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CONSUMER REACTIONS TO CSR COMMUNICATION - A COMPARATIVE STUDY OF TWO COMPANIES

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ABSTRACT

The study aim is to understand how to make beneficial CSR communication in terms of consumer reactions in social media. One can found many studies about consumer engagement and CSR communication but not many have examined consumers' reactions towards CSR communication. Based on the previous literature, social media is growing as a platform of CSR communication. Therefore, it is interesting to now fill the gaps and investigate these issues more. Previous literature has already offered understanding of the two CSR communication strategies: one-way informing communication strategy and two-way integrative and involving communication strategy, but also introduced some benefits and challenges each strategy can cause. To tackle the varying challenges and find out the benefits each CSR communication strategy has, it is also interesting to try to clarify them in social media context.

The findings of the study indicate that two-way communication in company's social media post do not generate significantly more reactions than a post made with one-way communication. But even this research couldn't find asymmetric two-way communication involving stakeholders to dialog from the social media posts, it found it from the comment section.

TIIVISTELMÄ

Tekijä	Viivi Virolainen
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Tutkimuksen tavoite on ymmärtää kuinka tehdä toimivaa vastuullisuusviestintää suhteessa kuluttajien reaktioihin sosiaalisessa mediassa. Kuluttajien sitouttamisesta ja vastuullisuusviestinnästä löytyy useita tutkimuksia, mutta kovin usein ei olla tutkittu kuluttajien reaktioita vastuullisuusviestintään. Perustuen aikaisempaan kirjallisuuteen sosiaalinen media kasvaa vastuullisuusviestinnän alustana. Nyt onkin kiinnostavaa täyttää tutkimusaukko ja keskittyä näihin asioihin tarkemmin. Aikaisemmat tutkimukset ovat jo tuoneet ymmärrystä kahdesta vastuullisuusviestinnän strategiasta: yhdensuuntaisesta informatiivisesta viestintästrategiasta ja kaksisuuntaisesta integroivasta ja osallistavasta viestintästrategiasta, mutta myös esitellyt joitakin hyötyjä ja haasteita strategioilla on. Jotta haasteisiin pystyttäisiin tulevaisuudessa vastaamaan, on kiinnostavaa tarkentaa ne sosiaalisen median kontekstissa.

Tutkimuksen löydökset osoittavat, että kaksisuuntainen viestintä yrityksen sosiaalisen median postauksessa ei niinkään saa aikaan enempää reaktioita, kuin yksisuuntainen viestintä. Kiinnostavaa kuitenkin on, että vaikuttaa siltä, että kaksisuuntainen viestintä sosiaalisen median postauksen kommenttiosiossa vaikuttaa reaktioiden määrään positiivisesti.

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In Helsinki, January 4th, 2022

Viivi Virolainen

TABLE OF CONTENTS

LIST OF FIGURES

LIST OF TABLES

LIST OF SYMBOLS AND ABBREVIATIONS

CSR   Corporate social responsibility

ESG   Environmental, social and corporate governance

CEO   Chief executive officer

GRI   Global Reporting Initiative

SASB   Sustainability Accounting Standards Board

Q&A   Questions and answers

1 INTRODUCTION

This thesis focuses on the consumer reactions towards CSR communication. The aim is to investigate do the comparison companies use one-way or two-way CSR communication and which communication strategy is the most efficient in terms of consumer reactions. It is also interesting to study do the differing strategies have benefits or challenges.

1.1 Background and motivation for the study

Climate issues, sustainability, carbon footprint and overconsuming are today's topics. When looking at the latest news from some of the European biggest newspapers' webpages, it is clear there is a need - and a will, for a change. UK is heading to a situation that all of its electricity will come from clean sources. When? The target is 2035 according to the Boris Johnson, the prime minister of UK. (BBC 2021a) CNBC highlights that sustainable world is now more than ever the hope among businesses, governments, and investors. They state that new technology, smart policymaking, and entrepreneurship are the key elements towards turning green abstractions into reality. (CNBC 2021a) In 2021 large companies have continued to commit to reducing or eliminating their carbon footprint, and companies that are top of the industry are see a huge opportunity in sustainability (Scheel 2021).

Companies and governments are globally signing bigger and better sustainability targets, even their operating industry could now seem difficult for carbon neutrality. Globally known big grocery store Target plans for all its owned-brand products to be designed for circularity by the year 2040 (Sustainable Brands 2021). Automaker General Motors aims to be carbon neutral by 2040 (Jones 2021). European Union aims to be carbon neutral before 2050 and Finland aims to achieve carbon neutrality by 2035 (Finnish Government 2021).

The demand from private people and from institutional level for ESG (environmental, social and governance) compatible products is increasing according to the CEO of the

bank Credit Suisse. He also says that nowadays very often sustainable investments are even higher returning that non-sustainable. (Frangoul 2021a). ESG has become core criteria for many investors (Houde 2021).

Consumers are expecting brands align with their personal values and they are seeking meaningful relationships. The relationship has changed from buying necessary products to expecting that the company supporting same ideals. (Accenture Strategy 2018) 62% of the consumers in 35 countries find sustainable brands (brands with high ethical values) attractive (Accenture Strategy 2018). In addition, consumers are likely to switch to a more environmentally friendly brand than the current brand they are using. GWI conducted a global research and find out that consumers are willing to pay more for sustainable products and the trend is growing. According to the study in 2011 consumers were willing to pay 49% more and in 2018 57%. (Gilsenan 2019)

Companies and investors have sustainability targets in their strategies and the business of sustainable technology development is growing. According to GreenBiz there has never been as high demand for sustainability and social impact knowledge as now (Houde 2021). When looking at the strategy of a big Finnish investor and business acceleration, Business Finland, it can be seen that sustainability covers a big part of their targets too, as they say they will "place sustainable development at the heart of our strategy and operations." which means by accelerating companies' sustainable growth they generate well-being and prosperity for the Finnish society. (Business Finland 2021) Another Finnish investor fund Sitra has sustainability as a baseline of its operations, and it states in their vision: "Finland will prosper by building a fair, sustainable, and inspiring future that ensures people's well-being within the limits of the earth's carrying capacity". Sitra also tells their work is aimed at making our home country succeed as a pioneer of sustainable well-being. (Sitra 2021)

All those highlights, strategies, and climate targets on topics, are pressing companies to perform better and make all the time better and higher climate targets. But there is "a but" in target setting too. If a company does not adopt strategy that feels authentic to the brand's customers, there is a risk being accused of greenwashing (Upshaw 2021). For that reason, company needs to know first what to do. The new business target is to communicate transparently how the company is building sustainable future

for us all. According to Upshaw's article on Harvard Business Review, CSR communication should follow global standards like GRI (2021) (Global Reporting Initiative) or SASB (Sustainability Accounting Standards Board) (SASB 2021), but also be made by using creative channels. Good and effective ways for communicating CSR are social media, blog posts, or Q&As for investors. (Upshaw 2021)

According to NetBase Quid's study, sustainability is a trend that keeps rising on social media (Baglietto 2021). Additionally, Valentine (2019) states that social media is becoming more and more important in CSR communication and co-consumers are heading to social media to find out more sustainable products they would like to use. It is around 4 in 10 sustainable keen consumers globally, who say they turn to search new products on social media, which is 10 % more than average internet user. (Valentine 2019)

NetBase Quid believes that the rising trend of CSR communication in social media will be the most notably in the food and energy sectors (Baglietto 2021). Also, Frangoul notes that discussion about sustainable food producing has become pressing increasingly (Frangoul 2021b).

As can be understood so far, there is a high demand for sustainability and efficient CSR communication. Thus, it is interesting to study more about how a company, operating in a Finnish food industry, should do their CSR communication and what do the audience want to know. In the previous literature both "sustainability communication" and "CSR communication" are used as a synonym. In this thesis it is chosen to use "CSR communication".

1.2 Preliminary literature review

Podnar (2008) stated that CSR communication is a global issue, but the field of CSR communication research has been scarce at the beginning of 20th century. According to Crane and Glozer (2016) even the basic questions concerning the purpose of CSR communication remain unresolved. As already mentioned in the previous introduction, today the phenomenon has changed, and companies are more and more aware of

sustainability and desire to study their own overcome to perform more sustainable way. Studies investigating the consumers' expectations and responses to CSR communication are also interesting more and more.

Du et al. (2010) have suggested that future research could investigate "how a company can best communicate its CSR initiatives to respective target audiences". Whereas Golob and others (2013) suggest: "future CSR research needs to continue analyzing CSR through not only one, but several different perspectives – as a communication strategy, a communicative process or a specific outcome of communication."

Crane and Glozer (2016) have built a framework of 4Is of CSR communication, based on the literature on CRS communication wrote during the last 15 years. The aim of the framework is to provide direction for future research. The framework is used to map out central themes around CSR communication and both opportunities and challenges for future studies and theory development.
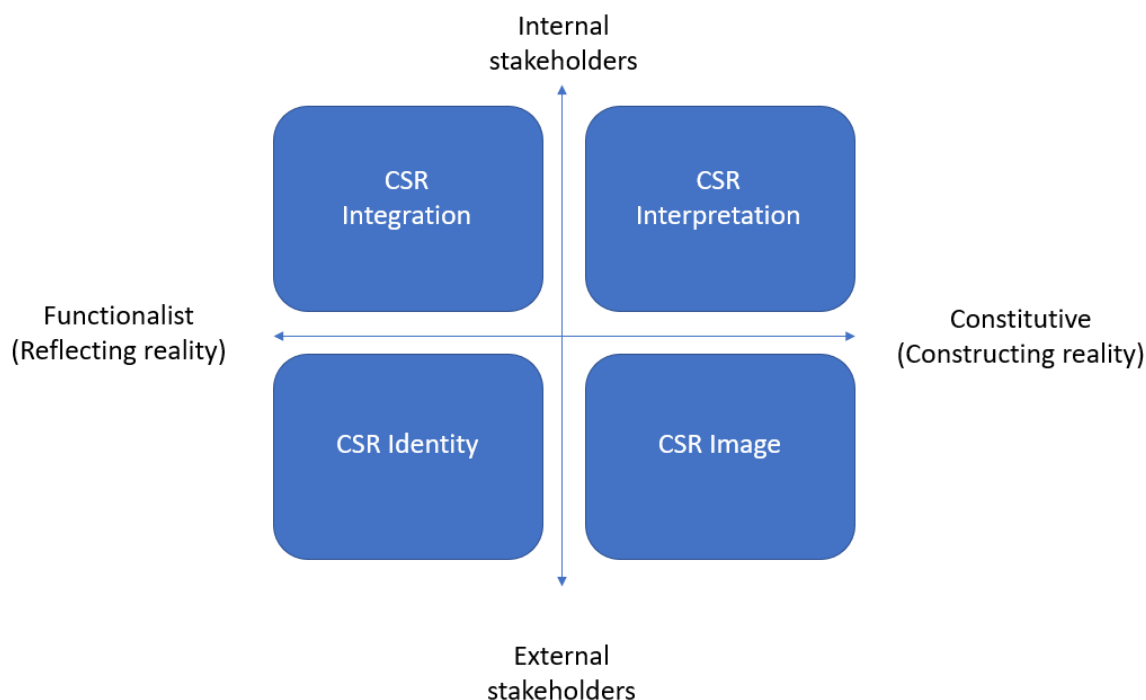
Figure 1 The 4Is model of CSR communication research adapted from Crane and Glozer (2016)

According to Crane and Glozer (2016, 16) the field of CSR communication research is complex, because it consists multiple intersecting fields, which all have divergent "fundamental theoretical and epistemological and ontological underpinnings". Their map provides concrete classification of the concepts of CSR communication to help research to set into efficient trajectory. In this study the focus will be in the lower part of the model as the focus group are external stakeholders, more closely customers.

CSR is seen as an observable part of corporate identity in transmission model of communication -its role is to transmit the corporate identity to external stakeholders (Crane and Glozer 2016). Crane and Glozer's suggestion for researchers is to examine and determine effective CSR communication strategies, that can achieve the corporation's goals, and which are attuned to exact context, challenges, and stakeholder groups. It is important to define first is the goal to open a dialogue with stakeholders or whether only inform them. Another suggestion is to examine the image among different stakeholder networks. (Crane and Glozer 2016)

The base for the CSR communication comes from CSR theories and from the responsibility company has for its stakeholders. CSR has been progressing and important topic since the 1950s and it is a concept that continues to grow in impact and importance (Carroll 2016). It has been a prominent part of the business particularly in Western world, but only recently become popular in other parts of the globe too. (Crane et al. 2019, 53) CSR has become to be part of common management strategy and been integrated into organizational practices, structures and polices (Carroll 2016).

One of the commonly used CSR models is **Carroll's pyramid of CSR,** which was first introduced in 1979 and been used since that actively.

Figure 2 Pyramid of CSR adapted from Caroll (2016)

As can be seen from the figure 2 above, the pyramid includes four levels of expected responsibilities: economic responsibilities, legal responsibilities, ethical responsibilities, and philanthropic responsibilities. All the expectations in each level are determined by the society in certain time, so they will change over time based on the common ethical rules etc.

Economic responsibilities are the base for the business in society. According to Carroll (2016) society expects, or better say requires business organizations to sustain themselves. This can be done only by profitable business and being affordable for shareholders to make them invest the company. When business is adding value, it makes profits too and this benefits all the stakeholders of the company. Profits are necessary for business growth and to reward investor or owners. Legal responsibilities include all the ground rules under which businesses are expected to function and operate. Laws, regulations, and society's view of "confident ethics", like the common perception of fair business, are things that society expects functional business to meet. Ethical responsibilities include society's expectations that the company is not only

responsive to the letter of the law, but also to the "spirit" of the law by operating and conducting their affairs in an ethical fashion. Society expects that the company operates in line with previous and new ethical norms. Therefore, company needs to recognize when new or evolving ethical norms or moral norms are adopted by the society and respect them by adapting them in corporate operations too. At the last level of the pyramid are the philanthropic responsibilities. The philanthropic responsibilities mean business's voluntary or discretionary activities. Those activities are not literally a businesses' responsibility, but they are part of the everyday expectations of the public. Some companies have for example free voluntary days during its employees can pick up a local voluntary activity to join and use one workday. Society expects that companies will give back to the society they are operating in. (Carroll 2016)

However, Baden (2016) has argued that even Carroll's pyramid is widely used, it needs updating to order where the base level of responsibilities is not economic, but ethical, followed by legal, economic, and philanthropic responsibilities. Baden states that, in terms of CSR, ethical and legal responsibilities should be placed before economic responsibilities. Baden justify his arguments stating that before the business could have license to operate and have trust to use scarce natural resources and human resources, it needs to conform society's ethical norms and expectations. In addition, business needs to follow laws and regulations and only once these responsibilities are accepted by the company, it is free to make profit and strive economic objectives.

CSR theories suggest that there are both moral and business reasons for engaging in social initiatives (Crane et al. 2019, 50). The concept of shared value is aware that societal needs define the markets too, not only the economic needs. The firm can also save costs when creating societal value because social harms (wasted energy and raw materials, costly and time-wasting accidents as well as the need for remedial trading because of inadequate in education etc.) According to Porter and Kramer (2011) there are three most important ways how shared value can be created in a company's actions. The shared value circle consists three keyways: a company should reconceive products and markets, redefine value chain's productivity and enable the development of local clusters. All those keyways can be improved by the company separately and by improving value in one of the areas, company can at the same time

rise opportunities in other too. Every firm can create shared value and every firm should do so. The use of shared value can generate greater innovations and growth for the company, while also generating greater benefits for the whole society. (Porter and Kramer, 2011)

Castello´, Morsing and Schultz (2013) argue that CSR is a corporate instrument or function but it needs to be understood that it changes all the time because of the media-based interplay between several actors and because it is based on opinions and needs which are plural, polarized and in conflict. They argue that CSR needs to become polyphonic.

Based on literature review, very often in the CSR communication literature the communication is seen coming from the corporation to stakeholders, and not with stakeholders. In CSR this is called a one-way communication. In one-way communication company is informing its stakeholders (sensegiving) by offering public information about CSR initiatives. (Grunig and Hunt 1984) Quite opposite than one-way communication, a two-way communication includes both sensemaking and sensegiving (Morsing and Schultz 2006, 3-4) which were first introduced by Grunig and Hunt in 1984. In two-way communication company is not only informing its stakeholders (sensegiving) by offering public information about CSR initiatives (in one-way communication), but also inviting stakeholders into dialogue (sensemaking) where the company waits stakeholders responds to corporate actions, or even at the best situation builds dialogue where stakeholders are not only responding but also suggesting corporate actions and CSR activities are negotiated in interaction with stakeholders. (Grunig and Hunt 1984). A two-way communication is not seen as common as a one-way.

