the various communication channels available such as websites, social media and the alike, the media vehicle is rather concerned with the selection of the specific social media channels such as Facebook or Twitter, the specific selection of magazines and so on.

According to Moutchnik (2013) commonly used media vehicles to deliver CSR messages in Germany are Facebook, Google+, tumblr, Twitter, LinkedIn, Slideshare, flickr, Wikipedia, LiveJournal, blogspot, kununu, StudiVZ, Bebo, Second Life, VKontakte, XING, Delicious, Mister Wong, Digg, Webnews, folkd, StumbleUpon, LinkArena, and Oneview. Moutchnik (2013) furthermore points out that companies additionally provide special versions of their websites and apps for mobile applications such as mobile phones and tablets. Some companies however, decide to ignore these possibilities or begin to reduce their engagement. On the other hand, there are companies increasing their presence within the many media vehicles such as the Bayer AG which created twelve Facebook sites and groups, eight Twitter accounts, five YouTube-channels and two Xing profiles. The company uses the many possibilities different media vehicles provide to bring order into the different intentions the messages have and therefore increase controllability.

Although there are no studies conducted on how to best use social media channels to deliver CSR related messages, there are some guidelines which help companies to communicate with their audience. Elefant (2011) suggests companies to engage within Facebook as it has an impressive amount of users. LinkedIn should be used for recruitment purposes and YouTube should only be used if there are enough resources available to produce videos. This suggestion is supported by the findings of Aschemann-Witzel et al. (2012) who state that it is crucial for the company to choose the right social media channel for its purposes. However, a company should be careful when choosing the channels as it should make sure to be able to handle them all together, even though reaching the consumer from different channels adds to the messages' success (Aschemann-Witzel et al., 2012).

As soon as a company has created a message it should establish a media plan to develop an optimal way to deliver the message. Fill (2011) states that media planning basically refers to the selection of the channels as well as the scheduling and placement of messages. Scheduling is concerned with the number of message publications, the timing of these publications as well as the duration a message is displayed. Placement focusses on placing messages on strategic locations to increase the traffic of a website as well as search engine results or to create viral communication.

Studies investigating the media plan of CSR communication could not be identified. Nevertheless, the selection of the media, the media vehicles and the scheduling of messages presents valuable concepts for the analysis of how MNEs communicate CSR. However, placement seems to be rather neglectable. Since placement is concerned with the question how to increase website traffic and search engine results as well as how to create viral communication it does not directly contribute to answer the question of how CSR is communicated.

The medium a company applies to communicate presents one of the three elements of the marketing communications mix, which is applied by companies to successfully communicate. Therefore, an investigation about the applied media contributes greatly to answering the question how a company communicates CSR. While researching about the applied media companies make use of to communicate CSR it was noticeable that many studies concentrate only on disclosures of CSR reports. There is a lack of knowledge about which types of other media are used such as social media or the companies' websites themselves. Even though this study concentrates only on Swedish MNEs it even adds general knowledge within that area.

3.4.4 Message

The second question of this thesis is concerned with the contents of messages regarding CSR and how the messages are designed. This chapter is therefore examining the contents and designs of messages. First, it is investigated which CSR contents companies communicate about. Furthermore it is investigated what companies are supposed to disclose regarding CSR activities which is followed by the examination of contents that are actually disclosed. Finally, the section addresses the various manners to design CSR related messages in regards to message framing, credibility establishment, the use of storytelling and the message appeal.

CSR Categories

Dahlén and Lange (2009) give more information about what CSR activities companies actually communicate about. According to them, companies communicate about topics supporting the community such as arts, health, education or accommodation. Furthermore, topics include the support of diversity such as equality, family, sexual orientation or handicaps. Furthermore, topics might include support for employees such as job security or profit-sharing and topics about operations abroad such as terms of employment, sweatshops or human rights. Also, topics about products such as product safety, innovations and marketing might be included in the CSR communication strategy of a MNE.

The framework of The Global Reporting Initiative (GRI, 2013a) provides an even more thorough framework of CSR categories. According to this framework CSR activities can be categorized into three types: Economic, environmental and social activities. Social activities are furthermore sub-categorized into labor practices and decent work, human rights, society as well as product responsibility. Figure 2 shows the framework of The Global Reporting Initiative. The framework includes most of the suggested issues by Dahlén and Lange (2009). However, it lacks issues concerned with the support of the community such as arts, health, education or accommodation.

The two examined frameworks give a thorough overview of the existing possible CSR activities companies might be engaged with. Nevertheless, a company might not be engaged with and communicate about all these activities.

Category	Economic	Environmental			
Aspects ^{III}	<ul style="list-style-type: none"> Economic Performance Market Presence Indirect Economic Impacts Procurement Practices 	<ul style="list-style-type: none"> Materials Energy Water Biodiversity Emissions Effluents and Waste Products and Services Compliance Transport Overall Supplier Environmental Assessment Environmental Grievance Mechanisms 			
Category	Social				
Sub-Categories	Labor Practices and Decent Work	Human Rights	Society	Product Responsibility	
Aspects ^{III}	<ul style="list-style-type: none"> Employment Labor/Management Relations Occupational Health and Safety Training and Education Diversity and Equal Opportunity Equal Remuneration for Women and Men Supplier Assessment for Labor Practices Labor Practices Grievance Mechanisms 	<ul style="list-style-type: none"> Investment Non-discrimination Freedom of Association and Collective Bargaining Child Labor Forced or Compulsory Labor Security Practices Indigenous Rights Assessment Supplier Human Rights Assessment Human Rights Grievance Mechanisms 	<ul style="list-style-type: none"> Local Communities Anti-corruption Public Policy Anti-competitive Behavior Compliance Supplier Assessment for Impacts on Society Grievance Mechanisms for Impacts on Society 	<ul style="list-style-type: none"> Customer Health and Safety Product and Service Labeling Marketing Communications Customer Privacy Compliance 	

Figure 2: Categories and aspects of CSR activities (GRI, 2013a)

According to a research conducted in 2004 by the Reputation Institute the importance of the respective CSR contents are perceived differently. The study found that 45% of Danish citizens view the treatment of employees as most essential CSR. Only 4% of the sample believes that activities concerned with the local community are of importance and even less citizens think about charitable and other good causes to be of interest (Morsing et al., 2008).

Wang and Chaudhri (2009) furthermore examined the CSR engagement and communication of Chinese firms. With the use of two surveys, they found that Chinese companies mostly focus on CSR activities such as consumer rights, occupational health and safety, disaster relief, energy conservation and environmental protection. Interestingly, Chinese companies do not communicate the treatment of employees at all, which is viewed by the Danish as most important. This might be due to the cultural differences between the countries. However, a study by Thompson and Zakaria (2004) about Malaysian companies revealed that topics regarding employees and human resources were found in 40% of CSR disclosures, reflecting the most often addressed issue. 24% of the addressed issues are engaged with products and consumers, 22 % with community involvement and 16% with the environment. Another study occupied with CSR contents of Asian countries was conducted by Mirfazli (2008). The findings of the scholar are in congruence with the findings of Morsing et al. and Thompson and Zakaria and show that most disclosures are concerned with topics addressing labour issues. With 51,6% of the disclosures concentrating on this topic, it certainly takes a more important

role than topics referring to customers, the society and the environment, which were only addressed within 19,4%, 14,7% and 14,3% of the disclosures, respectively.

Furthermore, studies exist concentrating on the CSR contents published by companies in the UK, Finland, and Mexico. According to Idowu and Towler (2004) companies in the UK disclose contents regarding mostly topics such as environment, community, marketplace and workplace. Finish companies are mostly engaged with the topics training and staff development, participation and staff involvement, employee health and wellbeing, as well as work atmosphere and job satisfaction (Vuontisjarvi, 2006). Mexican companies are found to be mostly concerned with topics such as the environment, donations and volunteerism (Paul et al., 2006).

However, the contents of CSR messages by Swedish MNEs have not been examined yet. Therefore, the first step of the examination of the contents of CSR related messages by itself already fill a gap in current research.

Contents of disclosures

According to Du, Bhattacharya and Sen (2010) contents of CSR messages are furthermore classifiable into two categories. According to the authors CSR messages either contain information about a social cause itself while highlighting its importance or contain information about the company's specific involvement in a social cause. If communicating about its specific involvement in a social cause the company has the possibility to highlight the commitment, the impact of the firm's actions, its motives as well as the fit between its CSR activities and the operations of the company.

To help companies to prepare a report addressing sustainability issues various guidelines have been developed. Examples of such guidelines are the G4 Sustainability Reporting Guidelines (GRIG4) as well as the OECD Guidelines for Multinational Enterprises. Table 1 shows the aspects the GRI guidelines address which therefore are of interest for our analysis. Information about the governance have been excluded since these are too detailed and not addressing sustainability issues themselves. This might be arguable for the aspects of the organizational profile as well. However, we decided to include these within our analysis as valuable information are given about employees, etc. which might have an impact upon social issues. When examining the various aspects of the OECD guidelines it is noticeable that most aspects coincide with the GRI guidelines. Among these are the governance structure, value statements, information about board members as well as results from actions taken. However, the OECD guidelines do not give further explanations to the mentioned aspects which give the companies many possibilities to interpret the contents in different manners, such as "Related party transactions" or "Information on relationships with workers and other stakeholders" (OECD, 2014). Therefore, only three aspects from the OECD guidelines are included within the analysis model regarding the contents of messages since these were the only aspects not covered by the GRI guidelines and understandable enough to analyse. These three aspects are "Information on internal audit", "Financial and operating results of the enterprise" and "Enterprise objectives" (OECD, 2014).

Guideline	Content
GRI	Strategy and Analysis <ul style="list-style-type: none"> • Provision of a statement from the most senior decision-maker of the company (e.g. CEO) about the relevance

	<p>of sustainability to the firm and its strategy for addressing sustainability</p> <ul style="list-style-type: none"> • Provision of a description of key impacts, risks, and opportunities
Organizational Profile	<ul style="list-style-type: none"> • Name of the organization • Primary brands, products, and services • Location of the organization's headquarters • Number of countries where the organization operates, and names of countries where the firm either has significant operations or that are specifically relevant to the sustainability topics covered in the report • Nature of ownership and legal form • Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries) • Total number of employees • Total number of operations • Net sales or net revenues • Capitalization broken down to debt and equity • Quantity of products or services provided • Number of employees by contract and gender • Number of permanent employees by employment type and gender • Workforce by employees and supervised workers and by gender • Total workforce by region and gender • Report about whether a substantial portion of the organization's work is performed by workers who are legally recognized as self-employed or by individuals other than employees or supervised workers, including employees and supervised employees of contractors. • Report about any significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries) • Report about the percentage of total employees covered by collective bargaining agreements • Description about the organization's supply chain • Changes in the location of, or changes in, operations, including facility openings, closings, and expansions • Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) • Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination • Report about whether and how the precautionary approach or principle is addressed by the organization • List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses • List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization holds a position on the governance body, participates in projects or committees, provides substantive funding beyond routine membership dues, views membership as strategic
Identified Material* Aspects and Boundaries	<ul style="list-style-type: none"> • List all entities included in the organization's consolidated financial statements or equivalent

	<ul style="list-style-type: none"> documents Report about whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report Explanation about the process for defining the report content and the Aspect Boundaries
Stakeholder Engagement	<ul style="list-style-type: none"> Provision of a list of stakeholder groups engaged by the organization Report about the basis for identification and selection of stakeholders with whom to engage Report about the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process Report about key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report about the stakeholder groups that raised each of the key topics and concerns
Report Profile	<ul style="list-style-type: none"> Information about reporting period (such as fiscal or calendar year) for information provided Information about the date of the most recent previous report (if any) Information about the reporting cycle (such as annual, biennial) Specification of a contact point for questions regarding the report or its contents Specification of the guidelines used Information about the approach to seeking external assurance
Governance	
Ethics and Integrity	<ul style="list-style-type: none"> Description about the organization's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics Report about the internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organizational integrity, such as helplines or advice lines Report about the internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines
Disclosures on Management Approach	<ul style="list-style-type: none"> Explanations about why the respective aspect is material* Explanations about how does the organization manages the material* aspect or its impacts Statements about the management approach to evaluation including results of the evaluation and related adjustments

*** Material: Aspects that reflect the organization's significant economic, environmental and social impacts or substantively influence the assessments and decisions of stakeholders (GRI, 2013b).**

Table 1: GRIG4 (GRI, 2013b) and OECD (2014) guideline aspects to be included in sustainability reports

Jose and Lee (2006) conducted a content analysis of the environmental reports of the Fortune's Global 200 companies with the goal to investigate environmental

management policies and practices. Similar to our study, the authors used various guidelines to formulate their codes. Table 2 summarizes their results.

	Variable	Percentage
Environmental policy		58.50
Strategic rationale	Openness to stakeholder concerns	46.00
	Contributing to common effort	40.50
	Precautionary or proactive approach	32.50
	Competitive advantage	27.00
	Risk reduction	22.00
	Compliance	21.00
Environmental philosophy	Sustainable development	44.50
	Integrated management	40.50
	Life-cycle approach	28.00
Planning approach	Continuous improvement	49.50
	Research	44.50
	Corporate priority	38.00
	Pre-determined targets	33.00
	Targets based on prior assessment	19.50
Top management commitment	Foreword by a senior or executive level person	27.00
Departmental affiliation	Separate department	30.00
	Safety and health	18.00
	Other	1
Management priority	V.P. level responsibility	26.50
Integrated nature of environmental systems	Specific environmental management systems	28.50
Prevalence of environmental practices	Office and site practices	31.50
Stakeholder involvement	Community	44.50
	Employees	41.50
	Suppliers and contractors	37.50
	Customers	25.50
Environmental leadership	Active political promotion of environmental issues at the macro (national or international) level	37.50
	Active political promotion of environmental issues at the micro (industry) level	34.50
	Partnerships with NGOs	32.00
Types of environmental control disclosure	Compliance data	30.50
	Historical trends	27.50
	Progress towards goals	36.50
	Explanation of variances	20.50
	Explanation of corrective actions	16.00
Types of environmental audits	Internal audits	36.50
	External or independent audits	23.50
External certifications	External certifications such as the ISO 14001 and EMAS	23.50
Forms of environmental communication	General external report	48.50
	Environmental annual report	32.00

Table 2: Results of Jose and Lee's (2006) study

Less thorough about the content disclosures is the study of Gomez & Chalmeta (2010). They studied how the top 50 American profitable corporations from the Fortune 500 of 2009 communicate CSR related contents via their websites. According to them, CSR disclosures of these companies include most commonly CSR goals and objectives (97%), followed by CSR achievements (77%). Disclosures concerning future plans were published by 37% of the companies and engagement of the board of directors by

32%. Additionally, 80% of the companies have a current CSR annual report on their websites and 47% present past CSR annual reports as well. 37% disclose CSR-related news and 30% information about key stakeholders.

Since the studies defined their codes differently and examined different channels for the communication of CSR, it is difficult to directly compare them with each other. However, both studies are very similar to the study of this thesis. They offer valuable insights about the disclosures MNEs provide to their audience. However, the focus of the two presented studies only gives a general picture of the communication of MNEs, but does not give a thorough picture of the specific CSR communication of Swedish MNEs.

Message Design

Regarding the design of the messages, the following part examines and discusses various studies concerning approaches taken by companies to design messages concerning CSR. Messages can be designed in various manners. Some of the main concepts to a message's design are message framing, credibility establishment, storytelling and message appeal.

Message Framing

Message Framing reflects one of the tactics to present brand messages and is concerned with the humans' motivations to either avoid pain or seek happiness. It classifies messages as either focussing on the attention of positive outcomes or the attention on negative outcomes. However, there is insufficient research about which of the two approaches is better (Fill, 2011). Regarding the message framing of CSR messages, the research of Morsing et al. (2008) found that CSR messages of Danish companies are directed to "an exclusive group of respected opinion makers". The authors state that the communication style of the CSR messages is similar to scientific expressions, using facts, statistics, figures and curves. This is why the authors argue that the messages are not easily understandable for non-professionals. When making use of facts, statistics, figures and curves, a company can apply different styles to report about the impacts of their CSR activities. Jose and Lee (2006) investigated which types of environmental control disclosures are used by companies to report about CSR. According to them a company can choose to report compliance data regarding legal standards, historical trends or progresses towards determined goals. Their findings show that 37% of the investigated companies report about the progresses towards determined goals, 31% report compliance data and 28% of the companies provide historical data to highlight their progress.

Credibility Establishment

To establish credibility a company can either choose to convey messages itself or via a so-called spokesperson such as an expert, celebrity, a CEO or customer of the company. The delivery of a message via an expert helps the company to transmit an authentic message. The CEO of the company might promote the brand or product himself, which is especially popular if the CEO has a positive image. Celebrities can be used to support the message to stand out, give the brand or product a personality and are regarded as a decision making influence. However, it is important to judge if the celebrity fits the

image of the brand and if the person will be accepted by the audience. Furthermore, the company needs to consider a possible change of lifestyle of the celebrity and the possible impacts on the brand's image if a long-term relationship between the brand and the celebrity is established. Moreover, the celebrity might impact the audience too deeply, which might lead to less recognition of the message itself. The use of a consumer to deliver a message helps the audience to recognise and identify themselves with that typical consumer. This increases the reception of the message and its understanding (Fill, 2011).

