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Motivations for corporate social responsibility in the packaged food industry: an Institutional and Stakeholder Management perspective

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Abstract

In this age of information, firms are losing control of their image. Perhaps this is one reason that Corporate Social Responsibility (CSR) has become a buzzword among packaged food industry leaders ? firms seem determined to show that they have values and behave responsibly, and are not only driven by financial gain. They produce elaborate annual sustainability reports in which they meticulously account for their CSR efforts. However, according to the literature, it is unlikely that CSR is intrinsically motivated by the values of firms. This paper aims to uncover how self-reported motivations for different dimensions of CSR can be explained by different aspects of the organizational environment. We take a qualitative empirical approach. First, we classify self-reported motivations for CSR according to the Triple Bottom Line. We then classify the same motivations according to the stakeholders and institutional pillars that comprise the organizational environment of the firms. We use a combination of Institutional Theory and Stakeholder Management to investigate how and to what extent different types of stakeholders and institutional pressures influence specific packaged food firm motivations. Our findings show that motivations that firms frame as intrinsic or values-based can be explained by external pressures. We also conclude that in addition to legislation and normative obligations, social pressures are an effective avenue for incentivizing CSR. Overall, this paper shows that different types of institutions and

stakeholders motivate different types of CSR, and that these motivators can be used to drive policy.

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Abstract

In this age of information, firms are losing control of their image. Perhaps this is one reason that Corporate Social Responsibility (CSR) has become a buzzword among packaged food industry leaders – firms seem determined to show stakeholders that they have values and behave responsibly, and are not only driven by prospects for financial gain. They produce elaborate annual sustainability reports in which they meticulously account for their CSR efforts. However, according to the literature, it is unlikely that CSR is actually intrinsically motivated by the values of firms. This paper aims to uncover how self-reported motivations for different dimensions of CSR can be explained by different aspects of the organizational environment. We take a qualitative approach to accomplish this aim. First, we classify self-reported motivations for CSR according to the Triple Bottom Line. We then classify the same motivations according to the stakeholders and institutional pillars that comprise the organizational environment of the firms. We use a combination of Institutional Theory and Stakeholder Management to investigate how and to what extent different types of stakeholders and institutional pressures influence specific packaged food firm motivations. Our findings show that motivations that firms frame as intrinsic or values-based can be explained by external pressures. We also conclude that in addition to legislation and normative obligations, social pressures are an effective avenue for incentivizing CSR. Overall, this paper shows that different types of institutions and stakeholders motivate different types of CSR, and that these motivators can be used to drive policy.

1. Introduction

In 2013, a Coca-Cola television advertisement claimed that proper labeling, sugar substitutes, and portion control make it possible to be healthy while consuming Coke products.

This prompted one YouTube user to voice over the advertisement[1] in a way that attacks the company's original message with information about the sugar substitutes that they use and the health risks associated with consuming Coke products, featuring the message that not all calories are created equal. Simultaneously, the satirical advertisement points a finger at Coca-Cola for being a *cause* of the obesity epidemic. The video went viral, and while it is unclear if or how this affected sales, the message certainly reached an enormous international audience. The Coca-Cola advertisement voiceover is just one example of how major players in the packaged food industry have taken hits to their reputations as a result of modern outlets of communication.

Firms are losing control of their image. Perhaps this is one reason that Corporate Social Responsibility (CSR) has become a buzzword among packaged food industry leaders like Coca-Cola – firms seem determined to show their stakeholders that they have values and behave responsibly, and that they are not only driven by prospects for financial gain. For this reason, they produce elaborate annual sustainability reports in which they meticulously account for their CSR efforts (see Shnayder, Van Rijnsoever, & Hekkert, n.d.).

According to the literature, it is unlikely that CSR is actually intrinsically motivated by the values of firms. First, CSR is a multidimensional construct most often perceived to be divisible into three categories: people, planet and profit – the so-called 'Triple Bottom Line" (3BL) (Elkington, 1997). The existence of a "profit" category, which captures financial gain, already demonstrates that intrinsic values alone cannot be responsible for CSR. The theoretical perspectives on the topic support the idea that the choice to engage in CSR is not motivated intrinsically (see Garriga & Melé, 2004 for an overview). Some theories focus on self-serving behavior based on the idea that the responsibilities of firms are purely economic. An example is Cause Related Marketing, which suggests that the point of CSR is to encourage customers to engage in revenue-providing exchanges (Varadarajan & Menon, 1988). Other perspectives are based on a specific or contextually limited focus such as human rights, (see Cassel, 2001); or on

[1] The satirized advertisement in question can be viewed here:
https://www.youtube.com/watch?v=bHhCP5ad-zM

the role of the firm in society, where society is defined only in terms of a specific group of stakeholders (Mahon & McGowan, 1991; Velasquez, 1992); or focus only on pre-defined responsibilities (see Davis, 1967; Logsdon & Wood, 2002), thereby limiting the perspective of the approach. One commonality between all approaches is that CSR is motivated by the organizational environment and as such, not by the existence of intrinsic values within a firm. However, the relationship between the organizational environment and different dimensions of CSR remains largely unexplored. Gaining insight into this relationship is vital if we are to understand what motivates CSR.

This paper aims to uncover how self-reported motivations for different dimensions of CSR can be explained by different aspects of the organizational environment. To accomplish this aim, we first classify the motivations for CSR according to the Triple Bottom Line. The organizational environment is often conceptualized to consist of institutions that affect the organization (DiMaggio & Powell, 1983; North, 2005) and stakeholders that affect the organization (Pfeffer & Salancik, 2003). We use a combination of Institutional Theory (IT)and Stakeholder Management (SM) to explain these motivations. From IT, we use Scott's (1995) three pillars to determine the regulative, normative, or cultural-cognitive nature of the identified motivations. From SM, we use Clarkson's (1995) stakeholder categories to investigate how and to what extent different types of stakeholders influence packaged food firms. We thereby follow the suggestion by Aguinis and Glavas (2014) to combine different levels of analysis to explain CSR – in this case, institutional and organizational.

Empirically, we use qualitative methods to study the packaged food industry in the context of the aforementioned theory. We base our conclusions on self-reported motivations from a combination of annual CSR reports and oral interviews. In doing so, we take a bottom-up approach, looking to the packaged food firms themselves to help us further investigate their motivations for CSR.

