

THE DOUBLE-EDGED SWORD OF CSR COMMUNICATION

*A study of a truthful and complete CSR communication strategy for
Nestlé's Income Accelerator Program*

**Master's thesis for the Environment
& Society Studies Programme**



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Colophon

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Preface

It has been extremely arduous for me to determine whether a product is sustainable or when it is just greenwashing. Therefore, I was always eager to examine how complex CSR programs can be simpler, clearer, and more truthfully communicated to consumers. Before you lies the outcome of this passion and interest, namely my Master's thesis, "*The Double Edged Sword of CSR Communication*." This thesis was written to complete the Master of Environment and Society Studies (specialization Corporate Sustainability) at the Radboud University in Nijmegen. Six months of extensive research have passed, and I am very proud of the end result of my dissertation. However, I did not do this alone. Therefore, I would like to thank the people who provided wise advice and support.

During the research period, I had the great opportunity to peek behind the scenes of big multinational Nestlé, where I was part of the Corporate Communication team. I experienced and learned a lot about how Nestlé deals with interesting sustainability issues and what it takes to set up a CSR program. I would like to thank Florence Moorman, Milan Slikker, Anya Pieroen, and Nadja Teftedarija for sharing their expertise, knowledge, and enthusiasm in my thesis process. In addition, I would like to thank my Radboud University supervisor Mark Wiering for guiding the research process to a successful conclusion. His critical and valuable feedback has benefited my research and enabled it to strengthen it.

My research would have been impossible without the participation of the interviewees. Therefore, I am very grateful to all the fifteen Dutch consumers who took the time to share their critical and honest opinions. It was not only fascinating and insightful to listen to them, but every interviewee also gave me a smile on my face because of the pleasant conversations.

I cannot express my gratitude big enough to my family, friends, and especially my boyfriend Rivelinho. Their compliments gave me courage, their humor was the necessary distraction, and their proofreading ensured a better end result. In particular, I would like to thank my so-called "*thesis soulmate*," Nikki, who has supported this research greatly. Moments of enthusiasm alternated with moments of doubt and ignorance. Nikki always helped me overcome these obstacles with her kind words, insightful feedback, and tips. My last and precious thanks go to my brother, who constantly encouraged me throughout my Pre-Master, but sadly never saw my Pre-Master's graduation and my Master's adventure. I hope I have made you proud.

Enjoy reading my Master's Thesis. I genuinely hope you can learn something new while reading and find the results as interesting as I do.

Martine van Westreenen
Amstelveen, August 5, 2022

Abstract

CSR communication remains a challenge for many organizations as it is perceived as a "*double-edged sword*." On the one hand, communication can motivate sustainable consumption and increase organizational performance. On the other hand, it can also negatively influence corporate reputation and engagement because of stakeholders' skepticism and lack of knowledge. A truthful and complete CSR communication strategy is essential to overcome this two-sided challenge because this enhances knowledge of, trust in, and engagement with the organizational CSR program.

This thesis focused on the empirical case of multinational Nestlé, which implemented the Income Accelerator Program. The program provides financial stimuli for the Nestlé cocoa farmers and their families in Côte d'Ivoire and Ghana, enabling them to reach a long-term living income. Nestlé encounters challenges in creating an adequate communication strategy of this program to communicate to its Dutch consumers. Therefore, this dissertation examined how the CSR communication strategies for the Nestlé Income Accelerator Program can be improved into a truthful and complete strategy. It aimed to answer the following question: "*How can Nestlé Netherlands improve its CSR communication to a more truthful and complete strategy to enhance the Dutch consumers' knowledge of, trust in, and engagement with Nestlé's Income Accelerator Program?*"

The research took up a qualitative case study with Nestlé as the main empirical case and Tony's Chocolonely as a contrast case. Data was collected through semi-structured interviews with Dutch consumers and Nestlé employees, document analysis, and participant observation at the Nestlé Netherlands headquarter. The results show that Tony's Chocolonely has a more truthful and complete CSR communication strategy because it focuses on stakeholder management (constitutive approach), while Nestlé primarily aims to build a better reputation through its communication (functionalistic approach). Nestlé should adjust their approach and improve its strategy to reach the desired CSR outcomes of knowledge, trust, and engagement. Findings established that Nestlé should add more facts and shortcomings of the program in their messages. Moreover, Nestlé must consider using solely Dutch words and explain non-daily terms in their messages. These aspects increase the knowledge among consumers of the Nestlé program. In addition, results suggested that brand and packaging communication is preferable by consumers and that a non-paid marketing strategy, likewise Tony's Chocolonely, enables to gain more trust. Finally, Nestlé should create a more specific branding strategy that ensures a better engagement among consumers. These modifications will lead to a better reputation, but more importantly, it also increases sustainable cocoa consumption and ensures more financial funding is available for successfully implementing the Income Accelerator Program.

Keywords: *CSR communication, knowledge, trust, engagement, Nestlé Netherlands, the Income Accelerator Program*

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Chapter 1 - Introduction

1.1 Problem statement

Environmental concerns have dominated society over the last few decades (e.g., IPCC, n.d.; Rijksoverheid, n.d.; United Nations, n.d.). The adverse anthropogenic effects on the earth continue, eventually resulting in the planet becoming unlivable for all species, including humanity (Valente & Atkinson, 2019). At the same time, a worldwide social crisis causes millions of people to live in poor conditions and under high levels of exploitation (Raworth, 2012). Unfortunately, extreme poverty exists; almost half of the world's population has less than \$5.50 a day to spend (The World Bank, 2018). Sustainability, in its broad facets, thus has become a dominant concept in society. This is manifested by the fact that more consumers increasingly want to contribute to a livable realm in the long term and find it more important to make sustainable consumption choices (Autoriteit Consument & Markt, 2021). Therefore, the demand for sustainable products is significantly increasing. Sustainable products can be characterized as products that protect the environment in their product life cycles and for which fair wages have been paid and involve no slavery (Balk, 2017; Collins Dictionary, n.d.). The private sector responds to this demand by implementing Corporate Social Responsibility (CSR) initiatives. This relates to programs that consider the overall social and environmental challenges and ensure their sustainable impact in its broad facets (Aswell, 2019).