Regarding CSR related messages, Morsing et al. (2008) found that it is much appreciated by Danish companies to make use of an expert for the message's credibility establishment as it is perceived the most essential for the avoidance of being perceived self-complacent or self-serving in the eyes of the company's customers and the general public. However, according to the study of Jose and Lee (2006) only 27% of the Fortune 200 companies do include a statement of the top management concerning the company's CSR. One further possibility to establish credibility, which is not elaborated by Fill (2011), is through employees talking to the media. Morsing et al. (2008) state that this serves two purposes simultaneously. On the one hand, it increases the commitment of the employee to the respective CSR activity. On the other hand, it raises the company's trustworthiness and helps it to appear socially committed. The research conducted by Colleoni (2013) investigated CSR communication strategies for social media. The author found that companies hardly engage in information seeking, but are rather communicating in a traditional advertising strategy manner, which means the company's name was often associated with positive CSR related contents. However, it is argued that subtle strategies to communicate CSR activities are most effective, as these decrease scepticism and are useful to create credibility in a sensitive area (Morsing et al., 2008). Du, Bhattacharya and Sen (2010) state that "bragging" about CSR commitment should be avoided and therefore supports the findings of Morsing et al. In contrast, Schmeltz (2014) found that companies that deliberately frame their CSR messages according to the view of stakeholders can have a positive impact on the perception of the messages as well as the company in question and states that consumers are not as sceptic as assumed by other researchers. According to her, especially young people have a positive attitude towards CSR messages.

Another study by Trapp (2011) investigated a CSR campaign of the Swedish company Vattenfall which was supposed to establish the firm as a "credible climate ambassador". Even though the campaign was a great success, the author of the study found that there was great confusion among the company's stakeholders about its motives. According to Trapp (2012) this could have been avoided if the company had communicated explicitly their extrinsic motives, instead of focussing only on intrinsic motives. This suggestion coincides with the statements of other researchers such as Du, Bhattacharya and Sen (2010) or Kim (2014). If a company anyway chooses to only communicate intrinsic motives it should do so by selecting issues that are not related to the firm's business in a logical way. This decreases the concern for ulterior motives of consumers and increases the advertisement's credibility (Menon & Kahn, 2013). Du, Bhattacharya and Sen furthermore state that if there is congruence between a company's business and its social activities it should underline this "CSR fit". Nevertheless, companies need to find a balance between the communication of intrinsic and extrinsic motives. According to Forehand and Grier (2003) as well as Yoon, Gürhan-Canli and Schwarz (2006) the

predominance of extrinsic motives increases negative attitudes of stakeholders. In contrast, intrinsic motives increase favourable attitudes.

Storytelling

Storytelling is referred to a specific way a message is formulated. Messages in which storytelling is applied are similar to stories that encourage the audience to become part of them and let them identify themselves with the company's brand or its characters (Fill, 2011). The purpose of these messages is not to sell, but to educate and by this attract and retain customers indirectly, which leads to the generation of a positive attitude towards the brand (Pulizzi, 2012). There are four categories of storytelling. These are myths and origins, corporate prophecies, hero stories and archived narratives. Myths and origins are referred to stories about the company's establishment and often recall how it overcame difficulties in the past to achieve the success it possesses in the present. Values and principles are often embedded in these stories. Corporate prophecies refer to a company's predictions about its future and are mostly based on stories of the past or anecdotes about other firms. Hero stories recall dilemmas that were overcome by employees of the company. They are supposed to provide exemplary actions to be copied by others especially during critical situations. Archived narratives refer to the collection of stories about a company's history and development to provide a sense of history in the presence of ongoing name changes, mergers, acquisitions and the alike (Fill, 2011). Regarding CSR messages, the authors van Tulder and van der Zwart (2005) criticised that corporate social reports are anecdotal in character. However, besides their statements no evidence was found for or against their criticism. Since one goal of this thesis is to examine the design of CSR related messages we examine if MNEs make use of storytelling for conveying messages concerning CSR contents. By this, we provide new insights concerning the design of CSR messages.

Message Appeal

The message appeal can either be rational, which means it only transmits product-oriented information, or emotional, which means it is appealing to the emotional senses of the message receiver. To be classified as rational a message might convey factual information or enable the audience to identify themselves with the scenario, which is referred to as slice-of-life advertising. The presentation of a problem via a demonstration as well as comparative advertising are further techniques that are classified as rational. A message is classified as emotional if it emphasizes fear, humour, sex or surrealism. Through animations and music emotional reactions can be achieved as well (Fill, 2011). Surprisingly, the message appeal of messages concerning CSR of MNEs has not been studied yet. However, the nature of CSR implies an outcome from responsibilities taken. The question arises how companies choose to communicate these in terms of the message framing. On the one hand, a company could tell the audience about the good outcomes of their actions taken. On the other hand, it could choose to highlight the negative outcomes when not taking responsibility. One of the aims of this study is to examine which message framing is used within CSR related contents.

3.4.5 Interactivity

The third sub-question is concerned with what interactivity possibilities are provided by Swedish MNEs. Therefore, the following section first introduces the possibilities companies have to engage interactively with their audience, before investigating the possibilities used by companies when communicating CSR related messages.

Feedback in the sense of interactional communication means that communication usually is a two sided, continuing process in which sender and receiver of a message change roles on a frequent basis in order to reply to each other's messages (Bowman & Targowski, 1987). To avoid wasting resources a company can use feedback to understand if its messages have been received and if they were received in the intended way. Therefore, feedback is essential for successful communication. Several ways to give feedback to a company exist. Feedback might be given in form of a call to the enquiry telephone number of the company, a download or return of a coupon, a purchase of a product, the storage of information or visits to the store. Personal selling and overnight ratings provided by television broadcasters allow the company to receive instantaneous feedback.

Interactivity is concerned with the ability of the target audience to respond to messages, share information and develop contents themselves. Different from traditional media, online communications provide various possibilities to create interactive contents and by this promote effective communication. The interactional model of communication tries to integrate all possible influences upon the communication process, which includes the reactions of the target audience as well. By adding meaning to messages, a conversation is created and interactional communication is developed. Different from pure feedback options this gives the audience the possibility to not only respond to messages, but also share knowledge and create contents themselves (Fill, 2011).

Regarding CSR communication, the study of Gomez and Chalmeta (2011) found that companies in general make efforts to inform their audience about their CSR activities, but do not pay attention to create a dialogue, which is an essential element of communication. According to their findings, only 27% of the examined U.S. companies include basic contact information such as names of responsible staff, physical addresses, email addresses or telephone numbers. The most common provided contact information was the email address with 22%. Information tools providing interactivity among users such as share-buttons were included by 40% of the companies. Furthermore, 18% provided feedback or contact forms, 18% were present in social media and blogs were used by 13% of the companies.

However, even if a company is present in social media, this does not mean that interactivity is actually promoted. According to Colleoni (2013) it might happen that corporations avoid controversial issues and make a selection of topics to discuss about. This is supported by the findings of Moutchnik (2013). For example, the author found that the company Bayer AG did not reply to one provocative posting on their Twitter account committed to sustainability which accused the company of being “ranked #1 in bee killing companies” (Moutchnik, 2013).

3.5 Analysis model

To answer the question how Swedish MNEs communicate their CSR activities three questions are addressed regarding the media, the message content and design as well as the interactivity of the CSR messages of Swedish MNEs.

This means that it is analysed which media are used by Swedish MNEs and how they are applied, what the contents of messages regarding CSR are and how the messages are designed as well as what interactivity possibilities are provided by Swedish MNEs.

Figure 3 presents the analysis model applied in this thesis.

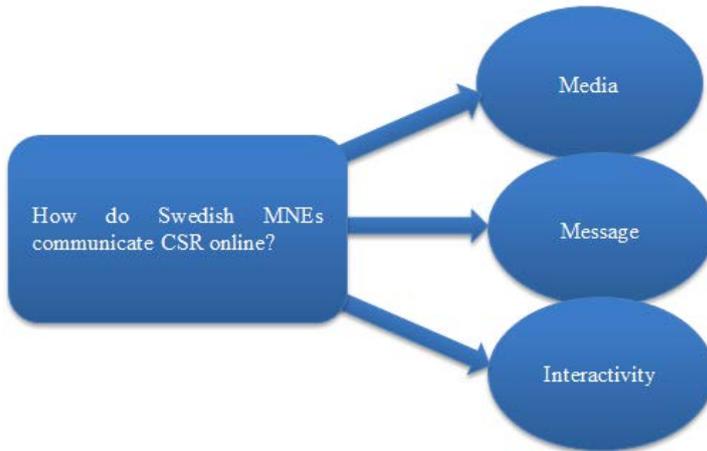


Figure 3: Analysis Model

Table 3 presents the codes formulated on the basis of Fill’s statements, the GRI and OECD guidelines and further aspects outlined within the literature review. However, there might be many elements not highlighted in the above analysis development. Therefore, inductive elements might complement the analysis model in a later stage of the research process.

Within the very left column, there are the three aspects introduced above that are analysed, i.e. media, message and interactivity. The column ‘Code’ shows the elements of the three aspects that are considered during the analysis. The column to the very right presents the forms the elements can take.

Category	Code	Forms
Media	Media	
	Media vehicle	
	Number of Messages	
	Timing of message publication	
	Duration of Message Exposure	
Message	Category	<ul style="list-style-type: none"> • Economic • Environmental • Social
	Content	<ul style="list-style-type: none"> • Issue itself

		<ul style="list-style-type: none"> • Company's engagement • Strategy and Analysis • Organizational Profile • Identified Material Aspects and Boundaries • Stakeholder Engagement • Profile of the Report • Governance • Ethics and Integrity • Financial and operating results of the enterprise • Disclosures on Management Approach • Enterprise objectives • Information on internal audit
Design	Credibility Establishment	<ul style="list-style-type: none"> • Not applied • Spokesperson • Use of pretentious expressions • Intrinsic motives • Extrinsic motives
	Message appeal	<ul style="list-style-type: none"> • Not applied • Rational • Emotional
	Use of Storytelling	<ul style="list-style-type: none"> • Not applied • Myth or company origin • Corporate prophecies • Hero stories • Archived narratives
	Message framing	<ul style="list-style-type: none"> • Not applied • Produce positive outcomes • Avoid negative outcomes
Interactivity		<ul style="list-style-type: none"> • Basic contact information • Information tools • Feedback or contact forms • Social media

Table 3: Codification of categories based on the literature review

4 Empirical evidence

In this chapter, we present the empirical evidence structured according to our analysis model. For each company, we first present the empirical evidence for the media, then for the message, and finally for interactivity. The conducted interviews are integrated into the text and not presented in a separate paragraph as the answers relate to either the website, report, or social media. We further decided to separate the results of the reports from the websites in order to provide a clear structure, although the reports are part of the online observation of the websites and thus not an independent medium as they can be accessed both online and via a printed version. Unfortunately, only three of the six MNEs reacted to our contacting approaches, whereof one, namely SCA, refused to take part in the interview because of a lack of time (Appendix 5). So altogether, we conducted two interviews, one with the Volvo Group and one with SKF. Additional findings, that seemed especially interesting or important to us, which arose during the data collection, are summarised under the paragraphs *Other* as they are not directly based on our analysis model. The results of each company are presented in the following order: The Volvo Group, H&M, Atlas Copco, Securitas AB, SKF, and SCA.

4.1 Volvo Group

The Volvo Group is engaged within the manufacturing of trucks, buses, construction equipment, as well as marine and industrial engines. Furthermore, the group provides complete financing and servicing solutions. It operates the brands Volvo, Terex Trucks, Renault Trucks, Mack, Volvo Penta, Sunwin Bus, Prevost, Eicher, UD, SDLG, Nova Bus and Dongfeng Trucks. Its vision is to become the “World leader in sustainable transport solutions” (AB Volvo, 2015h). The Group employs production facilities in 19 countries and sells its products in more than 190 countries. About 100,000 people were employed by the company in 2014 and net sales of the Volvo Group amounted to SEK 283 billion with the income after financial items being MSEK 5.089 (AB Volvo, 2015i).

4.1.1 Media

On the website, the Volvo Group published a sustainability report in 2015 which is named Sustainability Report 2014. It is published annually since 2007 (AB Volvo, 2015i). All reports ever published are available to download (AB Volvo, 2015j). Additionally, the Volvo Group created a brochure about its CSR efforts (AB Volvo, 2015k).

Regarding social media, the Volvo Group posted seven messages on Facebook concerning CSR within the given timeframe (Volvo Group, 2015). On YouTube it posted one video concerning environmental aspects (VolvoGroupVideos, 2015). On Twitter it retweeted eight times contents from other accounts and posted eight postings itself (Volvo Group, 2015d).

4.1.2 Message

The website addresses all three aspects of CSR: “Economic responsibility”, “Environmental responsibility” as well as “Social responsibility” (AB Volvo, 2014a). The contents of the website hardly address the issues themselves or the company’s engagement. Rather, most contents are concerned with the meaning of the CSR

categories to the company and the company's objectives: "We aim at providing the right products and services in order to achieve high productivity in the transport system."; "We believe Volvo Group is well positioned to create economic value that also creates value for the broader society by responding to its needs through our innovative product and service offering." (AB Volvo, 2014b).

The Group's Code of Conduct is downloadable and partly described on the website as well (AB Volvo, 2014h). Besides the Group's goals many contents are concerned with general statements about why the Volvo Group engages in sustainability: "Most of our customers run commercial-related business. They have specific demands and expectations on our products and services. It is therefore important for the Volvo group to develop its products and services i[n] close cooperation with customers [...]" (AB Volvo, 2014b); "We are convinced this approach will ensure long-term success for Volvo Group by reducing risks, costs and seizing new business opportunities." (AB Volvo, 2014c). The group also states that it "participates in numerous projects" (AB Volvo, 2014d). However, the contents only outline the aims and goals of the Group: "Volvo will implement a number of activities aimed at accelerating the development toward lower and ultimately zero carbon emissions throughout the transport and construction sector." (AB Volvo, 2014e); "The aim is to adopt corporate policy and practices that enhance the competitive advantage and profitability of the Volvo Group while simultaneously advancing social, economic and environmental conditions in the communities where we operate and sell." (AB Volvo, 2014f).

Throughout the website, various intrinsic motives such as: "The overall objective is to contribute to sustainable development" (AB Volvo, 2014a) as well as extrinsic motives such as "We aim at providing the right products and services in order to achieve high productivity in the transport system." (AB Volvo, 2014b) are stated. However, it is noticeable that most motives are of intrinsic nature. The message appeal is consistently rational and no storytelling is used. The message framing is mostly positive: "[...] we are driven by the conviction that it is possible to run a financially sustainable business, while also creating long-term value for our stakeholders." (AB Volvo, 2014b).

The report addresses all three CSR categories: "All work within the Volvo Group is based on our perspective of environmental, economic and social sustainability [...]" (AB Volvo, 2015a) within the chapters Sustainable Transport Solutions, Creating Shared Value and Responsible Behaviour. However, a focus is put on environmental aspects according to the interviewee: "[...] we are very focused on the environmental aspect" (Appendix 3).

Within the report, issues themselves: "As urban populations grow, cities face increasing social and environmental challenges, including congestion, noise, and pollution." (AB Volvo, 2015i) are addressed and by these explanations for the reasoning behind the choices of respective materiality aspects are provided. Also, the group's engagement is pointed out within a clear table as well as within further statements in respective chapters concerning Volvo Group's efforts and approaches to sustainability: "[...] we continue to actively research and develop technologies that operate on renewable or alternative fuels." (AB Volvo, 2015i). These statements furthermore reveal how the group manages the respective materiality issues (AB Volvo, 2015i).

In the beginning of the report the Group's CEO provides information about the group's sustainability efforts in 2014 as well as strategies for the upcoming year: "In 2015, sustainability will be in focus, with many important milestones in the UN agenda such as the adoption of the post-2015 development agenda and COP 21." (AB Volvo, 2015i). The group's organizational profile is presented, and material aspects are identified. Moreover, one chapter is devoted to stakeholder engagement where the Group provides a list with the engaged stakeholders, the Group's approach to stakeholder engagement with some information on the engagement frequencies as well as the key topics and concerns raised by the stakeholders. At the end of the report information about the report's profile are given which include the reporting cycle and the date of the publishing of the report: "The Volvo Group has published annual sustainability reports since 2007. The Sustainability Report 2014 was published 25 March 2015 [...]" (AB Volvo, 2015i) as well as a contact point and the in-accordance option: "It is based on the principles of the Global Reporting Initiative (GRI) G4 reporting framework and our Communication On Progress report to the United Nations Global Compact" (AB Volvo, 2015i). Within the conducted interview this was confirmed as well "[...] we base our sustainability reporting on the GRI G4 regulation" (Appendix 3). The code of conduct is mentioned several times within the report, but is not fully included: "The Volvo Group shall comply with the tax laws and regulations of each country in which it operates. Where tax laws do not give clear guidance, prudence and transparency shall be the guiding principles" (AB Volvo, 2015i). Moreover, information on mechanisms for reporting concerns about unethical behaviour are presented: "All employees are expected and encouraged to report suspected violations of our Code of Conduct to their superiors. If reporting to superiors is not feasible or possible, a whistleblower procedure is available, which gives employees recourse to the Head of Corporate Audit." (AB Volvo, 2015i). Additionally, information are provided concerning evaluation approaches: "Energy consumption (direct and indirect) is measured on both direct and indirect supply of energy (energy produced by parties other than the Volvo Group). We include all energy used at a plant, except for internally-recovered energy." (AB Volvo, 2015i) and results of actions taken to reach stated goals are presented in the beginning of the report within the 2014 Volvo Group sustainability highlights as well as throughout the various chapters concerning sustainability (AB Volvo, 2015i).