Understanding motivations for CSR is of particular importance in the packaged food industry. Firms in this remarkably large industry are few, influential, and difficult to avoid.

With its great lobbying power, legislation is not always an effective means of regulating responsible behavior in this industry. A clearer understanding of the conditions under which firms choose to participate in responsible initiatives and make responsible choices can help policy makers to manipulate those conditions to encourage such behavior, without having to battle these firms on the legislative front.

In the following sections of this paper, we will discuss different frameworks and complimentary theories for CSR, and show how we arrived at SM and IT as the most fitting context in which to analyze CSR motivations. We then discuss our empirical methods, demonstrate our results, and finish with some concluding remarks.

2. Theory

In this section, we discuss the dimensions of Corporate Social Responsibility and how firms are motivated to engage in CSR practices. Following Campbell (2007), we define CSR using two criteria: (1) Knowingly doing no harm to stakeholders; and (2) Rectifying unknowingly done harm as soon as it is discovered. The broadness of this definition allows for a high level of inclusion. This is important because a limited definition of CSR restricts the discussion of motivations for CSR to motivations for behaviors that fit within the limited definition. More specific definitions of CSR are quite prevalent in the literature (see Moir, 2001; Wood, 1991) but we gravitate towards the broad for two reasons. First, a broad definition is in line with our bottom-up approach. Since we are dealing with self-reported motivations for self-reported CSR behavior, a broad definition of CSR allows us to include everything that the firm reports without setting theoretical boundaries or limitations. A more restrictive definition could force us to exclude motivations for behaviors that were reported by the firms as responsible but did not fit with that particular definition of CSR, thereby contradicting our bottom-up approach. Second, Campbell uses this definition to offer an institutional perspective on CSR, which is consistent with our theoretical framework.

We continue by introducing the Triple Bottom Line as a framework for classifying motivations. We then discuss Stakeholder Management and the role of stakeholders as actors in motivating CSR behaviors. Finally, we talk about the concept of institutions, how they arise, and the pressures that they put on firms.

2.1 Categorizing CSR motivations: The Triple Bottom Line

The Triple Bottom Line (Elkington, 1997) is widely used in the management literature to classify CRS behaviors. It is based on the idea by sustainability consultant, John Elkington, that companies, which consider their effects on people, the planet, and profit, are taking into account the full cost of doing business. The idea of TBL arose from the 1987 Brundtland Report, the document that served as the culmination of an international summit with the goal of uniting to pursue sustainable development (World Commission, 1987). However, it was not until after Elkington's book was published ten years later that the model went viral. Firms began to use these three categories to describe their efforts to be more sustainable and responsible. The Dutch petroleum company, Shell, set this standard, and other firms quickly followed ("Idea: Triple Bottom Line," 2009). Researchers have followed the lead of the firms, adopting this framework as a tool for studying CSR (see Lozano & Huisingh, 2011; Rana & Platts, 2008; Silberhorn & Warren, 2007). This framework has some well-documented flaws, particularly pertaining to measurement, category interdependence, and effectiveness in improving compliance with CSR policy (see for example Norman & Macdonald, 2003; Sridhar & Jones, 2012). However, it is still the mainstream standard for sustainability reporting in many industries (see Raar, 2002), including packaged food (see Wognum et. al., 2011).

The criteria used in this framework are both general and fairly standard among its uses. *People* is the social category. It is comprised of everything related to how the firms' actions affect people. This includes topics such as health, human rights, safety, fairness, diversity, and others. *Planet* is the environmental category. It includes everything related to how the firm's actions effect the environment. In this category are topics such as pollution, waste, recycling, environmental protection, and others. *Profit* is the financial category. It includes everything that concerns the firm's financial well-being. Here we find topics such as growth, marketing, competitiveness, and others. Topics can be categorized across multiple categories if they are related to more than one 3BL category (Shnayder et al., n.d.).

Considering the wide use of this framework in categorizing and assessing the responsibility of firms' *behaviors,* we use the same framework to categorize the *motivations* behind each of those behaviors. This allows us to contextualize motivations for CSR using a framework that is already well understood and well accepted among firms and organizational behavior researchers. Motivations governed by the needs of people are placed in the *People* category, motivations governed by the needs of the planet are placed in the *Planet* category, and motivations governed by the economic needs of the firm are placed in the *Profit* category. Proceeding from this, motivations can be divided into two categories based on whether they are framed as values-based or profit-based. All motivations that are framed as being in no way associated with profit, but as stemming from the firm's own intrinsic values are categorized as values-based. All motivations for which firms admit a pathway to monetary gain are categorized as profit-based.

2.2 Explaining CSR motivations: Stakeholder Management and Institutional Theory

We chose theoretical perspectives that are consistent with our broad definition of CSR and that are able to categorize environmental pressures for CSR without theoretical restrictions to maintain our bottom-up approach.

We use Institutional Theory (DiMaggio & Powell, 1991; Scott, 1995) to identify the types of pressures that firms experience to engage in CSR. IT is a general theory about organizational behavior that places strong emphasis on behavior as a function of environmental pressures (Lewin, Weigelt, & Emery, 2004,) and a flexible structural framework within which we explore the conditions under which organizations in the packaged food industry are motivated to behave responsibly. This theory has been applied previously to CSR (Campbell, 2007; Jones, 1999) and is the source of our broad definition. In our discussion of the institutions that put pressure on firms, we must also discuss the actors that initiate, strengthen, and break down these institutions – stakeholders. Given that our definition (Campbell, 2007) also recognizes that the firm is responsible to stakeholders, we use Stakeholder Management (Sturdivant, 1979) to identify the internal and external stakeholders to which the firm is responsible and the institution-embedded motivations that are instigated by these stakeholders. While SM and IT are usually discussed and applied separately in the literature, it is not uncommon to see interactions between the two. For example, the concept of stakeholders as actors often arises in the discussion of the practical implications of institutional pressures on firms (e.g. Doh & Guay, 2006; Oliver, 1991). Sometimes SM and IT are treated as mutually exclusive (e.g. Mitchell, Agle, & Wood, 1997; Husted & Allen, 2006), but usually, the two theories are seen as complimentary (Aguinis & Glavas, 2014), By combining SM and IT, we are able to explain *who* incites or perpetuates institutional pressures, and *how* these pressures motivate CSR.