However, communicating about CSR initiatives is a highly complicated message to deliver, and thus CSR communication remains a challenge for many organizations (Fisher et al., 2021; Morsing, 2005). Companies have to meet multiple consumers' expectations about their requirements for organizational CSR initiatives (IE School of Communication & Global Alliance, 2010). In addition, many consumers are skeptical of CSR communication messages because they perceive the messages as greenwashing, i.e., as a "*selling tool*" for increasing the company's reputation (Bhattacharya & Sen, 2004; Morsing, 2017). On top of that, the sustainable claims of the CSR programs are perceived as too complex to understand (Tölkes, 2018; Weder et al., 2021). Organizations, therefore, tend to shy away from CSR communication because they are aware of the possible critical note they can receive (Schmeltz, 2012). Nonetheless, if organizations do not communicate about their existing and genuinely CSR initiatives, consumers believe they are hiding something (Foreman & Argenti, 2005). This all makes CSR communication a "*double-edged sword*" (Morsing, 2017). On the one hand, CSR communication about genuine CSR programs can motivate sustainable consumption dynamics and increase organizational performance (Du et al., 2010; Pomeroy & Dolnicar, 2009). Based on a truthful and complete CSR communication strategy, consumers positively associate with the organization, leading to a better organizational image. In addition, it also ensures that consumers are better aware of the sustainable organizational claims and have more trust in the organizational commitment. Subsequently, the consumers are able to make informed purchase choices and more inclined to buy the

organizations' promoted sustainable goods or services (Bengtsson et al., 2018; Pomeroy & Dolnicar, 2009; Wiedmann et al., 2020). On the other hand, poor CSR communication can negatively influence corporate reputation and increase the risk that the messages are perceived as greenwashing. This hinders the progress needed to successfully implement CSR programs because ineffective CSR communication ensures that trust among consumers and shareholders is damaged and knowledge about the CSR programs is decreased. Consequently, negative corporate reputation and the notion of greenwashing cause a negative engagement of consumers who boycott organizations, and shareholders do not want to invest in the organizational initiatives, signifying that organizations have less financial funding for the CSR programs (Diehl et al., 2017; Kim, 2019; Morsing, 2017). Therefore, a compelling CSR communication strategy, i.e., truthful and complete, is necessary to beneficially implement organizational CSR programs and enhance a sustainable society.

Fast-Moving Consumer Goods (FMCG) organizations have a significant societal impact as they reach more than a million consumers on a daily basis. This is because FMCG organizations produce daily used, non-durable, and affordable products, such as cosmetics, beverages, and food (Chen & Huatuco, 2020). Nestlé is an example of an FMCG multinational that realizes its crucial societal role and therefore tries to respond to the high demand for sustainable consumption choices. On January 27, 2022, Nestlé announced a CSR initiative, called the Income Accelerator Program. This program aims to improve the livelihoods of cocoa-farming families and their communities in Côte d'Ivoire and Ghana, while also advancing regenerative agriculture practices and gender equality (Nestlé, n.d.). However, Nestlé encounters challenges in making the big story of the Income Accelerator Program tangible and concrete to consumers (A. Pieroen, personal communication, December 3, 2021). The current research examines how the CSR communication strategies for the Nestlé Income Accelerator Program can be improved to a truthful and complete strategy.

1.2 Research aim and questions

This study aims to gain a theoretical and practical understanding of the best practices of CSR communication. This understanding enables the formulation of recommendations for Nestlé Netherlands to make its CSR communication strategy about the Income Accelerator Program more truthful and complete to increase the Dutch consumers' knowledge, trust, and engagement. It pursues this aim to enhance sustainable cocoa consumption and to implement the Income Accelerator Program successfully, i.e., a sincere program that contributes substantially. It sets out to answer the following main research question and related sub-questions:

How can Nestlé Netherlands improve its CSR communication to a more truthful and complete strategy to enhance the Dutch consumers' knowledge of, trust in, and engagement with Nestlé's Income Accelerator Program?

1. Which CSR communication elements ensure a truthful and complete CSR communication strategy?
2. What is the Nestlé's Income Accelerator Program?
3. How is Nestlé Netherlands communicating about its Income Accelerator Program?
4. How is Nestlé's CSR communication about its Income Accelerator Program perceived by Dutch consumers?
5. What can Nestlé Netherlands learn from the CSR communication strategies of its competitor Tony's Chocolonely?
6. Based on this research's results, what are the recommendations for a truthful and complete CSR communication strategy for the Nestlé Netherlands' Income Accelerator Program?

1.3 Societal and scientific relevance

1.3.1 Societal relevance

Truthful and complete CSR communication strategies are essential to implement successful CSR programs that cope substantially with certain sustainability challenges, in this case providing fair wages to cocoa farmers and preventing child labor. Communication presents proof of the organizational commitment to the CSR initiatives and can initiate cooperation with institutions, corporations, governments, and other stakeholders in the CSR programs (Diehl et al., 2017; Kim, 2019; Morsing, 2017). In other words, integrating truthful and complete CSR communication strategies is the key to successful CSR initiatives. Moreover, genuine CSR programs can contribute to sustainable consumer behavior and attitudes, but only when consumers are aware of these programs and trust these (Du et al., 2010; Pomeroy & Dolnicar, 2009). Prior research found that most consumers have a low level of awareness about and trust in corporate CSR programs and that the lack of clear communication about CSR initiatives is the main barrier to green purchasing (Du et al., 2010; Connel, 2010; De Pelsmacker et al., 2005; Padel & Foster, 2005; Young et al., 2010). This emphasizes the need for truthful and complete CSR communication strategies that help increase consumer knowledge, trust, and engagement (Kim, 2019). Mapping out how Nestlé Netherlands can create a truthful and complete CSR communication strategy about their Income Accelerator Program thus motivates sustainable consumption behavior and enhances the implementation of a successful program. This signifies a sincere program that contributes substantially and motivates sustainable cocoa consumption. Moreover, the study could pose a reflection for other (FMCG) companies.

