

The ethical underpinning of differing perceptions of “good” CSR



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Preface and acknowledgements

My master thesis is laying in front of you. After months of hard work, ups and downs, I have finished my master thesis. It is something I am proud of. With this master thesis, I am finishing the Master of Business Administration in Organizational Design and Development at the Radboud University Nijmegen. This thesis describes the results of the research that I have conducted within the context of supermarkets, sustainability and the differing ethical underpinning of the perception regarding these themes.

I have worked on my thesis with, most of the time, a lot of enjoyment. First of all, because I am interested in the topic, but also due to the collaboration with my supervisor Claudia Groß during the last few months, Claudia has provided me with helpful suggestions and feedback, in a kind and humorous manner. This has kept me motivated; I am thankful for her support. Besides, I also enjoyed working with my fellow students in the master thesis circle groups; it was helpful sharing our triumphs and struggles. Halfway this trajectory, I received useful feedback from my second reader Stefan Schembera, which really helped me and for which I want to thank him as well.

Of course there have been times where I just wanted to get it over with, but now that I have finished, I look back on an interesting and meaningful period and I am proud to say that I did it. Therefore, I proudly present you my master thesis.

I hope you enjoy reading my master thesis!

Anniek Maaskant

Amersfoort, August 2021

Abstract

Over the years, supermarkets have gained more and more power within their supply chains. Many have expressed their concerns about this phenomenon; mainly because many believe supermarkets ignore the relation between corporation and society. In reaction, supermarkets have started initiating Corporate Social Responsibility initiatives. But again, discussion about these CSR activities arose; supermarkets present and believe themselves to have “good” CSR, while the critical public believes the total opposite. This concept of “good” relates to ethics, which has led to the following research question: *What are the ethical underpinnings of the perceptions on CSR?* By means of diagnosing the ethical underpinnings of the perceptions, the researcher aims to gain understanding in how “good” CSR is perceived differently by the critical public and supermarkets themselves. This was of interest to the researcher not only because it had not been studied before, but also because the widely described need for a more agreed upon understanding about CSR; the researcher wanted to find out how this relates to this case and wants to contribute by means of this research. Besides, the practical relevance is also clear; there is a lot of discussion, which makes this theme highly relevant. By means of this research, the researcher aimed for more understanding about this discussion, and thereby more consensus.

To answer this research question, a qualitative document analysis has been performed. To do so, both documents about supermarkets by the critical public, and documents by supermarkets themselves were analyzed. By doing so, the researcher was able to draw conclusions about whether the underpinning of the perception of the critical public and the perception of supermarkets were based on either moral equity, contractualism or relativism.

The findings of this research are as follows: almost all supermarkets perceive “good” CSR as satisfying consumer demands – relativism – and complying with rules and regulations – contractualism -, and therefore present themselves as upholding these dimensions. Meanwhile, the ethical underpinning of the critical public clearly differs, since most important to them is moral equity, which is described as the willingness to go beyond, because it is the right thing to do.

Keywords

Ethics, Corporate Social Responsibility, the Measurement Ethics Scale, moral equity, relativism, contractualism, perceptions

Table of content

Preface and acknowledgements	2
Abstract.....	3
Keywords.....	3
Table of content.....	4
Chapter 1: Introduction.....	6
1.1: Research objective.....	8
1.2: Research question.....	8
1.3: Relevance.....	8
1.4: Outline	9
Chapter 2: Theoretical framework	10
2.1: Corporate Social Responsibility.....	10
2.2: Ethics	12
2.3: Multidimensional Ethics Scale.....	13
2.3.1: The moral equity dimension	14
2.3.2: The relativistic dimension.....	15
2.3.3: The contractual dimension.....	16
2.4: Conceptual model.....	17
Chapter 3: Methodology	18
3.1: Research method	18
3.2: Data collection	19
3.3: Data analysis procedure.....	21
3.4: Quality of research project.....	22
3.5: Limitations of research project	23
3.6: Research ethics.....	23
Chapter 4: Analysis	25
4.1: CSR perceptions.....	26
4.2: Supermarkets' perception	27
4.2.1: Moral equity.....	28
4.2.2: Relativism	30
4.2.3: Contractualism	31
4.3: The critical publics' perception.....	32
4.3.1: Moral equity.....	33
4.3.2: Relativism	35
4.3.3: Contractualism	36

Chapter 5: Conclusion and discussion.....	37
5.1: Theoretical implications	38
5.2: Practical implications	40
5.3: Overall conclusion.....	41
5.4: Limitations and further research	41
5.5: Personal reflection.....	43
Literature.....	44

Chapter 1: Introduction

Over the years, supermarkets have gained increasingly more power in the agri-food supply chain (Burch & Lawrence, 2007; Pulker et. al, 2018a, 2018b; Wakker Dier, 2015; Wetenschappelijke Raad voor het Regeringsbeleid, 2014). This is due to the so-called supermarket revolution; instead of the industry being producer driven, the industry can now be described as consumer-driven. One of the key characteristics of the industry being consumer driven, is that supermarkets are the ones having unprecedented and disproportionate power in the food system and its supply chain. Supermarkets can be described as the ‘gatekeepers’ of the supply chain, deciding what, where, how and when.

Many concerns about the amount of power supermarkets hold have been expressed; this due to, with this level of power, the relationship between society and corporation becoming critical (Burch & Lawrence, 2007; Pulker et al., 2018a, 2018b). And many believe that supermarkets neglect this responsibility.

Within the Netherlands, the discussion about supermarkets’ responsibility has been a hot topic for years. Especially in terms of the meat industry; instead of supermarkets promoting sustainable meat, they decide to promote cut-price meat (Wakker Dier, 2015). This has many negative consequences for the planet, animals, consumers and farmers (Animal Rights, n.d; Burch & Lawrence, 2007; Wakker Dier, 2015). Still, many supermarkets decide to advertise cut-price meat, in order to attract consumers and to hereby increase their profits (Landbouw Economisch Instituut, 2004).

In order to navigate the corporations relationship with society, supermarkets have started implementing Corporate Social Responsibility initiatives; activities that intend to improve societal welfare and being (Bhattacharya et al., 2009). Yet, what CSR actually entails remains blurred, due to its varying definitions. Friedman (1970), for example, considers maximizing profits as the only responsibility of corporations to society. Meanwhile, Searcy and Sarkar describe CSR as follows (2016, p. 1433): *‘CSR implies that firms must foremost assume their core economic responsibility and voluntarily go beyond legal minimums so that they are ethical in all of their activities and that they take into account the impact of their actions on stakeholders in society, while simultaneously contributing to global sustainability.’*

Discussion about the CSR activities of supermarkets arose. For example, in 2016, animal rights organization “Varkens in Nood” – translated as “Pigs in Need” – Dirk van den Broek to court for selling pork without an animal welfare label and for taking no further actions to make their meat more sustainable (Telegraaf, 2016). In the end, the judge

concluded that there were no violations of the law (BNNVARA, 2017). Marcel Huizing, CEO of Dirk van den Broek, reacted stating that Dirk van den Broek was doing well when it came to animal welfare (BNNVARA, 2017).

Another example is Lisanne Stadig, policy officer livestock farming of animal protective services, pleading for one independent animal welfare label for chicken, instead of supermarkets having their own animal welfare label, assessing their own supply chain (Stadig, 2020). While chicken produced under the worst circumstances cannot be found in supermarkets anymore, the chicken with supermarkets' own animal welfare label, are perceived to not have the same living standards of chicken of the independent "Beter Leven" – translated as "Better Life" - label. Therefore, many have a negative perception of this initiative, while supermarkets themselves are proud of their improvements, due to them complying with agreements regarding chicken.

This makes one wonder: *what is "good" CSR?* Is obeying the law enough, as the judge (BNNVARA, 2017), Marcel Huizing (BNNVARA, 2017) and supermarkets with their own chicken welfare label propose (Stadig, 2020), or is it about going beyond, as "Varkens in Nood" (BNNVARA, 2017; Telegraaf, 2016), Lisanne Stadig (2020) and Sarkar and Searcy's (2016) definition of CSR entails, or should Dirk van den Broek just focus on their profits, as Friedman (1970) believes? Clearly there are different interpretations and perceptions on what is "good".

The concept of "good" relates to ethics, which can be defined as the leading principles guiding behaviour of groups of individuals and groups that determine what is "good" or "bad", or "correct" or "wrong" in terms of human behaviour (Aydin, 2002; Bayrak, 2001; Schermerhorn, 1996).

To be able to gain insight in the ethical content and underpinning of behaviour of groups and individuals, Reidenbach and Robin (1990) proposed the Multidimensional Ethics Scale. This widely accepted measuring instrument – the article has been cited a total of 1164 times on Google Scholar - consists of three dimensions: a moral equity dimension, a relativistic dimension and a contractual dimension. The moral equity dimensions measures the ethical content in terms of fairness, justice and morals and is based on theories such as the justice theory and deontology. Furthermore, the relativistic dimension is concerned with what is considered acceptable within a social or cultural system. Lastly, contractualism entails that morality is based on agreement in terms of obligations, contracts, duties and rules and is purely based on deontology. Hence, these dimensions show that ethical behaviour – "good" - can be perceived in various manners, based on these dimensions.

1.1: Research objective

The objective of this research is gaining insight into the different logics of ethical underpinnings of supermarkets' self-perception and those of the critical public, because the critics are the ones in the public that are vocal and therefore provide the researcher the data needed; hereby one aims to understand how “good” CSR is perceived differently by these groups. This will be done by means of diagnosing the ethical content of public CSR commitments according to the Multidimensional Ethics Scale. Documents of supermarkets and documents about supermarkets, by for example watchdog groups and NGO's, will be analyzed in order to gain better understanding about this phenomenon.

This research can contribute to better understanding of different perceptions of what is ethical within the context of doing business; what are different perceptions of “good” CSR based on? It can thereby contribute to academic literature of the concept of “ethics” and its differing underpinnings with regards to CSR commitments of powerful organizations, in this case supermarkets. As will become evident from the following paragraph, the concepts of “ethics”, “perceptions” and “CSR” has not been previously researched within the context of supermarkets, which makes it very interesting to look into this, especially since it has been a hot topic for years.