2.2.1 Institutional Theory and CSR

IT considers influences and pressures from institutions on organizations. Institutions are organized sets of schemas, rules, norms and routines, which become a strong and authoritative set of (often) unwritten rules for behavior. Institutions can influence all aspects of organizational behavior, including those that go beyond profit maximization(Jepperson, 1991; Scott, 1995). Like all organizations, firms in the packaged food industry are affected by institutions. Because of its size and scope, this industry is on the radar of many government organizations, locally, nationally, and internationally (Brownell & Warner, 2009). Institutions are constantly at play in both the internal *and* external corporate environment within this (and every other) industry, motivating the affected firms to engage in certain actions (Scott, 1995). In our discussion of motivations for CSR in the packaged food industry, we use IT as a flexible structural framework, which we use to investigate the conditions under which organizations in the packaged food industry are motivated to behave responsibly.

Institutions have the ability to rapidly change firms. They facilitate conformity and uniformity, which in turn, reinforces the strength of the institutions (Scott, 1995). Submission to institutional pressures could explain the swift isomorphic change – conformity towards similarity and identity among individual organizations in a group in order remain legitimate as an organization (see DiMaggio & Powell, 1983) – that is seen among packaged food firms, as their interest in CSR seems to increase. Using this idea of isomorphism, IT can help to explain the forces that motivate individual firms to focus on similar aspects of CSR, leading to shared CSR foci among the firms in the industry. Understanding institutions and how they affect corporate decision-making is vital to understanding CSR in general, as decisions made by firms are heavily dependent on institutional pressures from the corporate environments in which these organizations operate (Scott, 1995).

Scott (1995) categorizes institutions based on the manner in which they influence firms: the *Regulative* pillar, the *Normative* pillar, and the *Cultural-cognitive* pillar. The *Regulative* pillar encompasses institutions that pressure organizational behavior using laws, directives, and other compulsory regulations. In the context of the packaged food industry, these sanctions could come from policy makers at all levels of government or para-statal organizations, and often motivate behaviors with significant public stakes such as health, food safety or non-discriminatory hiring practices. Of regulative institutions, Scott (1995, pg. 62) writes:

> *The institutional logic underlying the regulative pillar is an instrumental one: Individuals craft laws and rules that they believe will advance their interests, and individuals conform to laws and rules because they seek the attendant rewards or wish to avoid sanctions.*

While governments are the *formal* law-making bodies, stakeholders can participate in crafting rules and laws to advance their interests. Stakeholders can create, change, or strengthen regulative institutions by being vocal about their interests. For example, if consumers are interested in improving the nutritional value of a given line of products, they may stage a boycott or contact news outlets, thereby catching the attention of policymakers. They may even initiate a letter-writing campaign to their elected leaders, directly. Action in pursuit of this goal on the part of the consumers could lead to the creation, change, or strengthening of regulative institutions that begin to govern food ingredients more strictly. These types of institutions are very formal. Regulations are usually handed down from an organized and legitimate legislative body. The terms of the regulation are explicit, and the consequences for non-compliance are clear.

The *Normative* pillar encompasses institutions that encourage organizational behavior using moral or ethical criteria, usually in compliance with external or industry standards. In the context of the packaged food industry, this could include the fulfillment of criteria set by popular certifying bodies such as the International Organization for Standardization (ISO) or the Global Reporting Initiative (GRI), or opt-in self-regulation such as the EU Pledge (*WFA supports Children's Food and Beverage Advertising Initiative*, 2007), which regulates the advertisement of junk food to children.

Using the same example as with the *Regulative* pillar, if the consumers' nutritional interests are become a threat to the firms' collective success, this could prompt normative cooperatives, agreements, or certifications on the part of the industry in order to save face with their customers. These types of institutions are less formal than regulative institutions but do require some level of formality in organization, enforcement of requirements or restrictions, and the potential involvement of third party organizations such as certifying bodies.

The *Cultural-cognitive* pillar encompasses less tangible institutions that encourage organizational behavior with social pressures and conformity. This is a highly tacit category, and includes external pressures based on shared beliefs and taken-for-granted actions. As such, *Cultural-cognitive* institutions are the least formal of institutions. No official rules are set, and the consequences for non-compliance are not always clear or understood. Institutions from this pillar can encourage isomorphism between firms. As more firms adopt certain behaviors, they become normal or standard, causing the remaining firms to hop on board. This can be demonstrated using the clean air example from the previous two pillars. As consumers begin to act on their interest in product nutrition, other stakeholders may pick up on this and join in with actions of their own. The institutions surrounding clean air strengthen and organizations begin to succumb to pressures from those institutions by updating their processes to accommodate these new, healthier recipes. As the institutions continue to gain momentum and more organizations engage in this behavior, isomorphism takes over and the new processes become the norm.

2.2.2 Stakeholder Management

Stakeholder management is the process of forming and maintaining relationships with those who hold a stake in your firm. This can be complex in such an industry as influential as packaged food, due to its size, scope, and international orientation (Henderson, Handy, & Neff, 2013). Most people in the western world are customers of the packaged food industry in one way or another, and public stakeholders are global and abundant.

Freeman's (1984) definition serves as a base for defining stakeholders: "*Groups or individuals who can have effects on, or are affected by, the objectives of an organization"*. Who exactly are the influential stakeholders in question? Mitchell, Agle, & Wood (1997) propose that stakeholders can be identified using three attributes: power to influence the firm, legitimacy of the stakeholder-firm relationship, and the urgency of the stakeholder's claim on the firm.

Freeman and McVea (2001) and Clarkson (1995) identify more specific stakeholder categories: the company itself, employees, shareholders, customers, suppliers, and public stakeholders. Stakeholders have the power to initiate corporate change in different ways. Employees can (threaten to) strike, shareholders can (threaten to) sell their shares, customers can (threaten to) take their business elsewhere, and suppliers can (threaten to) find new clients. Kolk and Pinkse (2006) cite Starik (1994) to point out that organizations and stakeholders can also influence one another. As such, stakeholders can collaborate and stimulate each other to further assert their influence over organizational behavior.

