How Dutch SMEs communicate about their CSR

The case of the UN Global Compact in the Netherlands

Name student: Eline Spee
Student number: s4842901
Supervisor: Joost Luyckx
2nd examiner: Rick Aalbers

18 June 2018
Radboud University Nijmegen
**General information**

<table>
<thead>
<tr>
<th>Name student:</th>
<th>Eline Spee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student number:</td>
<td>s4842901</td>
</tr>
<tr>
<td>Address:</td>
<td>Stationsplein 9 40</td>
</tr>
<tr>
<td></td>
<td>6512 AB Nijmegen</td>
</tr>
<tr>
<td>Telephone number:</td>
<td>+316-25418320</td>
</tr>
<tr>
<td>E-mail:</td>
<td><a href="mailto:eeline_spee@hotmail.com">eeline_spee@hotmail.com</a></td>
</tr>
</tbody>
</table>

| Supervisor:               | Joost Luyckx |
| 2nd examiner:             | Rick Aalbers  |

Cover photo: 3BLMedia (n.d.), Pixabay (2014) & Stockcash (n.d.)
Abstract

Corporate sustainability initiatives, as the UN Global Compact, are often seen as legitimizing communicational tools. Critics argue that CSR communication has become a key marketing and branding exercise for most organizations and that CSR is used to distract the attention from the usual business of an organization, like increasing profits or reducing costs. However, the effective use of CSR communication can raise stakeholder awareness of the CSR activities of an organisation and enhances its CSR credibility. As a result, organisations can reap legitimacy benefits from its CSR actions. There is, however, a lack of empirical research on how members of the UN Global Compact communicate about their CSR and how this CSR communication is used to create legitimacy towards the outside world. This thesis explores how Dutch SMEs, who are member of the UN Global Compact, use their CSR communication to create organizational legitimacy. This is done by an in-depth case study of four Dutch SMEs based on interviews, documents and media. The findings indicate that these Dutch SMEs use their CSR communication in a one-way direction, for instrumental purposes and mainly to create internal legitimacy. The findings show that the Dutch SMEs do not use their CSR communication as a strategic marketing tool to create external organizational legitimacy. Furthermore, the SMEs do not use their membership of the UN Global Compact to ‘green wash’ their CSR activities. This research contradicts the critical view that CSR is used as a legitimizing communicational tool and advances the understanding of CSR communication and organizational legitimacy in Dutch SMEs.

Keywords
Corporate social responsibility; CSR communication; organizational legitimacy; UN Global Compact; Small and medium-sized enterprises; Netherlands
Table of contents

Chapter 1: Introduction 6

Chapter 2: Theoretical background 9

2.1: CSR communication 9
   2.1.1: Purposes of CSR communication 11
   2.1.2: CSR communication strategies 12
   2.1.3: Characteristics of CSR communication 13
   2.1.4: Phases of CSR communication 14
   2.1.5: CSR communication in SMEs 15

2.2: Organizational legitimacy 16
   2.2.1: CSR communication and legitimacy 17
   2.2.2: Communicational legitimating strategies 19

Chapter 3: Methodology 21

3.1: Research method 21
3.2: Case selection 22
3.3: Data collection 22
3.4: Data analysis 24

Chapter 4: Results 26

4.1: A one-way communication approach 26
4.2: Instrumental function of CSR communication 31
4.3: Internal focus 33
4.4: Challenges of CSR communication 34

Chapter 5: Discussion 36

5.1: Scientific implications 36
5.2: Practical implications 36
5.3: Limitations 37
5.4: Directions for future research 38

Chapter 6: Conclusion 39

References 40

Appendices 46
| Appendix I: The Ten Principles of the UN Global Compact | 46 |
| Appendix II: Sustainable Development Goals | 47 |
| Appendix III: UN Global Compact Network Netherlands | 48 |
| Appendix IV: Interview guide | 49 |
| Appendix V: Overview quotes | 51 |
Chapter 1: Introduction

Corporate social responsibility (CSR) is a hot topic within organizations over the past 50 years (Carroll, 1999) (Dahlsrud, 2008). There are many definitions of the concept available, which all consistently refer to three aspects: social, economic, and environmental (Dahlsrud, 2008). However, CSR is more and more replaced by the overlapping idea of corporate sustainability (CS) (Marrewijk, 2003). The idea is that corporations have to address simultaneously the three dimensions of sustainability (social, economic and environmental), focus on the long-term success rather than the short-term success and manage not only their economic capital, but also their natural and social capital (Dyllick & Hockerts, 2002).

The UN Global Compact has emerged as the world’s largest corporate sustainability initiative since 2000. Currently, 9,000 companies and more than 4,000 non-businesses voluntarily take part in the initiative (as of February 2018). They have a great geographic reach, covering over 160 countries, including both developed and developing countries representing nearly every industry and size (UN Global Compact, n.d.-a) (Rasche et al., 2012). The core objective of the UN Global Compact is to integrate UN values into business operations and mobilize business actions around UN goals for a sustainable and inclusive global economy (Kell, 2012). They support their participants to align their business to the ten principles on human rights, labour, environment and anti-corruption (Appendix I), and advance broader UN goals, such as the UN sustainable development goals (Appendix II) (Rasche et al., 2012).

The UN Global Compact has played an important role in putting corporate sustainability on the agenda and fostering dialogue on global ethical standards for businesses. It is the most prominent self-regulatory global governance initiative and often discussed of its legitimacy and effectiveness (Voegtlin & Pless, 2014). Many research supports the initiative as an opportunity for dialogue between international organizations, private businesses and civil society groups to achieve a consensus on the ten principles (Kell, 2012; Kell & Levin, 2003; Williams, 2004). However, critics question the legitimacy of the UN Global Compact with regard to freeriding and ‘bluewashing’. They argue that membership of the UN Global Compact is used to generate a boost for the corporate image, while these organizations are less corporate sustainable in reality (Voegtlin & Pless, 2014). This diminished the credibility of the UN Global Compact and its members (Sethi & Schepers, 2014).
In today’s society, stakeholders expect organisations to be and to act socially responsible. This means that organisations have to be aware of their impact on various stakeholders and honour the ‘social contract’ between business and society (Du & Vieira, 2012). Therefore, organizations execute CSR as a strategic communicational means to maintain relationships with its stakeholders, appeal to the norms of the society and in this way contribute to its organizational legitimacy (Du & Vieira, 2012). However, critical management studies argue that CSR communication has become a key marketing and branding exercise for most organizations and that CSR is used to distract the attention from the usual business of an organization, like increasing profits or reducing costs (Fleming & Jones, 2013; Kuhn & Deetz, 2008; Scherer & Palazzo, 2011). Therefore, corporate sustainability initiatives, as the UN Global Compact, are seen as legitimizing communicational tools (Fleming & Jones, 2013; Kuhn & Deetz, 2008; Scherer & Palazzo, 2011).

There is, however, a lack of empirical research on how members of the UN Global Compact communicate about their CSR and how this CSR communication is used to create legitimacy towards the outside world (Crane & Glozer, 2016). It is important to shed light on the legitimizing process of members of the UN Global Compact, because effective CSR communication can raise stakeholder awareness of the CSR activities of an organisation and enhances its CSR credibility. As a result, organisations can reap legitimacy benefits from its CSR actions (Du et al., 2010).

In order to partially fill this gap this research will be addressed through an in-depth case study of the CSR communication of four Dutch SMEs that join the UN Global Compact. There is chosen for SMEs, because their membership is more costly relative to large corporations. In SMEs it takes more time, effort and financial resources to communicate their CSR (Hamid & Johner, 2010). Therefore, you would expect that SMEs intend to benefit even more of their membership in terms of organizational legitimacy. Likewise, SMEs are often underestimated in CSR communication research (Morsing & Perrini, 2009; Nielsen & Thomsen, 2009b). Besides that, Rasche et al. (n.d.) found that small and medium-sized enterprises are more likely to be delisted from the Global Compact than large corporations, but the presence of a local network in a country reduces the likelihood for corporations to be delisted.
The main research question is: ‘How do Dutch SMEs, who are part of the UN Global Compact, use their CSR communication to create organizational legitimacy?’ This broad research question is divided in some sub research questions:

- **What do Dutch SMEs communicate about their CSR and their membership of the UN Global Compact?**
- **How do Dutch SMEs communicate about their CSR and their membership of the UN Global Compact?**
- **Why do Dutch SMEs communicate about their CSR and their membership of the UN Global Compact?**

The findings show that the investigated cases do not deliberately use their CSR or their membership of the UN Global Compact as a legitimizing communication tool, which is in contrast with the critical management studies on CSR and legitimacy (Fleming & Jones, 2013; Kuhn & Deetz, 2008; Scherer & Palazzo, 2011). These findings fill in the literature on CSR communication and organizational legitimacy. In particular, it adds to the understanding of how SMEs do use their CSR communication.

The research is structured as follows: The first section of this research will provide a theoretical background on the literature of CSR communication and organizational legitimacy. The second part describes the methodology of this research, consisting of the investigated cases, data collection and data analysis. Thereafter, the results of this research are shown. After that, the scientific and practical implications are given, followed by the limitations and directions for future research. The research will end with a short summary and main take away of the findings.
Chapter 2: Theoretical background

In this chapter the two main concepts of this research will be outlined. First of all, CSR communication will be discussed. This topic will start with the different perspectives on CSR communication, followed by the purposes, strategies, and characteristics of CSR communication. Thereafter the phases of CSR communication will be presented and it will close with highlighting CSR communication in SMEs. The second concept is organizational legitimacy. In this section different definitions will be outlined and the connection between organizational legitimacy and CSR communication will be made.