Moreover, this can contribute to gaining better insight in the ongoing discussion about the sustainability of the meat supply chain, and thereby provide an idea of how to navigate this discussion. This due to this research providing the understanding of what the different perceptions of “good” CSR are based on; by knowing where both parties are coming from, more common understanding and perhaps even consensus can be stimulated. So, instead of this endless discussion going on for even more years, this research hopes to initiate progress.

1.2: Research question

In all, this has led to the following research question: *What are the ethical underpinnings of the perceptions on CSR?*

1.3: Relevance

Previous research on supermarkets has been conducted, most notably by Pulker et al. (2018a, 2018b); they have conducted research on the rise of power of Australian supermarkets, and on the political content – how organizations use their power (Garriga & Melé, 2004) - of CSR commitments of supermarkets worldwide with regards to public health. The latter has since been studied widely (Coyle et al., 2020; Pulker et al., 2018; Pulker et al., 2019; Schultz, et al., 2020). Meanwhile, the theme of “ethics” in relation to the sustainability of the meat supply

chain of supermarkets has been focused on the consumers' perception only (Grunert, 2006; Font-i-Furnols & Guerrero, 2014; Hoek et al., 2011), and has thereby not offered us insight in how the perception "good" differs as deeply as has become evident in this chapter. In conclusion, there is still a significant gap in knowledge about how the perceptions of "good" CSR differ in light of the ethical underpinning.

Besides, the concept of CSR is described as rather vague by various authors (Carrol, 1999; Córdoba & Campbell, 2007; Fifka, 2009; Nielsen & Thomson, 2007); over the years, these authors have pled for an agreed upon understanding about the concept of CSR by means of an established definition and further elaboration. As previously discussed, within the context of this research there is a lot of discussion about "good" CSR. It is interesting to find out how this phenomenon relates to the beliefs of these authors.

Apart from the theoretical relevance, there is also practical relevance. As has become evident, there is a lot of discussion about whether supermarkets' CSR commitments in terms of the sustainability of the meat supply chain are "good", which makes this theme highly relevant. Researching this theme can have a positive effect on the discussion; academic, factual conclusions about the ethical underpinning of the CSR commitments will provide insight in how perceptions of "good" CSR vary. This will provide a sense of reality and understanding within this complex discussion.

1.4: Outline

In order to answer the research question, the research is divided in several chapters. Firstly, the next chapter contains the theoretical framework relevant for this research, and the conceptual model. The focus within this chapter is on the ethical underpinning of CSR. Then, the methodology will be explained in chapter three. In this chapter the research design, data collection method and data analysis strategy will be discussed. Chapter four analyzes and presents the results of the analysis performed. Conclusions according to these results will be drawn and presented in chapter five of this research. Finally, chapter five will also discuss the strengths and weaknesses of this research, its implications and suggestions for future research.

Chapter 2: Theoretical framework

Within this chapter the theoretical background of this research will be discussed. This chapter contains various paragraphs discussing relevant literature. First of all, the concept of CSR will be explained more explicitly, since this is one of the key themes of this research. Then, the other main concept of this research will be introduced, namely “ethics”. Since this research intends to gain insight in the ethical underpinnings of perceptions on CSR commitments, the most prominent ethical content measurement model and its dimensions will be introduced next. The closing paragraph wraps up all discussed earlier by means of a conceptual model.

2.1: Corporate Social Responsibility

Organizations try to navigate the relationship between society and corporation, by implementing CSR activities; activities that intend to improve societal welfare and being (Bhattacharya et al., 2009). Many consider CSR as an obligation of organization to society (Bowen, 1952; Heald, 1957; Jones, 1980; Walton, 1967). Still, what this actually entails in terms of ‘what are the precise responsibilities and obligations of organizations to society?’ remains abstract, since there is no single established definition (Córdoba & Campbell, 2007; Fifka, 2009; Zenisek, 1979). This can also be seen in the table below.

Friedman (1970)	Friedman argued that the only social responsibility of business was to maximize the corporations profits. Then, these profits could be put to charitable purposes.
Levitt (1958)	Levitt described in his business review ‘The Dangers of Social Responsibility’ that business is about profits and that corporations should let the government take care of the welfare of society, while corporations should take care of the material aspects of society.
Jones (1980, p.59-60)	<i>‘Corporate Social Responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract. Two facets of this definition are critical. First, the obligation must be voluntarily adopted; behaviour influenced by the coercive forces of law or union contract is not voluntary. Second, the obligation is a broad, extending beyond the traditional</i>

	<i>duty to shareholders to other societal groups such as customers, employees, suppliers, and neighboring communities.'</i>
Searcy and Sarkar (2016, p. 1433)	<i>'CSR implies that firms must foremost assume their core economic responsibility and voluntarily go beyond legal minimums so that they are ethical in all of their activities and that they take into account the impact of their actions on stakeholders in society, while simultaneously contributing to global sustainability.'</i>

Table 1: varying CSR definitions

As can be concluded from table 1, there are differing views on CSR; Friedman (1970) and Levitt (1958) emphasize that the only responsibility of organizations is making profit, thus the material aspects, while Jones (1980) and Searcy and Sarkar (2016) state that corporations have many more responsibilities to society apart from just securing their economic responsibility, such as being ethical, contributing to global sustainability, and doing so voluntarily.

The different views on CSR, and therefore its lack of consensus, has resulted in difficulties for corporations when it comes to CSR. Nielsen and Thomsen (2007) describe that due to the lack of common understanding, it is challenging for corporations to develop a strong CSR strategy. Carrol (1999) calls for a much needed basic definition, and understanding of what this actually entails, in order for organizations to be able to navigate the relationship between society and corporation more effectively. Various authors have tried to provide this consensus (Garriga & Melé, 2004; Mostovicz et al., 2011; Sarkar & Searcy, 2016). They have done this by identifying core dimensions of CSR.

Firstly, Garriga and Melé (2004) proposed that CSR consists out of four social realities, namely: economics, politics, social integration and ethics. Economics is based on instrumental theories, which entails that the main responsibility of organizations is to generate profits. Then, politics is based on political theories, wherein organizations should use their power in a responsible manner, by means of CSR. Thirdly, social integration proposes that CSR is a necessity because of organizations' dependence on society and is based on integrative theories. Lastly, ethics is a core dimensions of CSR. Ethics is based on ethical theories and entails that organizations should prioritize morals and do the right thing. What distinguishes one organization from the other, is their motivation with regards to these social realities; essentially what element an organization focuses on.

A few years later, Mostovicz et al. (2011) also reviewed the core dimensions of CSR and categorized them as four pillars of CSR: leadership, ethics, trust and personal responsibility. In short, the leadership pillar is about the ability to freely choose without being influenced by others, while maintaining awareness of one's motivations. Trust is about one's ability to not only aim for shared benefit, but also to face failure without blaming the other. Responsibility is about recognizing needs of all organizations' stakeholders. Lastly, ethics is about taking responsibility for others and striving to do good.

Lastly, Sarkar and Searcy (2016) propose six dimensions of CSR, based on a total of 110 CSR definitions, that share similarities with the frameworks previously discussed. The economic dimension is related to economic responsibility, law abidance, business strategy and firm ownership. Then, the social dimension is about the role that business play in society with regards to social wellbeing, interest, justice, social needs, health, well-being, equality and quality of life. The ethical dimension is about morals, fairness, openness, transparency, accountability and reputation. The fourth dimension is the stakeholder dimension, which is about employees and their families and the local community. Sustainability also plays a key role within the concept of CSR and relates to environmental values and protection, ecology and future generations. Lastly, the discretionary dimension is about voluntary going beyond and be philanthropic.

While these dimensions proposed by the authors provide more direction within the field of CSR, there is still no agreed definition or underlying framework (Nielsen & Thomsen, 2007; Sheehy, 2015). This results in CSR remaining a blurred concept and open to interpretation; they are still different understandings about whether the CSR initiatives of an organization are "good".

2.2: Ethics

The concept of "good" relates to the field of ethics. Just like CSR, the concept of ethics has been around for decades and therefore consists of various definitions; it is a broad concept. Most of us can, however, understand the concept instinctively; it is about morals, norms and values that guide people with regards to their actions and behaviour (Sherwin, 1983). More recently, Schermerhorn (1996), Bayrak (2001) and Aydin (2002) have defined ethics as the principles guiding behaviours of individuals and groups that determine what is "good" or "bad", or "correct" or "wrong" with regards to human behaviour.

In the context of business, very often, the same definition applies; there is no distinction between ethics in general and business ethics in light of how both concepts are defined (Tsalikis, 1989). The similarity between the definition of "ethics" and "business

ethics” can also be seen in the definition of Lewis (1985, p.35): *'Business ethics' is rules, standards, codes, or principles which provide guidelines for morally right behaviour and truthfulness in specific situations.* Several authors believe that business and ethics are two complementary concepts; business consists of making the right decisions in a specific situation, which is similar to ethics in terms of rightness and fairness of behaviour (Carrol, 1991; Freeman & Gilbert, 1988).

What is perceived as good or bad, or correct or wrong, - in short, ethical – can differ. This due the various theories underlying the concept of business ethics that view the morality of actions in different ways. Within teleological theories, good or bad, or correct or wrong, in terms of the consequences of an action; actions are considered to be morally correct when they lead to pleasurable consequences, such as happiness (Mayr, 1992). Two types of teleological theories can be distinguished, namely: egoism – which considers an act as ethical when it produces positive outcomes for the individual – and utilitarianism – which is about individuals acting in such a manner that in produces the greatest possible consequences for the greatest good (Reidenbach & Robin, 1990). Thus, when an individual undertakes an action to make themselves happy, while it hurts others, egoism perceives this as good and correct, while utilitarianism perceives this as bad and incorrect. This shows how the perception of the morality of actions can differ based on different theories.

Then, according to Reidenbach and Robin (1990), other important theories are: deontology – morality in terms of duty -, relativism – which considers an action as ethical, when it is acceptable within the cultural and social system – and moral equity – which considers morality in terms of justice and fairness and doing things solely because it is the right thing to do. These three theories are to be discussed more explicitly within in the next paragraph, since they are the core dimensions of the Multidimensional Ethics Scale.

2.3: Multidimensional Ethics Scale

In order to measure the ethical content of behaviour – whether something, for example, is fair or just, and therefore can be considered as “good” -, different instruments were developed, such as: The Ethics Position Questionnaire and The Multidimensional Ethics Scale.