Credibility is established by the inclusion of a CEO statement and a balanced amount of intrinsic as well as extrinsic motives: "Leaner and smarter product and service solutions designed to reduce energy consumption, operational costs and environmental impacts." (AB Volvo, 2015i). The appeal of the statements is throughout the report rational, which is an important aspect for the company according to the interviewee: "[...] being factual I think that's really important" (Appendix 3). Furthermore, the interviewee stated that "there has been three core values very deeply rooted in our organization and our culture, I think that is a sort of foundation where we build our credibility on" (Appendix 3). Some storytelling in form of corporate prophecies can be found within the CEO statement: "Over the coming years, I foresee an increased interest for cleaner and smarter solutions from customers both in mature and growth markets." (AB Volvo, 2015i). The message framing is partly positive: "Product and training solutions designed to enhance driver and operator safety, traffic and site safety, and goods security." (AB Volvo, 2015i), partly negative: "Cleaner transport solutions designed to reduce emissions of greenhouse gases including CO₂, NO_x, particulate matters, and noise." (AB Volvo, 2015i).

The contents on the social media channels addressed social as well as environmental topics. Economic topics were not outlined. The contents of the postings are concerned with both, issues themselves: “City noise a problem for seven in ten” (Volvo Group, 2015a) as well as the Group’s engagement: “Volvo Group and WWF joint forces to host a climate saver seminar [...]” (VolvoGroupVideos, 2015). Also, some information about the Group’s ethics are identifiable: “For us every hour is Earth Hour” (Volvo Group, 2015b) as well as the means by which the Group manages CSR aspects: “[...] by providing grants for research” (VolvoGroupVideos, 2015). Results of the Group’s sustainability efforts: “22% less fuel consumption!” (Volvo Group, 2015c) are identifiable as well (VolvoGroupVideos, 2015; Volvo Group, 2015; Volvo Group, 2015d).

Credibility on their social media channels is established by various spokespersons within the YouTube video as well as within one post on Twitter. The message appeal is constantly rational and the use of storytelling was not identified. Also, there was no message framing identifiable (VolvoGroupVideos, 2015; Volvo Group, 2015; Volvo Group, 2015d).

4.1.3 Interactivity

On the website, interactivity aspects are included in various ways. The Group gives its audience the possibility to ask questions via phone and email. Moreover, information about the “Volvo Environment Prize” (AB Volvo, 2014g) are provided and a link is stated which leads to the website where the audience has the possibility to nominate people for the prize.

Within the report, the Group invites the audience to raise questions and share opinions: “All stakeholders are invited to use the contacts listed on www.volvogroup.com to raise questions or share opinions with the Group on any issue, at any time.” (AB Volvo, 2015i). At the end of the report the Volvo Group furthermore provides an email address as well as a phone number (AB Volvo, 2015i).

In social media, interactivity is provided through the possibilities of the respective platform. However, there was not a single comment posted on Facebook from the company’s audience (Volvo Group, 2015). The same was identified for its YouTube video concerning CSR (VolvoGroupVideos, 2015).

4.1.4 Other

Besides pictures the website also includes videos about the Group’s projects and its Code of Conduct. Within the Twitter postings, the Group additionally makes use of hashtags, the @-sign to link their posts to other accounts, and included links. One post even includes a picture (Volvo Group, 2015d). On Facebook, the company provides links, highlights other Facebook accounts as well as includes hashtags within the postings. One post includes a picture (Volvo Group, 2015). To make messages more appealing, the interviewee states that the company “try[s] to use relevant images along the message. We [the Volvo Group] prefer to have a story behind the message, if we can” (Appendix 3).

4.2 H&M

H&M was established in 1947 and is a global company engaging within the fashion industry. Its offering consists of collections for women, men, teenagers and children including sportswear, underwear, shoes, accessories, cosmetics as well as home textiles and decorations. Additionally, H&M operates the brands COS, & Other Stories, Monki, Weekday and Cheap Monday. Its vision is “for all its operations to be run in a way that is economically, socially and environmentally sustainable” (H&M Hennes & Mauritz AB, 2015a). In 2014, the company had 3511 stores in 55 countries and employed more than 132000 employees. Sales including VAT in 2014 amounted to SEK 176.6 billion with profits after tax of SEK 20 billion.

4.2.1 Media

On their website, H&M offers a report concerning CSR which is called Conscious Actions Sustainability Report 2014. The report is published annually (H&M Hennes & Mauritz AB, 2015b). Furthermore, the company creates a brochure with its CSR highlights (H&M Hennes & Mauritz AB, 2015c).

Regarding social media, H&M retweeted seven posts on Twitter and created four own posts regarding sustainability between 1st January and 31st March (H&M USA, 2015c). On Facebook no postings related to sustainability could be found (H&M, 2015a) and on YouTube one video was committed to CSR within the given timeframe (H&M, 2015b).

4.2.2 Message

The website addresses the same contents as the report: Provide fashion for conscious customers, Choose and reward responsible partners, Be ethical, Be climate smart, Reduce, reuse, recycle, Use natural resources responsibly, Strengthen communities. All three CSR categories are addressed at the website as well: “it’s our promise to bring you more fashion choices that are good for people, the planet and your wallet.” (H&M Hennes & Mauritz AB, n.d.a). Besides the seven sections mentioned above, the website gives information about used materials and addresses the topics concerned with water, wages, working conditions, animal welfare, garment collecting, and the company’s business concept (H&M Hennes & Mauritz AB, n.d.f).

The company reports about issues themselves: “[...] the fashion industry uses a lot of resources. This is bad news for the environment, and for millions of people around the world.” (H&M Hennes & Mauritz AB, n.d.b). However, most contents address the company’s own engagements and how material aspects are managed: “We’re doing this by always looking out for new materials and better ways of making the things we sell.” (H&M Hennes & Mauritz AB, n.d.b). Also, results of their engagement are stated: “78% of our colleagues are women. So are 72% of our managers.” (H&M Hennes & Mauritz AB, n.d.c). There are some information given about how stakeholders are identified and selected: “[...] choose partners who are doing right by people and right by the environment.” (H&M Hennes & Mauritz AB, n.d.d) and what the company’s approach is to the stakeholder engagement: “We also work on a country-by-country basis to discuss with governments and leaders, trade unions and NGOs about how to improve workers’ situation throughout the textile industry.” (H&M Hennes & Mauritz AB, n.d.d). Even though H&M does not state their code of conduct within the part of the website dedicated to sustainability, there are a few statements about the company’s

values: “Fair play, respect and integrity are fundamental to our business.” (H&M Hennes & Mauritz AB, n.d.c). It is furthermore stated within a citation of the CEO what the company’s objective is: “We want to help people express their personality and feel proud of what they wear.” (H&M Hennes & Mauritz AB, n.d.a) which expresses an intrinsic motive.

Extrinsic motives can hardly be found on the website. The appeal of the messages is completely rational and some storytelling in the form of corporate prophecies can be found: “Through these actions - big and small, short and long term – we’ll create a better fashion future” (H&M Hennes & Mauritz AB, n.d.a). The message framing is mostly positive, but negative appeals can be found as well: “It stops old clothes and material going to waste” (H&M Hennes & Mauritz AB, n.d.e).

Within the report the company addresses economic, environmental and social aspects which are all equally important to the company: “Everything we do needs to be economically, socially and environmentally sustainable. [...] All equally important for our future growth.” (H&M Hennes & Mauritz AB, 2015b). The aspects are addressed within seven sections: Provide fashion for conscious customers, Choose and reward responsible partners, Be ethical, Be climate smart, Reduce, reuse, recycle, Use natural resources responsibly and Strengthen communities (H&M Hennes & Mauritz AB, n.d.a).

The contents give information about issues themselves: “Our planet is facing scarcity issues on many fronts and too many people still live in poverty. Clean water, climate change, textile waste, wages and overtime in supplier factories are some of the key challenges in our industry.” (H&M Hennes & Mauritz AB, 2015b) as well as describe the company’s engagement: “Making more sustainable fashion choices available, affordable and attractive to as many people as possible is our starting point.” (H&M Hennes & Mauritz AB, 2015b). A more detailed description about the company’s engagement is given within the subsequent seven sections described above. A statement of the CEO is given in which the relevance of sustainability to the company is discussed: “[...] most customers are not prepared to pay more for added sustainability value, I am convinced that it will become an important differentiator in the future” (H&M Hennes & Mauritz AB, 2015b). Furthermore, the strategy to do so is stated: “We want to go from a linear production model to a circular one” (H&M Hennes & Mauritz AB, 2015b). Key impacts, risks, and opportunities are outlined and a list of materiality aspects is given including the process of identifying the aspects: “The process for defining the report content and the aspect boundaries in our 2014 Report has been based on the following main steps: [...]” (H&M Hennes & Mauritz AB, 2015b). The stakeholder groups engaged to prioritise necessary actions are “customers, colleagues, communities, suppliers and their employees, industry peers, media, NGOs, IGOs, policymakers and investors” (H&M Hennes & Mauritz AB, 2015b) with which the company creates dialogues on a “day-to-day basis” (H&M Hennes & Mauritz AB, 2015b). However, it is not clearly described which stakeholder group raised which concerns and key topics and H&M’s response to key topics and concerns is only partly outlined. The Reporting period for the given information begins on 1st December 2013 and ends 30th November 2014. The report is “annually” (H&M Hennes & Mauritz AB, 2015b) created and two e-mail addresses are provided for questions regarding the report or its contents. It is created in accordance with the “GRI G4 guidelines (core)” (H&M Hennes & Mauritz AB, 2015b). The governance structure is partly depicted while concentrating on the depiction of CSR responsibilities. The company’s code of conduct

is not explicitly included, but mentioned several times within the report. Within “Our Conscious Actions” (H&M Hennes & Mauritz AB, 2015b) the company describes how material aspects are managed and shows the results from these. However, there are no details given about the evaluation approach. The company’s objectives are stated within each “Performance overview” (H&M Hennes & Mauritz AB, 2015b) within each section. Information on the internal audit process are given as well: “The report was reviewed by the highest executive management” (H&M Hennes & Mauritz AB, 2015b).

Credibility is established by a statement of the company’s CEO. However, some pretentious expressions can be found as well, such as: “we offer fashion at outstanding value” (H&M Hennes & Mauritz AB, 2015b). Intrinsic motives such as: “We want to use our scale to bring about systemic change to our industry and across the lifecycle of our products.” (H&M Hennes & Mauritz AB, 2015b) are presented as well as extrinsic motives: “in order to remain a successful business [...]” (H&M Hennes & Mauritz AB, 2015b). Mostly a rational message appeal is applied and storytelling can only be found within the CEO statement: “My grandfather founded H&M in 1947. He often spoke [...]” (H&M Hennes & Mauritz AB, 2015b). The messages’ framing is partly positive: “[...] offer our customers great value for money, but also [...] have a positive impact on the world” (H&M Hennes & Mauritz AB, 2015b) as well as negative: “lowering the impacts from washing and drying our clothes” (H&M Hennes & Mauritz AB, 2015b).

The categories addressed within the social media are of environmental: “Bring your old clothes to H&M! We’ll recycle [...]” (H&M USA, 2015b) and social nature: “[...] our @CARE labels raised \$2.4M for Ethiopian women!” (H&M USA, 2015b). Within the video on YouTube however, no explicit category is addressed. Instead, the video focusses on sustainability in general. The postings concentrate on both, the issue itself as well as the company’s engagement, but also engage the audience to take actions: “[...] be kind to the environment & recycle some old clothing at your H&M” (H&M USA, 2015b).

Some postings as well as the video include a spokesperson. However, there is no information about who the spokesperson is or what position he or she has (H&M, 2015; H&M USA, 2015d). All written contents of the postings are appealing rational and there is no use of storytelling. However, the video on YouTube includes music and creates some kind of emotion by this (H&M, 2015b). The messages’ framing is neither positive nor negative (H&M USA, 2015c; H&M, 2015b).

4.2.3 Interactivity

On the website, feedback possibilities are not given since the functionality of the integrated “Share”-button is not given.

In the report, feedback possibilities are only given via the provided e-mail addresses mentioned above (H&M Hennes & Mauritz AB, 2015b).

Within social media, the social media’s interactivity possibilities are given such as the provision of feedback possibilities by for example liking the postings (H&M USA, 2015c; H&M, 2015b). However, the comment function on YouTube is disabled which means the audience cannot comment the video (H&M, 2015b).

4.2.4 Other

Within the sustainability report, the Overview of key performances only includes positive results and headlines differ for the same content on different pages. Customers are directly addressed to contribute to sustainability and the presentation of contents is structured. Nevertheless, not all mentioned sustainability actions are explained (H&M Hennes & Mauritz AB, 2015b).

Additionally, the company addresses customers directly on the website and asks them to be part of H&M's sustainability efforts: "[...] with your help we'll get there even sooner." (H&M Hennes & Mauritz AB, n.d.a). In general, all topics are addressed less thorough on the website than within the report. It is moreover noticeable that the various sites committed to sustainability follow the same structure but lack consistency concerning their contents' topics. Contents of each sites' Conscious Actions Highlights 2014 either address results, goals or approaches but do not address them equally and consistently. For some topics the company added videos which give further explanations of the company's engagements (H&M Hennes & Mauritz AB, n.d.f; H&M Hennes & Mauritz AB, n.d.g).

The Twitter postings additionally make use of hashtags, include pictures, videos and links as well as highlight other accounts by the use of the @-sign (H&M USA, 2015c). The video on YouTube furthermore contains advertisement elements as the spokesperson within the video highlights her favourite pieces and compliments the work of H&M (H&M, 2015b). Moreover, H&M communicates CSR in social media on a country basis (H&M USA, 2015a).

4.3 Atlas Copco

Atlas Copco was established in 1873 and is globally engaged with productivity solutions. Its offering includes compressors, vacuum solutions, air treatment systems, construction and mining equipment, power tools as well as assembly systems. The company's vision is "to become and remain First in Mind—First in Choice ® of its customers and other principal stakeholders" (Atlas Copco AB, 2015). Its mission is to "achieve sustainable, profitable development" (Atlas Copco AB, 2015). Atlas Copco is operating in more than 180 countries and employed more than 44,000 employees in 2014. Revenues in 2014 amounted to BSEK 94 with profits after taxes of MSEK 12,175 (Atlas Copco AB, 2015).

4.3.1 Media

On the website, the company offers CSR related messages as well as on a separate, for CSR exclusively created website (Atlas Copco AB, 2000-2015a).

Atlas Copco does not provide a separate sustainability report but includes its CSR related messages within its Annual Report. Sustainability contents are included within the Annual Report since 2001 which are all downloadable from the company's website (Atlas Copco AB, 2015).

Regarding social media, there are no postings concerning CSR identifiable on YouTube, Facebook and Twitter (Atlas Copco Group, 2015; Atlas Copco, 2015a; Atlas Copco, 2015b).

4.3.2 Message

The website of Atlas Copco addresses all three CSR categories: “we operate by finding synergies between economic growth, environmental stewardship and socially responsible operations” (Atlas Copco AB, 2000-2015a). Issues themselves are thoroughly outlined: “Colombia’s human rights record often contradicts directly with the laws and agreements to which it is bound” (Atlas Copco AB, 2000-2015a). Some information about the company’s engagement are rather superficial such as “We set ambitious targets to reduce our environmental impact” (Atlas Copco AB, 2000-2015c) or “We think outside the box to find solutions and create value, and sustainability lies at the heart of our innovations” (Atlas Copco AB, 2000-2015d). However, more thorough information can be found as well, especially within the “Interactive value chain” (Atlas Copco AB, 2000-2015e).

Stakeholders are not identified on the website. However, the possibility is given to watch the “Annual Stakeholder Dialogue” (Atlas Copco AB, 2000-2015f) live and to hand in questions regarding the contents of the dialogue while it is held. Furthermore, the website includes a section concerning the Business Code of Practice which provides links to documents and websites related to the company’s ethics (Atlas Copco AB, 2000-2015e). A thorough description of the actual Business Code of Practice is not given on the website itself. Some statements about why aspects are material to the company are outlined, although inconsistently: “The World Health Organization estimates that sub-Saharan Africa accounts for 71% of the global population living with HIV. This is a highly disturbing statistic, not just for citizens but businesses as well” (Atlas Copco AB, 2000-2015g). As information about the company’s own engagements are given, information about how issues are managed can be found: “In 2002, Atlas Copco South Africa took the first step towards building what is now a comprehensive Wellness program with an HIV/AIDS focus” (Atlas Copco AB, 2000-2015g). Results can be found as well: “The results have been outstanding. While the rate of new diseases continued to climb into double digits, no Atlas Copco employee who tested negative came back as positive between 2007-2012” (Atlas Copco AB, 2000-2015g), but there are hardly any information about how the impacts are measured. Objectives of the company are frequently included within the statements of the website: “[...] the company intends to create long-term shared value for the company, society and environment, while growing profitably” (Atlas Copco AB, 2000-2015h) which are intrinsic as well as extrinsic.

The appeal of the messages is consistently rational, and there is no use of storytelling identifiable. The message framing is mostly positive: “Atlas Copco works continuously to improve resource efficiency in the manufacturing process and in the value chain” (Atlas Copco AB, 2000-2015i) but some negative framing messages are identifiable as well: “to overcome the hurdles of social stigma” (Atlas Copco AB, 2000-2015g).