2.1: CSR communication

Organizational legitimacy is often linked to CSR communication, because CSR communication is frequently used as a tool to influence stakeholders’ perception of an organization (Golob et al., 2013). It can be defined as the way that organizations present their CSR activities to their external and internal stakeholders (Morsing, 2017). CSR communication can be distinguished from corporate communication due to corporate morality. Corporate communication is about informing stakeholders about economic or technical issues, while CSR communication is about to what extent an organization really cares about the society. It is about how managers and employees perceive what is wrong and right to do and how they engage in CSR activities to fulfil their promises to the society. Therefore organizations have to be societal, sincere and transparent about their corporate social responsibilities (Morsing, 2017).

CSR communication is a heterogeneous area of research and viewed from different perspectives (Crane & Glozer, 2016). All these perspectives have in common that they try to accentuate the important role of communication for CSR (Golob, et al., 2013). ‘CSR communication matters strategically and importantly for business as well as for society’ (Morsing, 2017, p. 281). CSR communication has different epistemological orientations and perceives organizations differently, which influences the understanding of the role that CSR communication fulfils (Golob et al., 2013).

There are two main approaches to CSR communication: the functionalistic approach and the constitutive approach. The functionalistic approach originated from hierarchy and control. It
is seen as a traditional and strategic view, which accentuated the instrumental sense of CSR communication. This view assumes that communication happens according to a pre-existing CSR programme and is largely concerned with one-way communication of the CSR programme to inform and persuade stakeholders about relevant aspects of the CSR activities of the organization. This view conceives CSR communication as a means to influence stakeholders’ perception of organizations. It is about using promotional techniques to inform your stakeholders about your CSR policies and activities. In that sense, you create a CSR-based brand identity and reputation. Therefore, this approach is particularly prevalent in marketing and public relations oriented research (Crane & Glozer, 2016; Golob et al., 2013).

The basic idea is that a positive association of CSR can improve the corporate image of an organization. However, in practice many organizations have experiences that stakeholders can be very sceptical about their CSR communication. Stakeholders criticise that organizations act from their own interest and question the actual contribution to the society. Therefore, CSR communication is a double-edged sword. On the one hand, CSR communication can create a positive image of an organization and increases its performance. On the other hand, it can damage their reputation due to the scepticism of the stakeholders about the CSR communication (Morsing, 2017).

In contrast, there is the constitutive approach, which is concerned with how organizations interact and connect with stakeholders. The aim here is to negotiate and discuss their CSR projects and activities to create mutual understanding. This approach is seen as a holistic framework for how to deal with processes of CSR from an intra- and inter-organizational development perspective. There is no pre-existing CSR programme that directs the communication, but the CSR programme is seen as a co-creative process between the organization and their stakeholders (Crane & Glozer, 2016; Golob, 2013). Stakeholders increasingly participate and influence into the CSR conversation of an organization even without the organization being involved in this conversation. CSR communication includes more and more contributions of the stakeholders to define the organization’s economical, social and environmental responsibilities to the society (Morsing, 2017). Social media has played an important role in the increasing attention of stakeholders. This development brings great potential and a challenge for corporations. Social media allows organizations to easily and directly engage with stakeholders in a dialogue. This can lead to a joint setting of the CSR agenda and shared social values. However, these online communication channels are
often used as non-interactive traditional media due to the fear of stakeholders’ scepticism (Colleoni, 2013).

2.1.1: Purposes of CSR communication

These two main approaches lead to different purposes of CSR communication, which can be broadly categorised into six areas. The first four categories are the instrumental purposes of CSR communication and the last two categories identify alternative purposes for CSR communication (Crane & Glozer, 2016).

First of all, CSR communication is a form of *stakeholder management*. The assumption is that the salience of stakeholders is related to the achievement of the goals of an organization. Therefore, stakeholders are managed by providing them information, creating a dialogue or other forms of communication (Crane & Glozer, 2016; Morsing & Schultz, 2006). Secondly, CSR communication is used to the more specific goal of *image enhancement* (Crane & Glozer, 2016). Effective CSR communication is necessary to build a corporate image (Du et al., 2010). Thirdly, a dominant view is that CSR communication creates *legitimacy and accountability* for the specific firm and more system-wide (Crane & Glozer, 2016). The disclosure of CSR into reports can help to resolve problems of organizational legitimacy (Neu et al., 1998) and organizations use annual reports and press releases to signalling that their behaviour is appropriate and desirable (Aerts & Cormier, 2009). The fourth category states that CSR communication leads to *attitude and behavioural change*, such as enhancing the corporate image or motivate purchases by consumers (Crane & Glozer, 2016). The fifth category is not instrumental in nature, but highlights CSR communication as *sensemaking*. This means that CSR communication contributes to how managers and stakeholders make sense of the world and develops cognitive maps of their surroundings (Humphreys & Brown, 2008). Lastly, an alternative purpose of CSR communication is the *creation of identity and meaning* on individual and collective level (Crane & Glozer, 2016). On individual level, it can build an identity among employees (Costas & Kärreman, 2013). On the collective level, an organization and its stakeholders negotiate and co-create an organizational identity and corporate image (Colleoni, 2013).
2.1.2: CSR communication strategies
An organization can achieve one or more of the above-mentioned goals of CSR communication in various ways. Morsing and Schultz (2006) have defined three CSR communication strategies, which an organization can apply to reach their goal(s). The first one is stakeholder information strategy, which is one-way communication from an organization to its stakeholders. The objective of this strategy is to inform stakeholders as objective as possible about the organization. Therefore, most organizations use brochures, pamphlets, magazines and factorial information. The second is the stakeholder response strategy, which is based on a ‘two-way asymmetric’ communication model. This means that communication is flowing from and to the public, but that there is an imbalance from the effects in favour of the company. The company does not change as a result of the information flow of the public. Instead, the organization attempts to change the attitude and behaviour of the public. The third is the stakeholder involvement strategy, which is about creating a dialogue with your stakeholders. The organization as well as its stakeholders will change and therefore it is called a ‘symmetric’ communication model (Morsing & Schultz, 2006). An overview of the three strategies is presented in the table below. Within this research, there will be build further on these CSR communication strategies for SMEs.

<table>
<thead>
<tr>
<th>CSR communication ideal</th>
<th>Stakeholder information strategy</th>
<th>Stakeholder response strategy</th>
<th>Stakeholder involvement strategy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direction of communication</td>
<td>One-way</td>
<td>Two-way asymmetric</td>
<td>Two-way symmetric</td>
</tr>
<tr>
<td>Corporate communication task</td>
<td>Design appealing CSR concept message</td>
<td>Identify relevant stakeholders</td>
<td>Build relationships on issues of shared concern</td>
</tr>
<tr>
<td>Managerial communication task</td>
<td>Inform about favourable corporate CSR action</td>
<td>Demonstrate integration of CSR concern</td>
<td>Establish proactive dialogue with stakeholders</td>
</tr>
<tr>
<td>Engagement of stakeholders</td>
<td>Unnecessary</td>
<td>Considered in surveys, rankings and opinion polls</td>
<td>Central involvement in development of corporate CSR</td>
</tr>
</tbody>
</table>

Table 1: Overview three CSR communication strategies (Morsing & Schultz, 2006)
2.1.3: Characteristics of CSR communication

Du et al. (2011) state that the message content and message channel should be taken into account when an organization is shaping their CSR communication strategy. First of all, there are several factors that a company can emphasize in the content of their CSR message, such as its commitment, its impact, the motives to engage in a particular social initiative and the fit between the cause and the business of the organization. An effective communication strategy is to emphasize the company’s CSR commitment and CSR impact, because factual CSR communication can avoid the impression of false pretences (Sen et al, 2009). Secondly, there are many communication channels through which an organization can communicate about their CSR activities. They can communicate through official documents, such as an annual corporate responsibility report. They can dedicate a section of its corporate website to CSR. They can also use television commercials, magazines or billboard advertisements, and product packaging. The content of the previous tools can be controlled, because it is spread through an organization's own communication channels. However, an organization has less control over how its CSR is communicated in the media (Du et al., 2010). Likewise, if an organization can choose what is communicated, they cannot control how the reader interprets the message (Farache & Perks, 2010). So, there are many communication channels, which vary in the controllability by the organization. Besides that, there is a connection between the controllability and the credibility of CSR communication. The less controllable the transmitter is, the more credible it is and the other way around (Du et al., 2010). Therefore, CSR communication via corporate sources, like a webpage or report, will trigger more scepticism and less credibility with the stakeholders than non-corporate sources. Organizations should try to get positive media attention from independent sources and encourage word-of-mouth by stakeholders (Du et al., 2010).

Besides the characteristics and strategy of the CSR communication, there are other factors that influence the effectiveness of CSR communication. First of all, company-specific factors like the corporate reputation and CSR positioning will effect the communication. Secondly, characteristics of the stakeholders like the type of stakeholder, issue support of the stakeholder and their social value orientation will influence the effectiveness (Du et al., 2010). CSR communication has often a broad audience, which differ in their expectations of an organization and in their information needs. They respond differently to the various communication channels. Therefore, an organization should focus their CSR communication to the specific needs of different stakeholder groups (Dawkins, 2004).
2.1.4: Phases of CSR communication

The literature review so far shows that CSR communication is often far from static. It is a process that evolves over time. Morsing (2017) distinguishes three phases in the development of CSR communication: the instrumental phase, political phase and network phase. Morsing (2017) assumes that there is a progression from the instrumental to the political towards the network phase. However, Morsing (2017) states also that much CSR communication remains in the instrumental phase. These phases will be reflected on in this research for Dutch SMEs who are member of the UN Global Compact.