The Ethics Position Questionnaire was introduced by Forsyth (1980). Within this questionnaire, two dimensions are important: relativism – whether an individual rejects moral rules – and idealism – whether one assumes that moral actions result in desirable consequences. The questionnaire contains of twenty items measuring individual differences in both dimensions.

Widely accepted, however, since it has been cited 1146 times on Google Scholar, is the Multidimensional Ethics Scale (Reidenbach and Robin, 1988). This tool aims to apply multiple ethical approaches to decision making in business, in order to understand the ethical content of business activities. The original MES contains of five dimensions, in other words ethical approaches, namely: justice, deontology, utilitarianism, relativism and egoism. Building upon their 1988 research and the five dimensions, Reidenbach and Robin (1990) did a second study in order to further refine the MES. The initial 33 items were reduced to 9 items, which resulted in three dimensions of ethical content: a moral equity dimension, a relativistic dimension and a contractual dimension.

This measurement tool will be used for two reasons: first of all, it is the widely accepted tool within the research field, and can therefore be considered as most relevant. Secondly, in contrast to the Ethics Position Questionnaire which is about the moral compass of individuals, the MES has a focus on the business context, which makes it more applicable for this research.

2.3.1: The moral equity dimension

The moral equity dimension is based on the justice theory and deontology and evaluates the ethical content of business activities – in other words “good” - in terms of fairness, justice and morals (Reidenbach & Robin, 1990).

Beauchamp (1982, p.4) defines the term “morals” as follows: *‘In its broadest and most familiar meaning morality is concerned with many forms of belief about right and wrong human conduct. These normative beliefs are expressed through such general terms as “good,” “bad,” “virtuous,” “praiseworthy,” “right,” “ought,” “blameworthy.”’* Morals are closely related to deontology: individuals’ duty to satisfy the legitimate claims or needs as determined by an ethical rule (Reidenbach & Robin, 1990). In short, doing what is the “right” thing to do. This philosophy is mostly associated with Immanuel Kant. Kant (1964) was not concerned with outcomes of actions, in contrast to teleological theories. Instead, he focused on the motives and willingness of individuals to do things for the right reasons. Kant introduced a categorical imperative to determine moral behaviour in terms of deontology: (1) we must act on the basis of goodwill, instead of self-interested motives; (2) we must never treat others as means toward ends benefitting ourselves.

The fundamentals of the items “justice” and “fairness” lie within the justice theory (Reidenbach & Robin, 1990). Most influential and well-known would be the writings of Aristotle wherein he explored the “principle of formal justice”. In short, this principle meant that equals are supposed to be treated equally, and unequals are to be treated unequal (Chroust

& Osborn, 1941). To be able to understand justice, different types of justice were identified: distributive, procedural and interactional justice (Colquitt et.al, 2013). Firstly, distributive justice, which is also known as economic justice, is about fairness in what people receive (Colquitt et.al, 2013). This type of justice has its origins in the social exchange theory, wherein equity is key (Adams, 1965; Blau, 1964). In terms of “equity” an exchange is considered as fair when each party receives an outcome in proportion to one's contribution within this exchange (Messick & Cook, 1983). In the context of organizational behaviour this would mean that those part of the exchange process, believe that the outcomes are equitable and, thus, fairly distributed.

Secondly, procedural justice can be described as fair play and thereby strongly relates to the fairness of a decision-making processes (Colquitt et.al, 2013). This type of justice clearly differs from the distributive kind of justice; distributive justice is focused on outcomes, while procedural justice focuses on the fairness of the process that leads to these outcomes. This process is believed to be fair when they are consistent, accurate, ethical and lack bias (Leventhal, Karuza, & Fry, 1980). Another criteria would be that those involved are allowed to provide input (Goodwin & Ross, 1992; Greenberg & Folger, 1983).

Lastly, interactional justice can be identified, which is about the fairness of decision-making treatment and communication (Colquitt et.al, 2013). Reidenbach and Robin (1990) do not describe interactional justice within their research. Still, within literature, this type of justice is widely discussed, therefore it is included within this theoretical framework. Interactional justice focuses on the way which those involved and affected within a decision-making process are treated. Fairness is experienced when decisions are explained, which means transparency is key, and those involved or affected are treated with respect and sensitivity (Bies & Moag, 1986; Bies & Shapiro, 1987). Therefore, a distinction between two components of interactional justice can be recognized (Colquitt et.al, 2013): interpersonal, which is focused on the type of treatment, with an emphasis on respect and courtesy, and informational which is about adequate explanations.

2.3.2: The relativistic dimension

Reidenbach and Robin (1990) refer to the relativistic dimension as being concerned with guidelines, requirements and parameters within a social or cultural system to find out whether organizational behaviour is acceptable and can be perceived as “good” in terms of it being traditionally acceptable and culturally acceptable.

According to relativism, normative beliefs are a function of a culture (Brandt, 1959; Hoffman & Moore, 1984; Stace, 1937). Since there are lots of cultures that differ

tremendously, there are no universal rules within ethics that are applicable to everyone; behaviour and values therefore vary. Thus, what organizational behaviour might be acceptable within one country, might be scandalous within another.

Since the context of this research is Dutch supermarkets, the Dutch normative beliefs within its cultural system will be explored. First of all, one of the core values of the Dutch culture is freedom (Ministerie van Sociale Zaken en Werkgelegenheid, 2014), which is considered to be the power to act, speak, and think as one wants, while still obtaining the law. Being able to express yourself, while respecting each other's beliefs and opinions is extremely important within Dutch culture.

Another core value of the Dutch cultural system is equality; the state wherein each individual is able to be themselves, while remaining equal to others (Ministerie van Sociale Zaken en Werkgelegenheid, 2014). Equal treatment is key, which has resulted in, for example, a prohibition of discrimination. In conclusion, treating each other with integrity and respect is extremely important to the Dutch.

Lastly, solidarity is a characteristic for the cultural system of The Netherlands (Ministerie van Sociale Zaken en Werkgelegenheid, 2014). Solidarity is considered a feeling of "togetherness", to which each member of the system contributes. This consists of helping each other out when needed, while maintaining your own livelihood.

This entails that for organizations to be considered as "good", in terms of the relativistic dimension, these normative beliefs should be upheld when doing business and when initiating CSR initiatives.

2.3.3: The contractual dimension

The last dimension is based on the concept of contractualism, wherein morality is based on agreement (Reidenbach & Robin, 1990). This dimension is considered to be purely deontological; obligations, contracts, duties and rules are all of importance.

Contractualism is summarized as follows (Scanlon, 1998, p.153): *'An act is wrong if its performance under the circumstances would be disallowed by any set of principles for the general regulation of behaviour that no one could reasonably reject as a basis for informed, unforced, general agreement.'* This idea is closely related to the concept of a "social contract", which resembles an exchange process between business and society. One party is obligated, by implicit or explicit promises or contracts, to provide a product or action, in return for something of value (Reidenbach & Robin, 1990). Contractualism attempts to derive the content of morality within this agreement and those involved; ethics in terms of fair play, truth telling, duty and rights are all of great importance in order to understand this so-called

content (Scanlon, 1998). Reidenbach and Robin (1990) believe that violation of these ethical components of the exchange process, hinders the exchange process and, thus, has negative affect on the “social contract”.

In conclusion, contractualism is about ‘what we owe to each other’ within the exchange process to decide whether an action is right or wrong. (Scanlon, 1998). One can therefore determine this aspect of the ethical content of business activities by whether an organization does or does not violate the explicit or implicit contracts and promises, and hereby understand whether they are perceived as “good” in terms of their CSR activities.

2.4: Conceptual model

As mentioned in the introduction, this research aims to answer the following research question: *What are the ethical underpinnings of the perceptions on CSR?* By means of the theory discussed, this research question will be answered. In the conceptual model below the relevant concepts and their relationships are visualized.

As the conceptual model proposes, this research is focused on the perceptions of Corporate Social Responsibility and how these can differ according to three types of ethical underpinnings – what is perceived as “good” -: moral equity, relativism, and contractualism. As can be seen, the arrows go from each underpinning to a CSR perception, however, combinations could also be possible.

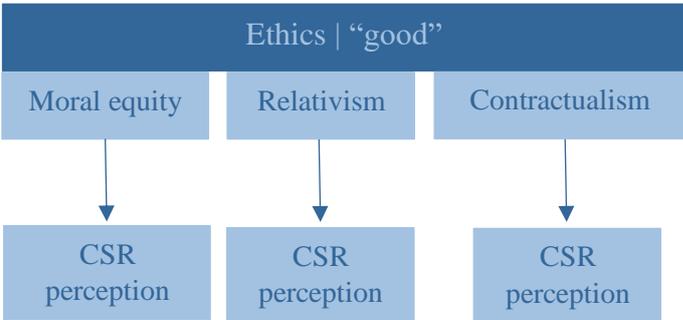


Figure 1: conceptual model

Chapter 3: Methodology

The third chapter aims to explain the methodology of this research. The research method will be discussed and the data collection and data analysis procedure will be elaborated. Lastly, the limitations of the research project as well as the research ethics are discussed.

3.1: Research method

As mentioned in the introduction, the aim of this research was to answer the following research question: *What are the ethical underpinnings of the perceptions on CSR?* In order to answer this research question, a qualitative document analysis was performed.

Qualitative research aims to understand concepts, opinions, or experiences by collecting and analyzing non-numerical data, in order to gain in-depth knowledge about a problem or to generate new ideas (Symon and Cassel, 2012). It therefore enabled the researcher to be able to explore the meaning of the characteristics of the collected data in depth, which was needed in order to understand the underpinning of the perceptions, in contrast to quantitative research which provides numbers and statistics. Qualitative research can be conducted in various ways, for example, by conducting interviews with participants, having participant observations and focus groups or by using documents (Symon and Cassel, 2012). The latter is the qualitative research method used within this research project.

A document analysis allows for a researcher to interpret documents and to give meaning and voice to a topic (Symon and Cassel, 2012). Documents play a major role in organizational life; policies, procedures and annual reports aim to set the course for organizational success. Besides, there are many additional documents about organizations, including newspaper reports, items of misdemeanors and pressure groups that are available to the public. In all, this made documents an accessible and reliable source of data for this research.