The report addresses all three categories of CSR: “[...] we do everything we can to ensure reliable, lasting results with responsible use of resources – human, natural and capital” (Atlas Copco AB, 2015). Information about issues themselves are given:

“Corruption has very negative global consequences and is both a cause of poverty and a barrier to overcoming it. [...]” (Atlas Copco AB, 2015) but lack consistency. Most contents inform about the company’s engagement itself: “Atlas Copco’s strategy to encourage more women and national minorities to join engineering programs is through active engagement with local universities” (Atlas Copco AB, 2015).

A statement of the CEO is given, but does not address issues related to CSR. Also, a chapter concerned with “Risks, risk management and opportunities” (Atlas Copco AB, 2015) is included in the report. The company’s profile is outlined in the beginning of the report and material aspects identified via stakeholder dialogues can be found at the end of the report. Details about the selection of business partners are stated: “All business partners are impartially evaluated on parameters including price, quality, reliability as well as key environmental, social and ethical concerns” (Atlas Copco AB, 2015) but not about the selection processes for stakeholder engagements. Furthermore, some information about stakeholder engagement and its frequency are given: “In 2014, one formal stakeholder dialogue was conducted with major shareholders [...]” (Atlas Copco AB, 2015). The reporting period was the “fiscal year 2014” (Atlas Copco AB, 2015), and “Since 2001, the report has been prepared yearly [...]” (Atlas Copco AB, 2015). The contact point for questions can be found in the beginning of the report and the statements related to CSR are based on the guidelines of the GRI 3.0 guidelines. External assurance was sought via the Deloitte AB. Furthermore, information about the governance structure are outlined and within the Business Code of Practice the company summarizes its “policy [...] related to business ethics and social and environmental performance” (Atlas Copco AB, 2015). To give employees the possibility to report behaviour against the policies a hotline is installed. Even though materiality aspects are defined, explanations why these aspects are material are not clearly stated. However, some explanations can be found when reading the chapters Innovation, Employees, Business partners, Society and Environment, such as “Atlas Copco’s success is built on strong values and the talented employees who carry them” (Atlas Copco AB, 2015) within the chapter Employees. Also, information about the actions taken to manage the material aspects can be found within these chapters: “For example, a customer center in China has run a scholarship program with four selected universities that benefits 123 students” (Atlas Copco AB, 2015). Throughout the report some information about the evaluation approaches are given: “some business areas have dedicated eco-design engineers who assess the impact of the Group’s sourced materials, product energy consumption and disposal options when developing products” (Atlas Copco AB, 2015) but no bundled information pool about the assessment approach is provided. Results of Atlas Copco’s actions can also be found throughout the report, but also have their own section at the end of the report. Moreover, a chapter devoted to major share ownership and voting rights and information on internal audits are included in the report: “The annual report has been reviewed and approved by Atlas Copco’s Group Management and the Atlas Copco Board” (Atlas Copco AB, 2015).

Throughout the report, intrinsic as well as extrinsic motives can be found: “Atlas Copco strives to be a good employer to attract, develop, and keep qualified and motivated people” (Atlas Copco AB, 2015). The appeal of the messages however is consistently rational. Storytelling is not used within the report. The message framing varies. Positive: “Innovation will improve customer satisfaction and contribute to strengthening customer relations, the brand, as well as financial performance” (Atlas Copco AB,

2015) as well as negative: “Overcapacities and inefficiencies must always be challenged” (Atlas Copco AB, 2015) elements are identifiable (Atlas Copco AB, 2015).

4.3.3 Interactivity

On the website, interactivity is given by the possibilities to share each website content via mail, Twitter, Google+, Facebook and LinkedIn (Atlas Copco AB, 2000-2015a). Furthermore, the audience has the possibility to send in questions to engage within the stakeholder dialogue and take part within quizzes about the company (Atlas Copco AB, 2000-2015f). Also, an inquiry number, an email address and a twitter account are provided to give feedback (Atlas Copco AB, 2000-2015a).

In the report, an e-mail address for feedback is provided. Otherwise, there are no interactive elements included within the report (Atlas Copco AB, 2015).

4.4 Securitas AB

The Swedish MNE Securitas AB provides security solutions to a variety of customers and is one of the main players within the international security industry. Around 320,000 people are employed by Securitas AB in 53 markets. The total sales amounted to MSEK 70,217 in 2014 (Securitas AB, n.d.b). Securitas AB is headquartered in Stockholm and operates within the following three business segments: Security Services North America, Security Services Europe, and Security Services Ibero-America. Besides that, Securitas AB is growing in new geographical markets like Africa, Middle East and Asia (Securitas AB, n.d.c). The President and CEO of Securitas AB is Alf Göransson (Securitas AB, n.d.d). Securitas AB offers both security services and security solutions. Security services on the one hand include for example specialized guarding, mobile services, monitoring centres, remote video solutions, or corporate investigation (Securitas AB, n.d.e). The security solutions on the other hand comprise the installation and maintenance of different kinds of advanced technologies at the customer's site to accomplish security. These solutions are tailored to customer needs (Securitas AB, n.d.f). The values of Securitas AB are summarized in three words: integrity, vigilance and helpfulness (Securitas AB, n.d.g).

4.4.1 Media

Securitas AB communicates CSR on the company's website (Securitas AB, n.d.a). The first thing we noticed is that there is a menu item within the main menu called “our sustainability” which summarizes all CSR-related information (Securitas AB, n.d.a).

Securitas AB released a sustainability report for the year 2014 (Securitas AB, 2014). There is a link to the sustainability report on the landing page of the company's website (Securitas AB, n.d.a). It is not identifiable if Securitas AB publishes a sustainability report every year since there are no sustainability reports available from previous years on the company's website.

Although Securitas AB is represented in social media like Facebook, Twitter, and YouTube, the company does not communicate any kind of CSR-related topics in social media during the period under observation. Therefore we cannot collect any data in this area (Securitas Group, 2015a; Securitas Group, 2015b; Securitas Group, 2015c).

4.4.2 Message

On the company's website, Securitas describes its CSR system which consists of six components that contribute to a responsible business: Securitas' Values and Ethics Code, an employee training in this code, a system for the employees to report non-compliance, the risk management of incidents regarding non-compliance, monitoring including the reporting of sustainability according to the guidelines of the Global Reporting Initiative, and finally a group CSR officer who manages Securitas' CSR system (Securitas AB, n.d.h). With regards to its CSR activities, Securitas focuses on six prioritized areas: the Values and Ethics Code, employee relations, CO2 emissions, reporting, business practice, and the international codes of conduct (Securitas AB, n.d.i). The stakeholders that Securitas wants to aim at when communicating its CSR include its customers, employees and employee representatives, shareholders, investors and analysts, suppliers, industry organizations, communities, and policy makers and authorities (Securitas AB, n.d.j).

The messages on the company's website encompass all three categories: economic, environmental, and social. According to their website, "the business must be sustainable, not only financially, but also socially and environmentally." (Securitas AB, n.d.k). Regarding the content, Securitas emphasizes the engagement of the company which means that Securitas makes clear that they comply with standards and actively implement CSR activities. In some cases Securitas also gives examples of its CSR activities regarding the support of local communities: "In an initiative to reduce the company's environmental impact, Securitas in Hong Kong recycles old uniforms." (Securitas AB, n.d.l). In order to establish credibility in the CSR communication, the company mentions mainly extrinsic motives like long-term growth, profitability, reducing risks and easier market entries in new markets ("At Securitas, sustainable operations are the foundation for our long-term growth.", Securitas AB, n.d.k, "In many cases, profitability and responsibility go hand in hand.", Securitas AB, n.d.m, "Not only does it reduce the company's risks, it also makes it easier to obtain permits in new markets.", Securitas AB, n.d.n). But also intrinsic motives are notable: "Securitas aims to be a good corporate citizen and conduct its business in a responsible manner." (Securitas AB, n.d.o). In addition to that, Securitas increases its credibility through transparency by communicating not only positive but also negative survey results ("In the 2013 survey, most stakeholders agreed that there was potential for improvement when it came to communication in the area of sustainability, for example, by providing more quantitative and qualitative data regarding the company's results.", Securitas AB, n.d.p). The message appeal is exclusively rational. Securitas argues logically, gives reasons and examples (Securitas AB, n.d.l). Moreover, key data is provided in form of diagrams (Securitas AB, n.d.q). Emotional aspects cannot be found once. Also storytelling is not applied at all. The message framing of the CSR communication on the company's website aims both to produce positive and avoid negative outcomes (Securitas AB, n.d.h).

Securitas' sustainability report (Securitas AB, 2014) is published according to the guidelines of GRI for the first time in 2014. The contents of Securitas' sustainability report and of the website are nearly congruent except for a short summary of the company's business, the CEO statement, and the GRI index added in the sustainability report. Therefore, the before mentioned codes also apply to the sustainability report. In

addition to that, the CEO statement helps Securitas to establish the credibility of its CSR communication (Securitas AB, 2014).

4.4.3 Interactivity

On the website, Securitas appreciates the interactivity with its stakeholders regarding CSR communication. There is a contact form at the bottom of every page where stakeholders are able to give feedback. Furthermore, Securitas states: “We encourage an ongoing dialog with our stakeholders in order to better understand their expectations in the areas of sustainability work and communication and to identify areas in which there is room for improvement.” (Securitas AB, n.d.p). On top of that, Securitas conducted a survey to ask its stakeholders how they liked Securitas' CSR communication and published the results as well as adopted measures (Securitas AB, n.d.p).

In the sustainability report, one contact person including name, position, and email address is mentioned (Securitas AB, 2014).

4.4.4 Other

Overall, it is striking that the sustainability report is only 18 pages long, which is relatively short compared to the reports of the other five companies, and it is almost entirely black and white except from a few company pictures and blue accents in the diagrams (Securitas AB, 2014).

4.5 Svenska Kullagerfabriken (SKF)

The Swedish MNE Svenska Kullagerfabriken (SKF) is a technology provider of bearings and units, seals, mechatronics, services and lubrication systems (SKF, n.d.b). SKF is divided into three business areas: Industrial Market, Automotive Market, and Speciality Business. SKF supports the total life cycle of its products, services and solutions (SKF, n.d.c). In total, SKF provides technology for over 40 different industries like agriculture, cars, food and beverage, industrial pumps, medical and health care, mining, racing, trucks, wind energy, and a lot more (SKF, n.d.d). The company was founded in 1907 and employs around 48,600 people. SKF has 140 sites in 32 countries and 18 technical centres around the world (SKF, n.d.b). SKF's headquarters are in Göteborg. In 2014, the turnover reached SEK 70,975 million. The President and CEO of SKF is Alrik Danielson (SKF, n.d.e).

SKF's dedication to sustainable development is represented in the SKF Care principles which encompass Business Care, Environmental Care, Employee Care, and Community Care. Moreover, SKF puts a focus on reducing the environmental impact of assets through its BeyondZero product portfolio (SKF, n.d.b). With regards to environmental issues, the company is certified according to Global ISO 14001 and OHSAS 18001 (SKF, n.d.e). One of SKF's five drivers to reach their vision and mission is sustainability (SKF, n.d.f).

4.5.1 Media

SKF communicates CSR via its global website. The full integration of sustainability issues into the company's business is illustrated by the menu item “our company” where all CSR-related topics are integrated (SKF, n.d.a).

SKF does not publish a separate sustainability report, but integrates sustainability issues into its ordinary annual report (SKF, 2014). In the interview (Appendix 4), SKF states the following reasons for integrating CSR into the annual report: Firstly the Swedish regulation on financial reporting requires particular sustainability aspects. According to SKF, there is a trend towards integrating sustainability issues into financial reporting. Moreover, SKF wanted to present its CSR efforts in a consolidated way as “it felt like this was the fairest way to represent our company” (Appendix 4). SKF publishes its annual report every year and has integrated sustainability issues since 2002. Before that, the company published an environmental report every year starting in 1994. The previous reports are still available for download (SKF, n.d.b).

Regarding social media, SKF posted 13 CSR-related posts on Facebook, 15 on Twitter, and six videos on YouTube during the observed period. There seems to be no fixed schedule for posting, but it appears that during a campaign called #ILOVETECH, with which SKF wants to arouse enthusiasm about studying and working within the field of technology, the posts increased notably. Therefore, we assume that posts are made when issues pop up: “Basically we try to update when we have new data” (Appendix 4). SKF posts similar messages on Facebook and Twitter. There are links to the videos on YouTube in the other social media channels (SKF Group, 2015a; SKF Group, 2015b; SKF Official, 2015a).

4.5.2 Message

On the website, SKF's messages cover all three message categories - economic, environmental, and social. This is also reflected in SKF's Care principles mentioned beforehand (“Sustainability is a strategic driver for the Group, defined as SKF Care, including Business, Environmental, Employee and Community Care“, SKF, n.d.g). All three categories are also part of SKF's Code of Conduct which entails how SKF approaches various aspects like business ethics, free and fair trade, transparency and openness, health and safety of employees, diversity and equality of employees, environment, sustainable development, and community relations (SKF, n.d.h). However, there is a special focus on the environment which is especially represented in their BeyondZero product portfolio (“The focus of SKF’s technology development today is to reduce the environmental impact of an asset during its lifecycle, both in our own and our customers’ operations. The SKF BeyondZero product portfolio is the latest example of what SKF has to offer in this area.” SKF, n.d.b).

With regards to the content, SKF points out the company's engagement or rather responsibility that it is willing to take: “Hence it is our responsibility as employer to protect our employees from work-related hazards and risks” (SKF, n.d.i). Regarding SKF's community care activities, SKF gives examples of its engagement, e.g. in the community of St Francis in South Africa: “Nursery school devoted to children from 2 to 6 years old that are HIV positive” (SKF, n.d.j).

To establish credibility, SKF on the one hand states a combination of both intrinsic and extrinsic motives (“Doing so [- reducing the environmental impact -] not only addresses our responsibility towards society and future generations, it also enhances our ability to do more with less and so creates sustained competitive advantage.“ SKF, n.d.k; “However, we believe we can do more than creating jobs and paying taxes. In fact we want to do more. The communities we operate in represent our future market and workforce; when a society grows, SKF grows with it.” SKF, n.d.r). On the other hand, SKF tells pure intrinsic motives (“Our defined aim to be a good corporate citizen also requires us to treat sustainability issues and the communities we live and work in with the utmost respect“, SKF, n.d.l). Another way of credibility establishment is achieved by the participation in a programme of the reputable foundation WWF: “Since May 2012 SKF is one of the companies accepted into the WWF Climate Savers programme, a programme for companies setting sector-leading targets for greenhouse gas reduction in their own emissions and working with other companies, suppliers and partners to implement innovative solutions for a clean, low-carbon economy.” (SKF, n.d.m). The message appeal is exclusively rational (“Between 2006 and 2012 – while our business grew by over 20% – we were able to reduce the total energy requirements of our manufacturing operations by 14%“, SKF, n.d.n). On the website, SKF shows tables containing for example environmental performance data (SKF, n.d.o). Moreover, the rationality is underlined by key figures, e.g. “93% retention rate [of employees] as of 2014” (SKF, n.d.p). Storytelling is not applied at all on the website. Regarding the message framing, SKF uses a combination of producing positive and avoiding negative outcomes (“prevention of work place accidents and pollution, the promotion of employee health and well-being and the reduction of environmental impacts”, SKF, n.d.g; “reduce the negative impact deriving from our operations and increase the positive impact delivered by SKF solutions at our customers.”, SKF, n.d.q).

The annual report is created according to the sustainability guidelines of the Global Reporting Initiative. In general, the communication in the report is similar to the communication on the company's website described beforehand. But the CSR-related topics in the annual report are more detailed than on the website. Although SKF uses the same sentences on the website and in the annual report, some additional phrasing and contents can be found in the annual report (SKF, 2014).

The stakeholders that SKF wants to address are customers, investors and analysts, employees and union organizations, communities, non-governmental organizations, and suppliers. SKF points out the following material issues with regards to sustainability that are of special importance for the company: ethical business conduct, health and safety for both SKF's employees and customers, responsible sourcing, energy and climate, systematic environmental protection, local community relations, equality, human and labour rights. All three message categories are included in the annual report: “In this report the Group’s financial, environmental and social performances is presented and discussed in a fully integrated format under the four dimensions of SKF Care, the SKF approach to sustainability.“ (SKF, 2014). The company illustrates its engagement by charts that show how SKF addresses environmental and social issues along the full value chain. SKF further emphasizes its engagement by a list of awards from different organizations (e.g. “Best Available Energy Saving Practice Implementation Leader 1st place and honorary certificate by Ministry of Energy of the Russian Federation” or “Honorary certificate, best sustainability report by FAR (the institute for the accounting profession in Sweden”, SKF, 2014).

The annual report contains a president's letter which further increases the credibility of the communication besides stating intrinsic and extrinsic motives as the president and CEO functions as a spokesperson. The message appeal again is highly rational as SKF uses charts and key figures. Moreover, SKF defines clear targets and measures the company's performance against those targets. This also increases the credibility. In some parts, SKF uses a kind of storytelling in order to give examples of their commitment. However, these success stories are rather short and prosaic, e.g. the story about "SKF's first LEED platinum certified factory" (SKF, 2014) informs about an environmentally friendly production facility. The message framing is again a combination of producing positive and avoiding negative outcomes. The annual report finishes with a glossary and an overview of several short movies SKF made in the context of the global campaign about "the real Power of Knowledge Engineering." (SKF, 2014).