According to Du et al. (2010) responsible corporations should regularly communicate about their corporate social responsibility, including products, CSR programmes, and impacts with stakeholders and engage with them on CSR-issues in general (Du et al., 2010). Self-serving financial motivations are not the driving force because professionals of public relations believe in social responsibility. Managers often do it because of personal conviction because they believe in cause, or because company's stakeholders demand social responsibility. (Kent & Taylor 2015, 3) According to Crane

and Glozer's literature research (2016) the purposes of CSR communication are image enhancement, stakeholder management, legitimacy, and accountability, sensemaking, attitude and behavioral change and identity and meaning creation.

Companies have a lot of challenges with corporate responsibly and corporate responsibility communications. Stakeholders have an important role to play in CSR because they are to whom companies should be responsible (Podnar 2008,1) Different stakeholders are expecting different information communicated by the company, but many companies do not understand where to communicate with each group. According to the study of corporate responsibility's communication challenges, many stakeholders feel that the information company is providing is rather poor than good. (Dawkins 2004, 4) Therefore, stakeholder engagement and sensemaking are new avenues and bringing constitutive elements of CSR communication to research (Colob et al. 2017)

According to Illia et al. (2013) corporations have a risk being accused of greenwashing if not communicate their CSR achievements wisely. When not knowing what to do, a company can meet a self-promotion dilemma (Andersen et al. 2017, 12-14) which means that the company is trying to communicate its CSR with one voice and one sound. That way there is possibility that promotion messages cause a situation that the brand looks good, but one might not know is it good. Illia and others suggest that companies should not be afraid of the media, should not underestimate the public, address big issues head-on, should not present a picture-perfect company, control the conditions, use the whole organization, and do what company says it does. (Illia et al. 2013)

The relationship between CSR communication and CSR practices is often characterized as the relationship between "walking" CSR and "talking" CSR. This is typically put together as to "walk the talk". According to Schoeneborn and others, formative views see that in CSR communication CSR activities can become "talked into being". In this formative view CSR walking is constructed by the talk and talking shapes and influences the walk. (Schoeneborn et al., 2019, 7) Colob et al. (2017) stated that only with the adoption of communication perspective in CSR, studies can

examine the process of CSR the way it is possible to find out why some of the actions lead to negative reactions and others to positive reactions amongst stakeholders.

As already mentioned in the first chapter sustainability is a trend that keeps rising in a social media (Baglietto 2021) and social media is becoming more and more important in CSR communication (Valentina 2019). According to Stanislavska et al. (2020) social media gives companies opportunity to engage with their interest groups by solidifying CSR policies. The strength of a social media as a relationship-building tool is not realized among companies as the CSR activities are often communicated unidirectionally (Kent and Taylor 2015,1,3). Saxton and others (2017) found from their study that resonance in social media is positively associated with messages that convey CSR topics such as the environment or education, those that make the topic explicit through use of hashtags, and those that tap into existing social movement discussions.

According to Kent and Taylor (2015) CSR or social media should not be used only to sell ideology or goods. They believe that social media is a special communicative place for public relations and goes beyond marketing and advertising and, that CSR provides strong connection to build relationships efficiently and ethically with publics who are building social capital (Kent and Taylor 2015,1,3)

Based on the literature around CSR communication, focus on this thesis will be in examining the CSR communication strategy's impacts on the consumer reactions towards corporate's CSR communication. The study will focus first to examine how to make efficient CSR communication in terms of customer reactions. That will be done by investigating are the case companies using traditional one-way informative communication style or two-way dialogical communication style. And secondly, how their customers are reacting to those two different ways of CSR communication. That will be examined by studying stakeholder's reactions towards different CSR messages published on social media at the hands of comparison companies. It is also interesting to try to find if there are challenges or benefits to consumer reactions caused by different CSR communication strategy and if the strategies have different impacts on consumer reactions in social media.

1.3 Research questions

According to Tracy (2010) a good research topic is interesting, relevant, timely and significant. CSR communication has been part of many companies' communication for years. Consumers are making their decisions more and more based on the greenness and green brand image of the company. As already stated, one can found many studies about consumer engagement and CSR communication but not many have examined consumers' reactions towards CSR communication. Therefore, it is interesting to now investigate how to make beneficial CSR communication in terms of consumer reactions and find the most efficient ways to do so in social media context. Based on the previous literature, social media is growing as a platform of CSR communication. It offers company an easily accessible platform to engage with consumers, inform consumers about CSR initiatives and involve them to CSR activities and CSR communication. Therefore, in this study the context has chosen to be social media.

Previous literature has already offered understanding of the two CSR communication strategies -one-way informing communication strategy and two-way integrative and involving communication strategy- but also introduced some benefits and challenges each strategy can cause. To tackle the varying challenges and find out the benefits each CSR communication strategy has, it is also interesting to try to clarify them in social media context. When the study aim is to offer the case company key elements of an efficient CSR communication in terms of consumer reactions, it is also important to examine how do the one-way and two-way CSR communication differ in impacts on consumer reactions in the context of social media. The study will be done by answering to the following research questions (RQ) and supporting sub-questions (SQ):

RQ: How to make efficient CSR communication in terms of consumer reactions in social media?

SQ1: What are the main challenges and benefits in the one-way and two-way CSR communication styles in social media?

SQ2: How does the one-way and two-way CSR communication differ in impacts on consumer reactions in social media?

1.4 Theoretical framework

The theoretical framework of the thesis will be following:
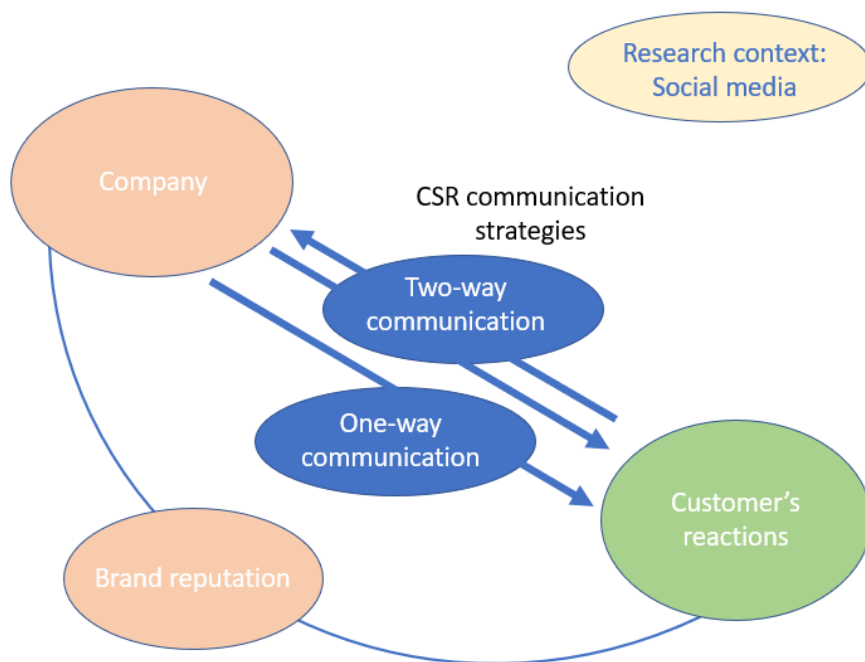
Figure 3 The theoretical framework of the thesis

In this thesis the theorical framework consists of different communication strategies and their differences, customer role in CSR communication as well as the role of CSR communication in brand reputation. The brand reputation is seen in a relationship with CSR communication and consumer reactions, as also built on them.

As already stated, one can found many studies about consumer engagement and CSR communication but not many have examined consumers' reactions towards CSR communication. Therefore, it is interesting to now investigate how to make beneficial CSR communication in terms of consumer reactions and find the most efficient ways to do so in social media context. Based on the previous literature, social media is growing as a platform of CSR communication. It offers company an easily accessible

platform to engage with consumers, inform consumers about CSR initiatives and involve them to CSR activities and CSR communication. Thus, in this study the context has chosen to be social media.

1.5 Definition of the key concepts

Corporate Social Responsibility (CSR)

Corporate social responsibility includes economic, legal, ethical, and discretionary expectations from businesses. Expectations are determined by the society in certain time. (Carroll 2016) Sometimes seen as a synonym for "sustainability communication" in previous literature.

CSR communication (CSRCom)

According to Podnar (2008, 1) a CSR communication is "a process of anticipating stakeholders' expectations, articulation of CSR policy and managing of different organization communication tools designed to provide true and transparent information about a company's or a brand's integration of its business operations, social and environmental concerns, and interactions with stakeholders".

Stakeholder

Is an individual or a group of individuals, who benefits from, or is either harmed by, the corporation's activities or whose rights the corporation should respect. (Crane et al 2019; Freeman 2010, 46) This thesis will focus on only consumers, not any other stakeholders.

One-way communication in CSR

In one-way communication company is informing its stakeholders (sensegiving) by offering public information about CSR initiatives. (Grunig and Hunt 1984)

Two-way communication in CSR

Two-way communication includes both sensemaking and sensegiving (Morsing and Schultz 2006, 3, 4), which are first introduced by Grunig and Hunt in 1984. In two-way communication company is not only informing its stakeholders (sensegiving) by offering public information about CSR initiatives in one-way communication, but also inviting stakeholders into dialogue (sensemaking) where the company waits stakeholders responds to corporate actions, or even at the best situation builds dialogue where stakeholders are not only responding but also suggesting corporate actions and CSR activities are negotiated in interaction with stakeholders. (Grunig and Hunt 1984)

Brand reputation

Brand reputation is an evaluation a company earns over time from the side of audiences. Good overall reputation offers company and brand a customer loyalty among strong, recognizable brand name and other brand elements. Whereas negative reputation drives customers away, which happens if the company repeatedly fails to fulfill its intentions and marketing promises. (Milewicz and Herbig 1994)

Social media

In this study social media means all the social media channels in general studied in previous literature and the specific social media platforms from which the data of this study has been collected from. In this study the platforms are Facebook, Instagram and YouTube.

Consumer reactions

In this thesis the consumer reactions will be examined in social media. Therefore, consumer reactions are the actions audience is doing in social media. In Instagram that means liking posts (Instagram 2021), in Facebook reaction can be Like, Love,

Care, Haha, Wow, Sad or Angry (Facebook 2021b) and in YouTube audience can like or dislike the video (YouTube 2021).

1.6 Research methodology

This study is conducted because of the need of the case company Valio. In this Master Thesis, the aim is to find out what is needed to make efficient CSR communication in terms of consumer reactions. This research is going to compare the case company Valio's CSR communication with Oatly's and find out are they using different communication strategies; which impacts on consumer's reactions each strategy has; and what are the main benefits and challenges of the different communication styles. That will be done by analyzing the CSR communication of the firms with content analysis.

The research method used in this thesis is content analysis because it is used commonly in qualitative data analyzing (Elo et al. 2014) and its aim is to make valid inferences from text by using a set of procedures. (Weber 1990)

The focus in this thesis will be in consumer reactions. According to Weber (1990) examining inferences can be about the message itself, the sender of the message or the audience of the message. Purposes using content analysis can be for example identify the intensions and other characteristics of the communicator; describe attitudinal and behavioral responses to communications; reveal the focus of individual, group, institutional, or societal attention; compare media or "levels" of communication; describe trends in communication content; disclose international differences in communication content etc. (Weber 1990)

The purpose in this particular content analysis is to investigate how case companies communicate about their CSR issues and if the communication can be grouped according to the CSR communication strategies and elements identified based on CSR communication theory. The main focus in the content analysis will be in investigating are companies using one-way communication vs. two-way communication and how the audience is reacting to CSR communication, by investigating the used

communication elements. The data will be collected from social media (Instagram, Facebook, YouTube).

The idea in content analysis is that a group of words are classified into content categories. One category may consist of either many, several or even only one word. The classified category of phrases, words or other units of text are presumed to have same meanings. It is important that the classification is reliable: different people should code the same text same way. (Weber 1990) In this study validity is ensured by classifying words and phrases based on the elements commonly used in CSR communication literature to recognize when a company is posting about CSR. In this study the aim is to find the topics companies are posting about and how the audience reacts to the posts. The content analysis will be conducted manually, and the text data will not be transmitted to any data sourcing tool, because of the different forms of analyzed content. The analysis will contain only the most important and simple categories of the topic.

In this study, when existing theory or previous research exists about a phenomenon, it is useful to use direct content analysis. The goal in direct approach is "to validate or extend conceptionally a theoretical framework or theory". Existing theory can help focus the research question and provide predictions about the relationships among variables and for interest variables. It can also help in determining the coding criteria and relationships between codes. Analysis can be done either first going through all the text and highlighting the content of researched phenomenon and after that coding the highlighted phrases under categories. (Hsieh and Shanon 2005, 5)

In this study the aim is to make criteria for each CSR communication strategy first and then during the process code text units and divide posts into different categories. Elo et al. (2014) provide a check list for researchers attempting to improve trustworthiness of a content analyzing study. And this study will follow the checklist when planning the content analysis criteria.

1.7 Limitations of the study

Based on a literature review, very often in the CSR communication literature the communication is seen coming from the corporation to stakeholders, and not with stakeholders. A two-way communication is not seen as common as a one-way. In this study the focus will be in the relationship of a corporate social responsibility communication style and stakeholder's reactions.

The theoretical view will focus on the one-way and two-way communication styles in CSR communication. Also, CSR, CSR communication, and stakeholders (in this study specifically consumers) will be studied briefly to build background for deeper theoretical examination around one-way and two-way communication styles.

This study will examine only the two companies Valio and Oatly and focus on their CSR communication. The content analysis will consist of case companies' CSR communication shared on social media (Facebook, YouTube and Instagram). The examination time for the content analysis will be approximately half a year. In the content analysis the aim is to examine whether the case companies are using two-way or one-way communication and what is the proportion of the different communication styles and how does the audience react on different communication styles and therefore find out the most efficient strategy for CSR communication.

The examination of the case companies CSR communication strategies will be done through the model of three CSR communication strategies, which divides CSR communication strategies in the stakeholder information strategy (one-way communication strategy), the stakeholder response strategy and stakeholder involvement strategy (two-way communication strategies). (Morsing and Schultz 2006, 5-7)

This study will focus on examining customer reactions in social media. The examining channels will be Instagram, Facebook and YouTube and the data will be collected from only the two comparison companies from the same time period. Customer reactions can be easily examined in social media, so one important part of the theoretical framework is CSR communication in social media. Reactions towards CSR

communication in other formats could be examined with a customer study in future research.

1.8 Structure

At the first chapter of the thesis, the introduction of the study is presented. The second chapter introduces the literature and research about CSR communication, customer reactions, customer engagement and brand image. The third chapter discusses the research design and methodology. Next, in the fourth chapter, the results will be presented. The fifth and final chapter concludes the study by linking findings to theoretical frame and previous literature. At the end of the thesis also the ideas for further research are introduced.

2 LITERATURE REVIEW

This chapter is going to introduce the main theories around CSR communication, and after that go even deeper in chosen theories. This chapter consists of literature review of the topics and will conduct the reader into the background of the study.

The literature review was conducted by searching journal articles which refer explicitly to the label "CSR communication" and other supporting or alternative labels like "corporate sustainability", "corporate responsibility", "stakeholder management", "stakeholder engagement", "CSR reporting", "CSR disclosure", "CSR and advertising", "public relations", "stakeholder engagement" and "corporate citizenship".

2.1 CSR communication strategies

In the CSR communication literature, there are many CSR communication strategies and models that can be used when planning or analyzing company's CSR communication.

Table 1 CSR Communication theories and models

Author	Year	Theory/Model
Freeman	1984	Stakeholder theory
Morsing	2006	Strategic CSR Communication model
Morsing and Schultz	2006	Three CSR communication strategies model
Podnar	2008	CSR communication model
Du, Bhattacharya and Sen	2010	Framework for CSR communication
Schoeneborn, Morsing, and Crane	2019	Three formative views on the CSR talk and the CSR walk relation.