Furthermore, a primarily inductive approach was used during this research, which allowed for data to be used as a starting point (Bleijnberg, 2015). The research method was *primarily* inductive, because input from the theoretical framework was used by means of sensitizing concepts (appendix 1). The term of “sensitizing concept” was introduced by Blumer (1954, p.7), whom described this instrument as follows: *‘A definitive concept refers precisely to what is common to a class of objects, by the aid of a clear definition in terms of attributes or fixed bench marks. . . . A sensitizing concept lacks such specification of attributes or bench marks and consequently it does not enable the user to move directly to the instance and its relevant content. Instead, it gives the user a general sense of reference and guidance*

in approaching empirical instances. Whereas definitive concepts provide prescriptions of what to see, sensitizing concepts merely suggest directions along which to look.’ In short, while the data was used as the starting point, the sensitizing concepts provided the researcher with guidance and a sense of direction, in order to diagnose the ethical underpinning according to the chosen instrument by Reidenbach and Robin (1990).

In conclusion, a qualitative documentary analysis performed in a inductive manner allowed for the researcher to diagnose the ethical underpinning of CSR perceptions.

3.2: Data collection

The document analysis was performed using data concerning the CSR commitments of supermarkets in the Netherlands with regards to the meat supply chain. Both content published by supermarkets themselves and content published about supermarkets in The Netherlands by those outside of the organization were used.

Many documents that were not commercially sensitive, such as codes of ethics, CSR reports and annual reports, were generally made available to the public by Dutch supermarkets themselves through their corporate website. Such corporate websites were easily located by entering their name into the search engine on the internet. These documents have been used to understand the ethical underpinning of supermarkets.

In order to understand the difference in logic with regards to “good” CSR, documents about the CSR commitments of supermarkets by the critical public were also collected. These documents were retrieved from articles, wherein the critical public would share their opinion. It was of importance for these documents to be factual, therefore the authenticity was examined according to the formulated questions in appendix 1.

In the table below, an overview of the collected data is given.

Supermarkets’ perspective: Publication title + type and source	pages	The critical publics’ perspective: publication title + type and source	Pages
Over Ekoplaza <i>Website – Ekoplaza (n.d.)</i>	1	Consument doet net zo hard mee aan kiloknallers als de supermarkt <i>Article – NPO radio 1 (2021)</i>	2
Duurzaamheidsverslag <i>Report – Albert Heijn (2020a)</i>	67	Nauwelijks duurzame supermarkten: ‘alleen Ekoplaza en Albert Heijn scoren’ <i>Article – RTL nieuws (2021a)</i>	1
Beter voor Kip, Natuur & Boer <i>Article – Albert Heijn (n.d-a)</i>	2	Kiloknallers afschaffen? ‘Meeste consumenten zijn voorstander’ <i>Article - Radar (2020)</i>	2
Van land tot klant <i>Website – Albert Heijn (n.d.-b)</i>	10	Plofkip is uit het schap, maar voor de ‘kipconcepten’ van supermarkten is er geen beter leven <i>Article – Trouw (2020)</i>	1

Annual report <i>Report – Albert Heijn (2020b)</i>	253	Plus stapt als vierde grote supermarkt over op Beter Leven-kip <i>Article – Vleesmagazine (2021)</i>	3
Alles over Albert Heijn <i>Website – Albert Heijn (n.d.-c)</i>	1	Superlijst groen 2021 <i>Research report – Question Mark (2021)</i>	92
Jaarverslag <i>Report – Jumbo (2020)</i>	143	Supermarkt PLUS komt varkenshouders financieel tegemoet <i>Article – Pig Business (2021)</i>	1
Visie op MVO <i>Website – Jumbo (n.d.-a)</i>	2	Vega-aanbiedingen rukken op in de supermarkt <i>Article – AD (2020b)</i>	1
Onze missie, visie en strategie <i>Website – Jumborapportage (n.d.-b)</i>	1	Vijf varkensconcepten genomineerd voor Deltaplan Veehouderij Awards <i>Article – Pig Business (2021)</i>	1
Een duurzame booschap <i>Website – Jumbo (n.d.-c)</i>	1	Wakker Dier: nog nooit zo veel vleesaanbiedingen met Pasen <i>Article – RTL nieuws (2021b)</i>	2
Jaarverslag <i>Report – PLUS (2020)</i>	103	Wakker Dier: supermarkten blijven met vlees stunten <i>Article – AD (2021)</i>	1
PLUS als organisatie <i>Website – PLUS (n.d.-a)</i>	1	Wakker Dier: Jumbo adverteert meest met kiloknallers, zorgen om stunts met vlees <i>Article – RTL nieuws (2021c)</i>	1
Maatschappelijk verantwoord ondernemen <i>Website – PLUS (n.d.-b)</i>	2	Waarom is vlees zo goedkoop en wie draait op voor duur(zzaam) speklapje? <i>Article – AD (2020c)</i>	5
Zo blijft Plus al jaren de duurzaamste supermarkt van ons land: ‘niet elke dag een andere leverancier uitknijpen’ <i>Article – AD (2020a)</i>	3	Ekoplaza scoort hoogste cijfers met plantaardig en biologisch assortiment in Superlijst Groen 2021 <i>Article – Marketing Report (2021)</i>	5
Duurzaamheid <i>Website – Lidl (n.d.-a)</i>	1	Hoeveel invloed hebben supermarkten op duurzame consumentenkeuzes? <i>EVMi (2021)</i>	1
Duurzaamheidsverslag <i>Report – Lidl (2019)</i>	48	Total number of pages	120
Lidl Nederland <i>Website – Lidl (n.d.-b)</i>	1	Timeframe	2020-2021
Sustainability Report <i>Report – Aldi (2019)</i>	82		
Jaarverslag <i>Report – Coop (2020)</i>	84		
Verslag MVO <i>Report – Coop (2019)</i>	9		
Sociaal jaarverslag <i>Report – Detailresult Groep (2020)</i>	25		
Over ons <i>Website – Dekamarkt (n.d.)</i>	1		
Plus voor zesde jaar op rij ‘Meest Verantwoorde Supermarkt’ <i>Website – PLUS (2020b)</i>	1		
Ekoplaza: Duurzaam beleid collega-supers is ‘kunstje’ <i>Article – DistriFood (2021)</i>	1		
Total number of pages	842		
Timeframe	2019 - 2021		

Table 2: overview data

3.3: Data analysis procedure

As described, sensitizing concepts were used to guide the researcher through the data analysis procedure (appendix 1). The first sensitizing concept was the “moral equity dimension”, which describes morality in terms of fairness, justice and morals (Reidenbach & Robin, 1990). Fairness and justice exist out of three dimensions: distributive justice – whether outcomes are fairly distributed -, procedural justice – whether there is fair play within the decision making process – and interactional justice – which is about treatment and communication. This meant, for example, that the researcher looked for how the transparency of supermarkets was perceived by themselves and the critical public. In terms of morals, this meant looking for data that stated that one is not concerned with the outcomes, while being motivated and willing to do things for the right reason. The researcher did this by, for example, reviewing the organizational goals and mission by means of annual reports.

The second sensitizing concept was the “relativistic dimension”, which Reidenbach and Robin (1990) describe as an action being moral when it is accepted in the social or cultural system; whether society finds an action acceptable. Within the context of supermarkets in The Netherlands, the researcher used the Dutch values of freedom, equality and solidarity, as stated by Ministerie van Sociale Zaken en Werkgelegenheid (2014), as guidance.

Lastly, the “contractual dimension” provided the researcher with a sense of direction during the data analysis. This dimension is all about obligations, promises, contracts, duties and rules. For the researcher this meant using these concepts for guidance; are explicit or implicit contracts and or promises perceived to be violated? How do supermarkets themselves use rules and regulations when doing business?

The data analysis procedure consisted of an inductive coding process, which consists of three steps: open, axial and selective coding ((Symon & Cassell, 2012). Open coding consisted of breaking down the data into sections relevant for this research (Symon & Cassel, 2012). An example is derived from the report of RTL nieuws (2021a). The researcher found the following quote to be relevant for this research: *‘More biological food, keeping an eye out for the origin of food, promoting less meat and less plastic. All promises made by supermarkets in order to be more sustainable. In practice, not much seems to happen’*.

Then, axial coding was the following step. This contained of grouping and describing the open codes (Symon & Cassel, 2012). The axial code given to the previously discussed open code of RTL nieuws (2021a) was: “breaking promises: violation of contractualism”. As

can be seen, this is also where the previously described sensitizing concepts become highly relevant; the link with the relevant theory starts to show.

Lastly, the selective codes were given to the data. Selective coding contains of connecting all categories to one core code, which presents the researcher with the central findings of the researcher (Symon & Cassel, 2012). Within this research, there were three selective codes, namely: CSR perception, supermarkets' perception and the critical publics' perception. In terms of the previously used quote of RTL nieuws (2021a), the open and axial code said something of the perception of the critical public.

3.4: Quality of research project

The quality of research can be examined according to the criteria formulated by Guba and Lincoln (1989): credibility, transferability, dependability and confirmability.

Firstly, Guba and Lincoln (1989) define credibility as the fit between reality and interpretation. To aim for a as high credibility as possible, the researcher has applied the method of peer debriefing, which took place during the master thesis circle meetings with other master thesis students and a supervisor. Discussing findings with others, contributed to the correct interpretation of the findings.

The second criteria is transferability, which is about providing enough detail about the research case (Guba and Lincoln, 1989). By means of providing a thick description of the research context in the introduction, the researcher has tried to achieve this standard and hereby contributes to the ability to transfer the findings to other contexts or settings.

Then, dependability is about the demonstration of the methodological changes and shifts that occurred during this research (Guba and Lincoln, 1989). The researcher has tried to achieve this qualitative standard by means of participating in the Master Thesis circle group meetings, and discussing any changes and shifts with the supervisor which helped the researcher evaluate his or her actions and decisions during this research.

Lastly, Guba and Lincoln (1989) propose the qualitative standard "confirmability", which refers to making clear where data came from and how the researcher transformed this data into research findings. To achieve a high standard of confirmability, the researcher provides a codebook (appendix 2) that contains an overview of how data is transformed. Hereby the researcher made sure that the findings are not biased, but truly based on the derived data.