The first one is the instrumental phase, which sees CSR communication as an activity that informs relevant stakeholders about the CSR activities of an organization to increase their corporate profits. It is about influencing the stakeholders’ perception of an organization through publishing the ‘good activities’. The main goal is to effectively communicate CSR activities to gain market acceptance and improve the organizations’ image and reputation (Morsing, 2017). This phase fits within the functionalistic approach of CSR communication (Du et al., 2010). The second is the political phase, which is more concerned with setting norms and values that serve to define agendas for the broader development of society rather than the economic influences of their organization (Morsing, 2017). The network phase is the third one, which is grounded on the premise that organizations are embedded in the society. In this phase an organization recognizes that not just managers but many other participants have ideas and interests of the CSR of an organization. The objective is to engage in the ongoing communication processes in which the corporate social responsibilities of an organization are being challenged, defined and redefined (Morsing, 2017). This phase fits within the constitutive approach (Du et al., 2010) (see figure 1).

![Figure 1: Overlap between approaches and phases](image-url)
2.1.5: CSR communication in SMEs

‘Governments and other public authorities in Europe are putting increasing pressure on small- and medium-sized enterprises (SMEs) in order to make them realize that respect for ethical codes of conduct and corporate social responsibility (CSR) is not only a concern of multinational corporations’ (Nielsen & Thomsen, 2009a, p. 176). The last decades, great attention has been given to the social responsibility of organizations. Organizations show more and more willingness to engage in social responsible initiatives, as those have effect on the environment they operate in as well as their own performance (Morsing & Perrini, 2009). However, this phenomenon is very often viewed from the perspective of large multinational companies and they primarily communicate CSR by transferring information about classically accepted responsible and virtuous behaviours (Ziek, 2009). ‘It is still unclear what communicative behaviors carry the messages of organizational virtuosity and the implementation of responsible initiatives. What is missing is a simple, inclusive assessment of how organizations explicitly communicate the behaviors that constitute CSR’ (Ziek, 2009, p. 173). Besides that, researchers have underestimated the impact of small- and medium-sized businesses’ CSR engagement on state and civil society (Morsing & Perrini, 2009; Nielsen & Thomsen, 2009a).

Also SMEs need to ask themselves if they have to increase their activities on CSR communication. Nielsen & Thomsen (2009a; 2009b) studied the CSR communication of Danish SMEs. Their results show that the SMEs they studied adopt an implicit strategy of silence with a positive and negative side. On the one hand, they avoid the risk of being seen as using CSR as ‘window dressing’. On the other hand, their silence prevent them from spreading positive news about their CSR performance and destroy their option to improve their reputation. The biggest challenge for SME managers according to Nielsen & Thomsen (2009a; 2009b) is the use of direct communication. SMEs are not bound to present annual accounts regarding their CSR operations. Therefore they rarely inform investors or the media about what they do in the field of CSR. Their formal communication channels are restricted to one-way channels such as websites and brochures. Larger companies communicate about corporate CSR issues via sustainability or environmental reports, but SMEs prefer to use informal two-way channels such as personal communication with members of the local community and employees. Besides that, these researches show that SMEs CSR activities are unsystematically and on a personal ad hoc basis. SMEs could learn from large multinational
companies how to manage and inform their stakeholders about their CSR activities (Nielsen & Thomsen, 2009a; Nielsen & Thomsen, 2009b).

The overall take away of the research of Nielsen and Thomsen (2009a; 2009b) is that CSR communication in SMEs is challenged by the global economy and is under revision. They conclude that ‘strategic CSR communication is a realistic scenario in SMEs as it has been in large multinational companies for the last 10–15 years’ (Nielsen & Thomsen, 2009b, p. 84).

2.2: Organizational legitimacy

As stated in the previous paragraphs, CSR communication can be connected to organizational legitimacy, because CSR communication is often seen as a tool to influence stakeholders’ perception of an organization and in this way create legitimacy of the organization (Golob et al., 2013). Organizational legitimacy is a popular research topic with many overlapping definitions. Dowling and Pfeffer wrote already about this subject in 1975. They state that organizational legitimacy is about establishing congruence between the social values of the activities of an organization and norms of acceptable behavior of the social system. It is a process where organizations justify their existence. Suchman (1995, p. 574) defined it as ‘a generalized perception or assumption that the actions of an entity are desirable, proper or appropriate within some socially constructed system of norms, values, beliefs and definitions’. Kostova and Zaheer (1999) discussed organizational legitimacy in the context of multinational enterprises. They defined it as the acceptance of an organization by its environment and vital for the survival and success of an organization. Deephouse and Carter (2005) find that a central element of this concept is to meet and adhere to the expectations of a social system’s norms, values, rules and meanings.

In general, there can be made a distinction between two approaches of organizational legitimacy: strategic legitimacy and institutional legitimacy. The strategic approach sees legitimacy as an operational resource that is highly controlled by managers. The institutional approach views legitimacy as a set of external and unwritten rules, which form the actions of an organization. Organizations that conform these rules attain legitimacy (Barkemeyer, 2007; Du & Vieira, 2012). This research draws upon both approaches of organizational legitimacy.
2.2.1: CSR communication and legitimacy

The effective use of CSR communication can raise stakeholder awareness of the CSR activities of an organisation and enhances its CSR credibility. As a result, organisations can reap legitimacy benefits from its CSR actions (Du et al., 2010). Besides that, organizational legitimacy is often linked to situations where an organization is in crisis. An organization may experience a ‘crisis of legitimacy’ when an unwanted event happens due to the action or inaction of an organization. This can lead to a loss of legitimacy, because the actions of an organization are not conforming the desired behaviour. If such a crisis situation occurs, a consistent communication strategy is very important (Massey, 2001). Woodward et al. (1996) also highlight that proper CSR communication is needed for a good organization-society relationship. Organizations have corporate social reporting responsibilities towards various stakeholders with whom they interact (Woodward et al., 1996). These studies see CSR communication as an important communication tool for strategic purposes.

However, critical management studies question the content and outcomes of CSR communication, and doubt if the CSR of organizations actually promote community interests (Fleming & Jones, 2013; Kuhn & Deetz, 2008; Scherer & Palazzo, 2011). For example, Fleming and Jones (2013) take a critical position in the area of CSR communication and organizational legitimacy. They state that CSR has become a key marketing and branding exercise for most organizations and that CSR is used to distract the attention from the usual business of an organization, like increasing profits or reducing costs. In their view CSR serves as a legitimizing communicational tool and they found this problematic because: ‘it conceals the very source of the ills it claims to address. That is to say, CSR is frequently a tokenistic gesture when one observes the broad structures of the global capitalist system, providing yet another alibi for business as usual, extending market forces even deeper into a social body that is already in seizure’ (Fleming & Jones, 2013, p. 3). Besides that, they claim that CSR communication is far more than ‘window dressing’ or ‘talking trash’: ‘It is also a concrete business practice that has real effects - that of partially sustaining the structures of late capitalism, or an environmentally unfriendly hegemony governed by the corporation’ (Fleming & Jones, 2013, p. 6). In their eyes CSR represents a failure: ‘What once might have been a meaningful social movement many years ago to counter the inimical externalities of capitalism has weirdly become a pro-business position’ (Fleming & Jones, 2013, p.7).
The UN Global Compact imposes its members to report on their CSR progress in order to remain a member (Berliner & Prakash, 2014). Therefore, each member must submit a communication on progress (COP) report every year, which is displayed on the website of the UN Global Compact. The report contains a statement of continued support by the CEO, a description of what has been achieved on the four areas (human rights, labour, environment and anti-corruption) and a measurement of the outcomes (Voegtlin & Pless, 2014). If organizations fail to do this, they will be listed as ‘non-communicating’ on the UN Global Compact website. At the moment, there are more than 1,500 organizations labelled as ‘non-communicating’, including three Dutch SMEs (as of March 2018) (UN Global Compact, n.d.-c). When they fail to deliver the COP report within a year after being listed as ‘non-communicating’, they are delisted and excluded from the UN Global Compact (Amer, 2018). To date, more than 7,000 participants have already been delisted, however there are no Dutch organizations in this list (as of March 2018) (UN Global Compact, n.d.-d). According to the study of Amer (2018) investors penalize members of the UN Global Compact who fail to comply with the COP policy. Investors exclude these non-communicating organizations from their portfolios. This shows that CSR communication is crucial for UN Global Compact members and that CSR communication contributes to the legitimacy of an organization towards its stakeholders, for example its investors.

According to Berliner & Prakash (2014) the UN Global Compact addresses the problem of ‘freeriding’ and ‘bluewashing’ through the communication on progress (COP) report. However, there are no standardized reporting requirements set up by the UN Global Compact. Therefore, critics argue that the UN Global Compact remains ineffective as long as it cannot monitor the implementation (Berliner & Prakash, 2014; Sethi & Schepers, 2014). This simply does not lead to increasing the entry barriers of the UN Global Compact. High entry barriers would mean that only the organizations that already perform well on CSR have a chance to participate. These organizations are likely to come from countries with high institutional standards. This does not support the purpose of the UN Global Compact, which is to act as a learning platform for the development and alignment of corporate sustainability around the world (Rasche & Waddock, 2014; Williams, 2014). Meanwhile, this legitimacy issue highlights that the implementation process of the members of the UN Global Compact is an underexposed research area. Especially, how organizations communicate about their activities on CSR (Ziek, 2009).
2.2.2: Communicational legitimating strategies

Many researchers highlight communication as an important aspect of legitimisation and it can be used in various ways to create legitimacy (Farache & Perks, 2010; Lindblom, 1994; Massey 2001; Vaara & Tienari, 2008; Woodward et al., 1996). According to Lindblom (1994) an organization can make use of four different communicational legitimating strategies if the legitimacy is under pressure:

1. Informing its stakeholders about the organization’s intentions to improve their performance;
2. Trying to change stakeholder perceptions regarding their activities without changing the behaviour of the organization;
3. Diverting attention from a negative issue by focusing on a positive activity that is not linked with the event;
4. Trying to change the expectations of stakeholders about the performance of the organization.