Table 1 above shows a preliminary view of CSR communication theories. This preliminary view of CSR communication theories will offer a base for this thesis. Future focus and limitations for the theory will be explained later under the "Limitations" title.

Stakeholder theory was first founded by Freeman in 1984. From the 1960's corporate planning literature has addressed the importance of the stakeholders. Corporate responsibility initiatives have also characterized stakeholder relationships as constraints. At the beginning of the process of understanding stakeholder's importance stakeholders were not seen equal and societal and environmental stakeholder relationships were separated from business focused stakeholder relationships. In 1984 Freeman introduced the idea that all stakeholders are equally important for the corporation. (Freeman and McVea 2001)

The stakeholder approach to strategic management recommends that the corporation should satisfy all those groups who have a stake in the business. In this process managers should manage and integrate the relationships and interests of employees, suppliers, customers, communities and all the other stakeholders the way that enhances the success of the firm in the long-term. (Freeman, E. & McVea, J. 2001)

A stakeholder approach is a strategic management process. The intent is to provide a simple strategic framework, which is flexible enough to give managers opportunity to deal with environmental shifts without requiring them to regularly adopt new strategic paradigms. Management must show the course for the company and when changing the course, they must have the support of the stakeholders. Stakeholder management is a task of balancing multiple objectives and relationships and integrating them. There is a critical role for 'values-based -management' in the business strategy in stakeholder approach and to make it successful it must incorporate values as the strategic management processes key element. Diverse stakeholders share a set of core values and core values are the main element why different stakeholders can cooperate in the long run. (Freeman, E. & McVea, J. 2001)

Stakeholder management gives tools for a strategic management by enriching management's understanding of the possible strategic options that can be created. The aim of the approach is not to analyze company's stakeholders but make them concrete for the firm. By understanding the real stakeholders' "name and faces" management can create strategies that have support of all stakeholders. A successful strategy integrates the perspectives of all stakeholders creating win-win situations. (Freeman, E. & McVea, J. 2001) This thesis will focus on only customers, not any other stakeholders.

The importance of stakeholder's opinions and priorities is huge for a company. Humphreys and Brown (2008) found that the pressure from stakeholders made senior managers to understand the importance of CSR. But it was still difficult to see if there was a connection between the pressure and influence for the practical ethical and philanthropic implications in CSR communications. (Humphreys and Brown 2008)

Strategic CSR Communication model offers managers help to communicate their company's CSR initiatives to a variety of stakeholders. The aim is to interact with

stakeholders, not only inform them. The model suggest that companies should integrate both informing and interacting communication strategies in their actions for developing CSR communication that is trustworthy in the eyes of stakeholders. Among the two strategies the model consists a process of moving one strategy to the other. (Morsing 2006, 238-246.)

The informing strategy suggests on what issues concerning corporate CSR initiatives to inform stakeholders. Those actions display stakeholder expectations in a one-way communication process. Whereas the Interaction strategy suggest what kind of two-way communication the company can use to increase stakeholder dialogue and understanding of stakeholder's expectations. Three two-way communication processes are suggested when developing interaction between the company and its stakeholders, those are: social partnerships, local articulation, and pro-active endorsement. To promote the process of moving from one strategy to the other, company is recommended to build strong communication management strategy. (Morsing 2006, 238-246.)

A strategic CSR communication model informs stakeholders about CSR initiatives and at the same time increases interaction with stakeholders. In the model both internal and external stakeholders (employees, consumers, opinion leaders) are seen senders as well as receivers of the CSR messages. The aim is to develop an organizational culture that accepts critical dialogue from external stakeholders. The communication scope is transferred from the marketer perspective to a strategic communication perspective and seen as a top managerial issue. (Morsing 2006, 238-246.)

The model of The Three CSR Communication Strategies is an improved version of A Strategic CSR Communication model. The previous model included only two strategies and the process itself, whereas the three CSR communication strategies define the stakeholder information strategy, the stakeholder response strategy and stakeholder involvement strategy.

Table 2 Three CSR communication strategies adapted from Morsing and Schultz (Morsing and Schultz 2006)

	The stakeholder information strategy	The stakeholder response strategy	The stakeholder involvement strategy
Communication ideal	Public information, one-way communication	Two-way asymmetric communication	Two-way symmetric communication
Communication ideal: sense-making and sensegiving	Sensegiving	Sensemaking → Sensegiving	Sensemaking ←→ Sensegiving – in iterative
Stakeholder role	Stakeholder influence: support or oppose	Stakeholders respond to corporate actions	Stakeholders are involved, participate and suggest corporate actions
Identification of CSR focus	Decided by top management	Decided by top management. Investigated in feedback via opinion polls, dialogue, networks and partnerships	Negotiated concurrently in interaction with stakeholders
Strategic communication task	Inform stakeholders about favorable corporate CSR decisions and actions	Demonstrate to stakeholders how the company integrates their concerns	Invite and establish frequent, systematic and pro-active dialogue with stakeholders
Corporate communication department's task	Design appealing concept message	Identify relevant stakeholders	Build relationships
Third-party endorsement of CSR initiatives	Unnecessary	Integrated element of surveys, rankings and opinion polls	Stakeholders are themselves involved in corporate CSR messages

As can be seen from the Table 2 above, in the stakeholder involvement strategy stakeholders are involved in participating and suggesting corporate actions. Their opinions are considered in CSR actions and company negotiates with them concurrently. The idea of the corporate communication strategy from the communication department's perspective is to build relationships. The aim of strategic communication is to establish dialogue, which is systematic, frequent and pro-active by inviting stakeholders to it. This considers all the stakeholders from media to opinion makers, to customers and corporate critics. (Morsing and Schultz 2006, 5-7)

There are many factors that have impact in CSR communication and the **Framework for CSR communication** by Du, Bhattacharya and Sen (2010) Introduces and analyses the relationship between them. According to Du et al. (2010) the key challenge in CSR communication is to overcome the skepticism and generate favorable CSR attributions.

CSR Communication

Message Content
Issue
Importance
Initiative
Commitments, Impact
Motives, Fit

Message Channel
Corporate
CSR Report
Corporate Website
PR, Advertising
Point of Purchase
Independent
Media Coverage
Word-of-Mouth

Contingency Factors

Stakeholder Characteristics
Stakeholder Types
Issue Support
Social Value Orientation

Company Characteristics
Reputation
Industry
Marketing Strategies

Communication Outcomes

Internal Outcomes
Awareness
Attributions
Attitudes, Identification
Trust

External Outcomes
Consumers
Purchase, Loyalty, Advocacy
Employees
Productivity, Loyalty
Citizenship Behavior, Advocacy
Investors
Amount of invested Capital, Loyalty

Figure 4 A framework of CSR communication adapted from Du et al. (2010)

As can be seen from the figure 4 above, CSR communication has many factors that influence it, the response it gets from its stakeholders and the outcomes that the messages make. Those all areas shown above contribute to understand the difficult concept of a CSR.

Also, Podnar (2008) has investigated different studies around CSR communication and crate a **CSR Communication model**. The model defines different concepts that CSR communication is influenced by. According to Podnar (2008) a CSR communication (Figure 6) is "a process of anticipating stakeholders' expectations, articulation of CSR policy and managing of different organization communication tools designed to provide true and transparent information about a company's or a brand's integration of its business operations, social and environmental concerns, and interactions with stakeholders."
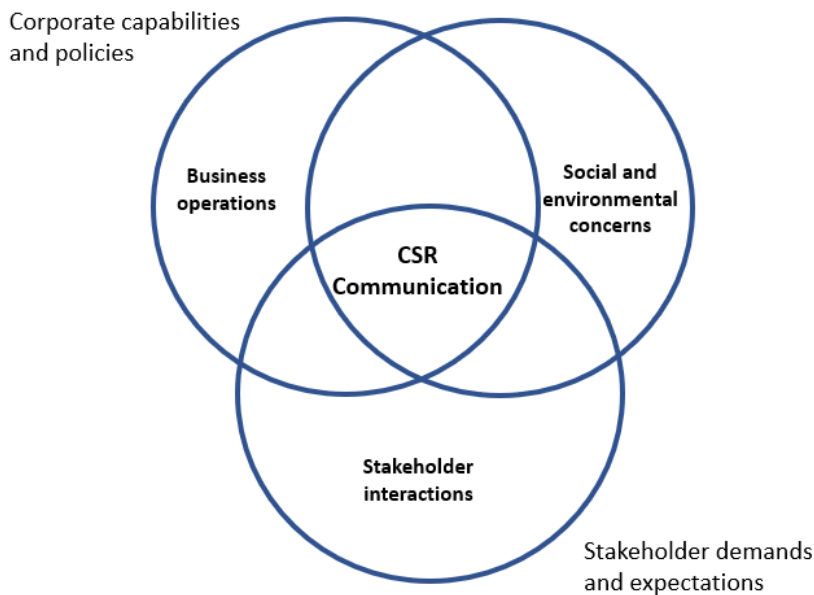
Figure 5 CSR communication Adapted from Podnar (Podnar 2008, 2)

As can be seen from the figure 5 above, Podnar's model (2008, 2) illustrates the divergence of perspective on CSR communication. It offers the view of both consumers and their expectations as well the view of profit and non-profit organizations. According to Podnar, CSR communication should focus on stakeholder expectations and issues, appropriate communication tools, strategic communication models and issues that underpin communications. It is important to investigate CSR communication from certain perspectives. The framework suggests starting with the identification of stakeholder expectations about CSR, then management must decide why, what, to whom and how intensive the company will communicate about its CSR and how it will engage the most important stakeholders. After that appropriate communication tools and media should be set. After the process and delivered message it is time to obtain communication feedback from stakeholders.

Schoeneborn and others (2019) built a model of **three types of formative approaches to the relation between CSR communication and CSR practices**. The model describes the relationship in different situations which are: walking-to-talk, talking-to-walk and t(w)alking.

Figure 6 Three formative views on the CSR talk and the CSR walk relation by Schoeneborn et al. (2019)

As shown in the figure 6 above in the first formative view, walking-to-talk, the vantage point is the actual doing of CSR activities that occurs prior to reporting about them in CSR communication. The reporting can be for example done in the form of press releases or an annual sustainability report. The communication about past CSR activities is seen as an important steppingstone to affect future CSR practices, but the walk is still the most important part of this view. (Schoeneborn et al., 2019)

Second formative view is Talking-to-walk. Also, in this view the CSR activities and communication is seen as a separate phenomenon. In talking-to-walk CSR communication is the driving force and it becomes influential with the ways in which CSR is exercised in corporate practice. The CSR communication also shapes and precedes the actual CSR practices by highlighting the exploratory and anticipatory potential of CSR communication. (Schoeneborn et al., 2019)

The third formative view is called T(w)alking and it includes both CSR activities and CSR communication counting them as a one. The t(w)alking anchors CSR practices in a continuous flow of communication. The talk and action are seen not to follow the linear past-present-future progression like in walking-to-talk and talking-to-walk views, but actions are rather seen occur simultaneously. (Schoeneborn et al., 2019)

2.1.1 Two-way communication vs. one-way communication

It is suggested that company should use both informative and integrative communication strategies to generate trust from the side of customers. (Morsing 2006)

As already mentioned in the previous chapter about different CSR communication strategies, two-way communication differs in terms of dialogue from one-way communication.

Figure 7 Two-way communication vs. one-way communication
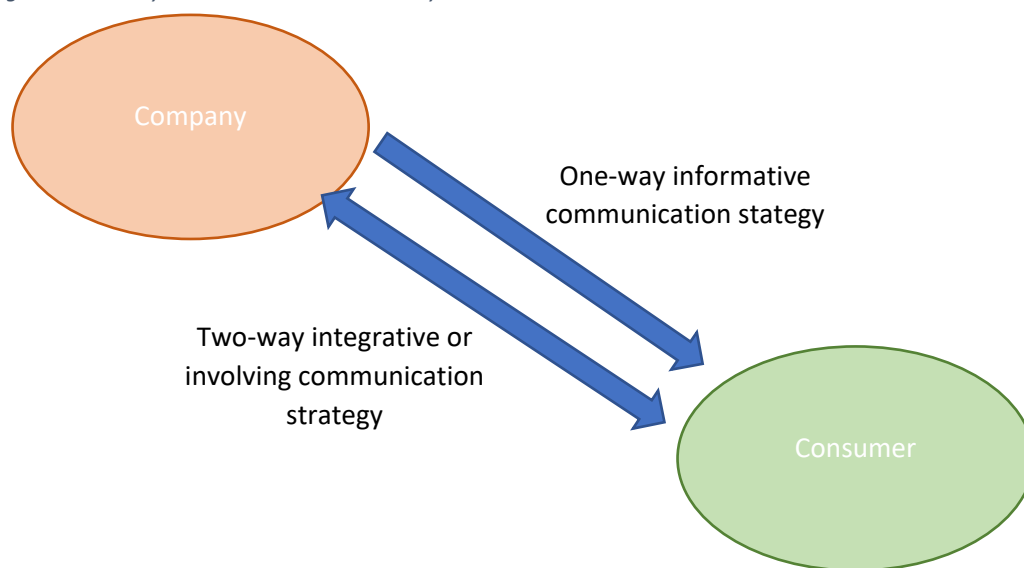
In the integration strategy it is suggested that trust and organizational sensitivity among stakeholders can be built through two-way communication. Integration can be developed with three communication processes: Social partnerships, local articulation, and pro-active endorsement. According to Morsing (2006) when company builds social partnerships with societal leaders it can understand its stakeholders and important stakeholder concerns and build dialog as well as create a better decision-making process and following better solutions. Local articulation is seen as a two-way communication process among company and its stakeholders. It means situations where managers or other employees' speech with external audiences about CSR initiatives with their own words and have a dialogue with them. The local articulation can increase the trust from the side of external stakeholders and open dialog with critical stakeholders. Whereas pro-active endorsement happens when the CSR

initiatives are supported, praised, observed, or even challenged by the side of external stakeholders. That can be achieved for example after company hires auditing consultants to audit its CSR reporting. (Morsing 2006)

Dialogue is a potential tool to use when identifying and assessing stakeholder claims. Different stakeholders have differing and sometimes even conflicting interest so it is important to have tools with which they can be resolved. Dialogue can improve the mutual understanding among stakeholders and lead to decisions that are accepted by various stakeholder groups. (Nill 2003)

Public expects companies to engage their CSR initiatives, but at the same time they do not appreciate that the company communicates about the engagement very loud. (Morsing, Schultz and Nielsen 2008). According to Grunig and Hunt (1984) there are two models in two-way communication: asymmetric and symmetric. Asymmetric strategy is sender-oriented; the public feedback is used to find new and better persuasion strategies by company. Morsing and Schultz (2006) have named the strategy in their model as a stakeholder response strategy. The symmetric model instead tries to find consensus, mutual understanding, and rational agreement. According to Morsing and Schultz this is stakeholder involvement strategy, which allows concern exploration and concurrent negotiation at the same time it also accepts necessary changes. (Morsing and Schultz 2006) Dialogue strategy is an effective combination of sensegiving and sensemaking, which allows effective communication (Schultz and Wehmeier 2010).