1.3.2 Scientific relevance

CSR communication has become an emerging topic within sustainability research (Godemann & Michelsen, 2011; Weder et al., 2021). Current studies solely identify various CSR communication strategies and indicate what is missing in CSR communication messages to make them more effective (e.g., Reilly & Hynan, 2014; Robertson, 2018; Tölkes, 2018; Weder et al., 2021). Nonetheless, it does

not provide empirical evidence regarding underlying consumer opinions toward CSR communication messages (Kim, 2019). This alludes that there is a gap in the existing literature regarding how the CSR communication strategies are perceived by consumers and other stakeholders (Edinger-Schons et al., 2019). This research thus has scientific relevance because it aims not only for a theoretical understanding of CSR communication but also purposes to understand Dutch consumers' perspectives on CSR messages by focusing on the empirical case of Nestlé Netherlands. Moreover, prior research from Nestlé about the CSR communication of the Living Income Accelerator Program primarily focused on quantitative research. This prior research aimed to create the most effective communication strategy by testing various potential strategies. However, it was less intended to test the strategies in a deductive approach and did not thoroughly examine the different consumer opinions of Nestlé's current communication. This study thus also adds to the body of the prior Nestlé research by thoroughly examining the opinions of consumers through qualitative, in-depth interviews.

1.4 Outline of the paper

The current study paper is structured as follows: the theoretical chapter provides a literature review on CSR communication theories, followed by a conceptual model and operationalization description. The subsequent chapter illustrates the research philosophy, strategy, and method and presents how the data is collected and analyzed. The following two chapters describe the results, where chapter 4 displays the empirical case of Nestlé and chapter 5 the contrast case of Tony's Chocolonely. Finally, the last chapter presents the conclusions with a description of recommendations and a critical reflection on the deployed method and the results.

Chapter 2 - Literature review and theoretical framework

2.1 Review of academic literature

Truthful and complete CSR communication can be defined as *"a process of anticipating stakeholders' expectations, articulation of CSR policy and managing of different organization communication tools designed to provide true and transparent information about a company's or a brand's integration of its business operations, social and environmental concerns, and interactions with stakeholders."* (Podnar, 2008, p.75). Thus, through CSR communication, stakeholders can be better informed about the company's sustainable impact on the environment, climate, and society (Morsing, 2006). Moreover, a truthful and complete CSR communication strategy aims to factually communicate what organizations do instead of showing how good they are (Podnar, 2008).

Within CSR communication, two main approaches exist, namely the functionalistic and constitutive approaches (Golob et al., 2013). The functionalistic approach sees CSR communication as traditional and strategic (Mumby & Stohl, 1996). According to this approach, CSR communication is

focused on a pre-existing CSR initiative and one-way communication (Golob et al., 2013). This approach aims to positively inform stakeholders about the organizational CSR initiatives to enhance the corporate image and reputation (Golob et al., 2013). Furthermore, it tries to build, preserve, or restore the legitimacy of an organization's behavior to its stakeholders (Bebbington et al., 2008; Cho et al., 2012; Deegan et al., 2002). The functionalistic approach is mainly conducted after reputation damage or due to societal pressure on the organizational ethical commitment to the environment, climate, and society (Golob et al., 2013). However, CSR communication should be strategically planned rather than employed as an ad hoc strategy to combat an image crisis (Schlegelmilch & Pollach, 2005). Once organizations decide to conduct CSR initiatives and communicate about these, the public perceptions of these CSR initiatives and the organization's ethical commitment are very high. It is thus recommended to take small steps to develop the right CSR communication strategy. This can minimize the risk of either communicating deceptively and partially or failing to commit to the CSR initiatives (Schlegelmilch & Pollach, 2005). The functionalistic approach fails to acknowledge the importance of communication in motivating sustainable consumption and institutional conditions for building CSR programs and primarily aims to enhance corporate image and reputation (Birth et al., 2008; Christensen & Cheney, 2011; Du et al., 2010).

In contrast to the functionalistic approach, the constitutive approach focuses more on two-way communication. Therefore, the constitutive approach is more perceived as truthful and complete CSR communication (Golob et al., 2013). This approach aims to achieve a mutual understanding between stakeholders and organizations by openly negotiating and discussing CSR projects and initiatives (Golob et al., 2013). It is primarily deployed when the goal is to enhance stakeholder management, i.e., building valuable relationships with consumers and shareholders (Coombs & Holladay, 2012). The constitutive approach has a holistic perspective and in which CSR initiatives are seen as a co-creative process between organizations and their stakeholders (Crane & Glozer, 2016; Golob, 2013). Moreover, this approach is used when the organization aims for sensemaking. That means creating an understanding of its CSR initiatives to stakeholders.

2.2 Theoretical framework

This paragraph elaborates on the communication elements examined by various scholars. It first looks into the CSR communication elements whereafter the desired CSR communication outcomes are elaborated.

2.2.1 CSR communication elements

Several scholars present various communication elements to establish a truthful and complete CSR communication strategy (e.g., Du et al., 2010; Kim & Ferguson, 2017; Reilly & Hynan, 2014; Robertson, 2018; Tölkes, 2018; Weder et al., 2021). According to these scholars, writing the right

content about the organizational CSR program and having a proper message format regarding the CSR initiative is pivotal for achieving a truthful and complete CSR message. Therefore, the CSR communication elements are divided into two different aspects. CSR messages should contain in-depth information about the CSR program, which is characterized as the *CSR content* aspect. Moreover, the CSR message should have a proper format to convey the program truthfully and completely, which can be described as the *CSR message format* aspect. This sub-paragraph further elaborates on these two aspects.