A special type of stakeholder is the public stakeholder. Clarkson (1995) defines public stakeholders as "the governments and communities that provide infrastructures and markets, whose laws and regulations must be obeyed, and to whom taxes and other obligations may be due.” As such, public stakeholders can include both legislative and non-legislative actors. Governments and communities have a duty to citizens beyond that of firms. They have an obligation to protect the health, safety, and general well-being of the people that they govern or represent and their interest in firm behavior reflects that. Like all stakeholders, public stakeholders can greatly affect a firm’s success if the firm is unable to meet their needs (Clarkson, 1995).

Public stakeholders are a special case for a number of reasons. First, like all of the aforementioned stakeholder groups, public stakeholders can be primary stakeholders. This means that the firm directly engages in transactions with the stakeholder. In the case of the packaged food industry, examples of primary public stakeholders would be a non-governmental organization with which the firm collaborates on a project or a consumer group that effectively gets a firm to sign a contract or pledge a behavior. These groups are examples of non-legislative stakeholders. This category also includes legislative stakeholders, like all governments under whose policies the firm must operate. Public stakeholders can also be secondary stakeholders. Secondary stakeholders do not engage in transactions with the firm. This does not mean that the firm and stakeholder do not affect each other. In the context of the packaged food industry, some examples of secondary public stakeholders include media and those special interest groups, which do not transact with the firm. According to Clarkson (1995,) the interests of secondary stakeholders are passed over for those of primary stakeholders.

Another important note is that like consumers, public stakeholders can have power in numbers – especially in the context of the packaged food industry, with its enormous size and far-reaching scope. Firms in this multinational industry operate in many different communities worldwide, all of which have public stakeholders with the power to fight for their interests. They can present themselves as the “will of the people”, making them more visible and able to catch the attention of more directly influential stakeholders such as shareholders or suppliers, (Kolk & Pinkse, 2006) and contribute to the external pressures on the firm, as discussed in the previous section.

Defining and identifying stakeholders is only half of Stakeholder Management – the other half being management. The idea of *managing* stakeholders means that the stakeholder-firm relationship does not have to be taken at face value. It can be created, manipulated, or destroyed. Freeman and McVea (2001) describe the goal of stakeholder management as the integration of the relationships and interests of the aforementioned stakeholders to ensure the long-term success of the firm. Integrating the interests of stakeholders can be a daunting task in large firms. Because of the international orientation of the packaged food industry, (Henderson et al., 2013) stakeholders have the potential to span the spectrum geographically, socioeconomically, culturally, politically, religiously, ethnically, and in every other way imaginable. Conflicting interests are bound to arise, which leads to an issue of concern: what happens when unresolvable conflicts are present? Freeman (1984) proposes that when stakeholder demands are incompatible, the success of the firm's project or activity is threatened. This can damage the strategic position of the firm by creating uncertainty and giving way for other firms to step in and make strategic choices. As such, for an industry like packaged food, which is dominated by large multinational firms, stakeholder management is both complicated and vital to the firm's success. Because of this, CSR and other behavioral choices must be heavily motivated by firms' relationships with stakeholders.

In such a complicated system with such high stakes, how then, is it possible for firms manage so many stakeholder relationships? Freeman and McVea (2001) say that the key is a shared set of core values between the firm and the stakeholders. As such, it can appear that a firms' motivations for CSR are based on intrinsic values rather but those values can actually arise from the need to manage stakeholders. A firm must incorporate this idea of shared core values into its stakeholder management processes. This means that the firm's leaders must guide the behavior of company managers and employees by engraining these values into the firm's corporate culture. Galbreath (2009) finds that corporate culture influences how responsibly the firm treats stakeholders. We can therefore conclude that a corporate culture that focuses on the shared values between stakeholders and a firm can help to manage the stakeholder relationships by creating an informal but agreed-upon set of standards for firm behavior.

Within each institutional pillar, motivations can further be categorized by actors within that pillar: stakeholders. Not all stakeholders exist within each pillar. For example, *Shareholders* may not be directly involved with *Cultural-Cognitive* pillar motivations, while *Public Stakeholders* may not have a direct role within the *Regulative* pillar. This can differ by case, and does not mean that new stakeholders cannot emerge in pillars where they were not previously present. Furthermore, shareholders can cross pillars to achieve their goals, or interact with other stakeholders, who have more of a direct role within each pillar. *Public Stakeholders,* for example, can create institutions around their interests that do not directly cause firm behavial change, but that do catch the attention of regulatory bodies.

3. Methods

3.1 The Industry

We define packaged food as foods that are, to at least some extent, processed such as convenience foods, chips and cookies, frozen foods, pastas, sauces, oils and spices, and much more. Though we limit our definition to processed foods, we use the term "packaged food" because it relates to all relevant foods equally and helps to mitigate health-related biases associated with processed foods. Empirically, we chose to limit our study to the packaged food industry because it serves as an important case in demonstrating the capacity of SM and IT to explain CSR behavior that firms claim to be intrinsically motivated. As a remarkably large and influential industry, understanding the motivations for CSR in packaged food can have positive social implications, in addition to serving as a case to demonstrate the theoretical framework from which we can continue to study CSR. There are a myriad of features that separate this industry as an exemplary case.

One distinguishing feature is enormity of size. Forbes Magazine estimates the worth of the packaged food industry at almost $1.6 trillion, (Murray, 2007). Numbers that large imply strong public influence as they show that consumers are truly dependent on the industry's products, making accountability by packaged food firms exceptionally important. Perhaps more crucially, globalization and the worldwide spread of western urbanized lifestyles ensure that the industry will continue to grow in coming years (Murray, 2007).

In addition to its uniquely large size and potential for growth, the packaged food industry enjoys the benefit of unwavering demand. Simply put, everyone must eat, and because of the aforementioned spread of western urbanized lifestyles, subsistence farming is no longer our day-to-day. As such, patronizing the packaged food industry has become very difficult to avoid without significant and inconvenient lifestyle changes. Eating packaged food is the norm, while avoiding it requires significant effort and forethought.