Farache and Perks (2010) investigate the communicational strategies that organizations use to legitimise their activities through CSR advertising. CSR advertising is about informing stakeholders regarding the CSR activities of an organization without promoting a specific product or service (Farache & Perks, 2010). According to Farache and Perks (2010) it is an approved, formalized and official perspective on CSR within an organization and demonstrates how organizations want to be perceived by the society. They found that the two organizations they studied avoid their legitimacy threats. They focused their communication on the achievements of their CSR in a positive light and made no connection to the criticism directed against them. The organizations attempt to build legitimacy by overlooking their own legitimacy threats and use therefore an avoidance strategy (Farache & Perks, 2010).

Vaara and Tienari (2008) looked at organizational legitimacy from a discursive perspective. According to them legitimation stands for ‘creating a sense of positive, beneficial, ethical, understandable, necessary, or otherwise acceptable action in a specific setting’ (Vaara & Tienari, 2008, p. 986). They state that actions of legitimation deal with broader social practices and power relations. It is linked to ongoing political struggles in specific contexts. From a discursive perspective, legitimacy is created in relation to specific discourses. ‘Discourses provide frames with which people make sense of particular issues and give sense to them’ (Vaara & Tienari, 2008, p. 987). Vaara and Tienari (2008) stress out the importance
of studying texts and analysing linguistic elements at micro level, because it shows how senses of legitimacy are created and manipulated. Besides that, it increases the understanding of the micro level political dynamics of organizational legitimacy. Also Palazzo and Scherer (2006) plead for a more discursive concept of legitimacy, because it ‘involves organizations in processes of active justification rather than simply responding to the demands of powerful groups’ (Palazzo & Scherer, 2006, p. 71).

According to Leeuwen and Wodak (1999) there are four strategies in which language is used for the construction of organizational legitimacy. The first one is authorization, which means that legitimacy is created by referring to an authority. The second one is rationalization and refers to the use of the utility of specific actions based on knowledge claims. Thirdly there is moral evaluation, which means referring to a specific value system to provide legitimacy. Finally, they mentioned mythopoesis, which comes down to telling stories to indicate how an issue is related to the past or the future. These strategies are usually intertwined in specific contexts, and using multiple strategies for different contexts is often the most effective form of legitimation (Vaara & Tienari, 2008). Within this research, there will be build further on these communicational legitimating strategies for SMEs.
Chapter 3: Methodology

In this chapter the methodology of this research will be outlined. First of all, the research method will be elaborated. Next the case selection will be described. Thereafter, the process of the data collection will be highlighted. The chapter will close with the description of the data analysis.

3.1: Research method

The method of this research is a qualitative case study. Case study research ‘focuses on understanding the dynamics present within single settings’ (Eisenhardt, 1989, p. 534). This method provides ‘unique means of developing theory by utilizing in-depth insights of empirical phenomena and their contexts’ (Dubois & Gadde, 2002). Case study research is typically used to answer ‘why’ and ‘how’ questions, while taking into account how the phenomenon is influenced by its context. This approach can gain tremendous insights into a case from simple through complex situations. Besides that, data can be gathered from a variety of sources and can be combined to clarify the case (Baxter & Jack, 2008; Yin, 2014). Also a lot of research in the field of CSR communication is case study based (Golob et al., 2013). For example, Bowd, Bowd and Harris (2006) examined the stakeholder and management perspectives of CSR of a major UK retail centre, and Morsing, Schultz and Nielsen (2008) explained how companies could best communicate about their CSR initiatives based on a survey and two case studies of Danish CSR frontrunners.

However, case study research receives also some criticism. An important criticism is that case studies provide little basis for scientific generalization, because they are too situation specific and therefore not appropriate for generalization (Weick, 1969; Yin, 1994). This fits with the criticism that case study research results in narrow and idiosyncratic theory (Eisenhardt, 1989). Another criticism is that ‘case studies are simply rich descriptions of events from which the readers are expected to come to their own conclusions’ (Easton, 1995, p. 379). This means that the intensive use of empirical data can lead to very complex theory, because there is a desire to capture everything. The result is a very detailed theory that lacks the simplicity of an overall perspective (Eisenhardt, 1989). Therefore, Eisenhardt (1989, p. 547) stated: ‘a hallmark of a good theory is parsimony’. These criticisms have been taken into account while conducting the qualitative case study research by carefully handle the
generalization of the findings and by carefully drawing conclusions. Besides that, the findings are critically reflected with the existing literature on similarities or inconsistencies. In addition to describing the findings, also attempts have been made to explain them, which led to valuable scientific and practical contributions.

3.2: Case selection
This research has focused on four Dutch SMEs who are member of the UN Global Compact Network Netherlands (see Appendix III for a short description of the UN Global Compact Network Netherlands). A Dutch SME can be defined as an organization that has between ten and 250 employees and an annual turnover between two and 50 million euros (European Commission, 2018). The cases are approached on basis of the duration of their membership, because longer participation leads to a higher level of implementation and these SMEs can serve as role models (Schembera, 2016). Based on the list of members on the website of the UN Global Compact, the SME with the most prolonged membership was first approached. Then the next one in the list was approached, until four SMEs were willing to participate in this research.

An attempt has been made to find four homogeneous cases, because each SME has about the same number of employees (between 40 and 70). However, the companies do not all operate in the same industry. This was impossible to achieve, because of the limited number of SMEs that are part of the UN Global Compact Network Netherlands. Eventually, the four cases consist of three commercial organisations and one non-profit organisation. The commercial organisations are a congress location, a consultancy firm in the field of flood risk management and a contractor in the construction and installation of cables and pipes, like gas pipes and sewers. The non-profit organisation is a consultancy firm providing services and research on sustainable production and trade. These four SMEs are treated anonymously within this research. This means that no names, from the organizations or employees who participated in this research, will be mentioned in this report.

3.3: Data collection
In this qualitative case study research, multiple sources are used to create triangulation and determine the consistency of the findings (Yin, 2014). Four data sources are formally distinguished: persons, documents, social situations and media (Bleijenbergh, 2015). Within this research three of the four data sources will be used.
First of all, five semi-structured interviews have been taken at the four SMEs. The interviews were held with different employees of the organizations, from a marketing manager to a CEO. The interviews were conducted in Dutch, because this was the native language of the respondents. The questions were fixed in advance, however it was not necessary to keep the order of the questions (see Appendix IV for the interview guide). In this semi-structured way, direction was given to the information that was discussed and every respondent received the same questions, which increased the reliability of the data collection. Besides that, issues could be deepened and other issues that were not prepared in advance could be covered (Bleijenbergh, 2015; Gordon, 1998).

During the interviews the participants could stop the interview at any time and they were not forced to answer the question if they did not want to. All interviews have been recorded after the interviewee had given permission, and literally transcribed. The recordings and transcripts have been treated confidentially, which means that these have only been used for this particular research. The recordings and transcripts have not been made publicly available. Besides that, the transcripts have been mailed to the participants. In this way the interviewees had the possibility to check the transcripts. Lastly, when the research has been finished the results will be shared with the participating SMEs.

Secondly, different types of documents of the SMEs have been collected to create a good picture of the CSR communication of the SMEs. The most recent COP reports and/or CSR reports have been collected. Besides that, the CSR webpages of the SMEs have been visited. The COP and CSR reports have been obtained through the website of the UN Global Compact, the website of the SME or the interviewee if it was not publicly available. The webpages were freely accessible. All the documents have been treated confidentially and names have been anonymized. This implies that the documents have not been shared with third parties and no names have been mentioned in the results.

Thirdly, the media have been checked, which involved social media messages and press releases (or news) about the CSR activities of the SME, which were publicly available. All four SMEs are active on social media: two on Facebook, two on Twitter and all four on LinkedIn. The messages on these social media channels have been checked from May 2017 till May 2018. Besides that, the five most recent press releases or news items on the website of the SMEs have been analysed.
<table>
<thead>
<tr>
<th>Data sources</th>
<th>Data methods</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Persons</strong></td>
<td>Semi-structured interviews</td>
</tr>
<tr>
<td><strong>Documents</strong></td>
<td>COP reports</td>
</tr>
<tr>
<td></td>
<td>CSR reports</td>
</tr>
<tr>
<td></td>
<td>CSR webpages</td>
</tr>
<tr>
<td><strong>Media</strong></td>
<td>Social media</td>
</tr>
<tr>
<td></td>
<td>Press releases (news items)</td>
</tr>
</tbody>
</table>

*Table 2: Overview data sources and methods*

### 3.4: Data analysis

The data analysis phase consisted of constantly comparing the derived information with each other. It was an iterative process of collecting and comparing the gathered information (Corbin & Strauss, 2015). This is also known as the Grounded Theory Method (GTM), which is a systematic, inductive and comparative approach where a theory is constructed from the collected empirical material (Bryant & Charmaz, 2007). Prior to the data collection as few as possible theoretical expectations have been formulated. The actual empirical data has served as a guideline to derive theory from (Corbin & Strauss, 2015). Therefore, the theoretical background (chapter 2) can be seen as sensitizing concepts (Corbin, 2007). The central concepts, CSR communication and organizational legitimacy, have been formulated to give direction to the data analysis process, but the empirical data formed the basis of the codes and step-by-step the codes have been abstracted (Corbin, 2007). Through the systematic recording and constant comparison of the data, patterns have been recognized, which served to extend the theory on CSR communication and organizational legitimacy (Bryant & Charmaz, 2007; Corbin & Strauss, 2015).