CSR content

Prior research has identified different aspects to improve the CSR content in communication, which has led to an overview of four crucial elements. The first element is *organizational commitment*. Du et al. (2010) explain that organizations should explicitly clarify to what extent they are dedicated to their CSR initiatives within a CSR message. Secondly, the element of *CSR impact* is based on the societal contribution of the organizational CSR initiative. This means the aim of the initiative and what it tries to solve in society (Du et al., 2010). Highlighting the organizational commitment and the impact of the CSR initiatives are crucial aspects of a truthful and complete CSR communication strategy because they can be seen as factual based information and serve as diagnostic indicators for increasing knowledge (Du et al., 2010). *Motives*, which can be defined as the reasons why an organization commits to a CSR initiative, is pivotal to enhance trust among consumers. Organizations should acknowledge their profit-driven motives to implement a CSR initiative, as well as their socially and environmentally driven motives. This helps to reduce consumer skepticism (Porter & Kramer, 2006). Furthermore, the element of *CSR match* is the logical fit between the societal issue(s) and the company's core business. Organizations should emphasize this match in their communication message to establish an understanding among consumers of why the organization is implementing CSR initiatives (Menon & Kahn, 2003; Simmons & Becker-Olsen, 2006). A low CSR match will lead to a high risk of consumers perceiving the message as greenwashing (Du et al., 2010).

CSR message format

Previous studies identified different aspects to enhance the CSR message format that fits the target group (e.g., Robertson, 2018; Tölkes, 2018). It is crucial to create personal relevance to the CSR communication messages. Whether the messages are related to consumers' personal life experiences or interests, the message should be relevant and pleasant to read (Kim & Ferguson, 2016; Maignan & Ferrel, 2004; Morsing & Schultz, 2006). This can be done by supporting CSR messages through *illustrations*, such as graphs and pictures. Illustrations are beneficial in creating a more tangible and understandable message (Robertson, 2018; Weder et al., 2021). *Transparency* is another element that communication practitioners should implement into their CSR messages (Kim & Ferguson, 2016). This means that organizations should openly communicate about all characteristics of their CSR initiatives,

i.e., the favorable and unfavorable features. This enhances the trust and positive engagement among consumers (Coombs & Holladay 2011; Du et al. 2010; Schlegelmilch & Pollach, 2005). Furthermore, it is essential to use *plain language*. Organizations should write their CSR messages accordingly to consumers immediately understand the core meaning of the message (Robertson, 2018). Therefore, the message should focus on a few core messages because human memory can handle only three to five messages simultaneously (Robertson, 2018). Another reason to use plain language is that vague buzzwords or jargon can lead to confusion and the risk of people perceiving it as greenwashing (Reilly & Hynan, 2014). This also leads immediately to the other element, namely *facts*. Factual messages are based on truth and exact details rather than ideas and feelings and involve concrete examples and results of the CSR program (Joireman et al., 2013; Schmeltz, 2012). A non-factual-based message mainly involves self-praising or self-promotional tones. However, this could lead to public skepticism (Kim & Ferguson, 2014, 2016; Schlegelmilch & Pollach, 2005). Reilly and Hynan (2014) build on this by recommending not using legally required sustainable procedures as an example of an own sustainable initiative. Corporate stakeholders, and sometimes even consumers, know precisely which sustainable policies exist. Thus, mentioning these policies as own created initiatives will lower the trust between the organization and consumers. Organizations cannot take their ethical commitment back when they decide to conduct CSR initiatives and communicate them. Therefore, organizations should also be *consistent* in their communication, which signifies that organizations should always communicate the same key messages and conduct identical layout to the consumers (Kim & Ferguson, 2016). This avoids inconsistencies between performance and perceptions and increases consumer trust and positive engagement (Schlegelmilch & Pollach, 2005).

2.2.2 Desired CSR communication outcomes

Knowledge, trust, and engagement are the desired outcomes of a CSR communication message to increase organizational reputation, motivate sustainable consumption behavior, and ensure the implementation of a successful CSR program, e.g., the Income Accelerator Program (Bhattacharya & Sen, 2004; Du et al., 2010; Kim & Ferguson, 2016; Morsing, 2006; Pomeroy & Dolnicar, 2009; Schlegelmilch & Pollach, 2005). Prior studies showed that the negativity and skepticism of consumers towards CSR messages are influenced mainly by a lack of *knowledge* about the context of the organizational CSR initiatives (Kim & Ferguson, 2016; Sing et al., 2009). Organizations are increasingly implementing CSR initiatives and are communicating about these initiatives, which leads to low *trust* and high skepticism among consumers (Bronn & Vrioni, 2001). Communication plays a pivotal role in gaining trust and decreasing skepticism (Bentele & Nothhaft, 2011; Forehand & Grier, 2002). However, poor CSR communication that does not reflect the actual organizational CSR initiatives leads to distrust, while truthful and complete communication with substantiated facts establishes trust among consumers (Kim, 2019; Weder et al., 2021). Finally, prior research showed the importance of high and positive *engagement* in the success of CSR communication messages (Morsing & Schultz, 2006). This is mainly