Another separating factor is that packaged foods, in particular those that are ultra-processed, have pointedly longer supply chains as compared to industries for most other commercial goods. It is not uncommon for ultra-processed snack foods to contain thirty or forty ingredients, each of which contains its own supply chain. Chains this large can be difficult to manage, as it is virtually impossible to control the ongoing processes at each individual stage. This makes it difficult to accurately guarantee things like healthiness, environmental friendliness, or human rights throughout the supply chain.

The final distinguishing feature of this industry that we discuss is that food is different from most other consumer products because we ingest it. This brings forward ethical issues that go beyond economics such as human health, disease risk, and quality of life. Some components of food such as fat, sugar, and salt, have been directly linked to negative physical effects on the human body (Poirier et al., 2006), but there is also a psychological component to consider. Foods that are high in sugar and other refined sweeteners, refined carbohydrates, fat, salt, and caffeine have been shown to cause addiction, which leads to an overconsumption of these products and perpetuates the cycle of physical and psychological damage (Ifland et al., 2009).

These features mean that industry has a wide range of stakeholders worldwide, and is subject to many different institutional pressures. This makes the packaged food industry a prime example of stakeholder management and institutional context. In addition, it also shares characteristics with other large and influential sectors, such as energy or insurance, which allows for some level of generalization. This makes it a clear and comprehensible example for future researchers looking to study motivations for CSR in other industries.

3.2 The Data

We began by analyzing sixteen sustainability reports, each from a different multinational packaged food company. We chose to constrain our study to multinational organizations because we aim for an industry-wide perspective and the packaged food industry is an internationally oriented industry (Henderson et al., 2013). We did, however, choose a mix of medium and large firms so as not to exclude either perspective and to obtain a thorough overview of the industry.

The sixteen sustainability reports contained a total of 992 pages and ranged in length from twenty-three pages to more than five times that. We chose reports based on three inclusion criteria: (1) The firm has packaged food brands; (2) The packaged food brands have products that meet our definition of packaged food as described in the introduction of this paper; and (3) Sustainability reports are available in English.

As a supplement to the information in the sustainability reports, seven semi-structured interviews with middle-level managers from the packaged food industry were conducted. At the time of the interview, all respondents were employees of a firm in our study, for which we have a sustainability report. Furthermore, all respondents worked in a department that focuses on CSR, or had a job description that was CSR focused at the time that the interview was conducted. Both the sustainability reports and the interviews offer self-reported data, yet the interviews were a valuable supplement to our original data as they touched on new topics and offered more candid responses topics that were already addressed in the reports.

Respondents were recruited by sending official letters to targeted participants with a description of the study and an invitation to participate. We followed up each letter for which no response was received with a phone call, during which the goals of the study were laid out. It was also explained to the potential participant that the interviews would remain anonymous. This resulted in seven interviews, this is markedly fewer than the ideal scenario of one interviewee per sustainability report. Even so, the interviews proved to be a valuable addition to our study. Respondents spoke candidly about their view on motivations for CSR in their respective firms and although there was *some* overlap of content, touched on topics that did not arise in the sustainability reports.

Interviews were conducted in person (at the participants place of employment), using video calling, or by phone. The interviews lasted from 25 to 90 minutes each. Participants were asked for permission to record their interviews, and permission was granted each time. The audio recordings were sent to a third party agency for transcription

3.3 Coding and analysis

Because the sustainability reports varied significantly between one another, it was impossible to limit coding to a specific, relevant section of the report. As a result, we began coding the reports line by line from the beginning. Using Atlas.ti, each individual fragment was first assessed to determine whether or not it explained why the firm in question chooses to participate in CSR in general, or why it participates in a particular CSR behavior. If the text was deemed relevant, it was coded based on its content. This was done by the first author, with help from a trained and supervised assistant. New codes stopped emerging after seven reports: a sign that we were approaching theoretical saturation. As such, we stopped coding line by line and read through the remaining material in detail to make sure that no relevant text was missed. Newly discovered relevant areas were coded, while the repetitive content was left alone. The interviews were individually distinctive, and for this reason, were coded in their entirety.

It is important to note that we strictly adhered to our bottom-up approach when coding these texts. At no point did we make presumptions about what motivates CSR in these firms, even if those presumptions were supported by the text or theory. We only use motivations that were explicitly stated in the text of the sustainability reports or the transcripts of the interviews.

To analyze the data, we used the constant comparative method, outlined by Glaser and Strauss (1967). We started by classifying all self-reported motivations according to the Triple Bottom Line, as being governed by the needs of people, the planet, or profit. This classification was grounded in the motivations' framing in the sustainability reports and interviews. Based on this categorization, we also classified the codes as *Profit*-based or *Values*-based (intrinsic). An example of framing that implies intrinsic motivation comes from a quotation found in one of the sustainability reports in this study:

> *While we frequently make our biggest product donations to some of the largest food-relief organizations globally, we believe it is also important to support local food banks in the communities where we work and live.*