The message categories addressed in social media are environmental (e.g. recycling, electric vehicle), social (e.g. employee happiness, women in business, promoting E-learning) and economic (e.g. sustainability boosts profits). The contents are mostly examples of the company's engagement. One remarkable video is about counterfeiting in China and how SKF actively supports legal prosecution and kindly request its customers to buy only from authorized distributors (SKF Official, 2015b).

The credibility in social media is established via spokespersons like students talking about their love and passion for technology both in form of quotes and video interviews on YouTube within the scope of the #ILOVETECH campaign. One time, SKF tries to catch the readers' attention by using a pretentious expression: "Warning: this video may be lethal to assumptions that an electric vehicle can't be faster than greased lightning." (SKF Group, 2015a). Another time, SKF states intrinsic motives ("The word is in: sustainability isn't only good for the planet, it can actually boost profits." SKF Group, 2015b). The message appeal in social media is rather emotional ("we're celebrating the love of tech", "what are you passionate about?", or "Vision. Hope. Inspiration." SKF Group, 2015a). Besides that, SKF wants to establish credibility by actions: "We basically try to communicate what we do and try to focus not so much on words, but more on actions, basically, not so much what we aim to do or intend to do, but more on what we are doing and what we have done." (Appendix 4). A kind of short storytelling can be found: "Stephen Hawking once said 'Science is not only a discipline of reason but, also, one of romance and passion'. So what are the engineers of tomorrow passionate about? We decided to find out. #ILOVETECH" (SKF Group, 2015a). With regards to the message framing, SKF wants to produce positive outcomes (SKF Group, 2015a; SKF Group, 2015b; SKF Official, 2015a).

4.5.3 Interactivity

On the website, SKF supports the interactivity with its stakeholders. SKF provides for example a special email address so that stakeholders can anonymously report counterfeiting issues (SKF, n.d.s). Furthermore, there is a contact form which is directly accessible from all pages of the website. Besides that, SKF provides share buttons for various social media.

Within the report, SKF states contact persons including name, position, e-mail, and telephone number to facilitate stakeholder interactivity (SKF, 2014). "We have contact persons, so if you want to, you can get in contact with persons responsible for the information" (Appendix 4).

In social media, interactivity is possible via comments and likes, but SKF never answered a comment during the observed period (SKF Group, 2015a; SKF Group, 2015b; SKF Official, 2015a).

4.5.4 Other

Due to the complete integration of sustainability issues into the company's overall business and into its annual report, it is sometimes hard to distinguish which parts directly belong to CSR and which not.

The messages in social media have a common design: a short introducing text, a link to the company's website, and mostly including a picture or video in the post (SKF Group, 2015a; SKF Group, 2015b; SKF Official, 2015a).

4.6 Svenska Cellulosa Aktiebolaget (SCA)

The Swedish MNE Svenska Cellulosa Aktiebolaget (SCA) is a hygiene and forest products company. SCA sells its products in about 100 countries under different brands like TENA, Tork, Libero, Lotus, Tempo, and Vinda. On top of that, SCA is Europe's largest private forest owner, encompassing 2.6 million hectares of forest land. SCA employs about 44,000 people. In 2014, sales amounted to SEK 104 billion (EUR 11.4 billion). SCA is headquartered in Stockholm. The company was founded in 1929. SCA's three business areas are personal care, tissue, and forest products. (SCA, 2015c). In the business area of personal care, SCA offers three product segments: incontinence care, baby diapers, and feminine care. In the tissue business area, SCA offers two product segments: consumer tissue and Away-From-Home tissue. Lastly, in the business area of forest products, SCA produces and sells products from five different segments: publication papers, packaging papers, pulp, solid-wood products, and renewable energy (SCA, 2015d). Sustainability serves as the basis for SCA's strategy to create value for people and nature and to generate growth and profitability (SCA, 2015e). SCA's core values are respect, excellence and responsibility (SCA, 2015f).

4.6.1 Media

SCA uses its website (SCA, 2015a) in order to communicate its CSR-related information. "Sustainability" is part of the main menu of SCA's website (SCA, 2015a) and SCA stresses that "sustainability [...] is an integral part of [their] business model and part of [their] strategy for growth and value creation" (SCA, 2015g).

Besides the company's website, SCA communicates CSR via its sustainability report (SCA, 2014b) and a briefer sustainability effect leaflet (SCA, 2014a). SCA publishes a sustainability report every year since 2006, before that, the company released an environmental report or an environmental and social report every year starting in 1998. The previous reports are still available for download (SCA, 2015s).

Regarding social media, SCA actively communicates CSR-related topics via Facebook, Twitter, and YouTube. During the observation period, SCA posted 16 posts regarding sustainability on Facebook, 16 posts on Twitter, and three videos on YouTube. There is no scheduling of posts notable. The contents on Facebook and Twitter are nearly the same, but the wording and style of the posts is different (SCA, 2015b; SCAeveryday, 2015a; SCAeveryday, 2015b).

4.6.2 Message

On the website, the company communicates about all three message categories (“contributing to the economic, environmental, and social well-being“, SCA, 2015h), but they are of different importance for SCA. The environment is especially important for the company: “Our origins as a forest products company have given us a deep connection with and responsibility to the environment“, (SCA, 2015g). SCA always emphasizes that they are actively engaged in sustainability by using active sentences and the personal pronoun “we”, e.g. “We combat climate change and minimize our impact on the environment“, „We care for the forests with all of their biodiversity“, „We improve hygiene standards worldwide with our hygiene solutions“, „We support women’s empowerment“ (SCA, 2015i). SCA also gives concrete examples of the company's engagement: “At its Kunheim site in France, SCA is installing biological water treatment featuring a lagoon system that contains reeds.” (SCA, 2015j) or “All its forests are certified in accordance with Forest Stewardship Council® (FSC®) standard and the Programme for the Endorsement of Forest Certification (PEFC).” (SCA, 2015k).

To establish credibility SCA names both extrinsic and intrinsic motives. One intrinsic motive is for example: “We will make our knowledge about hygiene available to customers and consumers and ensure access to affordable, sustainable hygiene solutions to help them lead a healthy and dignified life.” (SCA, 2015l), whereas the following is an extrinsic example: “the company prioritizes initiatives with a clear link to SCA’s values, expertise, operations and geographic presence. Many of SCA’s efforts are related to hygiene and health, and are often directed at women and children” (SCA, 2015m). The message appeal is solely rational. SCA bases its CSR communication on facts and key figures like the outcomes of last year: “93% of employees received Code of Conduct training“, (SCA, 2015n). Moreover, SCA illustrates figures by using graphs or tables (SCA, 2015o). SCA is focused on targets regarding sustainability which are always underlined by concrete figures: “We aim to achieve water sustainability and we will reduce our water usage in water-stressed regions by 10% by 2015, with 2010 as reference year.” (SCA, 2015j). On the website, storytelling is not applied at all. The message framing combines both avoiding negative outcomes (“SCA is committed to zero tolerance for unethical business behaviour [...] SCA’s whistle-blower system offers opportunities for all employees to confidentially report Code of Conduct breaches.”, SCA, 2015p) and producing positive outcomes (“We will deliver better, safe and environmentally sound solutions to our customers. We strive to continuously improve resource efficiency and environmental performance considering the whole life cycle for new innovations.” SCA, 2015q).

SCA's sustainability report is prepared in accordance with the guidelines of the Global Reporting Initiative. In general, the sustainability report contains the same contents as the website, but provides a lot of additional information, especially examples and success stories of implemented activities regarding sustainability. The second page

refers to SCA's current campaign about "Amazing Women Everywhere", part of SCA's sustainability strategy of women's empowerment. The sustainability report is divided into two sections: an overview and an in-depth section. In the beginning, the company SCA is introduced very briefly. Additionally to the previously mentioned codes used on the website, additional codes can be found in the sustainability report. With regards to the content, SCA point out the company's engagement (e.g. "Care and respect for people and nature are absolutely central to SCA's way of working.", SCA, 2014b) and gives examples (e.g. "In September 2014, SCA participated in a round table discussion in Stockholm with representatives from the Indian Ministry of Health and Family Welfare.", SCA, 2014b).

The stakeholders that SCA wants to engage with are customers, consumers, suppliers, employees, investors, media, NGOs, governments, regulators, academics and individual concerned citizens. In the materiality analysis, SCA classifies the 18 most important factors according to the stakeholders and the company. Also governance issues are thematised in the sustainability report. Apart from that, SCA shows important sustainability facts and figures in form of tables. The sustainability report finishes with the GRI Index, a glossary, and contact persons.

The credibility is further established by spokespersons: a CEO statement and a statement by the SVP Group Sustainability. On several occasions, employees function as spokespersons: one employee speaks about the importance of SCA's Code of Conduct and the training about it, another one talks about safety at work. At one point, SCA decreases its credibility by using a pretentious expression: "We have the requisite knowledge and solutions to help improve hygiene and health for millions of people all over the world", (SCA, 2014b). Again, like on the website, extrinsic and intrinsic motives are combined, e.g. with regards to the Indian market: "SCA wants to positively influence women's habits and health by increasing knowledge about breast feeding, nutrition and hygiene. [...] low use of hygiene products mean excellent possibilities for future growth for SCA." (SCA, 2014b). The message appeal is again mainly rational, but emotional aspects appear as well. For example, SCA points out which activities it does for children combined with pictures of happy children. The biggest difference between the website and the sustainability report is the use of storytelling. In the sustainability report, SCA uses a lot illustrated success stories which are in-detail examples of their CSR-related activities ("From newcomer to the number two brand in the market in just four years. The introduction of SCA's Libresse brand in Malaysia is a success story anchored in customer and consumer insight and innovative solutions.", "Having tested Tork products, Cinépolis concluded that SCA could offer a better solution, at a lower price and with a reduced environmental impact.", SCA, 2014b). The message framing is the same as on the website, a combination of avoiding negative outcomes and producing positive outcomes (SCA, 2014b).

In social media, SCA communicates environmental (e.g. recycling and zero-waste, hygiene matters, biodiversity, care for people and nature) and social issues (e.g. breaking taboos about menstruation, amazing women campaign #AWEMosaic). The posts show examples of the company's engagement ("We are excited [...] to promote zero-waste and recycling efforts at the stopover!" or "We invited nursing home executives to share best practices and learn about hygiene, aging and breaking taboos." SCA 2015b).

To establish credibility, SCA states intrinsic motives (“Breaking the silence about menstruation is key to helping girls everywhere participate in society and pursue education!” SCA, 2015b). On YouTube, SCA uses a spokesperson from SCA who explains why SCA educates girls about menstruation (SCAeveryday, 2015b). The message appeal is rather emotional (“Amazing women are everywhere!” SCA, 2015b). On YouTube, this is achieved by showing nature and children in the videos and by playing pleasant music (SCAeveryday, 2015c; SCAeveryday, 2015d). Moreover, SCA makes use of storytelling and tells a hero story about SCA's female team: “They are fighting hard and inspire millions around the world as they take on one of the world's most challenging endeavours, the Volvo Ocean race. Let's inspire thousands more by illustrating that amazing women truly are everywhere!” (SCA, 2015b). Regarding the message framing, SCA wants to produce positive outcomes (“SCA has helped more than 6,000 households to get better access to clean water and hygiene facilities in Madagascar”, SCA, 2015b) (SCA, 2015b; SCAeveryday, 2015a; SCAeveryday, 2015b).

4.6.3 Interactivity

On the website, SCA allows interactivity by giving a list of contact information including the name, position, email and phone number (SCA, 2015r). Moreover, it provides information tools such as the share buttons for Facebook and Twitter (SCA, 2015j).

Similar to the website, SCA provides a list of contact persons including name, position, email and phone number in its sustainability report (SCA, 2014b).

With regards to interactivity, social media facilitates the stakeholders to make comments and to like posts. But during the observation period, SCA never answered a comment. On top of that, SCA for example encourages its stakeholders to publish their amazing woman (“Share your photo and story of an amazing woman in your life.” SCA, 2015b). In return, SCA donates money (“For each uploaded photo SCA will donate 1 EURO to the World Wildlife Fund. #AWEMosaic”, SCA, 2015b) (SCA, 2015b; SCAeveryday, 2015a; SCAeveryday, 2015b).

4.6.4 Other

What is especially striking is that SCA integrated a kind of glossary on the website, so that explanations of terms like biodiversity appear when the user hovers over the respective underlined term (SCA, 2015i).

Another very striking aspect of the sustainability report is the inclusion of pictures and short texts involving hashtags from SCA's Instagram account @SCAeveryday (SCA, 2014b).

The additional sustainability effect leaflet (SCA, 2014a) consists of 20 pages including a lot of pictures. It provides a summary of the main aspects presented on the website and includes how SCA approaches sustainability, SCA's people as well as nature ambitions and targets, examples of CSR activities, and a brief summary of the company.

The social media posts have a similar design containing a short or long introduction text, a link to the company's website, and hashtags. Moreover, on Facebook, the posts usually

include a picture or video, whereas on Twitter there is mostly plain text (SCA, 2015b; SCAeveryday, 2015a; SCAeveryday, 2015b).

4.7 Summary of empirical data

Following the thorough outlines of the collected empirical data the results from all six companies are shortly summarized. The order of the summaries is in accordance with the structure above. At the end of this chapter a table is given which gives an overview of our results.

The Volvo Group's sustainable report is thorough and includes many of the criteria from the GRI guidelines. Its website mostly points out the objectives of the company and does hardly address the issues themselves or the company's engagement. Least contents are identifiable on the Groups social media channels. On Facebook there was not even one posting identifiable addressing CSR related contents.

H&M's report was also created according to the GRI guidelines. It is thorough and well structured. Furthermore, the audience itself is addressed to take action. The company's website addresses the same issues, but gives less information about them. At a first glance the website seems to be well-structured. However, when analysing the contents it becomes clear that the structure is only given superficially. Within social media CSR related contents were hardly found. On Facebook no posting was devoted to CSR and within the other two channels only one video on YouTube and four postings on Twitter were identifiable.

Atlas Copco does not provide a separate sustainability report but includes these issues within their annual report. Nevertheless, the company bases its sustainability related contents on the GRI guidelines and therefore provides many information related to CSR. The website provides many interactive possibilities for the audience to engage themselves. However, the company does not address CSR in any of their social media channels.

Securitas AB communicates CSR via its website and via a relatively short sustainability report which is based on the GRI guidelines. The company points out its engagement, but rarely mentions the CSR activities themselves. Securitas AB puts a strong emphasis on credibility establishment and uses rational arguments to support its communication. The company also encourages an ongoing dialogue with its stakeholders. Securitas AB does not use social media at all in order to communicate CSR-related messages.

SKF communicates CSR via its website and via its annual report, where the sustainability issues are fully integrated. The report was made according to the GRI guidelines. SKF also uses social media to publish CSR-related messages. The company points out its responsibility regarding sustainability issues. The communication on the website and in the sustainability report is rational, whereas the messages on social media put a strong emphasis on emotional aspects. SKF is very active regarding counterfeiting issues as illustrated in one YouTube video.

SCA communicates CSR via its website, via its sustainability report which was created according to the GRI guidelines, and via a briefer sustainability effect leaflet. SCA also actively uses social media to spread CSR-related messages. The company puts a special

focus on environmental aspects due to the nature of the company's business. SCA combines both intrinsic and extrinsic motives. The website provides rather rational arguments, whereas the report also includes and social media rather makes use of emotional aspects. The sustainability report shows a lot of success stories about SCA's commitment.

Table 4 gives an overview of all the collected data. To indicate within which medium the data was found the letters W, R and S are used. Data found on the website are represented by W, data found within the report by R and data from social media is indicated by S. Letters in bold indicate that the companies put a special focus on that issue.