According to Morsing Companies need to integrate into CSR informing strategy promise, proposition, evidence, and results, when reporting about CSR initiatives. Promise means that company needs to show CSR as a concern which is shared. Proposition means linking to CSR to the core business. Company needs to prove evidence to demonstrate organizational support and results to demonstrate objective claims. (Morsing 2006)

Two-way communication can turn into one-way communication if the dialogue in media is based on the questions company itself is asking and also answering. The dialogue (and dialogue strategy) concerning the ecological responsibility of the company is in this kind of case more symbolic than factual. (Schultz and Wehmeier 2010)

Schultz and Wehmeier (2010) analyzed the effects of the different communication strategies. According to them, one-way communication model will not lead to trust and legitimacy automatically. Simplistic understanding of social expectations leads only to symbolic communication. There are also pitfalls in two-way communication because it is usually very expensive and time consuming and in the worst case it can lead to cynicism and distrust if it's not adopted genuinely. In other words, either one-way or two-way communication cannot consequently foster higher financial performance or legitimacy. When communicating CSR initiatives corporations are taking a risk of increasing delegitimization because of rising public expectations. (Schultz and Wehmeier 2010)

Schultz and Wehmeier (2010) offer a solution to companies: simply be good. They mean that corporation can use silent communication strategy to avoid sensegiving and making promises, when not communication about targets that might never be achieved. They also argue that corporations can combine all communication strategies: symbolic (one-way, informative) communication can be used to get attention from the target audience but not to convince them, whereas dialogue could be used to answer criticism and public pressure. According to them Defaulted (silence) communication could be used when implementing CSR practices that are based in regulations and professional norms. (Schultz and Wehmeier 2010)

Stakeholder relationship management requires two-way communication with stakeholders to gain understanding about stakeholders' expectations and what they are willing to pay for having them met. (Bronn and Vrioni 2001) Morsing and Schultz (2006) suggest that company's CSR communication will benefit by involving not only internal but external stakeholders into both sensegiving and sensemaking processes. It is important that companies adapt and change according stakeholder's expectations, which are shifting all the time, but that is not enough alone. Company needs to also influence stakeholder's expectations. (Morsing and Schultz 2006)

According to a research by Lim and Greenwood (2017) both two-way strategies, a stakeholder engagement strategy and stakeholder responsiveness strategy, were effective in achieving CSR related goals. CSR communication is more effective when it is easily accessible and enable's two-way and dialogic communication (Moreno and

Capriotti 2009). El-Bassiouny et al. (2018) found that most companies are using the one-way stakeholder information strategy, when two-way stakeholder involvement strategy is least used. Also, Morsing & Schultz (2006) found that companies are commonly using one-way communication. Even the two-way communication has usually seen a good option to inform CSR activities Cho et al. (2017) found that two-way communication did not support the engagement levels of the corporate CSR communication. According to the study public's tendency to engage with messages which were not about CSR, were greater than with CSR messages. (Cho et al. 2017)

2.2 CSR communication in marketing

According to Banerjee (2008) companies are driven by the economic needs not social needs and that occurs that companies do not have ability to operate sustainability. Banerjee states that corporation's core activity can never be social justice and social investment. Companies' strategies will always be made in the interests return on capital through shareholder value. (Banerjee 2008)

Companies will adapt social and environmental objectives into their strategies if economic factors will also benefit from it (Valor 2005). In the discourse over CSR, the corporate marketing is a relatively new phenomenon. (Prasad and Holzinger 2013). According to Crane and Glozer (2016) marketing literature about CSR communication research explores actual changes in stakeholders. And the assumption is that the ultimate purpose of CSR communication is how it might impact on customer's attitudes and behavior (Crane and Glozer 2016). Promoting an organization's CSR activities effects positively to stakeholders' image of the company (Wang and Huang 2018).

Communication should necessary be effective in order CSR initiatives to build corporate/brand image (Du et al. 2010). CSR can enhance stakeholder support for the organisation effectively. In the stakeholder perspective the business acts socially responsible way when its decisions and actions account for stakeholders' interests. To gain support from stakeholders, company needs to identify relevant stakeholder groups and their norms and issues to then examine how their own norms and practices fit with them. (Maignan and Ferrell 2004).

Good overall reputation offers company and brand a customer loyalty among strong, recognizable brand name and other brand elements. Whereas negative reputation drives customers away, which happens if the company repeatedly fails to fulfill its intentions and marketing promises. (Milewicz and Herbig 1994)

According to Prasad and Holzinger (2013) Companies are far away from to have CSR integrated into the DNA of the corporation. They offer a critical view of marketing and CSR relationship. Companies may market CSR because of their own interests to build image of green company to the community they are situated in. Marketing of CSR can be seen as an example and way for corporations to fly from their responsibilities. (Prasad and Holzinger 2013).

There is real value to strategically show up and discuss about company's efforts on CSM online. According to Bronn and Vrioni Companies which focus on their reputation and manage their relationships are the ones which last. By differing a company's brand through the image of sustainability is very good strategy. (Bronn and Vrioni 2001). In 2017 IBM found that firms that promote CSR initiatives in their social media gained more loyalty from people who follow them. Also promoting CSR activities converts consumers to think about a company positively instead of neutrally. Research shows that discussion that encourage an emotional and thoughtful response can increase the interest from users in social media. Social media users also viewed companies more flattering way and after all write more about the company who actively posted about its sustainability. (IBM 2017)

Devin and Lane (2014) found out that there is a lack in companies' transparency and alignment about the motivation of stakeholder engagement and the consequences of the gained stakeholder engagement. Also, the lack of alignment of the stakeholder expectations versus activities companies are communicating about rose up in their study. Davin and Lane suggest that the lack of transparency around this issue could lead stakeholders to question company's CSR efforts. (Devin and Lane 2014)

Frankental's (2001, 1) article concludes that until the paradoxes of social responsibility are properly addressed, corporate social responsibility can be called to be branded an invention of PR. These paradoxes are the image markets have of the organization's ethical stances, acceptance or denial, the lack of clear definition, the lack of importance

and placing that organizations give to social responsibility and the lack of techniques and procedures for taking responsibility. (Frankental 2001, 1)

According to Frankental corporate social responsibility can "...only have real substance if it embraces all the stakeholders of a company, if it is reinforced by changes in company law relating to governance, if it is rewarded by financial markets, if its definition relates to the goals of social and ecological sustainability, if its implementation is benchmarked and audited, if it is open to public scrutiny, if the compliance mechanisms are in place, and if it is embedded across the organization horizontally and vertically. (Frankental 2001, 1)

After research Balmer extended the basic tenets of marketing four Ps to ten Ps. Balmer added philosophy and ethos, personality, people, performance, perception, and positioning. When looking at the CRS perspective those added six are very relevant. Philosophy and ethos include what the company stands for and what it does. Personality includes all the ideologies a company is presents on its acts. People includes one of the stakeholders, the importance of the personnel in the company's communication. Performance is how the company's performance is rated by the most important stakeholders in terms of the company's philosophy and ethos. Perception includes company's image, reputation and takes also into account the general impression of the company's background like the country of origin, sector and personnel's main activity. Whereas positioning includes the expectations of the important stakeholders and their satisfaction among other competitors. (Balmer 1998)

Image is the mental picture the stakeholder has of an organisation, when the reputation is a judgement of the value organization's attributes by stakeholders. (Balmer 1998) According to Maignan and Ferrell (2004) CSR communication includes presenting CSR images, asserting stakeholder identification and stimulating stakeholder interactions. CSR communication is part of a bigger picture in marketing. The extent to which the company communicates about CSR to different publics has an impact on how stakeholder identification should be done. Maignan and Ferrell see all the marketing messages such as promotions about company's CSR as a CSR communication. CSR can be the bond between the company and its customers. The company shares the concern of consumers. (Maignan and Ferrell 2004)

Marketing tools play a significant role in delivering a firm's CSR message by communicating socially responsible image even some consumers and many businesses have a negative perception of marketing and marketing communication tools. (Jahdi and Acikdilli 2009)

According to Jahdi and Acikdilli (2009) credibility and reliability of sources are major requirements for the acceptance of CSR messages and effects on the communications effectiveness. They believe that PR, Advertising and cause-related marketing, such as sponsorships, can make important contributions to publishing consistent, transparent and responsible corporate image. (Jahdi and Acikdilli 2009)

Communication should necessary be effective in order CSR initiatives to build corporate/brand image (Du et al. 2010). According to Barone et al (2000) if a company does something sustainable and communicates about it, consumers wait that they will act same way in the future: consumers' expectations towards company have changed. Barone et al. found a connection between a brand loyalty and CRM communication. They found that consumers chose the brand, which is supporting social causes, more often. (Barone et al. 2000)

2.3 CSR communication in social media

Web is an essential instrument for the CSR communication (Moreno and Capriotti 2009). According to a study of Cho et al. (2017) less than 20% of the companies (companies were from the list of Fortune's World's Most Admired Companies.) posts in Facebook 2013 were about CSR.

Based on the previous literature about CSR communication two-way communication involving stakeholders into dialogue and CSR communication is more efficient than one-way informing CSR communication. The same conclusion can be found from the literature about CSR communication in social media. According to Kent and Taylor (2015) CSR or social media should not be used only to sell ideology or goods. As in CSR communication literally in general, previous studies done in social media context emphasize the importance of dialogue, listening of stakeholders and engaging with stakeholders. Social media gives companies opportunity to engage with their interest

groups by solidifying CSR policies. (Stanislavska et al. 2020) Also Saxton and others (2017) found from their study that resonance in social media is positively associated with messages that convey CSR topics such as the environment or education, those that make the topic explicit through use of hashtags, and those that tap into existing social movement discussions.

Kent and Taylor (2015,1,3) argue the strength of a social media as a relationship-building tool is not realized among companies as the CSR activities are often communicated unidirectionally. They believe that social media is a special communicative place for public relations and goes beyond marketing and advertising and, that CSR provides strong connection to build relationships efficiently and ethically with publics who are building social capital. (Kent & Taylor 2015, 1, 3)

Kent & Taylor introduced three of the most important points when using social media in CSR effectively and dialogically. Those three points are: (1) engagement of stakeholders; (2) recognition of the value of others; (3) empathy with stakeholders and stake seekers. According to them company can deliver engagement and dialog by answering all the stake-holder's questions privately, not in public. Company needs to be honest and not to keep its actions as a secret. Dialogic partners trust and respect each other, company just need to take the risk and trust the concept of dialog. Company needs to listen ideas their stakeholders and stake seekers provide; part of empathy is to be open for other's ideas and opinions. (Kent & Taylor 2015, 5-6)

Companies are using social media policies to have an influence on employee's social media usage when talking about CSR issues in the company (Stohl 2015). Research has noticed that in Facebook and Twitter it is not easy for company to create CSR dialogues in social media in practice. According to Testarmata et al. (2018) tools like Social Media Manager with people dealing with the social media management, can help the company to develop an interaction and engage with its social media followers. (Testarmata et al. 2018)

Facebook reactions offer valuable information for marketers. Reactions allow marketers to gather more information about audience's emotional responses to different kinds of content. It is possible to measure what customers like, love, or dislike. Negative reactions help to refine content. (Brink 2016)

2.3.1 Consumers' reactions towards CSR communication

Research has shown that greenwashing has a negative relation to consumers' trust on company's sustainability (Chen and Chang 2013). According to El-Bassiouny et al. (2018) consumers are critical about the companies' drivers to engage CSR initiatives and they are seen keener to profits than ethics.

To decrease the consumers' negative associations towards company's CSR marketers should increase awareness of CSR and the benefits its offers to consumers (Bronn and Vrioni 2001). If a company supports sustainable activities consumers expect from them, the consumer more often chooses the company's brand (Barone et al. 2000). Two-way communication benefits the general public's acceptance of the company's CSR initiatives. According to Morsing and Schultz research (2006) minimal releases such as websites and annual reports would benefit involving also external stakeholders directly to building CSR communication.

Zhang and Hanks (2017) stated that companies should not assume that all stakeholders (consumers) process information in the same way and mood. The design of a CSR message should vary depending the audience. According to research it is crucial to understand how to present CSR messages to communicate effectively with customers. (Zhang and Hanks 2017)

After research Skarmeas and Leonidou (2013) suggest that companies should monitor the level of the skepticism towards CSR communication among their potential customers. Dunn and Harness (2019) state that if the company uses social media for CSR communication, they should not tread the channel as a traditional communication channel. The user-generated content generates more trust from consumers than company-generated CSR communication. That is why on social media there is always a risk of consumer skepticism. (Dunn and Harness 2019)

In 2013 Lyon and Montgomery theorized that social media is likely to decrease greenwashing among companies. They suggest that all companies should focus to

promote their greenest products in social media, but firms that are greener (sustainable product categories, focused on green niche products etc.) on average have better opportunities to success in social media than companies, which are popularly known about difficulties in sustainability. (Lyon and Montgomery 2013)

Uyar, A. et al. (2020) questioned if the corporate social responsibility is not a tool of signaling but is greenwashing. They found out that firms with greater performance on CSR are more likely to also publish a CSR reports. The pressure from stakeholder among certain industry's sustainability (studied in logistic industry) and stakeholder awereness about greenwashing of also affected to a company level too. (Uyar, A. et al. 2020)

3 RESEARCH DESIGN AND METHODS

Qualitative research helps to understand the object of research, and the reasons for its behavior and decisions. Qualitative study was chosen as part of the study as it is well suited to the development of activities, searching for alternatives and solving social problems. (Heikkilä 2014, 8)

In this chapter first the case companies are introduced and then the research design and methodology will be introduced and explained.

3.1 Comparison companies

Case company Valio

Valio is a brand leader in Finland in the dairy ingredients market and a major player also in the international market. Valio is Finland's biggest food exporter with the net sales of EUR 1.7 billion. 25 % of Finland's total food exports are made by Valio since they export products to over 60 countries. Valio has 4300 dairy farms, which employ a total of 25 000-30 000 people in chain from dairy farms to grocery stores. Their subsidiaries are located in Sweden, Russia, the Baltics, China and USA. Valio has subbrands for several product series. Those are Valio PROfeel protein snacks, Valio

Oltermanni cheese, Valio Oddlygood plant based, valio Viola spreadable cheese, Valio butter and spreads and Valio milk powders. (Valio 2021a, Hiekkamies 2021a)

Valio reports annually their financial statements and sustainability report. In Corporate Sustainability Reporting they apply the Corporate responsibility Reporting GRI Guidelines. They have goal-oriented sustainability progragmme and cooperation with stakeholders in their strategy. Valio's essential areas of focus for their stakeholders and business operations are Co-operative foundation, Animal welfare, Transparent sourcing and Innovations. (Valio 2021b)

Valio's responsibility campaign 2020-2021 started with theme of self-suffiency, security of supply and importance of Finnish work in May 2020. In the Fall 2021 the campaign focused on work in Valio, ownership of Valio, carbon farming, biodiversity, manure and Valio's supply chain. In Spring 2021 the plan is to focus on at least packaging. (Hiekkamies 2021b)

Valio's aim is to be carbon neutral in 2035, and to achieve that they are focused on reducing the emissions, not to compensate them. They will do that by organizing carbon farming trainings for Valio's farmers and with Valio CARBO grass seed mix that further improves the carbon binding ability of grasslands. Valio is also replacing fossil fuels with biogas and working towards using cow manure to produce biogas. They are also developing plant-based package. (Valio 2019)

Comparison company Oatly

Oatly is producing only 100% plant-based oat liquids for human nutrition. Oatly is founded in 1990s by Swedish Lund University's researchers. It is now owned by several investing companies which are Verlinvest, China Resources, Industrifonden, Blackstone Growth, Östersjöstiftelsen, Orkila Capital, Rabo Corporate Investments, Founders and Private individuals and employees. Company has its headquarters in Malmö and Production and Development center in Landskrona. Oatly products are sold in more than 20 countries throughout Europe and Asia. (Oatly 2021a) They have oat factories located in three countries: Sweden, the Netherlands and the US.In their production they source locally sourced oats. (Oatly 2021b) Oatly's products are sold in

25 countries and its biggest markets are Sweden, United Kingdom, North America, Finland, Germany and Netherlands. In 2019 60% of their production were made by partners. Oatly has growth rapidly hence in 2019 their growth in sales was 88% and their turnover 1,949 million SEK, which is equivalent to 206 million USD. In 2019 they also ended up increasing the number of employees by 74% (Oatly 2020)

Oatly believes that shift from an animal based agricultural system to plant-based system lowers the environmental impact of food manufacturing and their vegan products are part of the change. Oatly has engaged in research projects on sustainable production and consumption. They have financed a Swedish University of Agricultural Sciences study on sustainable farming that examines the use of green fertilizers etc. (Oatly 2021b) Oatly has started a campaign of telling the carbon emissions per product in kilograms. Their mission in that is to increase the transparency in food industry and give consumers opportunity to make better choices with better information. (Oatly 2020)

Oatly's path towards more sustainable food industry includes also actions in identifying, addressing and suggesting solutions to governance hindrances in plan-based food usage. They also try to have dialogue with politicians, healthcare professionals, academic policymakers, NGOs, and decision makers to promote sustainable food systems and a shift to plant-based eating. They want to create communication to increase awareness to sustainable food choices. Oatly has also established Oat Academy, where they have trained more than 1500 school chefs to cook more sustainable way. (Oatly 2020)

3.2 Data collection

The data was collected by analyzing Valio's and Oatly's Instagram, Facebook and YouTube posts. Analyzed video content was mostly found via YouTube but also some videos published in Facebook and Instagram were analyzed. All the social media posts posted in all the social media platforms investigated (Facebook, Instagram, YouTube) were posted during the time 12.10.2020-18.5.2021. Valio's social media posts for the data collection were provided by Valio's marketing department and Oatly's posts were

chosen by the researcher. At first, all the posts related to CSR were collected and during analysis they were divided into specific topics.