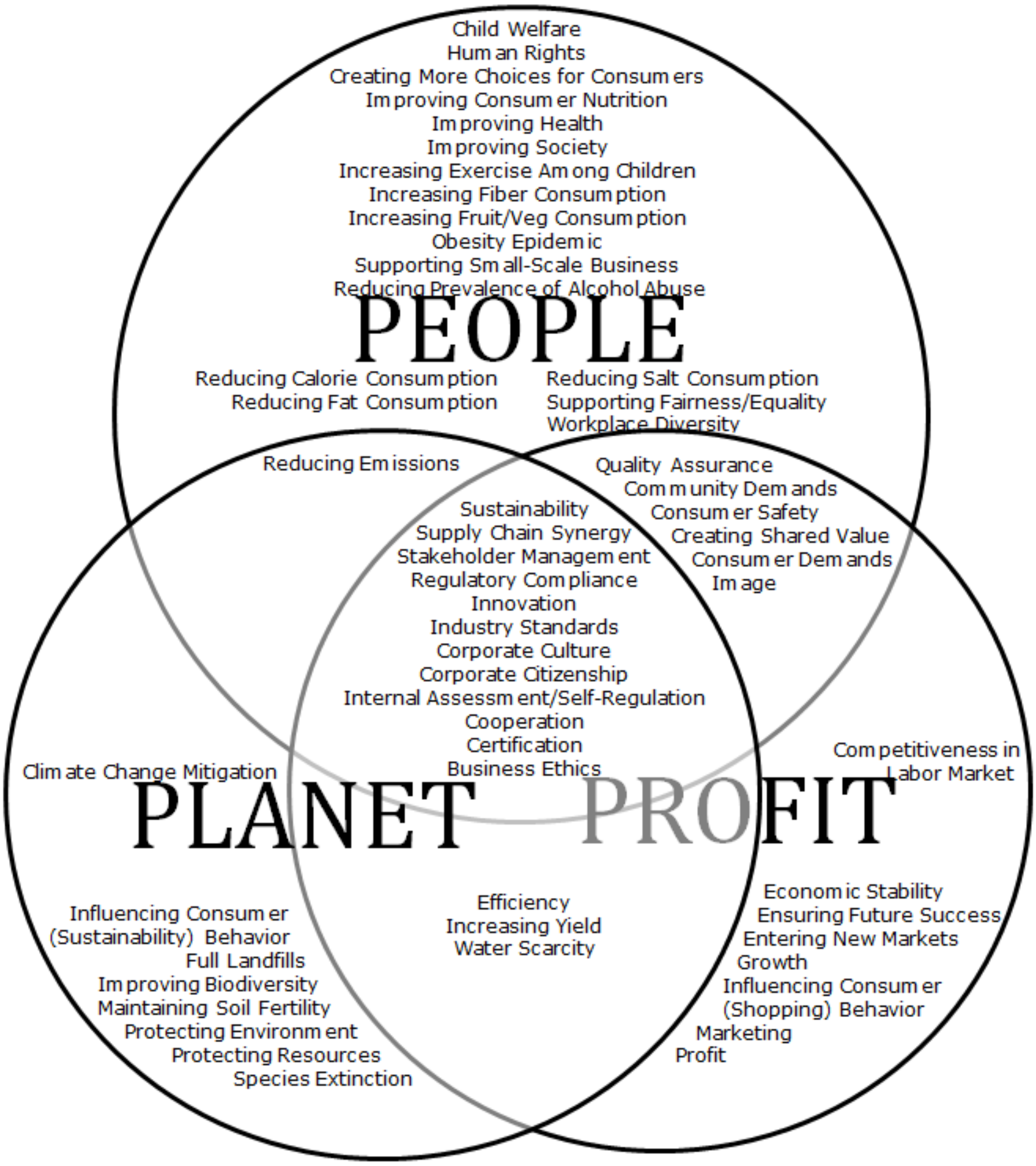
This firm states that they support local food banks because they believe that it is important. As such, they imply that they do this based on the intrinsically held belief that it is "important" for a firm working in a particular community to support local food banks.

Next, we classified the codes by the stakeholder(s) associated with the motivation, using the categories identified by Clarkson (1995). Each code was placed in one or more of the following stakeholder categories: the company itself, employees, shareholders, customers, suppliers, and public stakeholders. Finally motivations were grouped according to Scott's (1995) institutional pillars: *Regulative, Normative*, and *Cultural-cognitive*. As we grouped the codes into one of these three pillars, we noticed two things. The first is that some motivations would fall into different pillars under different circumstances. We addressed this by including those motivations in all applicable pillars. The second is that within each pillar, the codes could be further categorized by stakeholder. We combined the two categorization methods into a single diagram to demonstrate the interaction between SM and IT.

4. Results

4.1 Triple Bottom Line

Figure 2: Triple Bottom Line



In Figure 2, we see that the *People* category has the most motivations (36), followed by the *Profit* category (29), and then the *Planet* category (24). More motivations in the *People* category does not necessarily mean that the strongest or most influential motivations come from this category, only that it is the most expanded-upon category in the sustainability reports and interviews. From this, we cannot automatically deduce that the firm is motivated *most effectively* by people. The fact that *People* is the most elaborated upon TBL category is consistent with

Stakeholder Management. Though *Planet*- and *Profit*-based motivations can also stem from stakeholders, it is likely that motivations for behaviors that directly affect people are dictated by the needs/preferences of those people, making them stakeholders. People take interest in things that affect them directly, and as stakeholders, those people become the actors that build the institutions that pressure firms to adjust their behavior accordingly.

If we take a closer look, we see two types of codes. Some (29) codes are reported to be associated with *Profit*, at least in part. This means that for the firm, the basis of these motivations is, to some extent, financial. Other motivations are reported to have no association with *Profit.* This means that based on the sustainability reports and interviews, the basis of these motivations appears to be intrinsic and based on values rather than profit. Table 1 depicts this categorization.

Table 1: Financial vs. Intrinsic Motivations

MOTIVATIONS FRAMED AS FINANCIAL OR PROFIT-BASED (AT LEAST IN PART)	MOTIVATIONS FRAMED AS INTRINSIC OR VALUES-BASED
• Business Ethics • Certification • Community Demands • Competitiveness in Labor Market • Consumer Demands • Consumer Safety • Cooperation • Corporate Citizenship • Corporate Culture • Creating Shared Value • Economic Stability • Efficiency • Ensuring Future Success • Entering New Markets • Growth • Image • Increasing Yield • Industry Standards • Influencing Consumer (Shopping) behavior • Innovation • Internal Assessment/Self-Regulation • Marketing • Profit • Quality Assurance • Regulatory Compliance • Stakeholder Management	• Child Welfare • Climate Change Mitigation • Creating More Choices for Consumers • Full Landfills • Human Rights • Improving Biodiversity • Improving Consumer Nutrition • Improving Health • Improving Society • Increasing Exercise Among Children • Increasing Fiber Consumption • Increasing Fruit/Veg Consumption • Influencing Consumer (Sustainability) Behavior • Maintaining Soil Fertility • Obesity Epidemic • Protecting Environment • Protecting Resources • Reducing Calorie Consumption • Reducing Emissions • Reducing Fat Consumption • Reducing Prevalence of Alcohol Abuse • Reducing Salt Consumption • Species Extinction • Supporting Fairness/Equality • Supporting Small-Scale Business • Workplace Diversity

• Supply Chain Synergy • Sustainability • Water Scarcity	

In the following sub-section, we look deeper into this framing of intrinsic motivation and offer some possible explanations for these motivations using Institutional Theory and Stakeholder Management.