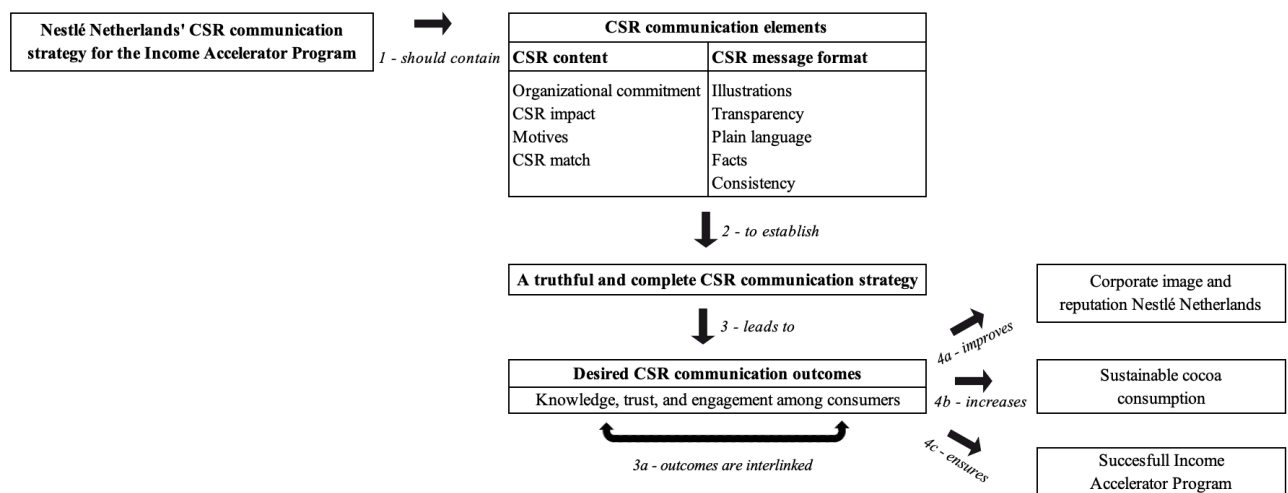
because engagement can build relationships with consumers in order to better understand their perspectives and visions on key sustainability issues, which can ensure companies to integrate these perspectives and visions into the CSR programs (Morsing & Schultz, 2006). It should be noticed that the variables *knowledge*, *trust*, and *engagement* are interlinked, i.e., when for example the CSR message increases knowledge among consumers, it will also increase trust and engagement, and vice versa.

2.3 Conceptual model

The conceptual model (Figure 1) draws on the aforementioned prior studies about CSR communication. Nestlé's CSR communication strategy for its Income Accelerator Program should contain (1) the CSR communication elements examined by various scholars (mentioned in paragraph 2.2). When the CSR communication elements are adequately implemented, a truthful and complete CSR communication strategy can be established (2). This, in turn, will lead to (3) the desired CSR outcomes, namely knowledge, trust, and engagement among consumers. These outcomes are interlinked to each other (3a), which signifies that each outcome influences the other outcomes.

Although this research does not focus on analyzing the positive consequences of a truthful and complete CSR communication strategy that leads to the desired CSR outcomes, it is still worthwhile to mention the three main consequences. This creates a better understanding of the importance of a truthful and complete CSR communication strategy. The desired CSR outcomes will improve (4a) the corporate image and reputation of Nestlé Netherlands and its Income Accelerator Program. Moreover, knowledge, trust, and engagement will motivate consumers to make informed purchase choices and be more inclined to buy the chocolate brands of Nestlé, which are linked to the Income Accelerator Program. This enables to increase (4b) sustainable cocoa consumption. Consequently, more purchases of Nestlé products also ensure (4c) that more financial funding is available for Nestlé to implement the Income Accelerator Program successfully, i.e., a sincere program that contributes substantially.

Figure 1: conceptual model



Source: created by author with content of all authors mentioned in paragraph 2.2

2.4 Operationalization

The variables of the CSR communication elements and the desired CSR communication outcomes (illustrated in the conceptual model, Figure 1) have been operationalized into indicators that can be measured and observed in the real world (Van Thiel, 2014). These indicators are illustrated in Table 1 and Table 2, and further explained in the text below.

2.4.1 CSR communication elements

As paragraph 2.2 explains, various scholars have identified crucial elements for implementing a truthful and complete CSR communication message. These elements are operationalized into indicators, as shown in Table 1.

Table 1: operationalization of CSR communication elements

CSR content		
Variables	Definitions	Indicators
Organizational commitment	The clarifications to what extent Nestlé is <i>dedicated</i> to its Income Accelerator Program.	<ul style="list-style-type: none"> - The amount of financial input by Nestlé. - The durability of the Income Accelerator Program. - How the Income Accelerator Program is organized.
CSR impact	The <i>societal contribution</i> of the Nestlé Income Accelerator Program.	<ul style="list-style-type: none"> - The explanation of how Nestlé's Income Accelerator Program minimizes the adverse social and environmental effects.
Motives	The <i>reasons why</i> Nestlé commits to the Income Accelerator Program.	<ul style="list-style-type: none"> - Intrinsic motives - Extrinsic motives
CSR match	The <i>logical fit</i> between the <i>societal issue(s)</i> and Nestlé's <i>core business</i> .	<ul style="list-style-type: none"> - Product fit - Target group fit
CSR message format		
Variables	Definitions	Indicators
Illustrations	Illustrations of <i>specific examples</i> , such as metaphors and stories that the target group can relate to	<ul style="list-style-type: none"> - Graphs and pictures - Comforting illustrations
Transparency	<i>Openly communicate</i> about all characteristics of the Income Accelerator Program.	<ul style="list-style-type: none"> - Favorable features - Unfavorable features (when applicable)
Plain language	Language that helps consumers <i>immediately understand</i> the <i>core meaning</i> of the message	<ul style="list-style-type: none"> - Few core messages (3-5) - Avoiding buzzwords and jargon
Facts	Messages that are based on <i>truth</i> and <i>actual details</i> rather than ideas and feelings.	<ul style="list-style-type: none"> - Non-self-praising or self-promotional tones (no marketing) - Concrete examples and results
Consistency	Communicating the <i>same words, tone, and layout</i> in all communication messages.	<ul style="list-style-type: none"> - Same key messages in all communication strategies - Same images and color in all communication strategies

Source: created by author with content of Barchiesi et al., 2018; Born, 2019; Coombs & Holladay 2011; Du et al., 2010; Kim & Ferguson, 2014, 2016; Mohr, Webb & Harris, 2001; Reilly & Hynan, 2014; Schlegelmilch & Pollach, 2005