Inductive coding has been used for the abstraction of the collected data. This has been done by the three basic principles of inductive coding: open, axial and selective (Bleijenbergh, 2015; Corbin & Strauss, 1990; Corbin & Strauss, 2015). All the data have been divided into fragments (about one sentence per fragment). Thereafter, these fragments have been coded inductively (see table 3 for an example):

1. **Open coding** was the first step in the inductive coding process. Within this step each fragment have been labelled with a concept that appears in the fragment itself. This
label was the most characteristic of that fragment and helped to unravel the text analytically (Bleijenbergh, 2015; Corbin & Strauss, 1990; Corbin & Strauss, 2015).

2. *Axial coding* was the next step of the inductive coding process. In this phase the open codes have been translated to themes. The axial codes that emerged formed the overarching categories at a higher level of abstraction (Bleijenbergh, 2015; Corbin & Strauss, 1990; Corbin & Strauss, 2015).

3. *Selective coding* was the third and last phase of the process. In this phase the axial codes have been compared and patterns have been recognized. The selective codes helped to make the connection between empiricism and theory, which helped to answer the central research question (Bleijenbergh, 2015; Corbin & Strauss, 1990; Corbin & Strauss, 2015).

<table>
<thead>
<tr>
<th>Fragment</th>
<th>Open code</th>
<th>Axial code</th>
<th>Selective code</th>
</tr>
</thead>
<tbody>
<tr>
<td>People look at it faster, that is something more accessible than our website.</td>
<td>More accessible</td>
<td>Accessibility</td>
<td>Accessibility</td>
</tr>
<tr>
<td>So, I think the range is indeed greater.</td>
<td>Range is greater</td>
<td>Range</td>
<td></td>
</tr>
<tr>
<td>That is a bit of appearance indeed.</td>
<td>Appearance</td>
<td>Appearance</td>
<td>Professional appearance</td>
</tr>
<tr>
<td>That already gives certain professionalism, if they do so then they at least know what they are talking about.</td>
<td>Professionalism</td>
<td>Professionalism</td>
<td></td>
</tr>
</tbody>
</table>

*Table 3: Example of inductive coding*
Chapter 4: Results

This chapter elaborates the results of the qualitative case study research. The chapter is divided in four paragraphs, which each present a main finding of the analysis of the collected data. Each main finding will be disintegrated on the basis of the data and where appropriated related to the literature.

4.1: A one-way communication approach

The CSR communication of the Dutch SMEs can be characterized by a one-way communication approach and like one of the interviewees mentioned: ‘It is in fact a bit of transmitting’ (respondent 3). The Dutch SMEs send their CSR messages mainly through one-way communication channels to their stakeholders, for example via a CSR report, a newsletter or a webpage. These media are not conducive to create a dialogue about their CSR activities, but mainly useful to inform stakeholders. ‘I think that we actually place a lot of news items to inform’ (respondent 3). This fits in the ‘stakeholder information strategy’ as defined by Morsing and Schultz (2006).

The Dutch SMEs do not enter into discussions with their stakeholders and indicate to be passive regarding press releases. They do not actively search for media attention to highlight their CSR activities and to discuss their CSR. Occasionally, a CSR activity is mentioned in a local newspaper or online news item, but these CSR messages have little impact on the organization. The SMEs find it more interesting to get national or international attention with work-related content. This happens for example when they are experts in a specific area or organize an international conference. This indicates that press releases are not used to communicate about CSR activities to create legitimacy, but are for example used to show what knowledge they have in-house or to generate media attention for an event.

A reason for this behaviour is that the CSR activities of the Dutch SMEs do not have a great impact on their environment. ‘We can have an impact on our environment and society, but it will never be as great as a KLM’ (respondent 1). The Dutch SMEs describe their CSR activities as small-scaled and local, which they often found not important enough to communicate about. The SMEs send out a CSR message sporadically when they found it newsworthy. Besides that, the CSR messages are often related to a specific theme or project
the SME is working on. ‘For us it is important that we link it to the theme of the company we are working on, so it is not really something next to it’ (respondent 3). Moreover, the Dutch SMEs do not have a deliberated CSR communication strategy. ‘We are obviously not a large company that consciously has a CSR strategy’ (respondent 5). They communicate the CSR activities that they think are important and nice to know for their stakeholders. Besides that, the CSR communication is aimed at all the stakeholders simultaneously: ‘Everyone who wants to read it’ (respondent 4). The SMEs communicate to a broad audience, like suppliers, clients, and employees. They do not focus on the specific needs of different stakeholders groups. This also illustrates that the Dutch SMEs do not use their CSR as a legitimizing communicational tool for different stakeholder groups.

Social media are more often used to communicate about smaller CSR activities. ‘For example, we also collect clothing. Then we have collected so many kilos of clothing, but that is just not newsworthy enough you know. We often put that on our social media channels, so there is a little more communication about that, but that is not really a press release on the site’ (respondent 1). However, most of the messages on social media accounts are work-related, for example about a vacancy, a published report or a finished project. A few times a CSR-related subject can be found, for example about a volunteer action, a collaboration or an obtained CO2 certificate. The CSR messages that are posted on the social media accounts of the SMEs are positive, factual and short in nature. Besides that, it is striking that there are no messages referring to the UN Global Compact, the ten principles or the SDGs. This indicates that the UN Global Compact is not used as a legitimizing communicational tool. Furthermore, there is more attention for work-related content. This also indicates that social media is not used to communicate about CSR activities to create legitimacy.

Alongside press attention and social media, the four Dutch SMEs have a website. Three of the four SMEs have a webpage or paragraph devoted to CSR. The SME without a CSR webpage or paragraph stated that the website had just been updated and that there will be a CSR webpage in the future where stakeholders for example can download the CSR report. Two of the three webpages highlight briefly the membership of the UN Global Compact. However, they do not mention the ten principles of the UN Global Compact or the Sustainable Development Goals. In the interviews the SMEs give the reason that a short description of their membership is enough to inform their stakeholders and therefore the webpages do not contain an extensive description of the UN Global Compact and their
thoughts. The other content of the webpages is about other memberships, certificates or codes of conducts. Especially for the contractor, certificates in the area of safety and environment are important to communicate on the website, because otherwise they are not allowed to carry out projects. These findings show that the SMEs do not use their website or the UN Global Compact to create legitimacy about their CSR activities.

Furthermore, members of the UN Global Compact have the obligation to report their CSR progress through the COP (Communication on Progress) report once a year (Berliner & Prakash, 2014). This COP report has to meet three minimum requirements:

1. A statement by the Chief Executive expressing continued support for the UN Global Compact and renewing the participant’s ongoing commitment to the initiative;
2. A description of practical actions the company has taken or plans to take to implement the Ten Principles in each of the four areas (human rights, labour, environment, anti-corruption);
3. A measurement of outcomes” (UN Global Compact, n.d.-f).

However, since 1 April 2016 small and medium-sized enterprises have the opportunity to use the ‘Express’ Communication on Progress, which contains three yes-or-no questions based on the three minimum requirements. This option is only available for organizations with less than 250 employees, which have minimal reporting capacity. The Express COP simplifies the reporting process for the SMEs in order to ensure that they stay connected to the UN Global Compact. The Express COPs are classified in two categories: active (three times yes) or learner (one or more times no) (UN Global Compact, n.d.-g). Also each regular COP falls into a differentiation level: advanced, active or learner (UN Global Compact, n.d.-f).

One of the four Dutch SMEs uses the ‘express’ option and answered all three questions with a ‘yes’, which give them the status of ‘active’. The other SMEs uploaded a regular COP report and also fall into the differentiation level ‘active’ (UN Global Compact, n.d.-b), which means that the COP report meets the three minimum requirements (UN Global Compact, n.d.-f). The fact that only one of the four Dutch SMEs uses the function of ‘express’ COP report can indicate two things. On the one hand, the other SMEs do not know about the
‘express’ option. On the other hand, it can indicate that the SMEs are putting effort into reporting to the UN Global Compact. This last explanation contradicts the statements that members of the UN Global Compact use their membership for ‘window dressing’ or ‘talking trash’, but that they really want to advance their CSR.

The three regular COP reports are further compared with each other and differ on several aspects. First of all, the formats of the reports differ from each other. The UN Global Compact allows different formats of the COP report. An organization can choose to upload the COP report as:

- A stand-alone document
- A part of a corporate social responsibility report
- A part of an annual (financial) report
- A basic COP template from the UN Global Compact
- An Express COP (only for SMEs with less than 250 employees) (UN Global Compact, n.d.-h)

One SME has chosen to write a CSR report, which also serves as the COP report. Another SME opted for something similar. They wrote a CSR evaluation/action plan for the internal organization, which also serves as COP report. In this way, the SMEs can use the COP reports for multiple purposes. They not only upload their COP report on the website of the UN Global Compact, but they can also sent it to clients, suppliers or employees. Only one SME chose for a stand-alone document based on the basic COP template of the UN Global Compact to show that they endorse the ten principles. However, they have multiple ethical guidelines outside the COP report. These findings also indicate that the membership of the UN Global Compact is not used to generate a boost for the corporate image.