The data collection of the case companies Facebook posts was made during the week 27 of the year 2021, Instagram and YouTube data was collected during the week 28 in 2021, so some posts were published earlier than others. Additionally, it was taken into account during the data collection that some of Valio's posts had been sponsored. Oatly might have also sponsored some of the posts but it is unknown.

Valio offered parts of the data from their social media management tool, so post engagement and reach were also found from their posts. Otherwise, the data (number and quality of the reactions, comments, etc.) was collected from the social media channels during the week 27 and 28 of the year 2021.

While the bottom base of the study was found with a deductive research method from the previous literature, some part of the study shaped during the process, so also the inductive research method was used. Inductive method was used because it was critical first collect the data and then collect and analyze what were the topics the companies were posted about.

3.3 Data analysis

In this study the design method was content analysis. Content analysis is used commonly in qualitative data analyzing. (Elo et al. 2014) Content analysis aim is to make valid inferences from text by using a set of procedures. Inferences can be about the message itself, the sender of the message or the audience of the message. Purposes using content analysis can be for example identify the intensions and other characteristics of the communicator; describe attitudinal and behavioral responses to communications; reveal the focus of individual, group, institutional, or societal attention; compare media or "levels" of communication; describe trends in communication content; disclose international differences in communication content etc. (Weber 1990)

The purpose in this particular content analysis is to investigate how case companies communicate about their CSR issues and if the communication can be grouped according to the CSR communication strategies and elements identified based on CSR communication theory. The main focus in the content analysis was in investigating how often the companies are using one-way communication vs. two-way communication by investigating the used communication elements. It is also useful to analyze how the different communication strategies have impacted to stakeholder's reactions in social media.

The idea in content analysis is that a group of words are classified into content categories. One category may consist of either many, several or even only one word. The classified category of phrases, words or other units of text are presumed to have same meanings. It is important that the classification is reliable: different people should code the same text same way. (Weber 1990) In this study validity is ensured by classifying words and phrases based on the elements commonly used in CSR communication literature. Those text units will be categorized under different CSR communication strategies. The content analysis will be conducted manually and will contain only the most important and simple categories of the topic.

Deeper content analyzing is usually done with text mining. Weber (1990) offers a simple logic for deeper content analyzing with computer tools and this manually made study will follow the basic steps of the model leaving out the ones which are for data sourcing tools only. First step is Document Selection and Sampling. Researcher must select the content they want to investigate and choose how to categorize the samples (Weber 1990). In this study the worlds will be categorized first based on different communication strategies and then listed how often each words or phrases are used. According to Weber (1990) Category Counting assumes that higher relative counts (percentages, proportions or ranks) reflect higher concern with the category. That will show the corporation's CSR communication style and strategies and give opportunity to find out which strategy and communication style occurs which reactions and actions from the side of message audience.

According to Hsieh and Shanon (2005) there are three district approaches of content analysis: conventional, direct, and summative. In conventional approach coding

categories are derived directly from text data. In direct content analysis, the analysis is based on theory or relevant research findings, which are guiding initial codes. A summative approach of content analysis counting and comparisons usually of keywords or content are needed and followed by interpretation of the context.

In this study, when existing theory or previous research exists about a phenomenon, it is useful to use direct content analysis. The goal in direct approach is "to validate or extend conceptionally a theoretical framework or theory" (Hsieh and Shannon 2005,5). Existing theory can help focus the research question and provide predictions about the relationships among variables and for interest variables. It can also help in determining the coding criteria and relationships between codes. Analysis can be done either first going through all the text and highlighting the content of researched phenomenon and after that coding the highlighted phrases under categories. If there is text that could not be categorized it would be given a new code. The other way to do analysis is to start coding immediately with predetermined codes. If part of the data cannot be coded it is identified and analyzed later. Then it needs to be determined whether they represent a new category or subcategory of a code. (Hsieh and Shannon 2005)

In this study the aim is to make criteria first and code text units before starting the content analysis. Elo et al. (2014) provide a check list for researchers attempting to improve trustworthiness of a content analyzing study. This study followed the checklist when planning the content analysis criteria.

Coding scheme

According to Morsing and Schultz's (2006) model of the Three CRS communication strategies, there can be found three different ways of company's CSR communication. In this study the model of Morsing and Schultz is adapted and modified for this particular study. Their model has been the bottom base for the criteria and analysis of the case.

In this thesis the CRS communication has been analyzed and categorized in three strategies: The stakeholder information strategy, The stakeholder response strategy and The stakeholder involvement strategy.

The stakeholder information strategy includes public information and is seen as a one-way communication from company to stakeholders. Its focus is on sensegiving and stakeholders are supposed to support nor oppose company's CSR messages. Stakeholders are seen to request more information on the efforts of company's CSR. The strategic communication task is to inform stakeholders about favorable corporate CSR decisions and actions. (Morsing and Schultz's 2006)

The stakeholder response strategy's communication ideal is two-way asymmetric communication. Its focus is on to generate sensegiving through sensemaking. In this strategy the assumption is that stakeholders must be reassured that the company is ethical and socially responsible. Stakeholders' role is to respond to company's actions. The strategic communication task is to demonstrate to stakeholders how the company integrates their concerns about CSR. (Morsing and Schultz's 2006)

The stakeholder involvement strategy's communication ideal is two-way symmetric communication and is achieved in iterative progressive process of sensemaking and sensemaking. Stakeholders are co-construct corporate CSR efforts. They are involved to participate and suggest corporate CSR action. The strategic communication task is to invite and establish frequent, pro-active and systematic dialogue with stakeholders. (Morsing and Schultz's 2006)

In this study the identification of CSR focus (strategical focus for CSR messages) is not defined by the case company, but in general in The stakeholder information strategy the focus is decided by top management. In the stakeholder response strategy by top management but also investigated in feedback (via dialogue, opinion polls, partnerships and networks). In the stakeholder involvement strategy, the identification of CSR focus is done in interaction with stakeholders by concurrently negotiating. (Morsing and Schultz's 2006)

In this particular study the case companies had elements of all the strategies in their communication, so it was interesting to investigate how the different styles of communication performed and how the stakeholders responded to the different posts made in terms of different CRS communication strategies.

Because the companies clearly did not have a special CSR communication strategy to follow (decided in the corporate's social media strategy), the model of Morsing and Schultz has only offered a base for the criteria of the study, but not a clear structure.

Criteria and explanations for categories used in content analysis:

Message

Copy of the post or text published.

Date

The time when the post was posted.

Topic

Answers the question: "What this post is about?"

Format

Is the shared post's format picture, video or only text?

Strategy

CSRCom strategy/style used. Is the strategy one-way or two-way communication strategy?

Criteria for one-way communication

In this study one-way communication is defined to include CSR communication messages which are made to inform company's stakeholders. That includes public information and is seen to come from company to stakeholders. Stakeholders are supposed to support nor oppose company's CSR messages. Company is not involving stakeholders or asking them to participate discussion.

In this study the social media post which did not include direct questions or did not encourage audience to conversate, were identified as a one-way communication.

Criteria for two-way communication

In general, two-way communication has dialogue elements. Company is seen asking questions from stakeholders and involving them to discussion. In this study two-way communication is first seen including both response and involving strategies and later defining deeper which of the two-way strategies is used more and how does them both work in terms of stakeholder reactions. When investigating the data, a post was identified as a two-way communication if the post included a direct question or encouraged audience to conversate.

Conversation

Does the audience have been conversating with each other? If a comment has 1 or more answers from another individual, it will be counted.

Dialog

Are there responses from the company side for people who have commented? Answers will be yes/no.

Reactions

The total number of customer reactions to the certain post. On Instagram only possible reaction is liking and on YouTube audience can like or dislike, whereas Facebook offers several different options to react with.

In Facebook's own metrics post reactions shows the number of reactions on a post. The different reactions are Like, Love, Care, Haha, Wow, Sad or Angry (Facebook 2021b). When analyzing Facebook posts also the quality of reactions is measured in scale: positive – negative. When positive includes reactions Love, Care, Haha, Like and Wow, and negative Sad and Angry. Post reactions indicate that posts are relevant to the target audience and helps posts performing better. If people react to a post, they start following further reactions and comments automatically. That can engage them in an ongoing conversation on the company's business page in the future. (Facebook 2021b)

Comments

The total number of comments.

People reached

The amount of people reached was counted about Valio's posts. In Facebook it is an estimated metric that includes the number of people who saw the post at least once. Paid reach includes people who had a paid post enter their screen whereas organic reach is the number of people who saw the unpaid post. (Facebook 2021c) In this study the metric people reached includes all the people reached whichever the post was (paid or unpaid).

Reach in Instagram shows the number of unique accounts that have seen the post at least once. It doesn't include multiple views by the same accounts. (Instagram 2021a)

Post engagement

Post engagement could be found only from Valio's posts. According to Facebook (Facebook 2021a) post engagement means the total number of actions that people take. It can include actions such as commenting on, sharing, saving, interacting, reacting to the post, viewing a photo or video (min 3-seconds video play), claiming an offer, or clicking on a link.

Also, the amount of CSR related posts and the percentage of them versus all content posted in the time frame was counted.

3.4 Validity and reliability

In this study the aim was to investigate a phenomenon of consumer reactions towards CSR communication. Qualitative research helps to understand the object of research, and the reasons for its behavior and decisions. (Heikkilä 2014, 8)

This study was planned with the criteria of quality qualitative research made by Tracy (2010). According to Tracy a quality qualitative research fulfills the criteria of 8 aspects. It has worthy topic, rich rigor, sincerity, credibility, resonance, significant contribution, it is ethical and has meaningful coherence. (Tracy 2020) This study was planned and completed with those aspects in mind through the whole research process.

The worthy topic is completed with the knowledge of the previous studies, knowledge of the market situation and with the knowledge of the CSR as a phenomenon. The research topic has also defined with the help and need of the case company, so the topic is relevant, timely, significant, and interesting. The research uses sufficient theory and data. Its context is appropriate and complex enough and the data collection and analysis is also sufficient, so can be said that the research has rich rigor. The sincerity is completed by the researcher's self-reflexivity about biases, subjective values, and inclinations. The research is focused on rather showing than telling and has concrete detail, explication of nontextual knowledge and thick description, so according to Tracy it has credibility. The study has resonance because it is done for the case company and offers new knowledge of the phenomenon. The research delivers a significant contribution theoretically and practically and it is done ethically. The research's meaningful coherence is ensured because it achieves what it claims to be about, uses procedures and methods that fit its goals and its meaningfully interconnected with literature, research questions and results with a coherence. (Tracy 2020, 4)

Qualitative study was chosen as it is well suited to the development of activities, searching for alternatives and solving social problems. (Heikkilä 2014, 8) The data of this study was collected from the Facebook, Instagram and YouTube posts of the case companies so the results are seen from the case companies' perspective and there for not straightly applicable for other purposes.

Valios posts were chosen based on the recommendation list that the company provided. Oatly's post were chosen by the researcher. Because the choices were made by a human, not a computer with coded words for each sustainability topic, there can be some posts that have leaked out from the analysis. Still the number of analyzed posts is rather large and can offer a good data base for this thesis.

The data collection of the case companies Facebook posts was made during the week 27, data from Instagram and YouTube was collected during the week 28 in 2021 so some of the posts were been published much longer time than other. Also, some of the Valio's posts were sponsored and the sponsorship is noticed in data analysis. Oatly might have also sponsored some of the posts but it is not possible to get that information out of public data.

Otherwise, the data and the findings can be measured with those reliability and validity limitations in mind and can lead future investigation.

4 RESEARCH FINDINGS

In this chapter the results of the study will be introduced. The focus in this study was to find out what is needed to make efficient CSR communication in terms of brand reputation and customer reactions.

The study tries to identify companies CSR communication strategies and find out which impacts on consumer's reactions each strategy has; what are the main benefits and challenges of the different communication styles; and how do the two-way and one-way CSR communication strategies differ in impacts on social media. That will be done by answering to the research question:

How to make efficient CSR communication in terms of consumer reactions? With the help of two detailed sub questions: What are the main challenges and benefits in one-way and two-way CSR communication styles in terms of consumer reactions on social media?; and How do the one-way and two-way CSR communication differ in impacts in social media?

4.1 Description of the topics, communication styles, and customer reactions

Content analysis was conducted with the criteria explained first in the research method chapter. All the different content formats were analyzed with the differing chart. Results were collected by adapting both deductive and inductive research methods. The research design was made by the deductive style and the structure of the data analysis was adapted for Morsing and Schulz (2006) CSR communication model but modified to social media environment. The model's structure was the bottom base for this study but used in different time which have transferred the model for today's perspective and to social media use.

While the bottom base of the study was found with a deductive research method some part of the analyses shaped during the proses, so also the inductive research method was used. Inductive method was used because it was critical first collect the data and then collect and analyze what were the topics the companies were posted about. It was found out that both of the case companies had some similar topics in their CSR communication, and some vary. According to Deblonde, de Graaff, & Brom (2007) the modern food industry can be divided into 7 fields in terms of CSR. Those are: food quality, food sovereignty, human welfare, animal welfare, ecological sustainability, transparency, and traceability. (Deblonde, de Graaff, & Brom 2007) Topics found in research were basically the same Deblonde et. al. had found but, in this research, divided different way. Topics were divided different way because in this research topic names shown in the table 3 were founded more descriptive in the researcher perspective and were rather easily found from the companies' posts. The example posts of a certain topic can be found from Appendix 1.

In general topics categories were made during the process and they were based on the post text and picture/video. Posts about animal welfare had pictures about animals and text included words and phrases like "animals", "welfare", "animal wellbeing". Biodiversity included "natural diversity" "biodiversity", "diversity", "nature". Vegetable-based products included "vegetable-based products". Responsibility included "responsibility", "food waste", "responsible work". Carbon footprint included "carbon", "carbon footprint", "carbon neutrality". Sustainability included more general topics which were difficult to divided under any other sustainability category. There were words and phrases like "climate issues", "climate actions", "planet", "sustainability".

Table 3 Sustainability topics in case companies' social media communication

Topic	Valio	Oatly
Animal welfare	11	1
Biodiversity	3	0
Carbon footprint	10	3
Responsibility	12	1
Sustainability in general	5	20
Sustainable packaging	7	1
Vegetable-based products	4	8

As can be seen from the table 3, the research identified 7 topics which were Animal welfare, biodiversity, carbon footprint, responsibility, sustainability in general, sustainable packaging and vegetable-based products. Both companies posted about most of the topics but only Valio posted about biodiversity.

Most of the Oatly's posts were about sustainability in general. Valio's posts did vary a lot more related to sustainability topics. In general companies used one-way communication much more than two-way. Oatly has posted smaller number of sustainability related posts but still used two-way communication more often than Valio.

Table 4 Communication strategies used in comparison companies' social media communication

Communication strategy	Valio	Oatly
One-way	46	27
Two-way	2	7
Total	48	34

As can be seen from the table 4 above 21% of all Oatly's posts were made with two-way communication strategy when only 4% of Valio's posts were made with two-way communication strategy.

When looking at the data from comparison companies' Facebook posts, it is clear how the results differ in terms of customer reactions. When Valio's posts have generated only 5% of negative reactions, almost one quarter of the Oatly's posts' generated reactions are negative. What is also interesting is that people who have reacted to oatly's Facebook posts have usually also commented.

Table 5 Stakeholders' reaction towards companies' CSR messages in Facebook

Company	Percent of the positive reactions	Percent of the negative reactions	Percent of the comments versus reactions
Valio	115 %	5 %	12 %
Oatly	87 %	23 %	68 %

As can be seen from the table 5 above, only 1/5 of the people who have reacted to Valio's posts have also commented. High number of comments versus reactions can be a sign of an engagement Oatly generates among its Facebook audience.

4.2 Stakeholder actions to the communicated topics and CSRcom strategy in different social media channels

Next the investigation of the results will go deeper by introducing findings channel by channel.