4.2 Institutional Pillars and Primary Stakeholders

Table 2: Institutional Pillars and Primary Stakeholder-Based Motivations

	PILLAR 1	PILLAR 2	PILLAR 3
COMPANY		Certification Economic Stability Ensuring Future Success Image Industry Standards	Corporate Culture Creating Shared Value Efficiency Growth Image Entering New Markets Increasing Yield Innovation Internal Assessment/Self Regulation Profit Stakeholder Management Sustainability
SHAREHOLDERS		Ensuring Future Success	
EMPLOYEES			Competitiveness in Labor Market **Workplace Diversity**
SUPPLIERS		Industry Standards Supply Chain Synergy	Cooperation Innovation **Supporting Small-Scale Business**
CUSTOMERS		Industry Standards	Consumer Demands Consumer Safety **Creating More Choices for Consumers** **Improving Consumer Nutrition** Influencing Consumer (Shopping) Behavior Innovation Marketing Quality Assurance
PUBLIC STAKEHOLDERS (both legislative and non-legislative)	LEGISLATIVE Consumer Safety **Human Rights** **Reducing Emissions** Regulatory Compliance Sustainability **Supporting Fairness/Equality**	NON-LEGISLATIVE Business Ethics Industry Standards	NON-LEGISLATIVE **Child Welfare** **Climate Change Mitigation** Community Demands Corporate Citizenship Creating Shared Value Efficiency **Full Landfills** **Human Rights** **Improving Biodiversity** **Improving Health** **Improving Society** **Increasing Exercise Among Children** **Increasing Fiber Consumption** **Increasing Fruit/Vegetable Consumption**

			Influencing Consumer (Sustainability) Behavior Innovation **Maintaining Soil Fertility** Marketing **Obesity Epidemic** **Protecting Environment** **Protecting Resources** **Reducing Calorie Consumption** **Reducing Emissions** **Reducing Fat Consumption** **Reducing Prevalence of Alcohol Abuse** **Reducing Salt Consumption** **Species Extinction** **Supporting Fairness/Equality** Sustainability Water Scarcity

* **Bold** codes represent motivations reported to be intrinsic or values-based.

In Table 2, the motivations are categorized in two ways: vertically by institutional pillar (*Regulative, Normative,* or *Cultural-Cognitive;)* and horizontally by stakeholder as defined by Clarkson (1995). For comparison, motivations that have been previously identified as being reported as intrinsic or values-based are also italicized.

Pillar 1

We begin with an analysis of the regulative pillar, which includes motivations that are, to some extent, regulated by a legislative body. From this table, we see that all motivations in this pillar (with the obvious exception of "Regulatory Compliance") can also be found in other pillars. This is because generally, regulated behaviors fall into one or both of two categories: (1) they are only regulated to an extent, such as with "Consumer Safety" – companies can voluntarily choose to take more safety measures than are required of them; (2) they are regulated differently in different locations, such as with "Reducing Emissions" – some states/countries regulate emissions with tax, others use tradable credits, while still others have no regulations at all.

The reasons that certain behaviors are regulated could vary. Often, non-compliance with a certain behavior puts society at too great a risk or violates basic agreed-upon rights, and regulative institutions arise from those responsible for mitigating that risk or preserving those rights. If we break this down, we see that regulative institutions reflect the interests of the actors associated with creating those institutions (Scott, 1995). For example, in the context of our empirical findings, we see that "Consumer Safety" is a regulative motivation. Safety is in the interest of governments (actors) because it prevents them from having to manage epidemiological crises resulting from tainted foods. As such, they regulate safety to mitigate the risk of such crises. Another possibility is that conflicting stakeholder interests lead to stalled action as a result of battling institutional pressures. In an empirical context, "Reducing Emissions" can be controversial as it is a battle between institutions that serve the interests of some groups of consumers and public stakeholders, and those that serve the financial interests of shareholders. Reducing emissions is expensive to the firm, so it is expected that many firms will side with shareholders. Because climate change is a risk to society, legislative bodies have initiated and perpetuated regulative institutions to encourage some degree of emission reduction among firms in this industry.

Pillar 2

In Pillar 2, we see that all of the motivations contain a *Profit*-based element. This means that when the firms set normative standards for themselves, they tend to do so with the goal of making money. One possible explanation for this is conflicting stakeholder interests. If stakeholder actions create conflicting institutional pressures, firms may band together to normatively create a standard for how this conflict is to be addressed. A very public example of this is the EU Pledge (mentioned in *Section 2.2.1*). It cannot, however, be assumed that these decisions and agreements are always made public, making it difficult to determine exactly which self-reported motivations are influenced by such normative measures. As such, we limit our inclusion criteria for this pillar to those motivations that we can directly trace back to a formal agreement, contract, or pledge.

Alternatively, firms may choose to comply with an already existing and established standard to justify their behavior to their stakeholders. In the packaged food industry, there exist sustainability-focused certifications from organizations such as ISO and GRI (mentioned in

Section 2.2.1). These certifications include standards, which encompass a broad assortment of topics. In addition there are dozens of smaller or more specific, special interest centered certifications and accreditations that can be obtained. Together, they encourage a wide range of behaviors, and it is sometimes difficult to tell whether or not the self-reported motivations for those behaviors are in some way influenced by the criteria of one of these certifying bodies.

Pillar 3

While there are significant regulative and normative motivations, the vast majority of motivations are cultural-cognitive. This means that most motivations are based on shared understanding, mimicry, and isomorphism rather than obligation (either legislative or social/moral). We find that all "values-based" motivations – motivations that have no association with *Profit* – belong to *Pillar 3*, the *Cultural-cognitive* pillar. This means that for all self-reported intrinsic motivations, the firm is pressured neither by profit, nor to a large extent, by regulations or normative measures. Instead, these motivations can be explained by less formal institutions, which are based on shared understanding.