3.5: Limitations of research project

There were several limitations to this research. First of all, the only data used were documents. In short, there was no triangulation. The validity of this research would have been higher if more methods of qualitative inquiry were used. This is due to the fact that if triangulation would have been applied, the data collected from the different methods could have been compared, which would have resulted in stronger conclusions. Besides, this also meant that the researcher was not able to check whether what supermarkets *say* they do, is what they *actually* do. By means of including the critical public, the researcher did gain some insight in the actual behaviour of supermarkets by means of the perception of the critical public, but this still remains a limitation.

Moreover, a document analysis has several limitations. Firstly, the researcher could not reassure the validity, reliability and origins of some documents. Therefore, it was of importance to look into the authenticity of the documents (appendix 1), but information about authenticity could have been lacking.

Secondly, the researchers' interpretation of the documents might have been incorrect, which negatively affects the previously discussed credibility, because the researcher might have interpreted the document differently than what the producer aimed for.

Lastly, commercially sensitive documents were not available to the public. This meant that documents that might be relevant were not available to the researcher.

3.6: Research ethics

During this research the five principles of the Netherlands Code of Conduct for Research Integrity have been taken into account. By taking these into consideration, the ethical standards of conducting research were guaranteed.

The first principle used in this research is honesty. This entails that the researcher will adequately report the research process, take varying opinions and arguments into account, remain open to uncertainty, not make unfounded claims and not falsify its findings (Netherlands Code of Conduct for Research Integrity, 2018). Thus, the researcher showed integrity during this study.

Secondly, the principle "scrupulousness" was taken into account. Scrupulousness is defined as follows (Netherlands Code of Conduct for Research Integrity, 2018, p.13): *'Scrupulousness means, among other things, using methods that are scientific or scholarly and exercising the best possible care in designing, undertaking, reporting and disseminating*

research. ' In short, the researcher aimed for a careful, thorough and attentive attitude during this research.

Then, transparency is important within the concept of research ethics (Netherlands Code of Conduct for Research Integrity, 2018). To uphold the ethical standards the researcher clearly stated what data this research was based on, how the data was obtained and how this led to certain results.

Independence is another principle. This is considered as not being guided by non-scientific or non-scholarly considerations (Netherlands Code of Conduct for Research Integrity, 2018). For the researcher, this meant having an impartial, objective attitude during this study.

Lastly, the Netherlands Code of Conduct for Research Integrity (2018) identifies "responsibility" as another principle important to the ethical standards of research. This meant that the researcher aimed for taking the legitimate interests of the research environment into account. This, in contrast to conducting research in isolation. Besides, the researcher tried to uphold to the criterion for conducting scientifically and/or societally relevant research, by choosing a topic that met this criterion.

Chapter 4: Analysis

As has been previously discussed, the concept of sustainability of the meat supply chain of Dutch supermarkets has resulted in discussion. The goal of this research was to gain insight in this discussion by researching the different understandings of CSR as to what is perceived as “good”, according to the ethical underpinnings of Reidenbach and Robin (1990). The findings of this research aim to answer the following research question: *What are the ethical underpinnings of the perceptions on CSR?* By means of answering this research question, the researcher wants to explore the rather vague concept of CSR within this research context and thereby contribute to literature, apart from also diagnosing the ethical underpinnings of both parties in order to be able to better navigate the discussion and create more consensus.

The main finding of this research is that there is a clear difference in how supermarkets themselves and the critical public perceive “good” CSR (see figure 2). As can be seen, both parties find different dimensions of the ethical underpinning important (dark blue), while what they find to be less important also differs (light blue). This explains why in light of what is perceived to be “good” in relation to CSR there is as much discussion; the critical public perceives “good” CSR as moral equity – going beyond out of willingness, without being concerned with the outcomes -, while the supermarkets perceive “good” CSR as anticipating on the needs within society – relativism – and compliance with rules, agreements and contracts - contractualism.

In short, the ethical underpinning of what is perceived as “good” in relation to CSR differs like day and night. This will be discussed more elaborately in the following paragraphs of this chapter.

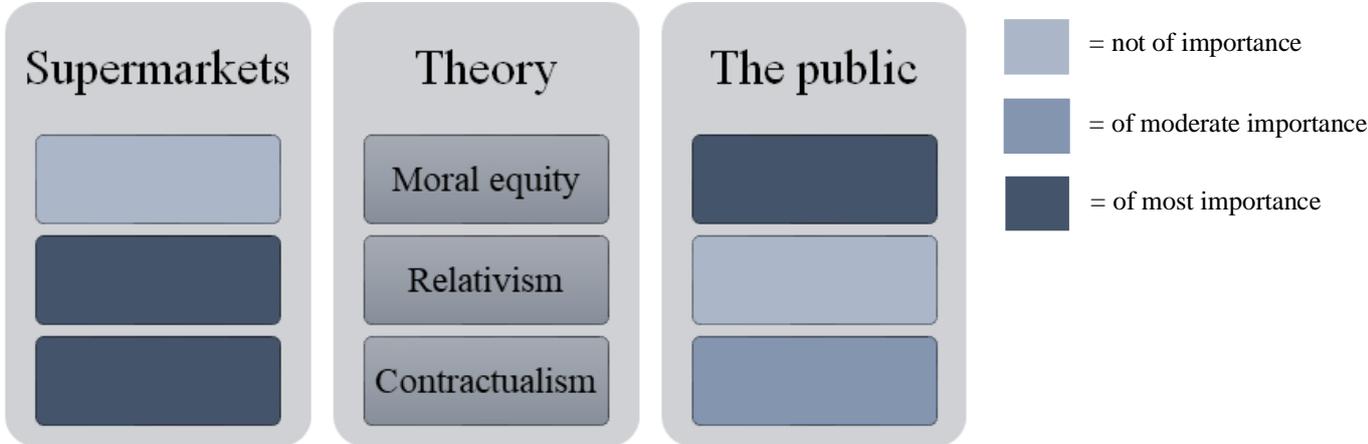


Figure 2: overview underpinning of CSR perceptions

4.1: CSR perceptions

As stated, supermarkets and the critical public have differing perceptions of what can be perceived as “good” CSR. A major distinction between two types of CSR perceptions can be made; some consider CSR as voluntarily going beyond in order to be ethical and to contribute to global sustainability, while others perceive CSR as anticipating and fulfilling stakeholders’ needs and securing economic responsibility (see table 3).

	The critical public	Supermarkets
CSR as voluntarily going beyond in order to be ethical and to contribute to global sustainability	Corporate Social Responsibility is more than making the consumer responsible. Especially because consumers expect supermarkets to not offer irresponsible products. <i>QuestionMark (2021)</i>	Erik Does, CEO, Ekoplaza, agrees with the conclusions drawn by Question Mark and amplifies the responsibility his supermarket feels and takes on a daily bases for transforming the industry. <i>Marketing Report (2021)</i>
CSR as anticipating on stakeholders’ needs and securing economic responsibility	He finds it strange that Lidl and Jumbo continue offering cut-price meat. ‘Both consumers and supermarkets seem to not care.’ And according to Moers this has to do with gaining competitive advantage. ‘It has to do with enormous competition and the consumer not caring about what happens to our planet.’ <i>NPO radio 1 (2021)</i>	Albert Heijn seems scared to disappoint consumers with a smaller budget. ‘Because of our low prices and promotions, everyone is able to do their groceries according to their needs. Therefore, we also want to offer consumers that do want to eat meat or fish the freedom to choose what they want, and promotion.’ States the supermarket in a written response. <i>AD (2020c)</i>

Table 3: exemplary evidence: CSR perceptions

As has been discussed in the theoretical framework, there are different perceptions of CSR. This is due to a lack of consensus about what CSR actually entails; ‘What are the precise responsibilities and obligations of organizations to society?’ The answer to this question

remains unclear, since there is no established, agreed upon definition (Córdoba & Campbell, 2007; Fifka, 2009; Zenisek, 1979).

Interesting is that both CSR perceptions in table 3 recognize different aspects of CSR definitions. For example, the latter relates to the beliefs of Friedman (1970) and Levitt (1958) that business is about profits, and that society is the responsibility of the government. Meanwhile, the first perception relates to the opinions of Searcy and Sarkar (2016), Jones (1980), Heald (1957), Bowen (1952) and Walton (1967) that consider CSR as a responsibility of organization to society by means of voluntarily going beyond, being ethical and by recognizing its responsibility in relation to sustainability.

In all, within this research context of Dutch supermarkets and their CSR initiatives to making the meat supply chain more sustainable, this phenomenon of no agreed upon understanding of what CSR entails is also recognized. In short, “good” CSR is open to interpretation. In order to better understand these differing perceptions of supermarkets and the critical public, the next two paragraphs discuss their ethical underpinning.

4.2: Supermarkets’ perception

In order to understand the differing perceptions according to the ethical underpinning of supermarkets and the critical public, a distinction between the perceptions of both parties is made. First to be discussed, is how supermarkets themselves perceive “good” CSR.

As will become evident and has been discussed previously, the main findings are as follows: most notably, supermarkets perceive “good” CSR as anticipating on needs within the cultural and social system, which is characterized as relativism. Meanwhile, they are also guided by rules and regulations, and by doing so, they perceive their CSR initiatives as “good”; this strongly relates to contractualism. Moral equity is not found to be least important within the ethical underpinning of supermarkets; the findings suggest that supermarkets are not necessarily concerned with going beyond, for example rules and regulations, in order to be ethical. In short, supermarkets are more concerned with external factors, such as rules and regulations and trends within society and consumers’ needs, and by anticipating on these factors, they perceive themselves to do “good” by means of CSR. This paragraph will explain more explicitly how these findings came about by presenting the evidence.

4.2.1: Moral equity

Moral equity is found not to be of much importance to the ethical underpinning of supermarkets; most supermarkets do not present themselves as intrinsically motivated to go beyond the previously discussed external factors in order to be ethical, to be the leaders that initiate change.