CSR content

The CSR content consists of four elements. The first is *organizational commitment*. This variable can be measured by examining the clarifications to what extent Nestlé is dedicated to its Income Accelerator Program. More explicitly, organizational commitment can be observed by analyzing the financial input of Nestlé into the program, the durability of the program, and how the program is organized (Du et al., 2010). The *CSR impact* can be measured by examining if the CSR message explains how Nestlé's Income Accelerator Program minimizes the social and environmental adverse effects (Du et al., 2010). Furthermore, Nestlé's *motives* of committing to the Income Accelerator Program can be assessed by looking at the mention of intrinsic and extrinsic motives in the messages. Intrinsic motives are value-driven motives, i.e., the motives that Nestlé has because they want to contribute to a good purpose. Extrinsic motives can be characterized by stakeholder-driven attributions, i.e., the obligation to do good for its stakeholders, and strategic-driven attributions, i.e., competitive advantages and economic rewards when committing to CSR initiatives (Mohr, Webb, & Harris, 2001). The *CSR match*, i.e., the logical fit between the societal issues and Nestlé's core business, can be measured by product and target group fit (Du et al., 2010). Product fit relates to the fact that the CSR matches the organizational products: when Nestlé is not selling any chocolate, the creation of the Income Accelerator Program will not make any sense. Target group fit means that the target group of Nestlé should be interested in (social) sustainability within the cacao industry.

CSR message format

The CSR message format consists of five elements. The first variable is *illustrations*, characterized as graphs and pictures (Weder et al., 2021). The illustrations should be comforting because frightening images will not raise awareness about the issue but will disempower people to purchase the product (Born, 2019). The second variable, *transparency*, can be observed by examining whether the Income Accelerator Program's favorable and unfavorable features are mentioned. Favorable features are elements of the CSR initiatives that help to minimize the social and environmental challenges. In contrast, unfavorable features are not helping to reduce these challenges and are thus certain shortcomings of the program (Coombs & Holladay, 2011; Du et al., 2010; Schlegelmilch & Pollach, 2005). Moreover, *plain language* is determinable by examining if the CSR communication message has only a few key core messages, around three to five. On top of that, it also should not contain vague buzzwords and jargon, i.e., terms that are not clearly defined (Reilly & Hynan, 2014). In addition, the use of *facts* in the message, i.e., messages based on truth and actual details rather than ideas and feelings, can be measured by examining if the CSR message has self-praising or self-promotional tones. This implies that the CSR message mainly focuses on purposefully presenting Nestlé as highly competent to other organizations (Kim & Ferguson, 2014, 2016; Schlegelmilch & Pollach, 2005). Moreover, a factually based message can be measured by analyzing if the messages contain concrete examples and results (Joireman et al., 2013). Lastly, *consistency* is measurable by analyzing if the core messages in

all communication are identical and whether the layout looks similar in all messages (Weder et al., 2021).

2.4.2 Desired CSR communication outcomes

As aforementioned, knowledge, trust, and engagement are the desired CSR communication outcomes. These variables are operationalized into specific indicators, shown in Table 2.

Table 2: operationalization of desired CSR communication outcomes

Desired CSR communication outcomes		
Variables	Definitions	Indicators
Knowledge	The <i>awareness</i> and the <i>comprehension</i> of the Nestlé Income Accelerator Program.	<ul style="list-style-type: none"> - Awareness of the Nestlé Income Accelerator Program. - Understanding how Nestlé's Income Accelerator Program minimizes the adverse social and environmental effects.
Trust	A firm belief in the <i>reliability</i> , <i>truth</i> , and <i>ability</i> of the Nestlé Income Accelerator Program.	Believing in: <ul style="list-style-type: none"> - Nestlé's commitment - Nestlé's honesty about commitment - The Income Accelerator Program's capability in minimizing the adverse social and environmental effects.
Engagement	The <i>interactions</i> of consumers in the CSR communication message strategies of Nestlé Income Accelerator Program	<ul style="list-style-type: none"> - Positive reactions to the message about Income Accelerator Program.

Source: created by author with content of Bentele & Nothhaft, 2011; Kim & Ferguson, 2016; McMillan & Hwang, 2002; Sing et al., 2009.

Knowledge can be measured by examining the awareness and comprehension among consumers of the Nestlé Income Accelerator Program (Kim & Ferguson, 2016; Sing et al., 2009). To be more specific, knowledge is achieved when consumers are aware of Nestlé's Income Accelerator Program and understand how this program minimizes the adverse social and environmental effects in the cocoa industry. The second variable is *trust*, which can be measured by analyzing if consumers have a firm belief in the reliability, truth, and ability of the Nestlé Income Accelerator Program (Bentele & Nothhaft, 2011). Trust among consumers is reached when they believe that Nestlé is committed to its Income Accelerator Program and is being honest about this commitment. Trust is also gained by consumers' belief that the Income Accelerator Program can minimize the adverse social and environmental effects in the cocoa industry. Finally, the *engagement* variable can be examined by studying consumers' interactions in the CSR communication message strategies about the Income Accelerator Program (McMillan & Hwang, 2002). Engagement is achieved when consumers are positively reacting to the CSR communication messages about the Income Accelerator Program.

Chapter 3 - Methodology

3.1 Research philosophy

Research philosophy can be defined as the belief in how a phenomenon should be researched and is based on three different fundamental approaches: ontological, epistemological, and methodological (Moon & Blackman, 2014). This research takes up the ontological critical realism approach. In contrast to relativism, which assumes multiple reality exists, critical realism considers one reality (Guba & Lincoln, 1994). However, it acknowledges that reality can change and never be perfectly understood (Bhaskar, 1975; Guba & Lincoln, 1994). This research sees CSR as one reality in which organizations need to show responsibility towards society, the environment, and the climate. However, it recognizes that CSR is a complex phenomenon that can never be fully understood regarding how organizations should act responsibly. In addition, the urge to implement CSR initiatives can change over time depending on the more immense consequences of climate change and the increasing worldwide social crisis. In addition, the current study follows an epistemological objectivist approach. This denotes that study's findings are impartially gathered (Moon & Blackman, 2014). It is pivotal that the researcher is aware of her role within the research process and takes a neutral and unbiased attitude during the data collection and analysis phase (Guba & Lincoln, 1994). In this way, the CSR best practices could provide insights into how Nestlé Netherlands can improve its CSR communication strategy. However, the results are based on probability, as objectivity can never be fully reached. Therefore, the data collection is supported through data triangulation to identify different perspectives of CSR communication. This study takes up the postpositivism paradigm based on the ontological and epistemological views. This means that more than one type of qualitative method is conducted to provide a holistic view of the best practices of CSR communication (Moon & Blackman, 2014).