Category	Code	Forms	Volvo Group	H&M	Atlas Copco	Securitas AB	SKF	SCA
Media	Media		Website, separate report, social media	Website, separate report, social media	Website, CSR website, integrated report	Website, separate report	Website, integrated report, social media	Website, separate report, sustainability leaflet, social media
	Media vehicle		Social media: Facebook, YouTube, Twitter	Social media: YouTube, Twitter			Social media: Facebook, YouTube, Twitter	Social media: Facebook, YouTube, Twitter
	Number of Messages		Report: 1 annually; Facebook: 7; YouTube: 1; Twitter: 8	Report: 1 annually; YouTube: 1; Twitter: 4	Report: 1 annually	Report: 1 overall	Report: 1 annually; Facebook: 13; YouTube: 6; Twitter: 15	Report: 1 annually; Facebook: 16; YouTube: 3; Twitter: 16
	Message Exposure		All reports available	Previous reports available but no information about how many exist	All reports available	All reports available	All reports available	All reports available
Message	Category	• Economic	W R	W R	W R	W R	W R S	W R
		• Environmental	W R S	W R S	W R	W R	W R S	W R S
		• Social	W R S	W R S	W R	W R	W R S	W R S
	Content	• Issue itself	R S	W R S	W R			
		• Company's engagement	R S	W R S	W R	W R	W R	W R S
		• Strategy and Analysis	R	R	R	R	R	R
	• Organizational Profile	R	R	R	R	R	R	

		• Identified Material Aspects and Boundaries	R		R	W	R	R
		• Stakeholder Engagement	R	W R	R	W R	R	R
		• Profile of the Report	R	R	R	R	R	R
		• Governance		R	R		R	R
		• Ethics and Integrity	W R S	W R	W R	W R	W R	W R
		• Disclosures on Management Approach	W R S	W R	W R	W R	W R S	W R S
		• Financial and operating results of the enterprise			R		R	
		• Enterprise objectives	W R	W R	W R	W R	W R	W R
		• Information on internal audit			R		R	R
Design	Credibility Establishment	• Not applied						
		• Spokesperson	R S	R S		R	R S	R S
		• Use of pretentious expressions		R			S	R
		• Intrinsic motives	W R	W R	W R	W R	W R S	W R S
		• Extrinsic motives	W R	R	W R	W R	W R	W R
		• Not applied						
	Message Appeal	• Rational	W R S	W R S	W R S	W R	W R	W R
• Emotional			W S			S	R S	
• Not applied		W S	S	W R	W R	W	W	
	Use of Storytelling	• Myth or company origin		R				
		• Corporate prophecies	R	W			S	
		• Hero stories					R	R
		• Archived narratives						
		• Not applied	S	S				
	Message Framing	• Produce positive outcomes	W R	W R	W R	W R	W R S	W R S
		• Avoid negative outcomes	R	W R	W R	W R	W R	W R
		• Not applied						
Interactivity		• Basic contact information	W R	R	W R	R	W R	W R
		• Information tools			W		W	W
		• Feedback or contact forms	R		W	W	W	
		• Social media	S	S			S	S
		• Not applied						

Table 4: Summary of data collection

5 Analysis

In this chapter we analyse the collected data according to our analysis model. We start with media, then discuss the message, and finally analyse interactivity. For each of the categories, we compare the findings of the different companies to each other and relate them to the literature presented beforehand. Based on this, we give recommendations about how MNEs should communicate their CSR activities online.

5.1 Media

All companies published CSR related messages on their corporate websites. This shows that Swedish companies act similar to Chinese companies, which prefer to communicate their CSR via their corporate websites as well (Wang & Chaudhri, 2009). Rather unusual is the creation of a separate website concerning the company's CSR activities, since only Atlas Copco developed such as website. Additionally, leaflets are made available by SCA, the Volvo Group and H&M. A tendency of publishing a separate sustainability report is notable as four companies chose to do so, namely the Volvo Group, H&M, SCA as well as Securitas AB, which therefore is in accordance with the findings of Jose and Lee (2006). The Volvo Group, H&M, SCA as well as SKF created messages on social media concerned with CSR related contents. All of these four companies posted CSR messages on YouTube and Twitter. However, only SCA and SKF posted on Facebook as well. Five companies publish reports annually, except from Securitas AB. So far, Securitas AB published only one report and does not give any information about how often further reports will be published. Therefore, it is not possible to identify the number of upcoming publications. Generally speaking, YouTube postings were less in numbers compared to Twitter and Facebook postings. The maximum was six postings by SKF whereas the maximum number of postings on Facebook as well as Twitter was 16. The minimum number of postings on YouTube was one posting by the Volvo Group as well as H&M. The minimum of Twitter postings was four by H&M and the minimum of Facebook postings was seven by the Volvo Group. Among the companies it was noticeable that SKF as well as SCA posted much more often CSR messages than the Volvo Group and H&M on social media. Furthermore, it became clear during the analysis that it is not identifiable when messages were posted. Although this possibility exists for recently posted messages, messages posted during the given timeframe only indicate the date, not the time of the publication. The message exposure was only identifiable for the reports, which were downloadable from the first until the most recent one from every company.

We noticed that most companies put much effort into the creation of their sustainability reports. However, the CSR contents of websites are usually less thorough. Furthermore, we observed that the social media use of the companies differs greatly from each other. Basically, it seems that three groups exist. The first group does not post CSR related messages within social media at all. The second group does so, but rather sporadically. The third group of companies engages actively within social media. Since social media provide great opportunities to engage the audience and get feedback, we recommend companies to make use of these possibilities. Especially the use of Facebook is recommendable since it attracts the greatest amount of users. By this, companies have the possibility to reach all kinds of consumers and broaden the reach of their messages. However, they should evaluate how many channels they can handle. Also, there is a risk of receiving negative comments as well, which would need well-organised and reasoned

reactions. We believe, this might be time consuming and costly which could explain the absence of some companies on social media.

We further noticed the availability of all previous reports the companies created regarding sustainability. This increases in our opinion the credibility of the companies since the audience is provided with the possibility to actually compare the contents of the sustainability reports and by this enables them to review if aspects were continuously addressed and to revise given numbers of results.

Three of the six examined MNEs decided to publish an additional brochure regarding sustainability, namely SCA, the Volvo Group and H&M. These leaflets are shorter, not as detailed as the sustainability report and included a lot of pictures. This rather superficial way of presentation probably addresses various stakeholders because they need less time to read the short summary and the leaflet is overall easier to understand for everyone as it does not point out difficult details. However, we are not really convinced that this kind of leaflet is really necessary and thus recommend to rather focus and spend a company's resources on the creation of the ordinary sustainability report.

5.2 Message

All six companies presented economic, environmental as well as social issues in their reports and websites. Three out of the six companies, namely the Volvo Group, SCA and SKF, put more attention on environmental issues. On their social media channels the companies concentrated especially on social and environmental issues. Economic issues were only addressed by SKF within social media. All other three companies, specifically SCA, H&M and the Volvo Group, that were engaged within social media regarding CSR only referred to social and environmental issues. However, we believe that a company should either balance the issues it refers to or concentrate on these issues themselves has the greatest impact upon. The Volvo Group gives a good example of this approach. Since its products have a great impact on the environment their focus lies upon environmental issues. Nevertheless, it also addressed social as well as economic issues, but put slightly less focus on these.

The contents of CSR messages referred mostly to the company's engagements themselves. The issues themselves were only addressed by three out of the six companies, namely the Volvo Group, H&M and Atlas Copco. All the three companies included information about these issues within their reports. The Volvo Group and H&M furthermore formulated messages regarding the issue itself on their social media channels and H&M as well as Atlas Copco on their websites. In our opinion companies should address the issues themselves since these information make the reader aware that action is needed. Additionally, outlining information about the issue itself provides the company with good reasons why it addresses this particular issue and takes action against it.

Aspects regarding official guidelines for CSR disclosures are much less addressed within social media messages and the companies' websites. The Volvo Group addressed ethical aspects within messages disclosed on social media. Some kind of management approach can be identified as well within the messages on social media of three companies, specifically the Volvo Group, SKF and SCA.

On the websites, Securitas AB only addressed their materiality aspects. Two companies, namely H&M and Securitas AB, addressed stakeholder engagement. Ethical aspects were addressed on each website, but with different intensity. So were disclosures on the management approach concerning the handling of materiality issues. However, these were not specifically directed at the identified materiality issues within the reports. Additionally, all companies addressed their objectives.

Concerning the contents of messages disclosed on the social media channels and websites of the companies there was no strategy identifiable. Some parts of the suggested aspects by the GRI and OECD guidelines could be identified. However, these aspects were rather superficially addressed. To increase comparability among the companies to help stakeholders judge the actions taken by the companies we believe it would be recommendable to develop a guideline concerning disclosures for contents regarding CSR on websites. Otherwise, we think the companies should bring the contents of their reports, websites and social media in line with each other. By this, stakeholders have the chance to develop easily a thorough understanding of the companies' engagement.

5.2.1 Application of GRI guidelines within reports

All companies we analysed used the GRI guidelines for the preparation of their sustainability reports. However, the Volvo Group only based their reports on the GRI guidelines. Also, we noticed that most contents suggested by the Global Reporting Initiative were rather superficially included, and not properly implemented a 100% according to them. Also, Atlas Copco used outdated versions of the guidelines.

Besides information about the companies' governance, all reports included information about their strategy and analysis, an organizational profile, identified material aspects, stakeholder engagement, the report's profile, ethics and integrity as well as disclosures on management approaches. When examining the contents more thoroughly however, it became clear that the sub-items of each aspect were only partly addressed.

For example, all companies included a statement from the CEO in their report, but Atlas Copco does not give statements addressing the relevance of sustainability to the company and its strategy for addressing sustainability. Key impacts, risks and opportunities were only addressed by H&M, partly by Atlas Copco AB (risks and opportunities) and partly by the Volvo Group and SKF (risks). Otherwise, risks and opportunities were only sporadically mentioned, but not further outlined within the reports of the other companies.

When it comes to the organizational profile, all companies gave information about the name of the organization, the company's brands, the location of the headquarters, the number of countries, the company's legal form and the number of employees. But, all other aspects of the organizational profile were just partly addressed by the companies. The markets served were not addressed by SCA and H&M. None of the companies addressed the total number of operations and net sales were not addressed by Securitas AB. Furthermore, total capitalization information was not presented by Securitas AB, H&M and the Volvo Group. SCA only gave information about the ratio between debt and equity. The quantity of products and services provided were not addressed by any

of the companies. And none of the companies gave as detailed information about their employees as the GRI guidelines propose. Furthermore, only Securitas AB and SCA included a description about the organization's supply chain in their reports. Changes in the location of operations as well as changes in the share capital structure were only addressed by Atlas Copco AB and SKF. A report about whether and how the precautionary approach is addressed by the organization as well as a list of memberships of associations was provided by The Volvo Group, Securitas AB, SKF and SCA. Securitas AB, SKF, SCA were the only companies that list externally developed initiatives to which the organization subscribes. Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination were not addressed by any of the companies.

Every company listed the entities included in their sustainability documents, which is part of the material aspects and boundaries. However, Securitas AB did not include a list of material aspects in their sustainability report nor gave information about how the decision was made to include the discussed aspects in the reports.

The quality of the information given of the stakeholder engagement differed as well among the companies. The only aspect addressed by each company was the report about the organization's approach to stakeholder engagement, excluding any information about frequency of the engagement with each stakeholder group as well as information about whether any of the engagement was undertaken specifically as part of the report preparation process. Five out of the six companies provided a list with all the engaged stakeholders, specifically the Volvo Group, H&M, SCA, Securitas AB and SKF. A report about key topics and concerns that have been raised through stakeholder engagement excluding information about how the organization has responded to those key topics and concerns was given by three of the companies, namely the Volvo Group, SCA and SKF. Securitas AB was the only company addressing the basis for the identification and selection of the stakeholders. None of the companies reported about the stakeholder groups that raised each of the key topics and concerns.

The guidelines concerning the information about the report's profile were followed more closely by the companies. All of them included information about the reporting period and cycle, as well as specified a contact point for questions regarding the report, the applied guidelines and the approach to seeking external assurance. The only aspect not being addressed by every company was the information about the date of the most recent previous report. This aspect was only addressed by the Securitas AB and SCA.

Four out of six companies, specifically H&M, Atlas Copco, SCA and SKF gave information about the governance structure.

Concerning ethics and integrity all companies gave some information about their values, principles, standards and norms of behaviour. However, these information differed by the amount of attention given. The Volvo Group, H&M and Atlas Copco AB only mentioned the code, whereas Securitas AB gave a very short description and SCA disclosed its code of conduct to a great extent within their sustainability report. Despite Securitas AB, all companies reported about the internal and external mechanisms for reporting concerns about unethical or unlawful behaviour. None of the companies reported about the internal and external mechanisms for seeking advice on ethical and lawful behaviour.

All companies disclosed some information about their management approach concerning CSR. Four of the six companies gave explanations about how the organization manages the material aspects and provide statements about the results of the evaluation of actions taken, namely the Volvo Group, H&M, SCA and Securitas AB. Explanations about why the respective aspect is material were only given by SCA and H&M. Atlas Copco AB and SKF addressed these topics, but only gave general information. This means they did not directly address how each specific material aspect is handled.

Since the approach regarding the application of the GRI guidelines differs among the companies the question arises which approach is most suitable for the communication of CSR. On the one hand, applying the GRI guidelines accurately would increase the comparability of the companies. This would help stakeholders to better understand and evaluate the efforts taken by the companies which could lead to an improvement of a company's value. On the other hand, it would cost the companies more resources such as time and money to create their guidelines accurately. It is furthermore arguable if all the suggested aspects of the GRI guidelines really improve the companies' profile. Many aspects of the guidelines are addressed within the annual report of the respective company, which is why some information would be included in several reports. Securitas AB and SCA included a GRI Index within their reports. This index lists all aspects of the applied GRI guideline and gives further information on where these aspects are addressed. If the information is addressed within the sustainability report it is marked with "SR" and if the respective information is addressed within the annual report it is marked with "AR". By this, the companies avoid addressing issues more than once without confusing the audience where to find the information. We believe, this is a very constructive approach concerning the application of the GRI guidelines.

5.2.2 Credibility Establishment

In order to establish credibility, five of the six examined MNEs stated a combination of both intrinsic and extrinsic motives on both their websites and in their reports, whereas the remaining MNE H&M named in fact both motives in its report, but only intrinsic motives on the company's website. Securitas AB was the only company where extrinsic motives notably prevailed, whereas H&M stroke by using mainly intrinsic motives. Two of the six MNEs, namely SKF and SCA, also mentioned intrinsic motives in social media. Five out of six MNEs, so all except from Atlas Copco, used the CEO statement in their reports to address sustainability issues so that the CEO functioned as a spokesperson. All four MNEs that used social media to communicate CSR, namely the Volvo Group, H&M, SKF, and SCA, used other spokespersons such as employees or students in social media. Furthermore, Securitas AB stood out by publishing negative survey results which increased its transparency and hence credibility. Unfortunately, three out of six MNEs, in particular H&M, SKF, and SCA, used pretentious expressions in either their reports or in social media, which diminished their credibility.

According to the literature, companies should explicitly communicate their extrinsic motives besides their intrinsic motives regarding CSR communication in order to be credible in the stakeholders' eyes. If companies would only state intrinsic motives, the stakeholders might become sceptical. The same applies if intrinsic motives are directly connected to the company's business in a logical way (Du, Bhattacharya & Sen, 2010;

Trapp, 2011; Kim, 2014). This is partly the case for SCA's intrinsic motive about educating girls about menstruation as SCA is selling ties. Moreover, companies should find a balance between intrinsic and extrinsic motives, which all of the analysed companies did. Nevertheless, a predominance of extrinsic motives like in the case of Securitas AB should be avoided as this would increase a negative attitude of the stakeholders, whereas prevailing intrinsic motives like in the case of H&M would increase favourable attitudes (Forehand & Grier, 2003; Yoon, Gürhan-Canli & Schwarz, 2006). Du, Bhattacharya & Sen (2010) further suggest, that companies should underline if the companies' business and social activities are congruent. For example, SCA did so by saying that the company prioritises CSR activities that are linked to SCA's business such as activities focusing on hygiene and on health. If there are sensitive areas, Morsing et al. (2008) suggest subtle strategies to decrease scepticism, but we could not find any sensitive topics in our research to screen this strategy. The literature further agrees on the topic that spokespersons increase the credibility and authenticity of CSR messages as well as help companies to avoid being perceived as self-complacent in the eyes of the stakeholders (Fill, 2011; Morsing et al., 2008). As five of the six examined companies, so all except from Atlas Copco, used the CEO as a spokesperson regarding CSR in their reports, we can assume that companies already know about the importance of top management involvement especially in order to communicate the company's CSR strategy. But also other spokespersons like employees can have a huge influence on other employees (Morsing et al., 2008). According to Du, Bhattacharya & Sen (2010), companies should avoid "bragging" because this might have a negative influence on the credibility. Regarding bragging or using pretentious expressions, three of the six companies, namely H&M, SKF, and SCA, walked into the trap which means that there is still room for improvement for these companies concerning the establishment of credibility.

Based on our findings and the suggestions in the literature, we would like to give the following recommendations to MNEs when communicating CSR: a company should always be honest and as transparent as possible when communicating motives of CSR which means that they should not only state intrinsic motives but also extrinsic motives. Of course it is noble if companies do something for the common good, but it is commonly known that a company usually is concerned with making profits, the credibility would noticeably suffer if extrinsic motives remained unmentioned. Furthermore, it is important for a company to find a balance between both intrinsic and extrinsic motives, whereby prevailing intrinsic motives are favourable because being rather generous than self-interested leaves an overall positive feeling with the stakeholders. We further recommend to directly mentioning the link between the specific CSR activities and the company's business to increase credibility. On top of that, it is always helpful if a company can use a spokesperson to improve the credibility. The CEO is predestined to speak about the CSR strategy, the company's progress and targets regarding CSR. But also other spokespersons like celebrities, employees or other stakeholders are helpful to raise credibility. In this case it is important to make sure that the spokesperson fits the company's overall image and values so that the stakeholders can identify with the spokesperson as well as trust and believe in what the spokesperson says. Beyond that, we would like to genuinely advise companies against using pretentious expressions as this leads stakeholders to not take the company seriously anymore and thus damages credibility.

5.2.3 Message Appeal

All six examined MNEs used exclusively rational elements both on the website and in the reports. These rational aspects included for example diagrams and tables, performance data, key figures, clearly defined targets, other factual information or logical reasoning. One of the four MNEs that used social media to communicate CSR, in particular Atlas Copco, also used rational elements in social media, whereas the three remaining ones, namely H&M, SKF, and SCA, used emotional elements in social media, whereof SCA also used emotional aspects in the company's report and thus constitutes as an exception. Examples for emotional aspects were the use of pleasant music in a YouTube video by SCA and H&M or emotional statements by different spokespersons within SCA's and SKF's messages.