There are however expectations. Most notably, Ekoplaza is a prime example of a supermarket that presents themselves, in contrast to others, as most concerned with moral equity; they state that their whole business model is based on being ethical and contributing to sustainability. Erik Does, CEO of Ekoplaza, notes the responsibility the supermarket feels and takes to transform the industry and is keen to set the right example (Marketing Report, 2021). They state that their goal is to do better each day in order to contribute to a greener world (Ekoplaza, n.d.). They describe they do this by having a biological, sustainable and healthy product range, but also by means of various campaigns (Ekoplaza, n.d.). Erik Does (Marketing Report, 2021) gives an example of a campaign “Back to Better”: *‘With this campaign we want to show The Netherlands how we see our path to a sustainable future by means of products that have been produced with attention, respect and balance with regards to the human population, animals and the planet. This by means of a constructive vision on nature, climate and circularity.’* In short, they argue that they are willing to do things because, in their opinion, it is morally right and ethical, without being concerned with the outcomes; this is what they perceive as “good” CSR.

Besides, worth mentioning is that both PLUS and Albert Heijn present themselves as having started to include “moral equity” more within their CSR initiatives. Albert Heijn by offering transparency in their business performance in relation to their CSR activities and into why they are implementing these practices, which relates to interactional justice, a component of moral equity. In their sustainability report Albert Heijn (2020a, p.19) describes that their ambition is to have fully transparent supply chains of their “fresh products”, including meat, by 2025: *‘Where does the product come from? What is in it? And under which circumstances was it made?’* Thus they aim to ensure transparent and traceable product information. This is what they are working towards on a daily basis (Albert Heijn, 2020a). In 2019, for example, they introduced a new map of the world which provides everyone a sense of where products, including meat, are produced (Albert Heijn, 2020a). Albert Heijn (2020a) hereby aims for understanding among consumers towards the progress of a healthier and more sustainable offering.

PLUS on the other hand has been praised for actually undertaking initiatives, and often being first to do so. This has resulted in them being named the most responsible supermarket for the sixth time on a row by the GfK ConsumerScan Panel (PLUS, 2020b), PLUS reacts as follows in their annual report (2020a): *‘PLUS is and will stay the Most Responsible Supermarket. This is visible internally and externally and is appreciated by the consumer, civil organizations and suppliers.’* They state that they do this by means of their “Eating Good” initiative which consists of long term goals for sustainability and health, wherein they work together with entrepreneurs (PLUS, n.d.-a). Eric Leesbeek, commercial CEO PLUS Retail and chairman of the Greenteam, gives an example (PLUS, 2020b): *‘PLUS closely works with seventeen Dutch pig farmers in a short, transparent supply chain. This offers new opportunities for, among other things, animal welfare and the environment.’* Meanwhile, they describe the consumer as central; this will be discussed in the following paragraph.

In short, it seems as though both Albert Heijns’ and PLUS’ perception of “good” CSR is changing; it seems as though they are becoming more intrinsically motivated to be ethical and morally correct, instead of just focusing on external factors.

The table below provides even more insight into the findings of what role moral equity plays within the underpinning of supermarkets’ perception of “good” CSR, according to a few exemplary codes arising from the document analysis.

	Moral equity as most important	Moral equity as somewhat important	Moral equity as not significant
Supermarkets’ perception	We are a biological supermarket that wants to provide you with what you need due to your healthy, biological lifestyle. We believe that our planet is the bases of everything. When we treat our planet in a good manner, this provides us with healthy, and tasty products. Full of nutrients	On a daily basis, we work on making the supply chains of meat, eggs, vegetables, fruit and dairy as transparent as possible. <i>Albert Heijn (2020a)</i>	Ekoplaza CEO, Does, dislikes the CSR policies of his colleague supermarkets. ‘With a maximum of 10% of sustainable products in their shops, it is basically for show, it is a trick. They present it as if all is sustainable.’

and taste. You find these products in our shop, without flavorings etcetera. Food as it was meant to be.
Ekoplaza (n.d.)

Distrifood (2021)

Table 4: exemplary evidence: supermarket perception in relation to moral equity

4.2.2: Relativism

As mentioned, what is found to be most important within the ethical underpinning of the supermarkets’ perception of “good” CSR, is the consumer and anticipating on their needs, and the trends within the social and cultural system; the relativistic dimension.

As becomes evident from table below, that shows exemplary quotes about this phenomenon, supermarkets present themselves driven and motivated by their consumers; everything revolves around the consumers and satisfying their needs within the social and cultural system. This strongly relates to relativism.

Relativism as most important		
Supermarkets’ perception	We are a trustworthy and inspiring partner for all our consumers. Every day. Therefore the life of our consumers is central in everything we do, and we continuously change along with them. <i>Albert Heijn (2020a)</i>	Fast changes in the market and in society encourages Jumbo to continuously invest in the formula. Herein, the consumer and its changing needs and wishes are central. We aim to fulfill these wishes by investing in our product range and consumer experience. <i>Jumbo (2020)</i>
	Coop is a Dutch supermarket, with the goal of optimally serving its stakeholders. <i>Coop (2019)</i>	Our business model is focused on giving consumers products of the best quality for the cheapest price. <i>Lidl (n.d.-b)</i>
	To us, the consumer is always first. <i>Albert Heijn (n.d.-c)</i>	

Table 5: exemplary evidence: supermarket perception in relation to relativism

Interesting is that PLUS (n.d.-a), the supermarket that presents themselves to show leadership when it comes to more sustainability and taking moral equity into account, also argues to find their consumers most important: *‘Together with entrepreneurs PLUS works on long term sustainability and health goals, wherein the consumer is central.’* In short, even though they present themselves as sailing their own course by finding sustainability important and actively undertaking initiatives, they still present their consumers as most important, and argue that they are the decisive factor when doing business.

Perhaps even more interesting, is that relativism also plays a role within perception of the supermarket that states to be most concerned with moral equity: Ekoplaza. Ekoplaza (n.d.) states they intend to make it simple and affordable for consumers to make fair and responsible choices that fit their biological lifestyle: *‘Together we work towards a greener world!’* Herein relativism can be recognized: satisfying the needs of consumers and attracting those that share Ekoplaza’s vision to contribute to a more sustainable, and a greener world.

Both the case of PLUS and Ekoplaza confirms the great importance of relativism within the ethical underpinning of supermarkets’ perceptions.

4.2.3: Contractualism

As previously discussed, supermarkets also argue the importance of contractualism; rules, obligations, contracts and agreements.

As can be seen in the quotes in the table below, supermarkets present themselves as eager to comply with the law when it comes to CSR initiatives; by doing so, they perceive themselves to have “good” CSR activities. In terms of sustainability and CSR, one can thereby conclude that most supermarkets present themselves as doing as they are told, in line with for example the Paris Agreement and the Sustainable Development Goals (SDGs) of the United Nations, but do not mention going beyond as moral equity entails. Albert Heijn (2020a, p. 53) for example states the following: *‘We contribute to the transition to a more plant-based diet. In line with the Paris Agreement we try to make a better diet available for consumers, by offering a great range of products with vegetable proteins.’* This clearly shows that Albert Heijn is extrinsically motivated, by this agreement, to initiate change.

Contractualism as most important		
Supermarkets’ perception	PLUS has to comply with the law and rules. Not doing so could lead to damage to our reputation and finances.	Compliance – the fulfilment of and adherence to legal requirements and internal guidelines – is the

<i>PLUS (2020)</i>	foundation of the actions of the ALDI companies.
We follow the law: we comply with applicable laws and regulations everywhere we do business and do not tolerate violations of the law. <i>(Albert Heijn, 2020b)</i>	<i>ALDI (2019)</i>

Table 6: exemplary evidence: supermarket perception in relation to contractualism

Most explicitly, Aldi (2019, p.5) describes the importance of agreements in relation to their CSR initiatives: *‘We support the Sustainable Development Goals (SDGs) of the United Nations and do our part to achieve them.’* They even go as far as describing compliance – which they consider as the fulfilment of and adherence to legal requirements and internal guidelines – to be the foundation of their way of doing business (Aldi, 2019). In their sustainability report, they wonder (Aldi, 2019, p. 5): *‘How can we further increase our contribution to achievement of the SDGs? What expectations do our customers have of us – and what demands will they make tomorrow?’* These questions are what guide them in terms of their CSR initiatives, and by doing so, they perceive themselves to do “good”.

The questions that Aldi asks themselves can be used to characterize and sum up the ethical underpinning of supermarkets’ perception of “good” CSR; contractualism – compliance with rules, regulations, contracts, agreements is perceived as “good” – and relativism – anticipating on consumers’ needs and demands, and trends within the societal and cultural system is perceived as “good” – are the decisive factors within their perception.

4.3: The critical publics’ perception

Now, after having discussed the ethical underpinning of the perception of supermarkets themselves, up next the perception of the critical public will be discussed. What will become evident, and has been discussed earlier in this chapter, the critical publics’ perception of “good” CSR clearly differs.

The evidence that will be discussed in the next paragraphs, has led to the following results: in contrast to the perception of supermarkets, the critical publics’ ethical underpinning is determined by moral equity, which they solely perceive as “good”, while contractualism also plays somewhat of a role and relativism is found to be insignificant.

4.3.1: Moral equity

As discussed in the theoretical framework, the moral equity dimension is characterized as “good” by means of fairness, justice and morals. What became evident, is that most important to the critical public is this moral aspect of doing business, which according to them, is violated within the context of most supermarkets and therefore leads to a negative perception.

Anne Hilhorst from Wakker Dier for example states as follows (RTL nieuws, 2021b): *‘During Easter supermarkets promote the most animal unfriendly meat. Sometimes even with a festive sauce. Well, nothing about this is festive.’* Moers (NPO radio 1, 2021) also criticizes supermarkets for not taking responsibility: *‘Because meat without animal welfare label; what kind of life did these animals live? It is time to change our reasoning.’* To those critical in the public, it is clear as day that moral equity is violated, because in their opinion there is no fairness, justice and morals included within this way of doing business; supermarkets treat animals as means to benefit themselves.

Another key characteristic of moral equity is that one should not be concerned with the outcomes, one should purely focus on doing the right thing. Interesting is that within the ethical underpinning of the perception of the critical public this seems to be of much importance as well. Irene van den Berg, a journalist for the AD, for example states that Albert Heijn does not behave as a change agent, because they are afraid of disappointing those with a small budget, or those that do want to eat lots of meat and fish. Something she strongly dislikes and that shows that in her opinion supermarkets are concerned with the outcomes, a violation of moral equity (AD, 2020c). Moers (NPO radio 1, 2021) adds to this by describing that even though, in his opinion, things clearly need to change, supermarkets are focused on gaining competitive advantage. Again, the outcomes which violates moral equity. In the table below, one can find other quotes asking supermarkets to take their responsibility to do the ‘right’ thing, instead of worrying about the outcomes.