Facebook

Valio's Facebook posts posted in the period of 30.10.2020-18.5.2021 were about responsibility, animal welfare, sustainability, sustainable packing, carbon footprint and vegetable-based products: totally 24 posts. 7/24 were about animal welfare, 3/24 about carbon footprint, 6/24 about responsibility, 4/24 about sustainability, 3/24 about sustainable packaging and 2/24 about vegetable-based products. One post was about both sustainability and animal welfare.

Average of the Valio's posts reached 36547 people and engaged 843. They got 161 reactions on average of which 95 % were positive and average 5 % negative. They were commented average 19 times per post and generated average 1 conversation, which Valio participated 0,5 times. Average 12 % of the people who reacted also commented.

Table 6 Valio's Facebook posts 30.10.2020-18.6.2021.

Date	Topic	Format	Strategy	Conversations	Dialog	Comments	Reactions	Shares	Positive reactions	Negative reactions	People reached	Engagement
30.10.2020	Responsibility	Post with a picture	One-way	0	1	42	666	44	100 %	0 %	79216	4287
4.12.2020	Responsibility	Post with a picture	One-way	1	0	3	115	12	100 %	0 %	32732	430
2.2.2021	Responsibility	Post with a picture and link	One-way	0	1	4	57	1	100 %	0 %	34493	685
4.2.2021	Animal welfare	Shared links with carousel	One-way	1	0	18	178	6	100 %	0 %	35865	518
10.2.2021	Sustainability	Post with a picture and link	One-way	0	0	0	47	0	100 %	0 %	22886	175
11.2.2021	Sustainability	Post with a picture	One-way	0	0	1	78		100 %	0 %	29058	139
18.2.2021	Sustainability/Animal welfare	Shared links with carousel	One-way	0	0	1	54	2	100 %	0 %	30550	159
25.2.2021	Animal welfare	Shared links with carousel	One-way	0	0	5	125	5	100 %	0 %	26644	366
2.3.2021	Sustainable packaging	Post with a picture and link	One-way	3	2	36	177	2	100 %	0 %	45281	1016
5.3.2021	Sustainability	Post with a picture and link	One-way	0	0	0	57	1	100 %	0 %	31107	249
9.3.2021	Sustainable packaging	Carousel with links	One-way	0	0	8	122		100 %	0 %	44223	1419
10.3.2021	Vegetable-based products	Post with a picture	One-way	0	0	1	53	1	100 %	0 %	32863	115
11.3.2021	Carbon footprint	Carousel with links	One-way	0	0	1	78	6	100 %	0 %	31869	230
16.3.2021	Responsibility	Post with a picture and link	One-way	4	4	44	351	17	97 %	3 %	42011	1136

Date	Topic	Post type	Direction									
31.3.2021	Sustainable packaging	Post with a picture	Two-way	0	0	2	62	1	100 %	0 %	34835	251
4.5.2021	Vegetable-based products	Post with a picture and link	One-way	0	0	0	47	2	100 %	0 %	24010	179
11.5.2021	Carbon footprint	Post with a picture and link	One-way	0	0	0	82	1	100 %	0 %	22667	196
13.5.2021	Animal welfare	Post with link to an event	One-way	0	1	2	85	0	100 %	0 %	23277	321
15.5.2021	Animal welfare	Post with a picture	One-way	0	0	3	214	9	100 %	0 %	40074	667
15.5.2021	Animal welfare	Post with a video/live	One-way	5	1	271	539	53	99 %	1 %	36852	4780
21.5.2021	Responsibility	Post with a picture and link	One-way	0	1	3	92	5	100 %	0 %	68970	916
28.5.2021	Animal welfare	Post with a video	One-way	0	0	6	205	6	100 %	0 %	26520	736
9.6.2021	Responsibility	Post with a picture and link	One-way	0	0	2	68		100 %	0 %	27370	173
18.6.2021	Carbon footprint	Post with a picture and link	One-way	0	0	6	300	9	100 %	0 %	53759	1078

At this time period there was only one post which was made with two-way communication strategy. It was about sustainable packaging and posted in 31.3.2021. The post reached 34835 people and engaged 251. 3% of the reached people commented on the post but even the post was made with two-way communication strategy, there wasn't any conversations or dialog.

The first post studied was posted in 30.10.2020 and was about responsibility. It reached 79216 people, which was the biggest amount of reached people in this time period. All the reactions to this post were positive, 6 % of the all people reached commented and 4287 people were engaged, which was the second highest engagement in this period. Valio had one dialog and there were totally 42 comments.

The highest engagement (4780 engaged people) had the live video post about animal welfare posted in 15.5.2021. It gained totally 539 reactions of which 1 % were negative. It reached 36852 people, which was the 8th highest score. When looking at the percentage of the comments versus reactions that post gained the highest score: 50 %. There were 5 conversations among the audience and Valio has responded once.

The second highest percent of the comments versus reactions has the post posted in 2.3.2021 about sustainable packaging. It has totally 177 reactions and 36 comments. It reached 45281 people and engaged 1016. 100 % of the reactions were positive.

Over than 1% score in reactions versus people reached has only one post which was the post posted 15.5.2021 about animal welfare with 1,463 % score. Second highest score had the post about responsibility posted in 30.1.2020 which has also pretty high score (6%) in percent of the comments versus reactions. Also, another post about responsibility posted in 16.3.2021 got 0,835% of the reached people react. Also 13 % of the people reacted commented the post.

When looking at the Valio's Facebook posts also metrics people reached, and engagement were known. Unfortunately, it is not possible to see those statistics from Oatly, so they are left out. Average of the Oatly's posts got 611 reactions of which 87 % were positive. They were commented average 415 times per post and generated very often conversations, which also Oatly was participating. Average 68 % of the people reacted also commented.

Oatly's Facebook posts posted in the time period of 12.10.2020-28.6.2021 were about responsibility, sustainability, sustainable packaging, vegetable-based products and carbon footprint: totally 12 posts. 1/12 was about carbon footprint, 2/12 about responsibility, 6/12 about sustainability, 2/12 about vegetable-based products and 1/12 about sustainable packaging.

Table 7 Oatly's Facebook posts 12.10.2020-28.6.2021

Date	Topic	Format	Strategy	Conversations	Dialog	Comments	Reactions	Shares	Positive reactions	Negative reactions	Comments vs. reactions
12.10.2020	Sustainability	A post with a picture	one-way	2	7	41	86	1	86 %	14 %	48 %
26.10.2020	Sustainability	A post with a video	one-way	not counted	Many	873	509	29	63 %	37 %	172 %
27.10.2020	Sustainability	A post with a video	two-way	not counted	Many	1100	1055	14	58 %	42 %	104 %
28.10.2020	Sustainability	A post with a video	one-way	not counted	Many	1000	900	18	62 %	38 %	111 %
11.11.2020	Carbon footprint	A post with a picture	one-way	not counted	Many	171	314	1	94 %	5 %	54 %
23.11.2020	Responsibility	A post with a picture	one-way	0	0	0	2		100 %	0 %	0 %
7.12.2020	Carbon footprint	A post with a video	one-way	0	0	0	0	0	0 %	0 %	0 %
10.3.2021	Sustainability	Shared link with a picture	one-way	0	1	2	14	0	100 %	0 %	14 %
4.5.2021	Vegetable-based products	A post with a picture and link	one-way	not counted	Many	1400	3185	39	97 %	2 %	44 %
5.5.2021	Sustainability	A post with a picture	two-way	14	17	174	57	5	100 %	0 %	305 %

28.5.2021	Vegetable-based products	A post with a video	one-way		14	13	112	762	8	98 %	2 %	15 %
28.6.2021	Sustainable packaging	A post with a picture	one-way		8	19	112	443	4	99 %	1 %	25 %

Oatly has posted Facebook two posts, which have a two-way communication strategy. The first post was posted in 27.10.2020 and was about sustainability. It was a post with a video. The post got 1100 comments and 1055 reactions, which were 58 % positive. That makes the post same time the post which got the most negative reactions of all of them. When looking at the number of comments versus reactions, it can be seen that there were 104 % comments versus reactions. So, there were 4 % more comments than reactions on the post. Oatly has responded very often to audience's comments.

The second post made with two-way communication style was posted in 5.5.2021 and was also about sustainability. It was a post with a picture and got 174 comments and 57 reactions, which were all positive. There were 205 % more comments than reactions and 14 conversations among audience and 17 dialogues with Oatly participating.

When looking at the reactions it is clear Oatly has much more negative reactions than Valio had on its posts. Still 8/12 of the Oatly's posts got over 86 % positive reactions. 3/12 got only 58-63 % of positive reactions. Two of the posts, which got most negative reactions got very high number of comments too: a post posted in 28.10.2020 got 1000 comments and another posted 27.10.2020 got 1100 comments. All the three post were videos and part of the series #Maitomyytit.

The highest number of comments got the post about sustainability posted in 4.5.2021. It got 1400 comments. The same post got also the most reactions (3185) of which 97% were positive.

Second highest number of reactions (1055) got the post posted in 27.10.2020. As already mentioned, that post had also the most negative reactions, when 42% of them were negative.

Instagram

Average of Valio's Instagram posts reached 30000 people, were saved 9 times, got 994 reactions, 6 comments, generated 0,26 conversations of which Valio participated 0,05 times. There was not any difference between the averages of sponsored posts versus non-sponsored posts.

Valio's Instagram posts posted in the period of 30.10.2020-18.5.2021 were about responsibility, animal welfare, sustainability in general, sustainable packing, carbon footprint, biodiversity and vegetable-based products: totally 19 posts. 5/19 were about animal welfare, 3/19 about carbon footprint, 5/19 about responsibility, 1/19 about sustainability in general, 3/19 about sustainable packaging, 1/19 about biodiversity and 2/19 about vegetable-based products. One post was about both sustainability and animal welfare.

Table 8 Valio's Instagram posts 30.10.2020-18.6.2021

Date	Topic	Format	Sponsored	Strategy	Conversation	Dialog	Comments	Reactions	Saves	People reached	Reach vs. reactions	Comments vs. reactions	Watching times
30.10.2020	Responsibility	A post with a picture	no	One-way	0	0	8	1110	3	34516	3,22 %	0,72 %	
4.2.2021	Animal welfare	A post with a picture	yes	One-way	2	0	13	1944	20	40408	4,81 %	0,67 %	
11.2.2021	Responsibility	A post with a picture	no	One-way	0	0	0	521	8	19778	2,63 %	0,00 %	
18.2.2021	Sustainability /Animal welfare	A post with a picture	no	One-way	1	0	6	1076	9	26748	4,02 %	0,56 %	
25.2.2021	Animal welfare	A post with a picture	yes	One-way	0	0	12	2142	23	44707	4,79 %	0,56 %	
2.3.2021	Sustainable packaging	A post with a picture and link in text	no	One-way	0	0	5	610	4	27297	2,23 %	0,82 %	
9.3.2021	Sustainable packaging	A post with a picture	no	One-way	0	0	26	1988	15	73391	2,71 %	1,31 %	
10.3.2021	Vegetable-based products	A post with a picture	no	One-way	0	0	2	497	6	21052	2,36 %	0,40 %	
11.3.2021	Carbon footprint	A post with carousel	no	One-way	0	0	1	916	3	23437	3,91 %	0,11 %	
16.3.2021	Responsibility	A post with a picture	no	One-way	0	1	7	769	6	23035	3,34 %	0,91 %	
31.3.2021	Sustainable packaging	A post with a picture	no	Two-way	0	0	6	650	6	23702	2,74 %	0,92 %	
27.3.2021	Responsibility	A post with a picture	no	One-way	0	0	6	909	44	33443	2,72 %	0,66 %	
4.5.2021	Vegetable-based products	A post with a picture	no	One-way	0	0	0	483	2	21371	2,26 %	0,00 %	
11.5.2021	Carbon footprint	A post with a picture	no	One-way	0	0	6	848	2	23077	3,67 %	0,71 %	
15.5.2021	Animal welfare	A post with a picture	no	One-way	0	0	2	973	1	29328	3,32 %	0,21 %	
20.5.2021	Biodiversity	A post with a picture	no	One-way	1	0	4	858	3	22533	3,81 %	0,47 %	
28.5.2021	Animal welfare	A post with a video	no	One-way	0	0	9	959	12	37399	2,56 %	0,94 %	10676
9.6.2021	Responsibility	A post with a picture	no	One-way	0	0	1	655	2	18774	3,49 %	0,15 %	
18.6.2021	Carbon footprint	A post with a picture	no	One-way	1	0	5	972	5	26133	3,72 %	0,51 %	

Almost all the posts had one-way communication strategy: there was only one post with two-way communication strategy. It was posted 31.3.2021 and was a post with a video. It didn't generate any conversation or dialog but got 6 comments and 650 reactions, of which were 2,74 % of the reached people.

The post, which got the most reactions (2142) was posted 25.2.2021 and was about animal welfare and posted with a picture. It reached 44707 people of which 4,79 % reacted to the post. Only 0,56% of the people reacted also commented.

The second highest number of reactions (1988) got the post about sustainable packaging posted in 9.3.2021. It was also a post with a picture and reached 73391 people of which 2,71 % reacted. 1,31 % of the people who reacted also commented the post. That post got also the biggest number of comments (26). But it did not generate any conversations so there were not any dialogues either.

The highest number of saves (44) got the post about responsibility posted in 27.3.2021. It was a post with a picture and reached 33443 people, got 909 reactions of which 0,66% also commented (6 comments).

There was only one dialogue among Valio and audience on post about responsibility posted in 16.3.2021. There was not any conversation among audience, but it generated 7 comments. That post reached 23035 people of which 3,34% reacted.

The post about animal welfare posted in 4.2.2021 got the most reactions versus reached people (40408), when 4,81% of the reached people reacted to the post. That post was sponsored post with a picture using one-way communication strategy.

Average of Oatly's Instagram posts got 6451 reactions, 333 comments, generated conversations of which Oatly participated 0,05 times. 4,88% of the reacted people also commented the post on average.

Oatly's Instagram posts posted in the period of 30.10.2020-18.5.2021 were about animal welfare, sustainability, and carbon footprint: totally 19 posts. 1/19 were about animal welfare, 1/19 about carbon footprint, 4/19 about vegetable-based products and 13/19 about sustainability.

Table 9 Oatly's Instagram posts 15.10.2020-20.5.2021

Date	Topic	Format	Strategy	Conversation	Dialog	Comments	Reactions	Watching times	Comments vs. reactions
15.10.2020	Vegetable-based products	A post with a picture	two-way	18	103	410	9149		4,48 %
24.10.2020	Sustainability	A post with a picture	two-way		Oatly has responded very often	1639	43344		3,78 %
28.10.2020	Sustainability	A picture carousel	One-way	4	100	125	2320		5,39 %
9.11.2020	Sustainability	A post with a picture	One-way	5	24	83	3209		2,59 %
10.11.2020	Sustainability	A picture carousel	One-way	2	28	89	2870		3,10 %
11.11.2020	Carbon footprint	A post with a picture	One-way	5	57	219	6605		3,32 %
26.11.2020	Sustainability	A picture carousel	two-way		Oatly has responded very often	491	3980		12,34 %
3.12.2020	Sustainability	A post with a video	One-way	2	9	32	1081	13822	2,96 %
8.12.2020	Sustainability	A post with a picture	One-way	3	6	41	1371		2,99 %
19.1.2021	Sustainability	A post with a video	One-way	1	18	65	2574	28581	2,53 %
8.2.2021	Vegetable-based products	A post with a picture	two-way	not counted	Oatly has responded very often	1247	13138		9,49 %
2.3.2021	Sustainability	A post with a picture	One-way	not counted	Oatly has responded very often	877	10212		8,59 %
11.3.2021	Sustainability	A post with a picture	One-way	2	12	56	1621		3,45 %
16.3.2021	Sustainability	A picture carousel	One-way	not counted	Oatly has responded very often	304	7322		4,15 %
23.3.2021	Vegetable-based products	A post with a video	One-way		15	59	2229	32493	2,65 %
14.4.2021	Sustainability	A post with a picture	two-way	6	30	145	3615		4,01 %
22.4.2021	Vegetable-based products	A post with a video	One-way	3	8	74	1578	12554	4,69 %
11.5.2021	Animal welfare	A picture carousel	One-way	7	13	176	2642		6,66 %
20.5.2021	Sustainability	A post with a video	One-way	4	22	203	3700	27118	5,49 %

On Instagram Oatly has posted 5 posts with a two-way communication strategy. First post was posted 15.10.2020 and was a post with a picture, got 410 comments and 9149 reactions, so the 4,48 of the people reacted also commented. There were 18 conversations among audience and Oatly had 103 dialogues. Latest post with two-way strategy was posted in 14.4.2021 and was about sustainability. It was a post with a picture and got 145 comments which were 4,01% of the reactions (3615). There were 6 conversations among audience and 30 dialogues Oatly participated.