Of these "values- based" motivations, *Planet*-based motivations only fall under the *Public Stakeholders* category within the *Cultural-cognitive* pillar. This means that institutions surrounding *Planet*-focused CSR stem from actors that have the interests of the public in mind. This makes sense because "greater good" motivations to improve society as a whole are a public stakeholder concern, attracting interest from NGOs, special interest groups, and communities. This is often the case with *Planet*-focused CSR. This finding also tells us that public stakeholders have a lot of power within the less formal institutions of *Pillar 3*, shedding light on the idea that the non-legislative public stakeholders exert a lot of influence. They have the ability to instigate change by motivating firms without setting formalized standards or regulations.

One important code in *Pillar 3* is "Corporate Culture". According to SM, the corporate culture of a firm must be based on values, which are shared by the firms' stakeholders. As such, when firms mention corporate culture in their sustainability reports and interviews, they are really talking about values compiled from the demands of their stakeholders and integrated into the firms' own operating procedures. While the idea of corporate culture sounds like an intrinsic motivation, it is actually based on stakeholder interests and values, which have the ability to create institutional pressures that guide firm behavior.

Interaction Between Pillars

The main finding related to pillar interaction is about how firms talk about the involvement of governmental regulation in their CSR practices. All of the regulatory motivations are also found in other pillars, because sustainability reports do not list legislation as the *reason* for specific CSR behaviors. In fact, in the reports, regulated behaviors are often discussed without any mention of mandates or obligation, as if they are voluntarily chosen behaviors on the part of the firm. Interviewees, however, were more candid with their comments about regulated behavior. All felt that there was already too much government involvement in the industry, and some felt that it was ineffective. One 20-year industry veteran with experience in two of the largest packaged food firms in the world made a bold statement when he said,

> *"I don't think you can legislate health. I don't think you can legislate morality. It has to be what people really desire."*

This method of shifting responsibility to consumers was most prominent in discussions about *People*-focused CSR and less so when it came to *Planet*- and *Profit*-focused CSR.

Though legislation as a motivator for responsible behavior was not a topic discussed in the CSR reports, governments and legislation *were* discussed in the reports in different contexts. Governments of developing countries were mentioned most often, as either a collaborator or a recipient of the firm's help. Governments were also mentioned as a source of delay for reaching CSR goals, either via bureaucratic red tape or regulations prohibiting change. Finally, governments were mentioned in compliance with obligatory disclosure regulations pertaining to monetary contributions to PACs in the United States. This is just one display of how an industry of this enormous size wields its political influence, making it difficult to regulate. The need for Pillar 2 and 3 institutional pressures is apparent, as through this type of disclosure, firms in the packaged food industry demonstrate the resources that they make available to help elect capitalistic officials and fight impending regulatory legislation.

5. Conclusions and Discussion

This paper aimed to uncover how self-reported motivations for different dimensions of CSR can be explained by different aspects of the organizational environment.

First, we conclude that motivations that firms frame as intrinsic or values-based can be explained by external pressures. Second, we conclude that in addition to legislation and normative obligations, institutions based on conformity and social pressures are also an effective avenue for incentivizing CSR. More specifically, the *Cultural-cognitive* pillar contains all of the motivations that are solely *People*- or *Planet*-based, showing that without regulation or normative standards, and without profit as an incentive, firms are still motivated by stakeholders and *Pillar 3* institutions to participate in CSR. Looking more closely, we found that all *Planet*-based motivations are associated with non-legislative public stakeholders within the *Cultural-cognitive* pillar. This means that firms identify non-legislative public stakeholders as motivators for *Planet*-focused CSR.

Overall, this paper shows that different types of institutions and stakeholders motivate different types of CSR. Further quantitative research may use our findings as a jumping off point and help strengthen our results. For example, it is worthwhile to study how firms make trade-offs between the different institutional and stakeholder pressures in the form of a conjoint analysis (Aguinis & Bradley, 2014). We further agree with Aguinis and Glavas (2012) in their assessment that more research on CSR is needed at multiple levels of analysis – institutional, organizational, and individual. In line with this idea, our paper begins to show how the institutional and organizational levels interact in the context of CSR, but further research with more focus on micro levels of analysis is needed.

The finding that combinations of institutions and stakeholders can effectively motivate CSR in food industry firms provides opportunities for policy makers. For example, *Planet*-focused CSR is least identified as motivated by regulation. However, it can be accomplished by focusing on policies that rally public stakeholders. Primary public stakeholders can influence firms in a similar way to other stakeholders, but secondary public stakeholders can also be important drivers of change. By working together for a cause, secondary public stakeholders can catch the attention of: (1) more directly influential stakeholders such as shareholders or suppliers, (Kolk & Pinkse, 2006); (2) legislative bodies such as governments or para-statal organizations; (3) the firms themselves. A common example of this phenomenon is media. Though media outlets do not (usually) directly engage in transactions with packaged food firms, they do often report on them. As such, media reports of, for example, environmentally damaging waste disposal by food industry firms, can be an instigator or a driver of the institutional pressures required to change the firms' behavior.

This paper also has limitations. Some stem from our choice to use self-reported data. This is a consequence of the bottom-up approach that we have chosen. The result is that the firms are our only sources of data, making it impossible to substantiate the motivations. This was mitigated by using the interviews for triangulation, but interview respondents were only available for half of the firms in this study. Because this does limit the conclusions that we can draw, we feel that further research could focus on more in-depth case studies of individual firms – a context that allows for more thorough substantiation of individual motivations for CSR. Another limitation stems from the fact that the classification of different motivations into pillars, stakeholders, and TBL categories was done based on the interpretation of the authors. This is often the case with qualitative research and we mitigated the effects of this bias by having all three authors carefully assess and defend the placement of the codes. Furthermore, we base our arguments primarily on TBL, SM, and IT, using the empirical data as a tool to explain the applicability of these theories and frameworks to the packaged food industry. Even so, the effects of this subjectivity can be seen in the findings of *Pillar 2* of the three institutional pillars. We define the *Normative pillar* by considering formal standards or agreements in the industry. However, one's definition of "formal" may also be up for debate. For example, if a group of CEOs shook hands over drinks, and based on this agreement, changed certain policies or procedures – does this count as a formal agreement that leads to normative institutional change? If so, *Pillar 2* is likely underrepresented, as we have no way of knowing about such agreements.

Despite these limitations, our study provides useful and provocative information about CSR in the packaged food industry.

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