Secondly, each report has a different structure. One COP report is structured on the basis of three pillars from the parent company: think green, think people, and think local. Besides these three pillars, the SME has chosen four Sustainable Development Goals (SDGs), which fit with one of the three pillars. The SME indicated that the UN Global Compact considers it important that organizations show which SDGs they contribute to. Therefore, they report on which SDGs they are contributing since their latest CSR report. They explain each pillar and SDG on the basis of concrete activities that they carry out from placing solar panels on the roof to offering internships. Another SME structured their COP report on the basis of five core themes of the ISO26000 guideline: governance and organization, human rights,
environment, do business honestly, and social awareness. One or more goals have been set for each core theme. They explain also each core theme on the basis of concrete activities that they carry out. The third report is structured on the four themes of the ten principles of the UN Global Compact: human rights, labour, environment, and anti-corruption. This SME described their activities per theme, the implementation of these activities and the measurement of outcomes. These findings show that the UN Global Compact has no standardized reporting requirements. Therefore, critics argue that the UN Global Compact remains ineffective as long as it cannot monitor the implementation (Berliner & Prakash, 2014; Sethi & Schepers, 2014). However, each SME finds its own way to structure their reports, which is not at the expense of the CSR activities that the SME carries out. The SMEs continue to invest time in CSR activities and reporting on these CSR activities. Besides that, one SME indicates that: ‘I also like the fact that the Global Compact offers space to do it the way we do’ (respondent 4).

Lastly the use of elements of the UN Global Compact varies across the SMEs. Only in one of the COP reports the ten principles are explicitly mentioned and serve at the same time as structure of the report. Besides that, the Sustainable Development Goals are also mentioned only in one of the reports. This is again an effect of the freedom that the SMEs have in reporting their CSR activities. It also indicates that the SMEs do not use the ten principles or sustainable development goals for ‘bluewashing’ or boosting their image. They show in their own way that they endorse the ten principles.

As mentioned above, in two cases the COP report is simultaneously used as CSR report or CSR evaluation/action plan to communicate to clients, suppliers, and employees. The CSR evaluation/action plan is mainly used to communicate internally, because it is used to capture agreements about CSR activities and to determine who is responsible for it. This shows that the reports are not quickly made to meet the requirement from the UN Global Compact, but are used for multiple purposes outside the UN Global Compact. Besides that, the reporting obligation is a support for the SMEs: ‘Then you just have a big stick to put it all back together’ (respondent 4).

The SME that choose for the ‘express’ option also has a CSR report. They do not use their CSR report to submit to the UN Global Compact, because they find it a stand-alone report. However the report does contain the three minimum requirements of the UN Global
Compact, like a CSR statement, CSR programme, and CSR measures. Besides that, the report is verified by an external, independent organization (FIRA). In their CSR policy there is also a paragraph about the membership of the UN Global Compact, in which they declare to endorse the ten principles. This report shows that the UN Global Compact is not used to create legitimacy and that they have another CSR report, besides the Express COP report, which they use to communicate to their stakeholders.

4.2: Instrumental function of CSR communication

The one-way communication approach of the Dutch SMEs creates little room for dialogue. Therefore it does not fit within the constitutive approach of CSR communication. The CSR communication of the Dutch SMEs fits better into the functionalistic approach, which accentuate the instrumental sense of CSR communication (Crane & Glozer, 2016; Golob et al., 2013). Besides the informative role of the CSR communication, there are more instrumental functionalities of the CSR communication mentioned. A couple of SMEs stated that CSR communication creates a professional appearance of the organization and therefore leads to image enhancement (Crane & Glozer, 2016): ‘That is indeed a bit of appearance’ (respondent 1). The SMEs indicated also that CSR is a contemporary phenomenon. The society expects that organizations act in a social responsible way. Therefore, CSR communication contributes to the creation of legitimacy and accountability (Crane & Glozer, 2016). Furthermore, it is striking that there is a goal difference between the commercial SMEs and the non-profit SME. The commercial SMEs strive to the three goals mentioned above, providing information, creating a professional image and being legitimate, while the non-profit organization mentioned a fourth purpose of their CSR communication, namely behavioural change (Crane & Glozer, 2016). The CSR communication of the non-profit SME is to a great extent focused on building awareness of unethical behaviour with the purpose to change the way organizations act: ‘That is specifically aimed at realizing a change in behavior of the organization, so that is aimed at generating media attention’ (respondent 5). These various instrumental functions of CSR communication show that CSR is not only used to create legitimacy, but is far broader.

These instrumental purposes also indicate that the commercial SMEs are in the instrumental phase of CSR communication, which is characterized by informing relevant stakeholders about the ‘good activities’ of the organization and in this way gaining market acceptance and improve the image of the organization (Morsing, 2017). The behavioural change purpose
indicates that the non-profit SME is more in the political phase of CSR communication, which is characterized by setting norms and values that serve to define agendas for the broader development of society (Morsing, 2017). The non-profit organization is even a bit in the network phase, which recognizes that not just managers but also many other participants have ideas and interests of the CSR of an organization (Morsing, 2017). The non-profit SME incorporates different parties into the conversation of a CSR-related subject. However, this is the case in a few situations. Morsing (2017) stated that much CSR communication remains in the instrumental phase, which is indeed the case for the four Dutch SMEs.

The instrumentality can also been seen in the membership of the UN Global Compact. The reasons to become a member vary between the four SMEs. First of all, for one of the SMEs the membership was a requirement to get a project. ‘Initially, it was the client's request, if you do not have that certificate, you cannot work for us’ (respondent 2). Another SME had a similar experience, because they were asked about their CSR policy by a client, which they had not yet formulated. Therefore, they became member of a couple of organizations in the area of CSR, including the UN Global Compact, to gain knowledge and experience. Besides that, one of the SMEs had the ambition to apply more structure to their CSR activities and CSR communication. ‘The reason is that we wanted to apply a little structure. When you communicate about it, both internally and externally, you just have a bit of a handle to do that’ (respondent 4). These reasons show that the intention of the SMEs was not directly to create a legitimate appearance. The membership gives the SMEs structure in setting up their CSR activities. It gives also the opportunity to stay up-to-date about the Sustainable Development Goals and it supported the sharing of knowledge and experience. Organizations can exchange their thoughts and gaining ideas at several events, which the UN Global Compact Netherlands organizes. However, if customers ask for UNGC membership, then non-membership is a possible cause of illegitimacy. So it creates legitimacy in a certain way. Besides that, the SMEs recognize that the UN Global Compact is an international organization, which is known to many. This publicity creates a professional image for the SMEs. Nevertheless, the SMEs do not have the need to communicate extensively about their membership, for example after the SME won the project there was no need to further communicate about their membership.
4.3: Internal focus

Besides this one-way and instrumental approach of the SMEs, another interesting finding is the focus on the internal communication. The SMEs indicate that they find it important to inform and involve their employees. ‘Internally, you just want to encourage your people, your employees to think about that too, and so that is mainly what we achieve with it’ (respondent 1). They also mention that they find it important to inspire and motivate others with their CSR activities: ‘I think we would also like to be able to inspire or to motivate other companies with this’ (respondent 3). Nevertheless, much of the CSR communication stays within the SMEs, which shows that the SMEs mainly want to create internal legitimacy. ‘Behind the scenes we also have internal spearheads, which CSR is one of’ (respondent 1). This is done by organizing meetings to inform employees about the status of the CSR activities. One of the SMEs also organized a meeting, where the employees were asked what CSR activities they considered as important. In this way, they created together a picture of the CSR activities the SME should employ. Besides that, the SMEs have newsletters and ethical guidelines, which are mainly communicated internally. ‘If you are talking about internally, we are talking about ethical rules and that is not something we have great exposed on the website’ (respondent 5). This internal approach is also a reason for the few external CSR communication that is being done.

One of the four SMEs indicated that communicating CSR internally was a conscious choice. In the past they communicated extensively externally about their CSR, but they think it is not something in which they are very distinctive. For this reason they chose to communicate their CSR not enormously to their external stakeholders anymore. Besides that, the SME indicated that: ‘It is not so much that we really want to show how good we are, what we all do on CSR, that is not our main goal of communication’ (respondent 1). This also shows that CSR is not used as a legitimizing communication tool towards external stakeholders.

To create and maintain this internal legitimacy the SMEs have incorporated the guarantee of CSR activities into a CSR team or the function of a specific employee. The CSR teams consist of multiple employees with different functions, who are responsible for inventing and executing CSR initiatives. One of the SMEs has chosen to have a rotating place within their CSR team. The idea behind this rotating place is that more people in the organization are coming into contact with CSR and this will lead to greater support of CSR within the organization. These initiatives show that CSR communication is more used to create internal
legitimacy instead of external legitimacy. However, it is striking that also the internal CSR communication does not often mention the UN Global Compact. The UN Global Compact is usually mentioned when drafting the COP report, but not regular communicated during plenary sessions within the organization. This indicates again that the UN Global Compact is not used to create legitimacy.

The overall analysis (figure 2) showed that the Dutch SMEs do not use their CSR communication as a strategic marketing tool to create organizational legitimacy. The CSR messages towards external stakeholders stay limited. They create no dialogue, are sporadic and the UN Global Compact, ten principles or SDGs are not mentioned in these messages. Besides that, the CSR communication is not only aimed at being legitimate and accountable, but has more instrumental functions. Furthermore, the CSR communication remains mainly inside the SME. CSR is an internal priority and multiple employees are involved in devising and implementing CSR activities. The SMEs try to encourage, stimulate and inform their employees about CSR.

4.4: Challenges of CSR communication

There are also a couple of challenges (figure 3) the SMEs are facing when communicating their CSR activities. First of all, the SMEs emphasize that they find it difficult to create a clear structure in their CSR communication: ‘I always find it difficult to add a kind of structure’ (respondent 1). This challenge is partly covered by the ten principles of the UN Global Compact, because these principles give the SMEs a sort of handle to order their CSR activities: ‘So that is meant to have a certain structure, that it can be understood more
broadly’ (respondent 3). However, it is still a challenge for the Dutch SMEs to collect the data and present it in a clear and comprehensive manner. Besides that, they stated that it is difficult to tackle the measurement of outcomes (which is a requirement of the COP report). Some activities are easy to measure, for example the absenteeism of employees or the money raised by an event for a charity. However, it is more difficult to measure the ethics and integrity of an organization, because it cannot be simply expressed in numbers: ‘How do you measure whether your ethical guidelines have been applied correctly?’ (respondent 5). Another challenge is the realization of CSR activities: ‘So it is very difficult, because it is so universal, to get things concrete. What can I do with it, how can I fill it in my company?’ (respondent 3). Lastly, the professionalization of the CSR communication is seen as a challenge, for example finding the right moment to communicate or finding a newsworthy subject to communicate about. ‘The professionalization, that we at least have a good subject, an introduction. You can keep communicating, but it also has to be about something’ (respondent 2).