The most reactions of all which were made by two-way communication strategy got the post about sustainability posted in 24.10.2020. It was a post with a picture and got 43344 reactions from people of which 3,78% also commented. It got 1639 comments. That post has the biggest number of reactions also when all the posts were taking in the count.

The second highest number of reactions of the posts made with two-way communication strategy got the post about sustainability posted 8.2.2021. It was also a post with a picture and got 13138 reactions from people of which 9,49% commented. That was also the second-best score when counting all the posts.

The biggest number of comments got the post about sustainability posted in 24.10.2020. It had 1639 comments which were 3,78% of the number of reactions (43344). That post was made by using two-way communication strategy.

The highest number of the people reacted, who have also commented, has the post posted 26.11.2020, when 12,34% of the people who reacted commented. That post got 3980 reactions and 491 comments in total and were posted in two-way communication strategy.

The smallest number of reactions (1081) got the post about sustainability posted in 3.12.2020. It was a post with a video. The video was watched 13822 times and the post got 32 comments, which was 2,96% of all reactions, 2 conversations and 8 dialogues. 7,82% of the watchers also reacted to the video. The communication strategy was one-way.

When looking at all the video posts (5) Oatly has posted in this time, the biggest number of reactions got the video about sustainability posted in 20.5.2021. It was

watched 27118 times and 13,64% (3700 people) of that also reacted. That was the highest percent of reacted video watchers Oatly got reacting. 5,49% of the reacted people commented the posts. There were totally 203 comments, 4 conversations among audience and 22 dialogues Oatly participated.

YouTube

On YouTube Valio has posted 7 videos. 1/7 about animal welfare, 2/7 about biodiversity, 1/7 about sustainable packing, 2/7 about carbon footprint and 1/7 about responsibility.

Table 10 Valio's YouTube posts 13.10.2020-16.6.2021

Date	Topic	Views	Strategy	Conversation	Dialog	Comments	Reactions	Positive	Negative	Positive reactions	reactions vs. views
13.10.2020	Biodiversity	2223	One-way	0	0	0	25	25	0	100 %	1 %
3.11.2020	Carbon footprint	344	One-way	0	0	1	13	12	1	92 %	4 %
27.11.2020	Responsibility	977	One-way	0	0	0	16	16	0	100 %	2 %
2.12.2020	Biodiversity	389	One-way	0	0	0	12	10	2	83 %	3 %
25.12.2020	Animal welfare	1194	One-way	0	0	1	56	56	0	100 %	5 %
11.2.2021	Sustainable packing	548	One-way	0	0	0	4	4	0	0 %	1 %
16.6.2021	Carbon footprint	805	One-way	0	0	0	9	9	0	100 %	1 %

All the videos were made with one-way communication strategy and there were not any questions asked in the post's text either. On average Valio's videos got 19,3 reactions and 82% of them were positive. The average number of views were 926. When comparing the number of views to reactions there were 2% reactions of all the views. On Average there was only 0,3 comments per video so over all there was not any comments on Valio's YouTube videos.

The most views (2223) got video about biodiversity posted in 13.10.2020. It got also 25 reactions, of which all were positive, so the number of reactions were 1% of all views. There were not any comments on this video.

The biggest number of reactions got the post about animal welfare posted in 25.12.2020. All the 56 reactions were also positive. This same video had 1194 views which means the reactions were 5% of the views and same time the highest percent of all the videos. This post got one comment and there was only one other post which got also one comment.

The other post which got one comment was about carbon footprint and posted in 3.11.2020. The video was viewed 344 times and reacted 13 times, which was 4% of views. 92% of the reactions were positive. This post got the smallest number of views of them all 7 videos Valio posted.

There were two videos which got also negative reactions. The video about biodiversity posted in 2.12.2020 got 3% of negative reactions and post about carbon footprint posted in 3.11.2020 got 4% negative reactions.

On Youtube Oatly has posted 3 videos. 2/3 were about vegetable-based products and 1/3 about sustainability in general.

Table 11 Oatly's Youtube posts 3.11.2020-19.1.2021

Date	Topic	Views	Strategy	Conversation	Dialog	Comments	Reactions	Positive	Negative	Positive reactions	reactions vs. views
18.1.2021	Vegetable-based products	496	one-way	0	0	0	14	14	0	100 %	3 %
3.11.2020	Vegetable-based products	7091	one-way	2	0	23	115	92	23	80 %	2 %
19.1.2021	Sustainability	3995	one-way	0	1	10	126	122	4	97 %	3 %

All the videos were made with one-way communication strategy but on 2/3 videos there was question asked in the introduction text of the video. On average Oatly's videos got 85 reactions and 92% of them were positive. The average number of views were 3861. When comparing the number of views to reactions there were 3% reactions of all the views. On Average there was 11 comments per video. On Oatly's YouTube videos there was also some conversations (0,67 per video) and dialogues Oatly participated in (0,33 per video).

The biggest number of reactions (126) got the video posted in 19.1.2021, that was 3% of the video's 3995 views, which was the second highest number of views. 97% of the video's reactions were positive. There were 10 comments and one dialogue Oatly participated in.

The only video, which got 100% positive reactions was posted in 18.1.2021. It got 14 reactions in total, which were 3% of the 496 views, which was the smallest number of views of those three videos.

The most negative reactions got the video posted in 3.11.2020, when 20% of the total 115 reactions were negative. That video got the most views (7091) and comments (23) too.

4.3 Identical and differing elements among companies CSR communication in social media

When looking at the research findings it is clear that there are a lot of differences between the companies, but still similarities too. Next the result will be carried through the comparison.

Oatly has more often used two-way communication strategy when posting about CSR activities. When in Instagram almost 25% of the posts were made with two-way communication strategy. When looking at the Valio's CSR communication in social media, can be seen that there are differences between two case companies. Valio is mostly (only 7% of the CSR communication is two-way) informing consumers about their CSR activities and few times asking questions on the text of the posts, but their posts are still not generating conversations or dialog among consumers.

Based on the Oatly's CSR communication in social media their communication strategy is not two-way involving strategy when posting, but when commenting it is. That is the clearest in Instagram where Oatly gets a lot of comments from the audience and has responded almost every comment. They are only few times trying to generate dialog in the posts text (almost 25% of the posts were made with two-way communication strategy) but they are generating dialog by answering consumers comments in general but especially when consumers are asking questions. Oatly has done that for a very long time and the same phenomenon can be found from every post they have published in Instagram and mostly in Facebook too. Seems that their audience is already learnt that this is the way they can communicate with Oatly, because they are tagging Oatly very often in the comment section -and Oatly is responding to those tagged messages.

Besides of Oatlys, Valio is not often responding to comments or asking questions in the comment section. Valio has done it only couple of times in each social media

channel, but there cannot be seen any strategy in this. Valio's posts did not usually generate as many conversations among consumers than Oatly's has. Valio's live posts about animal welfare have generated a lot of comments from audience. Still Valio has not responded to those comments nor audience did not responded to each other.

What is also interesting is that Oatly response audience's comments even if they are negative. They are also asking questions and forwarding people to contact customer service. With those operations Oatly is involving consumers into their CSR practices. When considering negative comments, Valio's strategy has been to not to answer them in most cases. Positive comments and question are more often recognized and reacted by Valio, but still most times Valio does not respond to its followers.

In CSR communication in social media there are also differences in communicating about negative things. Oatly is telling also negative things in their social media channels and that way showing transparency. They for example post that the sustainability report is "super late" (sustainability report of the year 2019 launched 10.11.2020) but adding positive state right after: "But totally transparent!". They also lift in pictures "Read about what our CO2E numbers are bigger than ever". Valio's CSR communication in social media channels did not highlight negative things and was focused more on introducing future goals and already made good work. Everything in Valio's communication seems to be very clear but show from one perspective only.

When looking at the topics about the companies have post about in this examination time Valio has posted a lot divergent content. They have covered many sustainability topics widely and several times. Oatly has focused only some categories and most of their post where about sustainability in general whereas Valio has many posts about different topics.

5 DISCUSSION AND CONCLUSIONS

First the discussion will be carried with the findings from this study and all the research questions will be answered. Second, the theoretical contributions will be introduced, then offered some managerial implications, then the limitations of the study explained and finally suggested subjects for future research.

How to make efficient CSR communication in terms of customer reactions in social media?

In this study there was not found relation between dialog and customer reactions. But what was interesting is that Oatly's posts got a lot more dialog than Valio's. Seems that even Oatly did not always use the two-way communication strategy on social media posts, their strategy to answer consumer's comments generate a lot of dialog anyway.

When looking at Valio's posts' engagement, post made with a two-way did not engage better than other posts made with one-way communication.

Based on the results of this study seems that the most efficient way to communicate about CSR topics in terms of consumer reactions is…

When looking at the comment section of the posts there was not a big difference among different communication strategies. The posts got about the same number of comments not depending if the post was made with a two-way nor one-way communication. But the actions a company made in comment section seems generated more comments and conversation among audience.

When comparing Valio's and Oatly's posts' style Valio has more informative and formative strategy, which got more positive reactions, but a lot less dialog. Therefore, seems that Valio is more like selling the ideology than really connecting with the audience.

Even the Oatly's reactions were not as positive as Valio's the dialog remains the strong bond Oatly has with its audience.

Based on this study it is beneficial to answer publicly and keep the conversation on to build the dialogic atmosphere among audience. It can be questioned and investigated in the future if the price of engagement is better than the harm the negative comments and therefore also reactions a company gets afterwards is.

What are the main challenges and benefits in the one-way and two-way CSR communication styles in social media?

According to the study findings, seems that with a very informative way of communication the reactions are usually more positive than when involving consumer to dialog and therefore part of CSR actions.

Valio's strategy has been inform the audience and not to generate much dialog. Oatly has done post text with the same kind of ideology and mostly informed the audience but done it very informal way using speaking language and responding to comments. That has generated a lot of traffic in Oatly's posts comment section, but also generated more negative reactions than Valio has generated on its posts.

Oatly has shown transparency when posting also about negative things. Valio has focused more to future goals and good work. There can be difficulties in both strategies. Transparent communication style about difficulties and unfilled goals might cause negative reactions towards the company. Oatly's very open but friendly style might be one reason for the high percentage of negative reactions on Facebook. Oatly's audience is very active in the comment sector, which is good because the user-generated content generates more trust from consumers than company-generated CSR communication. (Dunn and Harness 2019)

How does the one-way and two-way CSR communication differ in impacts on customer reactions in social media?

Based on the Valio's CSR communication in social media their communication strategy is one-way communication. Under 10% of all social media posts were made with two-way communication. 25% of the Oatly's posts were made with two-way communication strategy but they are generating dialog by answering consumers comments in general but especially when consumers were asking questions. Oatly has done that for a very long time and the same phenomenon can be found from every post they have published in Instagram and mostly in Facebook too. Their audience is already learnt that this is the way they can communicate with Oatly.

There was not a big difference between the one way and two-way strategies' impacts on consumer reactions in social media but seems that Oatly's two-way strategy has generated more reactions. What was interesting was how Oatly's post got a lot of comments from audience and generated dialog among consumers and Oatly. Audience is seeking responses and want to make dialog with Oatly, because they have seen that Oatly response very often. So even this research couldn't find asymmetric two-way communication involving stakeholders to dialog from the social media posts, it found it from the comment section.

What is also interesting is that Oatly response audience's comments even if they are negative. They are also asking questions and forwarding people to contact customer service. With those operations Oatly is involving consumers into their CSR practices.

When looking at Valio's communication, it can be seen the Valio's communication can be seen that they are acting different way. Valio is mostly (only 7% of the CSR communication is two-way) informing consumers about their CSR activities and few times asking questions on the text of the posts. Their posts are still not generating conversations or dialog among consumers. The reason for that might be that Valio is not often responding to comments or asking questions in the comment section. Might be that Valio's audience has used to their informing communication style, and it is not participating even when Valio asks something in the posts text. Future research could investigate this issue further.

Way of communication

It was also interesting to investigate comparison companies' different way of communication in general and find out some specific differences in their style, even it was not directly integrated to CSR communication, but might have impacts on the overall image audience has about the company, and therefore may have impact on their reactions too.

It was interesting that even the communication style is more one-way Oatly is still always speaking to the audience. That can be recognized from the way of writing. The text is always written to someone, like the way Oatly is explaining something or telling a story to a person. They thank their audience and use a lot of word "you". Valio's communication style is also warm and considered, but the style of the message is very formal. They are not using phrases from spoken language, like Oatly does. They are writing literal language, but still offering the message's information to someone by also using words like "you". Valio is speaking to the audience and sometimes asking questions from the audience and using emojis, but everything is written in informing way.

Valio is using emojis very often in all the social media channels investigated. Besides of Valio, Oatly does not use emojis in written text. It is part of their communication that in the post's text there has usually no emojis. But in the comments Oatly sometimes uses emojis too.

The way of communication can be recognized in every media Oatly is using for marketing. It is not only about the graphic design, but also the style of writing. Their text is not easy to read, it is not divided into different chapters, and it does not contain enough spaces or emojis, with which reader can understand the content better. Their text is just written like it comes straight from someone's stream of consciousness. This is very different to Valio's very informative and clear way of communication, which is nicely divided into chapters, contains emojis and spaces and it is after all easy to read and easily accessed.

Oatly's style in communication is to tell things like someone is explaining them to a friend - like a long monology in chatting. The posts have been written in a one usually very long paragraph. They are using words and forms of speaking language. Typically,

those are dictums like "Well, um...", "See..." "Eh, is it?". Oatly is not using any emojis in their posts but when commenting back to audience they use emojis.

In some posts Oatly is showing the source of a fact. That has been usually a study about the topic posted in the post. Valio is not usually posting about different studies or using literature sources to confirm their facts.

Oatly is using humor as an identifiable factor in their community. That can be recognized from sentences like "Let the swipe party begin!" when showing the highlights of their sustainability report in picture carousel (Oatly Instagram post 10.11.2020). Valio's formal language is not offering this kind of humor in written text.

Oatly's way of communication in social media is very different and unique. It is part of their brand and therefore it can impact n consumer's reactions too. The significancy of the way and writing style of communication about CSR initiatives cannot be ensured with this study but might offer a good topic for future studies.

5.1 Theoretical contributions

According to Podnar (2008) research about consumer reactions towards CSR communications is scarce. The aim in this study was to investigate further the consumer reactions and the challenges of CSR communication. In addition, the aim was to identify how to make an efficient CSR communication in terms of customer reactions in social media, find out what are the main challenges and benefits in one-way and two-way CSR communication styles in social media, and how does the one-way and two-way CSR communication differ in impacts on customer reactions in social media.

This study's content analysis criteria were mostly adapted from Morzing and Schultz and many of the identified elements from their study were also found from the case companies CSR communication. The examination of the case companies CSR communication strategies was done through the model of three CSR communication strategies, which divides CSR communication in the stakeholder information strategy,

the stakeholder response strategy and stakeholder involvement strategy. (Morsing and Schultz 2006, 5-7)

El-Bassiouny et al. (2018) found that most companies are using the one-way stakeholder information strategy, when two-way stakeholder involvement strategy is least used. Also, Morsing & Schultz (2006) found that companies are commonly using one-way communication. The same phenomenon was found also in this study when case companies were using mostly one-way communication. Even the one-way communication was more common the case companies used both communication strategies but Oatly used more two-way communication than Valio. It is suggested that company should use both informative and integrative communication strategies to generate trust from the side of customers. (Morsing 2006)

Zhang and Hanks (2017) argue that companies should not assume that all consumers process information in the same way and mood and therefore the design of a CSR message should vary depending the audience. According to Zhang and Hanks (2017) research it is crucial to understand how to present CSR messages to communicate effectively with customers.