In table 7 more exemplary quotes are given, to support this finding.

Moral equity as most important		
The critical publics’ negative perception	People want to eat less meat, but this is difficult when supermarkets continue to promote meat. Says Rob van Tilburg, from Natuur en Milieu – translated as Nature and	The incentive to a more plant-based diet is missing. Supermarkets do not undertake ambitious, measurable activities to change the idea that eating

<p>Environment -. His organization agrees with the researchers. According to him, supermarkets should start to take their responsibility. ‘We challenge supermarkets to make a more plant-based diet the standard. Concrete goals and stopping with promoting meat, are the first steps.’</p> <p><i>RTL nieuws (2021a)</i></p>	<p>meat on a daily basis is the standard.</p> <p><i>QuestionMark (2021)</i></p>
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Table 7: exemplary evidence: the critical publics’ negative perception in relation to moral equity

However, supermarkets’ CSR initiatives that are perceived as “good” or as “better” by the critical public, have this ethical concept of “moral equity” included when doing business.

Most notably, Ekoplaza is praised numerous times for recognizing and taking their responsibility to initiate change by offering an product range which is at least 90% biological, and therefore sustainable; they are perceived as leaders when it comes to doing the “right” thing. This becomes evident from the following quotes derived from the research of Question Mark (NPO radio 1, 2021): ‘*Most supermarkets do not yet take responsibility for sustainability. Instead, the consumer is made responsible. Ekoplaza is an exception due to their product range which is at least 90% biological.*’ and ‘*Ekoplaza is a positive exception with their broad biological product range.*’

Another supermarket who is perceived to “do better”; by the critical public, is Albert Heijn. Not necessarily, because they go beyond and thereby have an exponentially high score on moral equity, such as Ekoplaza, but because they are transparent about the manner in which they conduct business: ‘*Albert Heijn sets an example by being first to be transparent about their product range and sales.*’ (QuestionMark, 2021; RTL nieuws, 2021a).

Transparency is only part of the moral equity dimension, which is in sound with why Albert Heijn is perceived to “do better” instead of “good”; but thereby it does show how much of an influence moral equity has on the underpinning of the perception of the critical public.

This also becomes evident when explaining why PLUS is also perceived to be one of the supermarkets to “do better”. PLUS is perceived by Wakker Dier to not be as concerned

with the outcomes, by promoting more expensive, better meat (AD, 2021): *‘PLUS does better, they prove that it is possible. A supermarket does not need all those cut-cheap meat promotions, PLUS proves that you can take a step back’* and *‘a supermarket that sets the right example is PLUS. They might be expensive, but they do not promote cut-cheap meat and find quality more important. As a supermarket, this is brave.’* Even the tiniest step that relates to the moral equity dimension, such as not promoting cut-cheap meat, can therefore be considered to be of major influence on the perception of the critical public.

In all, this shows that within the critical public perception of supermarkets’ CSR initiatives, the moral equity is of most importance; this dimension is of most influence and can therefore be considered as the foremost component within the ethical underpinning of the perception of the critical public. This does however not mean that there were no interesting findings about the other dimensions; these will be discussed in the next two paragraphs.

4.3.2: Relativism

As becomes evident from the quotes discussed within this paragraph, within the cultural and social system – which is what the relativistic dimension is about -, cut-cheap meat is not considered to be acceptable anymore by most, besides, more and more of the critical public is living a sustainable lifestyle: *‘Almost half of the Dutch agrees that eating meat on a daily basis is not acceptable anymore. More and more people consider themselves to be vegetarian’* (QuestionMark, 2021). Wakker Dier (AD, 2020b) agrees by stating that as if today, eating meat is not a given anymore, which creates room for a critical attitude towards meat and therefore more room for animal friendly choices.

While supermarkets fulfill these needs by offering a varying product range – there are *both* sustainable and unsustainable products available for the differing needs of consumer -, this is perceived as a negative thing by the critical public, in contrast to the supermarkets themselves whom perceive this as “good” CSR. The critical public perceives this behaviour as not taking responsibility, but instead making to consumer responsible (AD, 2020c; EVMI, 2021; NPO radio 1, 2021; RTL nieuws, 2021a).

This is interesting, because it shows that the critical public – due to them finding moral equity most important – expects supermarkets to do things for the right reasons, instead of just satisfying consumer demand and anticipating on trends within the social and cultural system – relativism -, which shows that relativism is not of importance to the ethical underpinning of the perception of “good” CSR of the critical public, perhaps one can even conclude that is perceived as a negative thing. Meanwhile, it shows how incredibly decisive of an influencer moral equity is.

4.3.3: Contractualism

Not as important as moral equity to the critical publics' perception of "good" CSR, but also taken into account, is contractualism; rules, regulations and contracts. The critical public finds it important that supermarkets keep their promises and do what they agreed to or are obliged to, most importantly the Paris Agreement (QuestionMark, 2021; RTL nieuws, 2021a).

Therefore, the critical public concluding that they do not do as told, negatively affects their perception of supermarkets. RTL nieuws (2021a) states as following: *'More biological food, keeping an eye out for the origin of food, promoting less meat and less plastic. All promises made by supermarkets in order to be more sustainable. In practice, not much seems to happen.'* In the table 8 below a few other exemplary quotes are given.

Contractualism as somewhat important		
The critical publics' positive perception	Supermarkets do not yet contribute to lessening the consumption of meat, an important component of the Paris Agreement. <i>QuestionMark (2021)</i>	Various supermarkets, such as Aldi and Albert Heijn, say they offer meat substitutes and meat from the same department as meat. We however do not see meat substitutes lying directly next to meat. Therefore, this policy focuses on consumers that are already looking for meat substitutes, while not attracting consumers that are not yet conscious. <i>QuestionMark (2021)</i>

Table 8: exemplary evidence: the critical publics' perception in relation to contractualism

Still, moral equity is found to be much more important, perhaps one can therefore conclude that the critical public does not want supermarkets to change because they are obligated to, but because they are intrinsically motivated and willing to do so; the critical public wants supermarkets to take responsibility, as previously stated in the paragraph about relativism (AD, 2020c; EVMI, 2021; NPO radio 1, 2021; RTL nieuws, 2021a). Thus, contractualism is considered to be part of the ethical underpinning of the critical publics' perception – they do want supermarkets to follow the rules -, but not as the most decisive influencer.

Chapter 5: Conclusion and discussion

This research was aimed at gaining insight into why there was as much discussion about the concept of “good” CSR in light of supermarkets initiatives to making the meat supply chain more sustainable, by researching the ethical underpinning of CSR perceptions. Since the concept of “good” relates to ethics, the researcher decided to apply the Reidenbach and Robin (1990) measurement model with three dimensions – moral equity, contractualism and relativism – in order to diagnose which dimension or dimensions are most prominent within the perception of the critical public and the perception of supermarkets themselves. A document analysis was used to analyze both statements made by supermarkets and the public.

In order to achieve this research goal, the following research question had to be answered: *What are the ethical underpinnings of the perceptions on CSR?*

One of the first main findings of this research is that one can conclude that, also in the context of Dutch supermarkets, there are indeed differing understandings of what CSR entails. A major distinction between two types of CSR perceptions can be made, wherein some consider CSR as voluntarily going beyond in order to be ethical and to contribute to global sustainability, while others perceive CSR as anticipating and fulfilling stakeholders’ needs and securing economic responsibility. This phenomenon of different understandings of this concept is also described within literature; there are many different understandings, perceptions and therefore definitions (Bowen, 1952; Friedman, 1970; Heald, 1957; Jones, 1980; Levitt, 1958; Searcy and Sarkar, 2016; Walton, 1967). According to researchers, this finding can be explained by due to lack of consensus about what CSR entails; it is unclear what the responsibilities and obligations of organizations are, due to having no agreed upon, and established definition (Córdoba & Campbell, 2007; Fifka, 2009; Zenisek, 1979). Therefore, one of the main conclusions of this research is that indeed there is a need for a definition and further agreed upon explanation of the concept of CSR.

Now, the other main findings of this research are about how the perceptions of the critical public and supermarkets differ. Based upon the analysis in chapter 4 there can be concluded that there are indeed different ethical underpinnings that explain the different perceptions on “good” CSR of both parties.

Supermarkets themselves are mainly concerned with presenting themselves as having “good” CSR by means of relativism – anticipating on trends within the social and cultural system, by satisfying consumers’ needs and anticipating on trends within society – and

contractualism – compliance with rules, obligations, contracts and agreements. By doing so, they perceive themselves to have “good” CSR.

Meanwhile, within the perception of “good” CSR of the public, moral equity is the decisive dimension. Thus, the critical public is concerned with morals, fairness and justice; doing things for the right reasons, not treating others as means and not being concerned with the outcomes. This explains why in their eyes the ‘best’ supermarket is Ekoplaza, the only supermarket that finds moral equity most important, and Albert Heijn and PLUS are perceived as ‘better’ due to the critical public arguing that they are starting to make more of an effort to base their CSR initiatives on moral equity as well.

One can thereby conclude that the underpinning of the perception of supermarkets and the critical public are total opposites, which explains why there is so much discussion about “good” CSR. Again, this relates to having no common understanding about this concept of CSR, and therefore amplifies the need for this agreed upon definition of what CSR entails and what can thereby be perceived as “good” CSR.

5.1: Theoretical implications

First of all, this research confirms the need for a single established definition of CSR, something Zenisek (1979), Córdoba and Campbell (2007), Fifka (2009), Nielsen and Thomsen (2007) and Carrol (1999) have pled for over the years. Thus, this research confirms that as if today, there are still different views on what CSR entails. What this research brings to the table, is it showing a strong distinction within these views; some consider CSR to be about voluntarily going beyond in order to be ethical and to contribute to global sustainability, while others consider CSR to be about anticipating on stakeholders’ needs and securing economic responsibility. Since there is no established definition, it cannot be said which of these views can be considered as correct, or whether either one of these views can even be considered as correct, which results in complexity, and in the case of this research a lot of discussion about “good” CSR.