**Figure 3: Challenges of CSR communication**
Chapter 5: Discussion

This chapter critically reflects on the conducted research. First of all, the scientific contribution for the literature on CSR communication and organizational legitimacy will be outlined. Thereafter, the practical implications for the UN Global Compact and the Dutch SMEs will be highlighted. Thirdly, the limitations of the research will be elaborated and the chapter will end with possible directions for future research.

5.1: Scientific implications

This research makes several scientifically contributions. First of all, by identifying characteristics of the CSR communication of SMEs, this study advances the understanding of CSR communication. In particular, the research points out that CSR communication remains functionalistic and instrumental, because it is mainly used to inform stakeholders. Furthermore, there is communicated via a one-way direction, which creates no dialogue or engagement with stakeholders. The membership of the UN Global Compact is used to retrieve orders, to learn about CSR or to structure CSR activities, which also indicate the instrumental purposes. Secondly, the findings show that neither CSR nor the UN Global Compact is used as an external legitimizing communicational tool. This contradicts the statements that CSR or the UN Global Compact is used by organizations as a marketing tool for ‘bluewashing’ and ‘talking trash’ (Fleming & Jones, 2013; Kuhn & Deetz, 2008; Scherer & Palazzo, 2011). The SMEs do not extensively communicate about their CSR or their membership of the UN Global Compact. Thirdly, another interesting finding from the analysis is the focus on internal CSR communication. While most studies focus on the external legitimacy of organizations (Crane & Glozer, 2016; Du et al., 2010), these findings show that there is more attention for internal legitimacy. The SMEs mainly inform their employees about their CSR via meetings, newsletters and ethical guidelines. In this way, they encourage employees to act in a social responsible way. This extends the literature on organizational legitimacy.

5.2: Practical implications

This research provides several practical implications. First of all, the findings of this research show that SMEs appear to become a member to gain projects, which hinders the UN Global Compact in realizing their mission to act as a learning platform for the development and alignment of corporate sustainability around the world for this type of organizations (Rasche
& Waddock, 2014; Williams, 2014). In order to improve their contribution towards SMEs, the UN Global Compact could provide stricter reporting obligations for SMEs. These stricter reporting obligations can give the SMEs more structure to report about their CSR and also stimulates the SMEs to be more aware of their learning process as a member of the UN Global Compact. The UN Global Compact should not only assess the reports of the SMEs on the three basic requirements, but also assess the learning curve the SME is making in the area of CSR. Besides that, the local network of the UN Global Compact in the Netherlands can support the SMEs in preparing these reports. They can organize workshops where SMEs work together with questions such as: ‘What can we do as SME in the area of CSR? How can we report our CSR activities? And how can we communicate our CSR towards our internal and external stakeholders?’ Secondly, the UN Global Compact organizes already several events, however the SMEs could more often participate in these events, because these events are helpful to stay up to date about the latest development and are a chance to share knowledge and experiences with other organizations. In this way, they can improve their CSR and gain more control over what they can mean as a small organization in the area of CSR. Thirdly, the SMEs could look more outside the organization and try to create a dialogue with their stakeholders about CSR. At the moment, the CSR communication stays very informative and one-way directed. The SMEs could create more interaction. In this way, they can inspire and be inspired by others. Fourthly, the UN Global Compact supports the SDGs, however they are limited used in the CSR communication of the SMEs. The SMEs could make more use of the SDGs that fit within their organization to concretize their CSR activities, set goals and develop the measurements.

5.3: Limitations

This research has certain limitations. First of all, the case study method and the sample of four SMEs imply that the findings may suffer from limited generalizability. The one-way direction, instrumentality or internal focus may not apply for every Dutch SME member of the UN Global Compact. This research can therefore be seen as explorative, as it is meant to explore how SMEs use their CSR communication. It is a first step that serves for further research. Secondly, a limited number of interviews have been conducted, which could decrease the internal validity of this research. However, the four cases are relatively small and only have a limited number of employees who are involved in CSR or the UN Global Compact. The interviews are also supplemented with documents and media. So the question is whether the internal validity had increased with more interviews. Furthermore, two of the
five interviews were held by telephone. In this way, the body language and facial expression of the respondent could not be seen, whereby statements can be misinterpreted. However, misinterpretations have been minimized through repeating the answer of the respondent. Besides that, body language and facial expressions are not crucial within this research, because these have not been observed and analysed. Lastly, the interviews have been held in Dutch and the quotes have been translated into English. This may also have affected the validity of the research.

5.4: Directions for future research

This explorative research gives several opportunities for future research. First of all, future qualitative research could investigate a larger sample of SMEs of the UN Global Compact to assess whether the one-way direction approach, instrumentality and internal focus will generalize to most SMEs. In addition, future qualitative research could compare SMEs and multinationals of the UN Global Compact to explore similarities and differences in the field of CSR communication and organizational legitimacy between these two. Furthermore, future qualitative research could further investigate the role of internal legitimacy within SMEs. There can be looked at: What are the linkages between internal legitimacy and CSR? Or what factors underlie to internal legitimacy and CSR communication? Lastly, quantitative research methods, such as a survey or experiment, could be used to empirically test the research findings and further advance the understanding of CSR communication and organizational legitimacy.
Chapter 6: Conclusion

This last chapter summarizes the findings and formulate the main take away from the research question of this research: ‘How do Dutch SMEs, who are part of the UN Global Compact, use their CSR communication to create organizational legitimacy?’

The in-depth case study of four SMEs showed that CSR is communicated in a one-way direction. The communication is very sporadic and does not create a dialogue with external stakeholders. Besides that, the CSR communication has broad instrumental functions and is not only aimed at being legitimate and accountable. Furthermore, the CSR communication remains mainly inside the SME. CSR is an internal priority and multiple employees are involved in devising and implementing CSR activities. The SMEs try to encourage, stimulate and inform their employees about CSR.

The main take away from this research is that the Dutch SMEs do not use their CSR communication as a strategic marketing tool to create external organizational legitimacy, but mainly use it to inform their stakeholders. Besides that, the SMEs do not use their membership of the UN Global Compact to ‘green wash’ their CSR activities. The CSR communication of the SMEs stays limited and does not explicitly refer to the UN Global Compact or its ten principles.
References


Stockcash. (n.d.). *Energy Saving Ideas* (online image). Assessed on 9 June 2018 via:


3BLMedia. (n.d.) *The United Nations Global Compact* (online image). Assessed on 23
March 2018 via: https://3blmedia.com/Profiles/United-Nations-Global-Compact

UN Global Compact. (n.d.-a). *Who we are*. Assessed on 5 February 2018 via:
https://www.unglobalcompact.org/what-is-gc

UN Global Compact. (n.d.-b). *Our participants*. Assessed on 17 March 2018 via:
https://www.unglobalcompact.org/what-is-gc/participants

UN Global Compact. (n.d.-c). *Non-Communicating Participants*. Assessed on 17 March 2018
via: https://www.unglobalcompact.org/participation/report/cop/create-and-
submit/non-communicating

UN Global Compact. (n.d.-d). *Delisted Participants*. Assessed on 17 March 2018 via:

UN Global Compact. (n.d.-e). *The Ten Principles of the UN Global Compact*. Assessed on 17
March 2018 via: https://www.unglobalcompact.org/what-is-gc/mission/principles

UN Global Compact. (n.d.-f). *The Communication on Progress (COP) in Brief*. Assessed on
1 June 2018 via: https://www.unglobalcompact.org/participation/report/cop

UN Global Compact. (n.d.-g). *Express Communication on Progress (COP) for Small &
Medium Enterprises (SMEs)*. Assessed on 1 June 2018 via:
https://www.unglobalcompact.org/docs/communication_on_progress/express-cop-
faq.pdf

UN Global Compact. (n.d.-h). Create and submit your CoP. Assessed on 1 June 2018 via:

Vaara, E., & Tienari, J. (2008). A discursive perspective on legitimation strategies in

Van Leeuwen, T., & Wodak, R. (1999). Legitimizing immigration control: A discourse-
historical analysis. *Discourse studies, 1*(1), 83-118.


Appendices

Appendix I: The Ten Principles of the UN Global Compact

Human Rights
Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; and
Principle 2: make sure that they are not complicit in human rights abuses.

Labour
Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
Principle 4: the elimination of all forms of forced and compulsory labour;
Principle 5: the effective abolition of child labour; and

Environment
Principle 7: Businesses should support a precautionary approach to environmental challenges;
Principle 8: undertake initiatives to promote greater environmental responsibility; and
Principle 9: encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption
Principle 10: Businesses should work against corruption in all its forms, including extortion and bribery (UN Global Compact, n.d.-e).
Appendix II: Sustainable Development Goals

Source: CBS (2018)
Appendix III: UN Global Compact Network Netherlands

The Global Compact Network Netherlands is one of the eighty national networks of the UN Global Compact that fulfils the ten principles at country level. The network is established in 2007 and became a formal association with a board and members in 2011 (Global Compact Network Netherlands, n.d.). It is a relatively small network with 136 participants (as of March 2018) (UN Global Compact, n.d.-b). Through such networks, participants of the UN Global Compact at the international level have the opportunity to engage and to discuss issues at the regional level. The regional networks have the opportunity to explore what the ten guiding principles might mean in a specific context (Williams, 2004).
Appendix IV: Interview guide

Introductie
Mijn naam is Eline Spee, ik ben studente aan de Radboud Universiteit Nijmegen, waar ik de master ‘Strategic Management’ volg. Momenteel ben ik bezig met mijn masterthesis over de UNGC en CSR communicatie, waarvoor we hier vandaag zitten. Bedankt dat u wil meewerken aan mijn onderzoek. Het interview zal ongeveer 45 minuten duren. U kunt op elk gewenst moment aangeven dat u wilt stoppen of geen antwoord wil geven op een vraag. Het interview zal anoniem verwerkt worden, dus uw naam en de naam van de organisatie zullen niet worden vermeld in het rapport. Voordat we beginnen, heeft u er bezwaar tegen als ik het interview opneem? De opname zal alleen gebruikt worden voor onderzoeksdoeleinden en zal niet gedeeld worden met derden.