CSR communication is more effective when it is easily accessible and enable's two-way and dialogic communication (Moreno and Capriotti 2009). Even the two-way communication has been usually seen as a good option to inform CSR activities Cho et al. (2017) study found that two-way communication did not support the engagement levels of the corporate CSR communication.

According to Kent and Taylor (2015) CSR or social media should not be used only to sell ideology or goods. Social media gives companies opportunity to engage with their interest groups by solidifying CSR policies (Stanislavska et al. 2020). Kent and Taylor believe that social media is a special communicative place for public relations and goes beyond marketing and advertising and, that CSR provides strong connection to build relationships efficiently and ethically with publics who are building social capital (Kent and Taylor 2015,1,3).

Kent & Taylor (2015) argue that a company need to engage stakeholders as an individual and interact with them on one to one. Organizations should answer questions and comments privately. (Kent and Taylor 2015)

According to previous literature social media affords an opportunity to decrease trust among consumers. Lyon and Montgomery theorized that social media is likely to decrease greenwashing among companies (Lyon and Montgomery 2013). Two-way communication can turn into one-way communication if the dialogue in media is based on the questions company itself is asking and answering. The dialogue (and dialogue strategy) concerning the ecological responsibility of the company is in this kind of case more symbolic than factual. (Schultz and Wehmeier 2010)

Lyon and Montgomery suggest that all companies should focus to promote their greenest products in social media, but firms that are greener (sustainable product categories, focused on green niche products etc.) on average have better opportunities to success in social media than companies, which are popularly known about difficulties in sustainability. (Lyon and Montgomery 2013) When looking at the two case companies, Oalty has a lot more vegetable-based goods and is more known about them than Valio, even though Valio is increasing their vegetable-based categories continuously.

When communicating CSR initiatives corporations are taking a risk of increasing delegitimization because of rising public expectations. (Schultz and Wehmeier 2010) However, according to Schultz and Wehmeier (2010) one-way communication model will not lead to trust and legitimacy automatically, whereas simplistic understanding of social expectations leads only to symbolic communication. There are also pitfalls in two-way communication because it is usually very expensive and time consuming and in the worst case it can lead to cynicism and distrust if it's not adopted genuinely. (Schultz and Wehmeier 2010) In other words, either one-way or two-way communication cannot consequently foster higher financial performance or legitimacy. (Schultz and Wehmeier 2010).

User-generated content generates more trust from consumers than company-generated CSR communication, but even it generates trust, when the content is

negative on social media there is always a risk of consumer skepticism. (Dunn and Harness 2019)

Company needs to be honest and not to keep its actions as a secret. Dialogic partners trust and respect each other, company just need to take the risk and trust the concept of dialog. Company needs to listen ideas their stakeholders and stake seekers provide; part of empathy is to be open for other's ideas and opinions. (Kent & Taylor 2015, 5-6)

According to Kent and Taylor (2015,1,3) the strength of a social media as a relationship-building tool is not realized among companies as the CSR activities are often communicated unidirectionally.

5.2 Practical implications

According to research data, there are several points that successful CSR communication should include to make it efficient in terms of consumer reactions in social media. Next those different aspects will be introduced by giving some practical implications.

According to a sub-question What are the main challenges and benefits in one-way and two-way CSR communication styles in social media, it is beneficial to try to tackle those challenges and catch the benefits. Second sub-question asked How does one-way and two-way CSR communication differ in impacts on customer reactions in social media? Investigation did not find many ways the strategies differ, but the most important notion was that two-way communication strategy generated more reactions when used in comment section, at least when it was used ongoing in a long run. According to research findings, it is important to connect with the audience, ask questions, answer their questions, and proof the answers. Dialog in the comment section generates more reactions, thus is important to increase it in the comment section. Next practical implications will be introduced.

Encourage personnel to conversate in social media

Valio could encourage personnel to comment to their posts. There could be a personnel ambassador group. Valio could offer a course about personal branding for

the group of ambassadors. That could be a very nice opportunity for personnel to build their own brand and also for Valio to have discussion and brand awareness in social media. This can be also a very good opportunity to share how it is to work in Valio and get new talents to the firm.

Ask simple questions that can gain conversations and information

When making posts, which are easy for personnel and other audience (consumers) to comment, Valio should ask simple questions. Simple questions like "What is your favorite summer food?" like they have already done in few posts. Those simple questions for people interested in sustainability topics will gain conversations too. Simple questions around sustainability topics can also generate important information, which Valio can later use. Now almost all the social responsibility related posts are made by using one-way communication strategy. Valio is only telling what they are doing but not really trying to make conversations with audience. Questions related to social responsibility could be like "What would you like to know about *the topic*?" "We would like to make our business even more transparent, what you would like to know about our sustainability?". Of course, there can be irrelevant and unwanted questions in the selection of them all. Valio should consider do they want to make conversation and interact with their audience more and maybe gain very good brand awareness with the risk of unwanted conversation too. Or do they want to make general informative posts without gaining many comments or feedback from the audience.

Clear goals

Seems that when making CSR communication in social media, Valio does not have very clear goal. It is not clear whether the company wants to only inform (one-way CSR communication) nor involve and integrate (two-way CSR communication) their audience in social media. Is the target to involve audience to CSR communication? Is the company ready to conversate with people participating? Those are the questions which rose from the study and they need to be answered at the first state.

Accessibility

Valio has done very good work with accessibility already among its CSR related social media posts and they are much easier to read than Oatly's. Instead of written under the posts the link to a webpage content, would be much better to use a linktree, which is a landing page containing links. Linktree should contain links to the most important landing pages but show them nicely in order. Maybe that page could have own category for CSR content.

Still on Instagram people are not very often clicking the link in bio, so it is important to offer the content already in the carousel posts, for example.

Involvement

When involving audience there can be several different ways to do it. It can be done by polls, GIF-challenges, giveaways, bingos and just asking questions from the audience. Valio has done something like this with other topics, but CSR communication has been very informing so far.

Making CSR understandable and interesting topic for the audience it can be mixed into lighter content for example with a give-away posts asking questions like: "Ques what is the carbon footprint of X?". When involving audience to act it is beneficial to use a landing page and collect marketing data for future too. It is important to involve audience so a company can offer information stakeholders are seeking as well as give a good reason to buy products from a sustainable brand. Also, the content and answers collected from audience can be used in social media when first asked commission for marketing purposes. To make those perform successfully it is important to have one clear content target and good enough prices.

Also, the use of audience's pictures would involve them better. Give-away around sustainability topics including audience to share something on for example Instagram Stories, would make a good content. When using micro-influencers (typical Instagram user with a rather small number of followers, which are highly engaged with the person

being friends and family), influence-marketing can be done easily and in a favorable way.

Diversity

Valio's CSR related posts are not very diverse, with the intention of visual material. Diversity is part of CSR communication and it should be seen also from a company's material in social media. A company can lead diversity with influencer co-operations and visual materials.

Visuality/Graphic design

When looking at the visual elements of the CSR communication in social media normal social media rules should be considered. On Instagram vertical v4:5 pictures and squares are optimal, vertical videos are better to be posted via Instagram-TV or Reels and also post the same content to feed. When posting the same content in several ways, it has more possibilities to go viral.

Stakeholders' pictures could be used in Instagram and when asking permission, they could be offered to have some product samples. This could work very well with micro-influencers and with campaigns of new, more sustainable, products.

5.3 Limitations and future research

This study was a qualitative case study and made for the case companies' situation. Stakeholders mentioned in this study are always defined as consumers or potential customers but no other stakeholder groups. Stakeholders can include other stakeholder groups too and their absence is not measured. Case companies' social media audience can include investigators, employers and other stakeholders among customers and potential customers.

In this study data was collected only from three social media channels: Instagram. Facebook and YouTube. The data of this study was collected from the Facebook, Instagram and YouTube posts of the case companies so the results are seen from the

case companies' perspective and they are there for not straightly applicable for other purposes.

The data collection of the case companies Facebook posts was made during the week 27, Instagram and Youtube data was collected during the week 28 in 2021 so some of the posts were been published much longer time than other. Also, some of the Valio's posts were sponsored and the sponsorship is noticed in data analysis. Oatly might have also sponsored some of the posts but it is not possible to get that information out of public data. Otherwise, the data and the findings can be measured with those reliability and validity limitations in mind and can lead future investigation.

Any print media was not investigated because of the time limitations. It could have been very interesting to make a study with a questionnaire about print media too and that could offer a very good opportunity for future research.

Based on this study seems that Oatly's audience is used to that Oatly often response their comments, and therefore Oatly's audience is very active in the posts' comment sector. Besides of Oatly's audience, seems that Valio's audience has used to their style and that Valio is not responding to comments. In the future would be beneficial to investigate deeper if there is a connection between the company's communication style and way the audience is used to and audience reactions.

When considering negative comments, Valio's strategy has been not to answer them in most cases. Positive comments and question are more often recognized and reacted by Valio, but still most times Valio does not respond to its followers. Might be that Valio's audience has used to their informing and formal communication style, and it is not participating even when Valio asks something in the post's text. Future research could investigate this issue further.

Previous literature did not discuss about the company's role in comment section, but in this study, it has significant role and was one of the biggest differences among companies. That issue might be worth for future investigation and could afford a good place for A-B testing.

In the future research the relationship of CSR communication strategies and customer reaction should be investigated even deeper. It is recommended to conduct a

qualitative consumer survey with a structured questionnaire. The aim of the study should be to find out consumers' attitude and reactions towards CSR communication, find the best ways to do CSR communication and to find challenges and improvements in case company's CSR communication. So, the survey should answer the same questions already answered in this study but be done mostly with quantitative method. Appendix 3 offers a detailed proposal for this future investigation recommendation.

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APPENDICES

Appendix 1: Topics and example posts from Valio

Topic	Example post	Channel and date
Animal welfare	Lehmien mieli virkistyy raikkaassa ulkoilmassa oleskellessa ja puuhastellessa. Lehmät tykkäävät leikkimisestä - leikkiessään ne ravailevat, hyppivät ja puskevat toisiaan leikkisästi. Ulkoillessaan lehmät ovat aktiivisempia ja ruoka maistuu niille paremmin. "Maitotilayrittäjänä koen, että meillä on velvollisuus hoitaa nämä lehmät parhaalla mahdollisella tavalla. Siinä yhtenä osana on, että lehmät pääsevät ympärivuoden meillä vapaasti ulos. Se on mulle myös henkilökohtaisesti todella tärkeä asia," Kati Mustaniemen maitotilalta kertoo seuratessaan tilansa lehmien leikkisää kisailua. Ei ole väliä vaikka ulkona olisi enemmänkin pakkasta, lehmät käyvät päivittäin useamman kerran ulkona. "Lehmät selvästi nauttivat talviulkoilusta ja tällä elämästä nauttimisella on kiistattomia terveysvaikutuksia myös", Valion terveydenhuoltoeläinlääkäri Kristiina Sarjokari toteaa. Kiinnostus lehmien talviulkoilua kohtaan on kasvamassa ja tällä hetkellä noin kuudesosa valiolaisista maitotiloista päästää lehmät ulos myös talvella. #valiomaitoa	Facebook 25.2.2021
Biodiversity	Maatila osana luontoa – Pelto-Mattilan yrittäjät Katri ja Sami tekevät työnsä ympäristön ehdoilla "Luonnon monimuotoisuus ja maitotilat ovat kytköksissä toisiinsa. Maitotilojen on mahdollista laiduntaa karjaansa ulkona. Laiduntaminen taas on yhteydessä siihen, kuinka hyvin vaikka linnut viihtyvät tilalla. Tässäkin näkyy olevan hyönteisiä, ne on lintujen tärkeintä ruokaa. Lintujen viihtyminen kertoo ympäristön kokonaismonimuotoisuudesta, ne tarvitsee kasveja, hyönteisiä ja pesäpaikkoja. Jos kaikki unelmat toteutuisivat tulevaisuudessa, niin kyllä mä haluaisin tätä työtä tehdä. Vaikka sitä ei kaikki ehkä osaa ajatellakaan, niin kyllä mä näen, että me eletään tosi vahvasti luonnosta edelleen. Se on semmoinen hyvinvointia lisäävä asia ainakin itelle." Lue lisää täältä: valio.fi/tekoja	YouTube 13.10.2020
Carbon footprint	Kakasta kultaa! Tiedätkö miten? Avasimme pelin liikenteen päästöjen pienentämiseksi St1 kanssa: olemme perustamassa yhteisyritystä, joka tuottaa maitotilojen lannasta ja muista maatalouden sivuvirroista uusiutuvaa biokaasua pääasiassa raskaan liikenteen polttoaineeksi. Yhteistyö uuden yrityksen tiimoilta on osa matkaamme kohti hiilineutraalia maitoa vuoteen 2035 mennessä. Biokaasun käytöllä raskaassa liikenteessä voidaan saavuttaa huomattava päästövähenemä. Myös maidon hiilijalanjälki pienenee parhaimmillaan neljänneksen, kun huomioidaan sekä maatalouden että liikenteen päästövähennykset.	Facebook 18.6.2021
Responsibility	Pandemia ei hidastanut vastuullisuustyömme edistymistä, päinvastoin! Saavutimme monta tavoitetta matkallamme kohti maidontuotannon hiilijalanjäljen nollaamista vuoteen 2035 mennessä. Otimme esimerkiksi käyttöön ympäristölaskurin, jonka avulla jo yli 660 maitotilaa on laskenut oman hiilijalanjälkensä ja tekee töitä sen pienentämiseksi. Lue lisää vastuullisuustyöstämme tänään julkaistusta vastuullisuusraportistamme.	Facebook 9.6.2021
Sustainability in general	Miten paremmat sadot, ilmastotoimet ja luonnon monimuotoisuus sopivat yhteen? Erinomaisesti. Avainsana on uudistava viljely. Juuri lanseerattu uudistavan viljelyn e-opisto on ainutlaatuinen juttu, ja mikä hienointa, se on avoin kaikille maanviljelijöistä ja opiskelijoista kotipuutarhureihin! Luonto: Hoitamalla maaperää hyvin, voimme palauttaa ilmakehän hiiltä takaisin maahan. Samalla lisäämme luonnon monimuotoisuutta. Maa säilyy muhevana ja pellot tuottavat ruokaa myös seuraaville sukupolville. Viljelijä: Maidontuottajiemme mietteet kertovat, että uudistava viljely on palkitsevaa. Menetelmät eivät maksa mitään ja tulokset näkyvät nopeasti. Sadot paranevat ja ruoantuottajat pärjäävät paremmin. Sinä: Tavallisille suomalaisille, siis meille kaupassakävijöille, uudistava viljely tarjoaa varmuutta siitä, että voimme yhdessä olla osa ratkaisua. On ilo olla pääyhteistyökumppanina Baltic Sea Action Group Reaktor Sitra vetämässä viljelijöiden, tutkijoiden ja yritysten yhteisponnistuksessa. #UudistavaViljely #uvopisto #CarbonAction	Facebook 10.2.2021
Sustainable packaging	Yhä siellä, missä jano kaipaa sammuttajaansa. Millaisissa seikkailuissa olemme olleet sinun mukanasi? Valio Grandi® -pillimehut ovat tähdittäneet pieniä suuria hetkiä jo yli viidenkymmenen vuoden ajan, kaikkien meidän seikkailuissa. Seikkailut sekä Valio Grandi® tarina jatkuvat edelleen - kuluvana keväänä kartonkisten pillien tähdittämänä. Pillien vaihtuminen muovisista pilleistä paperipilleihin on parhaillaan käynnissä, joko sinä olet huomannut vaihdoksen? Kartonkiset pillit Valio Grandi® pakkauksissa on hiilineutraalius-ajatuksen mukainen toimenpide.	Facebook 31.3.2021
Vegetable-based products	Valio Oddlygood® goes global! Herkullisia kasvipohjaisia Valio Oddlygood® tuotteita myydään jo useissa muissa maissa Suomen lisäksi, mutta mielestämme vieläkin useamman pitäisi nauttia niistä. Sen vuoksi laitamme uuden vaihteen silmään, yhtiöitämme Valio Oddlygood® liiketoiminnan ja kiihdytämme kansainvälistä kasvua esimerkiksi hakemalla liiketoiminnalle kumppaneita tositarkoituksella! Lue lisää linkin takaa. #oddlygood	Facebook 4.5.2021