Nielsen and Thomson (2007) also describe it being difficult for organizations to develop a strong CSR responsibility, due to the lack of consensus and therefore guidance. This research shows that most supermarkets present CSR to be part of their organization, this due to most supermarkets having a CSR policy. Supermarkets present and perceive themselves to have “good” CSR, because they base their perception of CSR – and therefore their policy – on contractualism and relativism. Meanwhile, those outside of the organization, the critics, consider “good” CSR as moral equity, the total opposite, which results in them

criticizing supermarkets. This finding confirms how complex navigating the concept of CSR is for organizations, and again confirms the need for more common understanding about CSR.

Moreover, more common ground on the concept of CSR is needed in order to prevent greenwashing from happening. During this research, the researcher was not able to compare what supermarkets say to what they actually do, due to this research consisting of a document analysis only. Meanwhile, there were signs that what supermarkets say they do, differs from what they actually do, as described by the critical public; most explicitly, QuestionMark (2021) mentions, for example, that while supermarkets say they offer both meat and meat substitutes alongside each other, this cannot be seen in practice, since both products are in different departments. Another example by QuestionMark (2021) is that while supermarkets agreed to the Paris Agreement, they do not yet contribute to lessening the consumption of meat. Besides, Ekoplaza (2021) criticized other supermarkets for suggesting they are completely sustainable while actually only 10% of their product range is sustainable; a prime example of greenwashing. Greenwashing is defined as follows (Delmas & Burbano, 2011, p.1): *'Misleading consumers about their environmental performance or the environmental benefits of a product or service.'* Thus, again, this confirms the need for common understanding about CSR; not just a definition, but also criteria that can be regulated in order to hold organizations responsible, so that greenwashing can be prevented from happening.

As mentioned, what is perceived as “good” differs among individuals and groups. This shows that the concept of ethics is way more complex than what Schermerhorn (1996), Bayrak (2001) and Aydin (2002) propose. According to them, ethics is defined as the principles guiding behaviours of individuals and groups that determine what is “good” or “bad”, or “correct” or “wrong” with regards to human behaviour. This research show that it is not as simple; individuals, groups and organizations are found to perceive this concepts very differently. What one might perceive and believe to be correct and good, might be wrong and bad from someone else’s perspective; Varkens in Nood – translated as Pigs in Need -, for example, found the pig supply chain of Dirk van den Broek to be wrong, while Dirk van den Broek and the judge found it to be correct (BNNVARA, 2017; Telegraaf, 2016). This makes ethics a rather difficult and complex phenomenon.

This finding is, however, in line with the fact that there are different theories underlying the concept of business ethics that view the morality of actions in different ways; contractualism, which is purely based on deontology, for example perceives “good” or “bad”, or “correct” or “wrong” very differently than moral equity, which is based on Kants’ beliefs (Reidenbach and Robin, 1990). Moral equity, for example, would consider the behaviour of

Dirk van den Broek wrong; it is not fair and just how the pigs are treated. Meanwhile, deontology would consider it to be correct; Dirk van den Broek follows the law, and thereby fulfills its duty. The results of this research confirm how perceptions can differ, according to different theories.

5.2: Practical implications

This research came about due to the amount of discussion about what is “good” CSR. Now, with the results, both organizations and those in society are able to navigate this discussion more effectively; there is insight in where both parties are coming from, due to having diagnosed their ethical underpinning.

More specifically, for supermarkets this entails recognizing that for them to be perceived as having “good” CSR by the critical public they have to go beyond by taking their responsibility to initiate change, to uphold fairness, justice and morals. And according to the definition of CSR of Sarkar and Searcy (2016, p. 1433), this is what CSR entails, without neglecting the need for contractualism and relativism: *‘CSR implies that firms must foremost assume their core economic responsibility and voluntarily go beyond legal minimums so that they are ethical in all of their activities and that they take into account the impact of their actions on stakeholders in society, while simultaneously contributing to global sustainability.’* Thus, in terms of practical implications for the supermarkets themselves, they would have to reconsider their CSR policy and motivation.

Albert Heijn, for example, was praised for its transparency; this is something all other supermarkets can easily do as a starting point and, for example, Ekoplaza has already stated to want to start doing so as well. Motivating and challenging each other to do better; it has been proven to work. This is also how, recently, all supermarkets have decided to ban the ‘plofkip’ – translated as broiler chicken -; Albert Heijn was first to do so in march 2021, and after that, all supermarkets followed, Boni being last to join this august (NOS, 2021). Clearly, supermarkets function in this competitive environment, wherein they seem a little afraid to change, but once one supermarket goes overboard, others follow. Supermarkets should ask themselves whom they want to be: the leader, such as Albert Heijn in case of the broiler chicken, or a follower, such as Boni.

Moreover, this also shows that supermarkets are not unwilling to change, so perhaps instead of there being followers and leaders, supermarkets should connect with each other, deciding together how to, for example, work towards the goals of the Paris Agreement. To the researcher, it seems as though the competitiveness restrains *real* CSR, so by making the environment less competitive, there could be more room for doing better.

Meanwhile, by means of the results of this research, the public can more effectively pressure supermarkets to change for the better and to take their responsibility. This due to now having the insight that most supermarkets neglect moral equity. Wakker Dier, for example, could include this finding in their campaigns, challenging supermarkets by asking questions such as: *Are you really trying to contribute to a better world when you are just following the rules? Are you really “good” when only 10% of your product range is sustainable?* By doing so publicly, for example by using commercials like Wakker Dier often does, supermarkets will be thrown to the wolves, forcing them to react in order for them to prevent damage to their reputation.

Besides, it provides the public more knowledge about supermarkets, which can stimulate them to make better choices when deciding where to do their grocery shopping. Clearly supermarkets are greatly influenced by their consumers, following trends and anticipating on their needs; if more and more consumers decide they find moral equity important, and decide on a more sustainable lifestyle, supermarkets will want to anticipate in order for them to keep their consumers; there would be enormous societal pressure. Hence, the power of consumers can not be underestimated.

5.3: Overall conclusion

One of the main themes of this research was CSR. But the remarkable thing is that it seems as though supermarkets are forgetting their ‘responsibility’. They are widely criticized for making the consumer responsible, and even proudly state that everything within their business revolves around the consumers. This makes one wonder: is this what the social responsibility of corporations is about?

Supermarkets have enormous power, not only with regards to their market share, but also in terms of the effect their activities have on our planet. It is time for them to actually take their responsibility in order for the world to become greener. Because that is what we need. The clock is ticking.

Supermarkets have to strive to be perceived and to perceive themselves as having “good” CSR by *everyone* involved or affected by their activities. Otherwise, the consequences will be catastrophic.

5.4: Limitations and further research

The first limitation of this research is that solely a document analysis was used, therefore there was no triangulation with other techniques. This resulted in not being able to compare the data from the document analysis to data collected by another technique, which would have led to stronger conclusions. Besides, this also entails that the researcher was not able to

control whether the statements derived from documents correspondent with the actual behaviour of supermarkets. The researcher aimed to mitigate this by including the critical public in this research, but this sample – which for example includes animal welfare activists – do not have all insider knowledge either. Therefore, this remains a limitation, which means there is still some interesting room for future research on this phenomenon. This can be done by means of observations and interviews that can give more meaning to statements made in the documents and conclusions made based on these documents, and will provide a researcher with a better opportunity to gain insight in the actual behaviour, and therefore more insight in possible greenwashing.

The second limitation of this research is that this research was focused on explaining how the perceptions differ according to just one ethical framework. This makes one wonder whether the results could have been different in case the researcher had chosen another framework, for example the original MES. Besides, since this research is focused on “how”, future research could be focused on “why” and perhaps later on even on how consensus within the discussion can be enforced.

Another limitation of the study is the timing. This research was conducted in times of a crisis: COVID-19 (RIVM, n.d.). This makes one wonder whether the results could have been different, had there been no COVID-19: Is the public too critical towards supermarkets in times of a crisis? Would supermarkets have been able to do more, to do better had this not happened? Besides, in terms of becoming more sustainable, we are in a “transition phase”; the Paris Agreement, for example, consists of future goals (UNFCCC, n.d.). Had this research been conducted in a few years, the perceptions therefore could be different. Thus, it could be interesting to conduct this research again in the future.

Then, another limitation would be the sample of the public, which is biased and therefore was named “the critical public” instead. When analyzing the perception of the public, only those vocal about their concerns were able to be analyzed; they are the ones writing articles. Those that are perhaps satisfied with the current situation could not be taken in account, by means of a document analysis, because they are not vocal in the media. Further research could contribute to this by means of, as previously mentioned, data analysis triangulation; when doing interviews, for example, one could pay attention to having diverse samples by including those of the public that are less aware and conscious. Research would, for example, consist of actually going to a supermarket and interviewing consumers on the spot, or giving them a questionnaire in order to determine the underpinning of their perception. Then a more diverse sample can be assured.

5.5: Personal reflection

When doing research, the researcher plays a central role. Therefore it is important to reflect on the role of the researcher. As previously described in chapter 3, the researcher aimed to uphold the five principles of the Netherlands Code of Conduct for Research Integrity (2018): honesty; scrupulousness; transparency; independence and responsibility. For the researcher this was not challenging; over the last six years of studying at both an University of Applied Sciences and Radboud University, the researcher has gotten familiar with these key ingredients of performing research, and what this entails with regards to the attitude of the researcher in relation to performing research. Besides, apart from being familiar with what the integrity of any researcher entails, the researcher also recognizes the importance of these standards; as an researcher, but also as a person, the researcher finds it of great importance to be honest, transparent, trustworthy, open, impartial attitude, simply because the researcher finds this to be the correct type of behaviour not only when doing research, but also in life.

While having the correct attitude as a researcher was easy, writing a master thesis was found to be quite challenging. As previously mentioned the researcher previously studied at an University of Applied Sciences, and therefore struggled with how academic the master thesis trajectory was at times, due to the researcher being more practice oriented. For the researcher the Master Thesis circle groups were therefore of great use; during these meetings the researcher was challenged to have a more academic, critical thought process, and thereby became more and more comfortable doing so. With help of the researchers' fellow students, and of course her supervisor Claudia, the researcher has grown enormously over the course of a number of months. It was a great learning experience.

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