Algemeen
1. Zou u uzelf kort kunnen voorstellen?
2. Zou u kort iets kunnen vertellen over de organisatie?

CSR
3. Wat doen jullie op het gebied van CSR aan interne activiteiten?
4. Wat doen jullie op het gebied van CSR aan externe activiteiten?
5. Wanneer zijn jullie met CSR activiteiten begonnen?
6. Waarom zijn jullie hiermee begonnen?

UNGC
7. Hoe zijn jullie in aanraking gekomen met de UNGC?
8. Waarom zijn jullie lid geworden van de UNGC?
9. Wat heeft dit lidmaatschap jullie gebracht tot nu toe?
10. Wat zijn de nadelen van het lidmaatschap?

CSR Communication
11. Via welke middelen communiceren jullie over jullie CSR activiteiten?
12. Aan wie communiceren jullie over jullie CSR activiteiten?
13. Wat is de inhoud van jullie communicatie over CSR?
14. Wat willen jullie graag bereiken met jullie CSR communicatie?
15. Waar lopen jullie tegen aan bij het communiceren van jullie CSR activiteiten?
16. Wat kunnen jullie volgens u nog verbeteren aan de CSR communicatie?

**CSR rapport**
17. Hoe ziet het proces van het opstellen van het CSR rapport eruit?
18. Welke rol speelt de UNGC bij het opstellen van het CSR rapport?
19. Waar lopen jullie tegenaan bij het opstellen van het CSR rapport?

**Website**
20. Wat communiceren jullie op jullie website over CSR?
21. Waarom doen jullie dat op deze manier?
22. Wat communiceren jullie op jullie website over de UN Global Compact?
23. Waarom doen jullie dat op deze manier?

**Media**
24. Hoe vaak komen jullie in de media met jullie CSR activiteiten?
25. In welke media worden jullie voornamelijk vermeld?
26. Waarover gaan deze berichten voornamelijk?
27. Hoe spelen jullie in op de media?

**Social Media**
28. Op welke manier zetten jullie social media in om CSR activiteiten te communiceren?
29. Waarom zetten jullie het op deze manier in?

**COP rapport**
30. Hoe ziet het proces van het opstellen van het COP rapport eruit?
31. Waar lopen jullie tegenaan bij het opstellen van het COP rapport?

**Afsluiting**
Dit waren al mijn vragen. Hartelijk dank voor uw tijd. Heeft u zelf nog vragen of opmerkingen aan mij?
## Appendix V: Overview quotes

<table>
<thead>
<tr>
<th>Respondents</th>
<th>Dutch quote</th>
<th>English quote</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>‘Wij kunnen impact hebben op onze omgeving en maatschappij, maar die zal nooit zo groot zijn als een KLM.’</td>
<td>‘We can have an impact on our environment and society, but it will never be as great as a KLM.’</td>
</tr>
<tr>
<td></td>
<td>‘We verzamelen ook altijd kleding in bijvoorbeeld. Dan hebben we wel weer zoveel kilo kleding opgehaald, maar dat is gewoon niet nieuwswaardig genoeg weet je. Dat zetten we dan wel op onze social media kanalen vaak, dus daar wordt wat meer gecommuniceerd daarover, maar dat staat niet dan echt als persbericht op de site.’</td>
<td>‘For example, we also collect clothing. Then we have collected so many kilos of clothing, but that is just not newsworthy enough you know. We often put that on our social media channels, so there is a little more communication about that, but that is not really a press release on the site.’</td>
</tr>
<tr>
<td></td>
<td>‘Dat is toch een stukje uitstraling inderdaad.’</td>
<td>‘That is indeed a bit of appearance.’</td>
</tr>
<tr>
<td></td>
<td>‘Intern wil je je mensen, je medewerkers gewoon aanmoedigen om ook daar over na te denken en dus dat is vooral wat wij ermee bereiken.’</td>
<td>‘Internally, you just want to encourage your people, your employees to think about that too, and so that is mainly what we achieve with it.’</td>
</tr>
<tr>
<td></td>
<td>‘Achter de schermen hebben we ook nog interne speerpunten, waarvan MVO er dus een is.’</td>
<td>‘Behind the scenes we also have internal spearheads, which CSR is one of.’</td>
</tr>
<tr>
<td></td>
<td>‘Het is niet zozeer dat we echt willen laten zien kijk eens hoe goed we zijn, wat we allemaal op CSR, dat is niet ons main goal van de communicatie.’</td>
<td>‘It is not so much that we really want to show how good we are, what we all do on CSR, that is not our main goal of communication.’</td>
</tr>
<tr>
<td></td>
<td>‘Wat ik altijd lastig vind, om er toch een soort structuur in aan te brengen.’</td>
<td>‘I always find it difficult to add a kind of structure.’</td>
</tr>
<tr>
<td>Page</td>
<td>Translation</td>
<td>Translation</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
<td>-------------</td>
</tr>
<tr>
<td>2</td>
<td>‘In eerste instantie was het de eis van de opdrachtgever, van als je dat certificaat niet hebt, mag je niet voor ons werken.’</td>
<td>‘Initially, it was the client's request, if you do not have that certificate, you cannot work for us.’</td>
</tr>
<tr>
<td></td>
<td>‘De professionalisering, dat we in ieder geval een goed onderwerp hebben, een inleiding. Je kan wel blijven communiceren, maar het moet ook ergens over gaan uiteraard.’</td>
<td>‘The professionalization, that we at least have a good subject, an introduction. You can keep communicating, but it also has to be about something.’</td>
</tr>
<tr>
<td>3</td>
<td>‘Het is in zoverre beetje zenden eigenlijk.’</td>
<td>‘It is in fact a bit of transmitting.’</td>
</tr>
<tr>
<td></td>
<td>‘Ik denk dat wij eigenlijk veel nieuwsberichten dus plaatsen om te informeren.’</td>
<td>‘I think that we actually place a lot of news items to inform.’</td>
</tr>
<tr>
<td></td>
<td>‘Voor ons is het wel belangrijk dat we het koppelen aan het thema van het bedrijf waar we mee bezig zijn, dus het is niet echt iets ernaast zeg maar.’</td>
<td>‘For us it is important that we link it to the theme of the company we are working on, so it is not really something next to it.’</td>
</tr>
<tr>
<td></td>
<td>‘Daarmee denk ik dat wij ook graag willen dat we andere bedrijven daar mee misschien kunnen inspireren of motiveren.’</td>
<td>‘I think we would also like to be able to inspire or to motivate other companies with this.’</td>
</tr>
<tr>
<td></td>
<td>‘Dus dat is wel bedoeld om een bepaalde structuur te hebben, dat het breder is op te vatten.’</td>
<td>‘So that is meant to have a certain structure, that it can be understood more broadly.’</td>
</tr>
<tr>
<td></td>
<td>‘Dus het is dan toch heel lastig, omdat het zo universeel is, om dan dingen concreet te krijgen. Van wat kan ik er nou mee, hoe kan ik het in mijn bedrijf invullen?’</td>
<td>‘So it is very difficult, because it is so universal, to get things concrete. What can I do with it, how can I fill it in my company?’</td>
</tr>
<tr>
<td>4</td>
<td>‘Iedereen die het lezen wil.’</td>
<td>‘Everyone who wants to read it.’</td>
</tr>
</tbody>
</table>
‘Ik vind het overigens wel prettig dat de Global Compact wel die ruimte biedt om het te doen zoals wij dat doen.’ | ‘I also like the fact that the Global Compact offers space to do it the way we do.’

‘Dan heb je ook gewoon een beetje een stok achter de deur dat je het weer eventjes weer netjes op een rijtje zet.’ | ‘Then you just have a big stick to put it all back together.’

‘De reden is natuurlijk dat we een beetje structuur wilden aanbrengen. Dat je gewoon ook als je erover communiqueert zowel intern als extern dat je gewoon een beetje een handvat hebt om dat te doen.’ | ‘The reason is that we wanted to apply a little structure. When you communicate about it, both internally and externally, you just have a bit of a handle to do that.’

5 | ‘Wij zijn natuurlijk geen groot bedrijf die bewust een CSR strategie heeft.’ | ‘We are obviously not a large company that consciously has a CSR strategy.’

‘Dat is specifiek erop gericht om een gedragsverandering van organisatie te bewerkstelligen soort van, dus dat is erop gericht om media aandacht te genereren.’ | ‘That is specifically aimed at realizing a change in behavior of the organization, so that is aimed at generating media attention.’

‘Als je het hebt over intern, hebben we het dan over ethische regels enzo dat is niet iets wat wij volgens mij levensgroot op de website hebben staan.’ | ‘If you are talking about internally, we are talking about ethical rules and that is not something we have great exposed on the website.’

‘Hoe meet je of je ethische guidelines goed zijn toegepast?’ | ‘How do you measure whether your ethical guidelines have been applied correctly?’