3.2 Research strategy

This research examined how CSR communication about the Nestlé Income Accelerator Program can be improved to a more truthful and complete strategy. It did so by conducting a deductive approach in which the study aims to test the conceptual model explained in the previous chapter (Creswell & Poth, 2018). Moreover, the research applied a qualitative research method. This type of methodology enabled an in-depth understanding of the examined phenomena (Bryman, 2012; Symon & Cassell, 2012; Yin, 2014). Since this study aimed to gain a thorough understanding of CSR communication, a more comprehensive qualitative study on the understandings and perceptions of the Dutch consumers with in-depth semi-structured interviews suited this study best. In contrast to a quantitative approach, which focuses more on uncovering measurable data and hard facts (Van Thiel, 2014). The decision for qualitative research was also based on prior research conducted by Nestlé. Studies on CSR communication about the Income Accelerator Program have mainly been focused on quantitative

approaches and less on qualitative (Nestlé, personal communication, 2021). Thus, there are little to no insights into the comprehensive opinions of consumers towards Nestlé's CSR communication strategies; therefore, the qualitative approach has been chosen for this study. Unfortunately, the quantitative results of Nestlé's prior research could not be published in the current study due to business secrets.

Furthermore, this study conducted an in-depth single-case study supplemented by a contrast case. A single-case study is most appropriate when aiming for an in-depth comprehension of a compound case from a new perspective (Crowe et al., 2011; Yin, 2014). The empirical case of Nestlé allowed for a 'thick description' in providing a thorough analysis of CSR communication (Gustafsson, 2017; Yin, 2014). However, it also analyzed the CSR communication strategies from Tony's Chocolonely as a contrast case. Tony's Chocolonely is well-known for its positive impact on the cacao industry (Van Der Werf, 2019). Therefore, the CSR communication strategies of Tony Chocolonely can be seen as best practices (Vermond, 2020). This makes the communication strategies of Tony's Chocolonely relevant to compare to those of Nestlé, enabling a holistic view of improving the Nestlé CSR communication into a truthful and complete strategy. The Tony's Chocolonely's analysis is less profound than Nestlé's case and was only for a sharpened and holistic comprehension of CSR communication practices.

3.3 Research methods

The use of multiple data collection methods is mainly essential in case study research because this ensures obtaining a holistic picture of the researched case (Yin, 2014). Therefore, data triangulation is used. The current study deployed document analysis, semi-structured interviews, and participation observation. This paragraph elaborates on every different method.

3.3.1 Document analysis

The method of document analysis has been deployed to examine Nestlé's Income Accelerator Program and its communication strategies. Document analysis was also used to analyze how Tony's Chocolonely communicates about their Income Accelerator Program. Document analysis involves an in-depth examination of different data sources, including publications, media output, and newsletters (Bowen, 2009; Patton, 2015; Van Thiel, 2014). The current study analyzed the documents displaced in Table 3. Nestlé's documents present its CSR communication strategies for the Income Accelerator Program. It acquired in-depth knowledge about the various facets of the program. The analyzed documents of Tony's Chocolonely represented its CSR communication strategies and provided insights into the core business of the organization, the decisions regarding CSR communication, and its approach to combat the adverse effects in the cocoa industry. Therefore, these documents were necessary to examine for this current study. These documents are reviewed based on their content and layout (Bowen, 2009).

Table 3: overview of analyzed documents

Nestlé
<ul style="list-style-type: none"> - Intern presentations about Income Accelerator Program - Two press releases on Corporate Nestlé Netherlands website - One infographic about <i>Income Accelerator Program</i> published by Nestlé Netherlands (Annex 2) - Five media press releases about <i>Income Accelerator Program</i>: <ul style="list-style-type: none"> • Algemeen Dagblad (AD) • Distrifood • NOS Nieuws • NRC • Trouw
Tony's Chocolonely
<ul style="list-style-type: none"> - Interview with marketing manager of Tony's Chocolonely at Marketing Report - Tony's Chocolonely Sweet Solution campaign - Tony's Chocolonely article on Nestlé's Income Accelerator Program - Tony's Five Sourcing Principles press release (Annex 3) - Two social media advertisements (Annex 4)

3.3.2 Semi-structured interviews

This study conducted two semi-structured interviews with Nestlé employees and fifteen semi-structured interviews with Dutch consumers. The interview questions for the semi-structured interviews were formulated based on the operationalization distilled from the conceptual model. This created a format of pre-formulated questions for each interview, which ensured that a coherent set of data was achieved (Myers, 2019). Moreover, the semi-structured interviews enabled to obtain of in-depth information because these types of interviews provide structure and the possibility to ask probing questions about ideas and beliefs (Flick et al., 2004; Van Thiel, 2014). All the seventeen interviews took between 50 and 90 minutes, were conducted physically or online, and were all recorded for transcribing.

Interviews Nestlé employees

In order to acquire in-depth knowledge about Nestlé's Income Accelerator Program and its communication strategies, two Nestlé employees have been interviewed. The first interview was held with Milan Slikker; he fulfills the role of Business Executive Officer Confectionary at Nestlé Netherlands, i.e., Director Chocolate. Slikker is responsible for the rollout of the communications for the Income Accelerator Program in the Netherlands. The second interview was held with Florence Moorman, the Corporate Communication Manager at Nestlé Netherlands. Moorman is responsible for all corporate communication strategies, including the Income Accelerator Program. As the researcher

did her internship at Nestlé Netherlands during the research for the current study, the two interviewees were easily reachable.