According to the literature, one can distinguish between rational and emotional message appeal. Rational message appeal contains factual information, whereas emotional message appeal wants to appeal to the stakeholders' emotional senses, e.g. by animations or by music (Fill, 2011). We can completely support the findings by Morsing et al. (2008) and by Jose & Lee (2006) who found that the communication style of CSR messages equals scientific expressions and thus is of rational nature. Like the CSR communication of our examined companies, the literature says that CSR communication is characterized by facts, statistics, figures and curves. Moreover, impacts of CSR activities are measured in terms of compliance data regarding legal standards, historical trends, or progresses towards determined goals. Morsing et al. (2008) also claim that CSR communication is not easily understandable for non-professionals which we think is only partly true as a lot of CSR communication, especially in social media, is quite easy to understand even for non-professionals.

Based on our findings and the literature, we conclude that a rational message appeal is absolutely necessary and suitable in order to communicate CSR-related messages to international stakeholders. As stakeholders are curious for example about the current status of CSR activities in relation to given targets, diagrams, key figures, etc. are the most appropriate way for a company to communicate those issues. However, we think that the addition of emotional aspects would further improve CSR communication, especially in connection with social media where there are many opportunities to integrate emotional aspects like pleasant music in YouTube videos. An emotional message appeal would also help stakeholders to better identify with a company's CSR efforts and to reach all kinds of stakeholders as it is easily understandable for everyone.

5.2.4 Use of Storytelling

Five of the six examined MNEs did not apply storytelling on their websites, whereas the remaining one, H&M, used corporate prophecies on the company's website and thus forms an exception. Four of the examined MNEs, namely the Volvo Group, H&M, SKF, and SCA, used storytelling in their reports in form of corporate prophecies, myth or company origin, or hero stories, whereas the remaining two MNEs, Atlas Copco and Securitas AB, did not apply storytelling at all, neither in their reports nor on their websites. Two of the four companies who used social media to communicate CSR, in particular the Volvo Group and H&M, did not apply storytelling in social media, whereas the other two ones, SKF and SCA, used storytelling in form of corporate prophecies and hero stories in social media.

According to the literature, storytelling helps the stakeholders to identify themselves with the company (Fill, 2011). Moreover, it attracts and retains customers and generates a positive attitude towards the brand or company (Pulizzi, 2012). As we did not examine the stakeholders' attitudes, we can neither support nor dismiss these issues. However, van Tulder & van der Zwart (2005) found that corporate social reports are anecdotal in character what our findings support. When storytelling was applied by the MNEs, the stories were rather short and did not provide any deeper background information. They seemed to be brief examples of what kind of CSR activities MNEs implemented or a highlighting of successful CSR activities.

Based on our findings and the literature, we think that storytelling is a strong instrument to illustrate examples of successful CSR activities and should be utilized by companies as such. We therefore recommend to not only use storytelling in social media, but also occasionally in the reports and on the companies' websites because stories, although they might be rather short, visualise CSR issues and helps the stakeholders to identify with and to easily understand the companies' CSR engagement. Nevertheless, companies should not overuse storytelling as we fear that this might narrow the seriousness of the companies CSR activities because the stories miss factual information which is absolutely crucial for a company to be recognised as credible.

5.2.5 Message Framing

Five of the six examined MNEs used a combination of both avoiding negative outcomes and producing positive outcomes when framing their CSR messages on both their websites and in their reports, whereas the remaining one, in particular the Volvo Group, used indeed a combination in the report, but only pointed out producing positive outcomes on the company's website. Two of the four MNEs that used social media to communicate its CSR activities, namely the Volvo Group and H&M, did not apply message framing, whereas the other two ones, SKF and SCA, emphasized producing positive outcomes in their CSR messages in social media.

According to the literature, message framing is coupled to the humans' motivations to either avoid pain or seek happiness and therefore react to messages that either avoid negative outcomes or produce positive outcomes (Fill, 2011). As further details about the message framing have not been studied yet, we can only make our own assumptions.

Based on the findings and the literature, we think that a combination of both avoiding negative outcomes and producing positive outcomes addresses as many stakeholders as possible, both the ones reacting to message that help avoiding pain and the ones reacting to messages that promise happiness. However, we feel that a slightly stronger focus on messages framed in accordance with producing positive outcomes might leave an overall better or more positive feeling with the stakeholders and thus should be preferred by the companies when communicating CSR messages.

5.3 Interactivity

The six examined MNEs used interactivity in different ways depending on whether they communicate CSR via their websites, reports, or social media. All six MNEs provided basic contact information like names, positions, email addresses, and telephone numbers of the particular contact persons in their sustainability reports, whereas only four of

them, namely the Volvo Group, Atlas Copco, SKF, and SCA, also provided this information on their websites. SKF provided a special email address where stakeholders can anonymously report counterfeiting issues. Three of the six examined MNEs, in particular Atlas Copco, SKF, and SCA, provided sharing buttons on their websites so that the stakeholders can share contents in various social media. One of the six MNEs, the Volvo Group, actively asked for feedback in its sustainability report and one of the six MNEs, namely Securitas AB provided a contact form on its websites. Interactivity in social media like comments and sharing options was given through the respective social media platforms Facebook, Twitter, and YouTube. But one of the four MNEs that used social media to communicate CSR, in particular H&M, disabled the comment function for videos on YouTube. It was especially astonishing that none of the four MNEs replied to the comments made by the stakeholders, so a true dialogue did not emerge between the companies and their stakeholders. Two of the six MNEs actively asked for stakeholders' input: Volvo's stakeholders could nominate people for the Volvo Environment Prize on Volvo's website and SCA's stakeholders could share their story about amazing women including a photo. SCA boosted this interactivity option by donating money for each uploaded photo. One of the six MNEs, Atlas Copco, offered quizzes about the company on the company's website. Another MNE, Securitas AB, conducted a survey to ask its stakeholders about how they liked its CSR communication and published the results on its website.

According to the literature, a communication process should include giving feedback in order to find out if the message was understood the way it was intended to be (Doole, Lowe, 2012). Although some of the companies either actively asked for feedback, provided contact forms or basic contact information, or asked for stakeholders' input, a true dialogue between the company and stakeholders did not materialise. These findings also match the previous study by Gomez and Chalmeta (2011) who found that companies do not pay attention to create a real dialogue. Especially in social media, none of the companies made efforts to answer the stakeholders' comments. But as the companies did not reply at all to the stakeholders' comments, we can neither support nor disprove the findings by Colleoni (2013) and Moutchnik (2013) who found that companies avoid interactivity regarding controversial issues. The only time we can detect a form of successful interactivity was when Securitas AB published the results of a stakeholder survey besides actions to be taken according to these results. In this case, Securitas AB really listened to its stakeholders and based on that tried to improve its CSR communication. This is exactly what the literature suggests: using feedback to understand if messages have been received and if they were received in the intended way in order to enhance the communication process. As we did not test any of the contact forms, we cannot tell if the companies directly reply to an enquiry or feedback and thus a true dialogue originates.

Based on our findings from the collected data, we think that interactivity is an important factor regarding online CSR communication which seems to be under-appreciated by the analysed companies especially with regards to social media. We recommend the companies to give their stakeholders as many possibilities for interactivity and feedback as possible because the company can only improve its communication and thus enhance its stakeholder relationship and truly benefit from its CSR efforts if it really listens to what stakeholders think about the company's CSR communication. We further recommend giving basic contact information both on the website and in the report, a contact form on the website, as well as content sharing buttons for each social media

channel that the company is represented in as a basis. Moreover, the companies should take stakeholders' comments on social media into consideration and also respond to them, so that a real dialogue is initiated. Hereby, the literature points out and we therefore recommend to not distinguish between favourable and controversial issues but to reply to both kinds of issues as this strengthens the company's credibility. If possible, for example as part of a campaign, it is also recommendable for a company to engage its stakeholders to take part in a voting or to share their own contents because this is likely to influence the company-stakeholder-relationship in a positive manner.

5.4 Other observations

In this paragraph we would like to summarise the additional findings that we made that were admittedly not part of our analysis model but seemed particularly interesting to us concerning how MNEs communicate their CSR activities online and thus should be included in our analysis.

The first thing we noticed is that all of the four examined MNEs that used social media to communicate CSR, namely the Volvo Group, H&M, SKF, and SCA, had a common design for its CSR messages in social media: The posts usually consisted of a short text including hashtags, @-signs, and a link to the company's website. In some cases, especially on Facebook, the CSR messages also included a picture or video. One of the examined MNEs, H&M, even included videos on its website when communicating CSR. SCA included pictures and short texts involving hashtags from its Instagram account in its sustainability report. SCA also integrated a glossary highlighting and explaining difficult terms like biodiversity in its website.

We think that this common design of CSR messages in social media is an indicator for its appropriateness and suitability to communicate CSR in social media. Furthermore, we believe that the inclusion of a picture or video further increases the audience's attention to the post or the article on the website. However, companies should make sure that the posts do not become confusing by including too many links, @-signs and hashtags. In our opinion, the integrated glossary is a very helpful tool, especially for those stakeholders that are not that familiar with the several terms regarding sustainability. We therefore highly appreciated it and would like to recommend it to other companies as well, either in form of an integrated or separate glossary on the website.

One of the six examined MNEs, H&M, only included positive results in an overview of the key performances. We advise companies against doing so as this decreases the credibility. Of course, it is possible to highlight positive results, but one should never exclude negative results as this manipulates the overall image. The same MNE directly addressed its customers to contribute to sustainability. In our opinion, this is a good idea because the MNE actively tries to have a positive influence on its customers and engages them to at least think about CSR-related issues which is the first important step to change negative behaviour regarding sustainability. Moreover, H&M communicated CSR messages in social media country by country. As we did not focus on different target groups within the group of international stakeholders, we are not able to either recommend or advise MNEs against adapting CSR communication on a country basis.

Two of the six examined MNEs, in particular Atlas Copco and SKF, fully integrated their sustainability issues into their annual reports. However, SKF did not clearly mark which contents are directly related to CSR so that it is hard for the stakeholders to detect which contents do belong to CSR and which not. We therefore recommend to clearly mark and emphasize which contents are directly related to CSR in order to diminish any insecurities about it.

Another one of the six examined MNEs, namely Securitas AB, stood out due to its short sustainability report of only 18 pages which was almost entirely black and white except from a few company pictures. We assume that this company has just started reporting sustainability as we also could not find any reports from previous years. The company tried to communicate CSR exemplary according to the GRI guidelines, but we think that there is still room for improvement regarding the extent and details of the company's CSR communication. Another possible explanation for the short sustainability report is that the company barely engages in sustainability. In our opinion, a sustainability report should be more detailed, otherwise the stakeholders are not able to get a sound idea of what the company actually does regarding CSR. The very detailed sustainability reports of the other examined MNEs serve as a good example for this.

6 Conclusion

Today's consumers become more and more socially conscious. This is why multinational companies engage with social initiatives to be perceived positively which impacts the company's reputation and brand value. But just being engaged with corporate social responsibility is not sufficient since there is no effect on business returns if stakeholders are not aware of the CSR efforts undertaken by the company. Therefore it is necessary and of great importance for a company to communicate its CSR efforts to the company's stakeholders. Unfortunately, many companies face difficulties regarding what and how to best communicate CSR to their stakeholders. So the question arises how companies should communicate its CSR activities to its international stakeholders. By referring to the marketing communication mix, three elements that are crucial to CSR communications were identified: media, message, and interactivity. By qualitatively analysing the media to convey messages, the messages contents and design as well as the interactive elements of CSR messages, our study found out how Swedish MNEs communicate CSR online.

Addressing the first sub-question of this study which was concerned with the applied media for delivering CSR related contents, we examined the media, media vehicles, and the number of messages posted between 1st January 2014 and 31st March 2015 as well as the duration of the message exposure. We found that all companies used their corporate website as well as reports to outline their CSR efforts. Social media, however, was only partly applied. Regarding the number of messages, no pattern could be identified and the amount of messages differed tremendously between the examined companies. Furthermore, we found that companies did not choose to remove their reports from the websites which suggests a high duration of message exposure.

The second sub-question of our study addressed the messages' contents and design. We found that all companies described their engagements, but usually put less focus on the issues themselves. Within the reports, all companies referred to the GRI guidelines for its creation, but with different depth. On the websites the contents of the GRI guidelines were less thoroughly applied and not all aspects were addressed. Mostly, the contents were concerned with the company's ethics, disclosures on the management approach to handle identified issues and the companies' objectives. On social media, the companies mostly addressed environmental and social issues while communicating about their engagements.

Credibility establishment, the first aspect of the message design, was often established by a statement of the CEO within the reports. Also within social media, spokespersons were often applied. Furthermore, the companies mostly balanced intrinsic as well as extrinsic motives. The message appeal was almost exclusively rational and storytelling was hardly used for the design of CSR related messages. The message framing of all companies was balanced between positive and negative.

Our last sub-question to answer how Swedish MNEs communicate CSR messages online was concerned with the interactive elements of the CSR messages. All companies provided basic contact information. Besides these basic information, only half of the companies provided further possibilities for interactivity in terms of the provision of information tools and contact forms. CSR contents on social media channels could be identified of more than half of the companies' channels, but lacked the creation of

dialogues.

Having answered all three sub-questions provided above, we answered the question how Swedish MNEs communicate CSR online. Therefore, our purpose to develop new knowledge about the communication of CSR related contents and contribute to the understanding of the way Swedish multinational enterprises reveal CSR messages to their international stakeholders while communicating with them online via their websites, reports and social media has been fulfilled.

6.1 Recommendations for MNEs involved in CSR communication

The results of this study aim at the provision of recommendations for MNEs about how to communicate CSR activities online. Table 5, which is structured according to our analysis model, gives an overview about our recommendations described beforehand. This is done in form of Dos containing recommendations about what companies should do and Don'ts including recommendations about what companies should avoid when communicating CSR. These recommendations have not been tested yet.

Category	Code	Do's	Don'ts
Media	Media & Media vehicle	<ul style="list-style-type: none"> • make use of social media, especially Facebook • keep previous reports downloadable 	<ul style="list-style-type: none"> • do not engage in too many channels and lose control over them • do not waste resources on additional materials like leaflets which are unnecessary
Message	Category	<ul style="list-style-type: none"> • either have a good balance between the three categories or focus on the aspect that the business has most influence on without completely neglecting the other categories 	<ul style="list-style-type: none"> • do not focus on only one category
	Content	<ul style="list-style-type: none"> • have a strategy for the creation of the contents • adjust the contents of the messages within the different applied media to each other so contents are more similar but not completely the same • provide information about the issue itself as well as the company's engagement • when making use of the GRI guidelines include the GRI index • when GRI guidelines are used but not all aspects included in the sustainability report give information where to find these aspects 	

Design	Credibility Establishment	<ul style="list-style-type: none"> • be honest & transparent • combine extrinsic & intrinsic motives, whereby intrinsic motives should prevail • mention link between CSR activities and the company's business • use spokespersons • include top management like CEO, especially when communicating the CSR strategy 	<ul style="list-style-type: none"> • do not leave out extrinsic motives • do not use pretentious expressions
	Message Framing	<ul style="list-style-type: none"> • use a combination of messages framed by producing positive outcomes and by avoiding negative outcomes 	
	Use of Storytelling	<ul style="list-style-type: none"> • use storytelling in various media to illustrate examples of CSR activities 	<ul style="list-style-type: none"> • do not overuse storytelling
	Message Appeal	<ul style="list-style-type: none"> • use rational message appeal in form of clearly defined targets, diagrams, key figures, etc. to logically underline your CSR communication • add emotional aspects where possible to address a broader audience 	
Interactive contents		<ul style="list-style-type: none"> • provide as many possibilities regarding interactivity as possible like basic contact information, contact forms, and content sharing buttons for various social media • actively use stakeholders' feedback to improve CSR communication • respond to stakeholders' comments and engage them to share contents themselves in social media to improve the company-stakeholder-relationship 	
Other		<ul style="list-style-type: none"> • use the common design of social media messages including a short text, hashtags, @-signs, links to the company's website, and pictures or videos • include a glossary explaining CSR-related terms on your website • directly address 	<ul style="list-style-type: none"> • do not include too many links and hashtags to avoid confusion • do not exclude negative performance results

- stakeholders to contribute to sustainability
- mark all messages that are directly related to CSR as such
- give as many details as possible in the sustainability report

Table 5: Recommendations for MNEs involved in CSR communication

6.2 Reflection over the realization of the study

We answered our research question and fulfilled the purpose of our study by using a qualitative research approach. We decided to conduct a multiple case study and selected six Swedish MNEs based on predetermined criteria. This thorough selection is the first limitation of our master thesis. All our findings are based on these six MNEs. It is still possible that the selection of different MNEs would have led to slightly different results. We further decided to use qualitative, semi-structured interviews and an online observation as data collection methods. The nature of semi-structured interviews has the result that the answers given by the different MNEs cannot be compared on a one-on-one basis as there might be different emphases set by the MNEs when answering our questions. Moreover, the interviewees were indeed in charge of CSR, but not responsible for the communication in specific. The answers might have been more precise, if we had interviewed the managers or employees in charge of the communication as such. During the online observation, we as researchers had to evaluate contents and assign our findings to the codes and categories of our analysis model. There is a small chance that other researchers would have interpreted some messages marginally differently. Based on the literature, we created an analysis model that we used for data collection and analysis. Our findings are mainly limited to this analysis model, although we took especially striking issues into account when observing the online CSR communication by Swedish MNEs. Despite of the methodological limitations, we were able to properly answer our research question and each of the sub-questions. Furthermore, we fulfilled the purpose and finally provided recommendations about how MNEs should communicate their CSR activities online based on our collected empirical evidence and the findings of previous studies and theories presented in the literature that are related to our research area.

6.3 Suggestions for continued studies

After finishing our research, we realized that there is a number of issues that are somehow related to our research topic, but not directly covered by our master thesis and therefore might be interesting to be investigated further in future research.

As our recommendations for MNEs involved in CSR communication have not been tested yet, further research could do so and either confirm or disapprove the various dos and don'ts.

Our thesis focuses on CSR communication, but not on the choice of various CSR activities themselves. It might therefore be interesting to analyse which kind of CSR activities best suit a company's business, values, aims, and strategies. Maybe it is

possible to elaborate any conformity of conducted CSR activities between different branches or countries.

Moreover, our thesis does not distinguish between different stakeholders as target groups of CSR communication. It would be very interesting to find out if companies should communicate differently depending on which stakeholder group, e.g. customers, investors, etc. the company is communicating its CSR messages to.

Furthermore, our thesis only focuses on online CSR communication via the companies' websites, via reports, and in social media. It would be possible to further investigate other off-line CSR communication and compare the findings to our results. Besides that, it would be interesting to examine other online media like companies' newsletters regarding CSR communication.

On top of that, we only examined the way how MNEs communicate CSR online, but our thesis did not measure in how far the communication was successful or effective. It would be really worthwhile to conduct further research that measures the effectiveness of online CSR communication e.g. by measuring the performance of CSR communication on social media by means of key figures like number of likes, number of follower, or number of comments. Additionally, further research could focus on the stakeholders' perception of CSR communication in general.

Four of the six examined MNEs in our thesis used social media to communicate CSR. However, none of them replied to the stakeholders' comments. Further research could investigate why companies do not reply and why it could be worthwhile for a company to answer anyway and initiate a dialogue with its stakeholders.

During our research, we found that two of the examined MNEs integrated its CSR communication into their annual reports. It could be interesting to further study in how far an integration of CSR into the annual reports is recommendable in comparison to separate sustainability reports. Moreover, we found that all of the examined MNEs used the guidelines by the Global Reporting Initiative. It could be further investigated whether these guidelines serve as the best instrument in order to create CSR reports. On top of that, it would be extremely interesting to develop similar guidelines for CSR communication via a corporate website and via social media.

Our thesis makes use of an analysis model that is strongly related to the marketing communication mix and thus the categories media, message, and interactivity. These categories could be expanded e.g. by the layout of CSR communication and then further investigated. Besides that, our study focuses on six cases only. It would be deeply interesting, if our findings are replicable with other Swedish MNEs or MNEs from outside Sweden. On the one hand further studies could increase the number of cases and on the other hand enlarge the geographical context when examining CSR communication by MNEs. It would also be interesting to investigate if our findings could be applied to small and medium sized companies as well.

In the end of our thesis, we give recommendations on how MNEs can improve their CSR communication. Besides that, we found that one of the examined MNEs for example used a stakeholder survey to improve its CSR communication. Further research

could examine which other possibilities exist for companies to improve their CSR communication.

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Appendix

Appendix 1: Checklist for online observation

Category	Code	Sub-Code	Forms	Comments	Reference
Media	✓	Media			
	✓	Media vehicle			
	✓	Number of messages			
	✓	Timing of message publication			
	✓	Duration of message exposure			
Message	Category		<ul style="list-style-type: none"> ✓ Economic ✓ Environmental ✓ Social 		
	Content		<ul style="list-style-type: none"> ✓ Issue itself ✓ Company's engagement ✓ Strategy and Analysis ✓ Organizational Profile ✓ Identified Material Aspects and Boundaries ✓ Stakeholder Engagement ✓ Profile of the Report ✓ Governance ✓ Ethics and Integrity ✓ Disclosures on Management Approach ✓ Financial and operating results of the enterprise ✓ Enterprise objectives ✓ Information on internal audit 		
	Design	Credibility	✓	Not applied	

	Establishment	<ul style="list-style-type: none"> ✓ Spokesperson ✓ Use of pretentious expressions ✓ Intrinsic motives ✓ Extrinsic motives
	Message Appeal	<ul style="list-style-type: none"> ✓ Not applied ✓ Rational ✓ Emotional
	Use of Storytelling	<ul style="list-style-type: none"> ✓ Not applied ✓ Myth or company origin ✓ Corporate prophecies ✓ Hero stories ✓ Archived narratives
	Message Framing	<ul style="list-style-type: none"> ✓ Not applied ✓ Produce positive outcomes ✓ Avoid negative outcomes
Interactivity		<ul style="list-style-type: none"> ✓ Basic contact information ✓ Information tools ✓ Feedback or contact forms ✓ Social media

Table 6: Checklist for Online Observation

Appendix 2: Interview guide

Questions regarding applied media

- Which online media do you use to communicate CSR?
- How frequently do you update CSR related contents on the different channels?
- How do you schedule the publication of CSR-related contents on the different media?
- How long do you intend customers to be exposed to the messages?

Questions regarding the messages

- Which contents/material issues do you communicate with regards to CSR related contents (economic/environmental/social)?
- Which contents do you include within CSR related disclosures (e.g. financial and operating results, enterprise objectives, information about board members, etc.)?
- How do you establish credibility regarding CSR messages?
- Which features do you use to make your CSR messages more appealing (e.g. use of spokespersons, emotional message framing, use of storytelling technique)?

Question regarding interactivity

- Which forms of interactivity do offer to your international stakeholders when communicating CSR related contents?

Appendix 3: Transcript of the interview with the Volvo Group regarding CSR communication

General information

Interviewee: Eva Lindebäck Brandt, Stakeholder Management

Date: 29 April 2015, 3pm

Mode: via telephone

Transcript

Interviewer: We would like to ask about your position more, so you just said you are within CSR but preparing the contents and not the communication itself.

Interviewee: Yes, that's true. Well, actually I am the Director of Stakeholder Management. So I am responsible for the relations to our stakeholders, and that should be within the CSR area I should add.

And, one of my responsibilities is the sustainability report. But I am also working more specifically on the main 00:48 from the sustainability report from other evaluation, like the Dow Jones Sustainability Index evaluation that we participate in. We base from those.

We are looking at where we would like to go or where we would like to be in the future and we are trying to actually look at the gap and then implement activities in the organization in line with our strategies.

Interviewer: All right, okay. That might be worth knowing as well I guess. Okay. So maybe we can start now with the first question, I think you got my mail yesterday with the questions beforehand.

Interviewee: Yes.

Interviewer: So the first question with regards to the media you use for communication, could you tell us about which online channels do you use to communicate corporate social responsibility?

Interviewee: Yeah, I think mostly we use our webpage of Volvo Group, but we also use our internal webpage, we call it Violin.

Interviewer: Oh okay.

Interviewee: But then we also use a lot of other channels or we use email to speak with our stakeholders, we use Twitter, we use LinkedIn and Facebook. As I said, I am more the content provider and then I have communication that actually something needs to get out.

But I know that when we well release the sustainability report, this is how we do it, and we also use blogs. We actually try to look at specific bloggers and we send them that material. We try to use most channels I would say.

Interviewer: Yeah, okay. Do you know how frequently you upgrade the CSR web contents on the different channels?

Interviewee: It really depends on what we are doing and what kind of activities that we would like to communicate. But I would say that we have a lot of activities going on in this area. Yeah, it's quite often that it's very difficult to say. It's not that we have every week we should communicate something or something like that; it's more that when we have the release of news of the vocational school in Africa, then we publish that.

Interviewer: Okay. So it's not -- more like, okay, every week you will have to send ten messages or something like that?

Interviewee: No, no, we don't have that. It's all depending on relevant activities.

Interviewer: Okay, I see. Do you have like a specific timing when you place the CSR contents?

Interviewee: When it's ready.

Interviewer: Okay.

Interviewee: No, we don't have that, not as far as I know at least. I mean, this is my first year in this position, it may be that they had some other strategies before me or I don't know about that.

I mean, I think that communication has more of these kind of plans, but for our specific area it's more dependent on activities.

Interviewer: Okay, I see. And then how long the customers are exposed to the messages I guess is also not a part of your work?

Interviewee: No, not really, and I actually thought that, and my colleague that normally I am in contact with, she is actually on a business trip, with limited access to email so I didn't get a hold of her.

Interviewer: Oh, okay.

Interviewee: You might contact her regarding this, because they may have specific rules for how long they should be out there. I am sorry, I didn't reach her.

Interviewer: Yeah, don't worry, that's normal. Okay. So we can go to the next part of the questions regarding the messages.

My first question there is which content or, I saw in the report that you call it materials or material issues, do you communicate with regards to CSR related contents?

Interviewee: Yeah, certainly all of these three areas.

Interviewer: Do you have like an area you put more attention to?

Interviewee: It depends how you define the area really. No, not really, I think historically, I mean, Volvo as a commercial transport industry company, we are very focused on the environmental aspect.

Interviewer: Okay, yeah, that makes sense.

Interviewee: But I think that we are -- I mean, we are heading more and more towards the social focus as well. And of course the economics area it depends on how you define it. If it's CSR, what is that? I mean, it is also something bigger, I think. I mean, we have one of our material issues that was put into this context, more or less, is customer satisfaction. And of course we communicate a lot around that, even though it's not a specific CSR related topic.

Interviewer: Yes, okay, I see.

Interviewee: But I think we have focus on all three areas.

Interviewer: Okay. And when it comes to the specific content, what do you include there regarding like financial results or enterprise objectives and so on?

Interviewee: I mean, we are basing our sustainability reporting on the GRI G4, and therefore we have those -- I mean, we start out with the materiality matrix, reporting on the material issues or aspects for the Group.

But then of course there are directives on what you should include as well from GRI, and we follow that.

Interviewer: So you follow them completely or are there aspects you leave out?

Interviewee: I mean, we don't say that we are coherent with them, but we base our sustainability reporting on the GRI G4 regulation.

Interviewer: And how do you decide what you take in and what you will take out?

Interviewee: That is based on the materiality matrix.

Interviewer: Oh, okay, I see.

Interviewee: And it's based on general rules regarding the financial results and financial position and our strategic objectives and those kind of things they have to be there anyway. I mean, there are frame of things that you have to include.

Interviewer: Yes, okay.

Interviewee: So not everything is materiality but yeah, most of it --

Interviewer: Okay, I see, so we know that credibility establishment is a big issue within CSR and therefore we were wondering how you try to establish this credibility.

Interviewee: Yeah, I think we have -- I think we have credibility. We have been working for long with our core values, quality, safety, and care for the environment. We have been working with quality and safety since 1927, that's core values for the group. Taking in the human perspective in our business 1:34 and then we complete it with a care for the environment in 1972 I think.

So from 1:42 onwards we have sort of -- there has been three core values very deeply rooted in our organization and our culture, I think that is a sort of foundation where we build our credibility on.

Interviewer: Okay, I see, --

Interviewee: And then of course we tried not to communicate anything, I mean, we don't want to greenwash anything.

Interviewer: Yes, of course, but how do you avoid this greenwashing?

Interviewee: By being factual, I think that's really important, and I think also with our new societal engagement. It's not new actually but it's more formalized now from this year on.

Interviewer: Oh, okay.

Interviewee: A new societal engagement program, it's more -- even more linked to our business objective, and I think that's really important. It's very important to do it with credibility that we are doing things also not only for someone else, for society, but we are also doing it for ourselves to give some added value.

Interviewer: Yes.

Interviewee: So that's why we link our activities to traffic safety, to skills development which has been a lot within the vocational area of mechanics or technical skills that we need for our business, and to environmental issues. Then those three areas are really important for us. That's where we have our competence and that's all the way we can make the greatest impact.

Interviewer: Okay.

Interviewee: So when doing this I think that that will actually enforce our credibility in this area as well.

Interviewer: That sounds very reasonable. Do you use any features within the messages to make them more appealing?

Interviewee: It's very difficult for me, I mean, we sometimes use a spokesperson, with a quote from them. That we do sometimes. We try to use relevant images along the message. We prefer to have a story behind the message, if we can. Not only to say that this has been done but to kind of speak little bit more about it.

Interviewer: Oh okay, I understand. Okay, we already reached the last question regarding interactivity. So we were wondering which forms of interactivity you offer to your international stakeholders?

Interviewee: I think that we try to send out the message through different channels. That is one way to try to increase the interactivity, but we also have more of stakeholder dialogue, that's here, to get more dialogues between our different stakeholders and also what they expect from us, so that would be an important thing going forward.

We have had that in other forms, I mean, we have, for instance, something called the sustainability forum which is an event where we invite them, maybe about 300 stakeholders suggesting more of the environmental aspect and how we do that together with other partners and decide to actually contribute positively to the new sustainability goals that are being developed by the UN.

Interviewer: Okay.

Interviewee: So I think that we try to take a leading position in this area with sustainability in many different ways.

Interviewer: Okay, very good! Yeah, I think we reached our goals, we went through all the questions and also the time took a little bit longer, I hope that's okay.

Interviewee: Yeah.

Interviewer: Is there anything from your side, you would like to add?

Interviewee: I just thought about something. Our sustainability report is only – we have a web report version of it and we also have a PDF version, we do not have any printed version.

Interviewer: Oh okay.

Appendix 4: Transcript of the interview with SKF regarding CSR communication

General information

Interviewee: Jonas André, Project Coordinator Corporate Sustainability

Date: 18 May 2015, 9am

Mode: via telephone

Transcript

Interviewer: Which online channels do you use to communicate CSR?

Interviewee: We of course use SKF.com and the social media channels that are out there. I am not the one who is responsible for that. We have a central communications department with a small Social Media team. But I am the connection to the respective social media teams that publish CSR contents. I provide them with cases and information to use. We try not to communicate CSR separately but integrate it in the main stream communication. The social media team uses Facebook, YouTube, LinkedIn, Google+, Blogs, Tumblr and they create material there. We usually link it to our SKF.com pages or to pages of external partners such as NGOs and so on where anyone can read more.

Interviewer: Okay, then I have one more question. Why did you choose to integrate CSR related issues into the annual report instead of doing it separately?

Interviewee: It's a number of issues or reasons for that. The thing is that we felt that we were doubling information, we have reported to the Swedish regulation on financial reporting, there are some sustainability aspects that are included in there. It felt like we are actually urged to communicate this in the report in a consolidated way. We wanted to include it in one report. It felt like this was the fairest way to present our company. And then, it was a lot of discussions back in 2010/2011 on upcoming integrating reporting frameworks. We thought it was a good time to change our approach so we chose to consolidate our reporting in 2011. Then in 2012, the integrated the reporting framework came out. Now, we don't argue that we have an integrated report in line with the IIRC framework, but a consolidated report.

Interviewer: Thank you. Okay, the next question. How frequently do you update CSR related contents on your different channels? Is there some kind of fixed schedule which you use?

Interviewee: No, basically we try to update when we have new data. So after the reporting we revise data at least once a year. And when we have some ongoing activities such as social engaging the community support. Most sustainability initiative are long-term, so it can take some time before updating. We are trying to keep the generic information as fixed as possible. And when we have a good case, a collaboration for instance, then we try to create a short story of that.

Interviewer: Thank you. The next question that we have regards messages. The question is: Which contents do you communicate with regards to CSR related contents? We mean for example economic, environmental, or social aspects.

Interviewee: In terms of economic, we concentrate on economic and financial information that we consolidate more often for investor requirements. When it comes to social and environmental, this is more the long-term. We don't communicate that as frequently. We communicate about it when we have new results or activities. But due to the nature of these long-term issues.

Interviewer: Next question: How do you establish credibility regarding CSR messages?

Interviewee: We basically try to communicate what we do and try to focus not so much on words, but more on actions, basically, not so much what we aim to do or intend to do, but more on what we are doing and what we have done. We also communicate the methods how we calculate. Sometimes our communication is maybe too detailed, but we feel that from an engineering point of view, it needs to be thorough.

Interviewer: Do you use any features to make your CSR messages more appealing to the readers? Any features like spokespersons, emotional messages, or is there anything special that you use?

Interviewee: I think in that terms of communication policies, [hesitates] what should I say? We try to be straight to the point and be quite open about it, and say what we don't have everything in place, but this is at least what we have.

Interviewer: The next question regards interactivity possibilities. Do you offer any possibilities for interactivity when communicating CSR-related contents or feedback possibilities?

Interviewer: Well, I think that in terms of social media it's quite easy to interact, so if anyone has any comments on something, they are directed to us, we need to respond quite frequently. And in terms of the annual report or financial reporting, we have contact persons, so if you want to, you can get in contact with persons responsible for the information. And also we have a template where we get a lot of questions that are coming via SKF.com. The readers can post questions, it is like a form and then I get a lot of those questions that are related to sustainability themes.

Interviewer: Thank you.

Appendix 5: Interview rejection by SCA via email

"Dear Jacqueline & Christiane,

Thank you very much for your mail and for your interest in our company.
We are very happy that you would like to interview us, but I am afraid I have to let you know that due to a high number of requests we are unable to participate at the moment.
I am really sorry about this.

I wish you the best of luck with your master thesis, and thank you so much again for contacting us.

Best regards
Martina Brändström

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