Interviews Dutch consumers

Fifteen semi-structured interviews with Dutch consumers have been held to gain insights into their perspectives on Nestlé's communication strategies regarding the Income Accelerator Program. These interviews have been selected based on Nestlé's communication targeting group of the Income Accelerator Program, which are Dutch consumers between 18 and 40 years old who are interested in Nestlé chocolate brands and CSR programs (Nestlé, personal communication, 2022). This generation has a pivotal role in creating a sustainable future because they are the current and future entrepreneurs and decision-makers. Moreover, consumers between 18 and 40 mostly believe that organizations play a crucial role in achieving a sustainable future. However, they have a critical view of organizational CSR programs and have less faith in these programs (Valente & Atkinson, 2019). Their critical opinions and attitudes towards the Nestlé CSR communication strategies thus ensured to thoroughly examine how CSR messages should be communicated to increase knowledge, trust, and positive engagement among them. The fifteen consumers have been selected based on the snowball sampling technique. Sampling respondents started with a few initial contacts in the researcher's social network who fit in the target group. These respondents have been asked if they also have any referrals who fit the target group (Parker et al., 2019). The aim of sampling is to have a significant overview of a situation for the entire population (Kumar, 2018). The fifteen selected respondents are a relatively small sample group and thus cannot give representative and generalizable estimations for the whole population. However, the semi-structured interviews generated a rich and explanatory understanding of various perspectives on CSR communication best practices (Coyne, 2008). Based on the respondents' comprehensive opinions about Nestlé's CSR communication strategies, in-depth recommendations for a truthful and complete CSR communication strategy could be formulated.

The interview setup was divided into two parts. First, the consumers were shown three social media advertisements of Nestlé about their Income Accelerator Program (Annex 1), and subsequently, questions about these posts were raised. After that, they had to read an in-depth infographic about the Nestlé Living Accelerate Program for four minutes (Annex 2). They eventually had to give their opinion based on a pre-formulated interview guide distilled from the operationalization. This set-up of the interviews was chosen because Nestlé Netherlands currently has a paid social media communication campaign about its Income Accelerator Program. The social media advertisements link to Nestlé's website, on which the can infographic be found. The webpage, which is linked to the social media advertisements, contained too much text to read thoroughly in a short time. This could pose the risk of distraction and less motivation to read it comprehensively. Therefore, it was decided to show the respondents the infographic because it contained less text and enabled them to read it intensively in a few minutes. This set-up thus allows for examining the honest opinions of the respondents on the current

Nestlé communication strategy. Moreover, during the interviews with the fifteen consumers, most respondents expressed their opinions toward Tony's Chocolonely by themselves. They made links between improving cocoa farmers' living conditions and the company Tony's Chocolonely and mentioned, according to them, the different positive facets of its communication strategies. Therefore, these results were also included in analyzing Tony's Chocolonely's CSR communication strategy.

3.3.3 Participant observation

Throughout the whole thesis process, participant observation at the Nestlé Netherlands office has been deployed. This alludes that there was an intensive involvement and interaction with Nestlé to gain close and intimate insights into the organization. The participant observation allowed the researcher to gain access to unpublished data of Nestlé and to develop a holistic and richly detailed comprehension of the Income Accelerator Program and Nestlé's CSR communication strategies (Allen, 2017; Yin, 2014). During the participant observation, the researcher took the participant as observer stance, signifying that the researcher was a full member of Nestlé, and that Nestlé was aware of her research activity (Kawulich, 2004; Yin, 2014). In addition, this study deployed descriptive observation, in which the researcher observed everything without focusing on a pre-formulated theoretical guideline. This resulted in an expansive data collection which allowed to gain broader data and insights which would otherwise not be gathered (Kawulich, 2004).

The researcher attended various Nestlé's meetings about the Income Accelerator Program and got in contact with significant people who work on the Income Accelerator Program, either on organizational-related aspects or on communication. This involves people from Nestlé, for example, Milan Slikker (Director Chocolate Nestlé), Florence Moorman (Communication Manager Nestlé), and Yann Wyss (Global Lead, Social Impact at Nestlé). However, the meetings also allowed the researcher to connect with external stakeholders involved in the Income Accelerator Program, e.g., Rik Habraken who works for the KIT Royal Tropical Institute, and Yuca Waarts who is an independent scholar on cocoa sustainable value chain research at Wageningen University. Moreover, the researcher took responsibility for creating and developing the podcast about the Income Accelerator Program. The tasks involved creating a storyline, deciding on guest speakers, and reaching out to them, and being involved with the recording sessions as a communication advisor. The podcast project ensured that the researcher received a holistic view of the program in which all different kind of guest speakers shared their opinions and knowledge of the program and the circumstances in the current cocoa industry. It was not possible to record the attended meetings as this was not allowed for privacy reasons. However, notes were made in which close approximations of comments related to this research have been written down (Yin, 2014).

3.4 Data analysis

3.4.1 Document analysis

The documents in Table 3 have been structurally analyzed in the program Atlas.ti based on a deductive approach. First, the documents were scanned to emphasize essential information. Afterward, the documents were analyzed based on a preconceived coding list distilled from the operationalization, ensuring that the data could be linked to the existing theory (Linneberg & Korsgaard, 2019). In total, three projects were made in Atlas.ti, namely a project with the fifteen interview transcripts of the Dutch consumers, a project with all the Nestlé documents and the two interview transcripts of the Nestlé employees, and a project with all documents of Tony's Chocolonely. This resulted that the researcher being able to analyze the results separately and not mix them with other data, thus having more overview and, in the end, more valid and reliable results.

3.4.2 Comparative analysis

The social media advertisements (Annex 4) and the web article (Annex 3) of Tony's Chocolonely have been systematically analyzed compared to the social media advertisements (Annex 1) and the infographic (Annex 2) of Nestlé. This type of comparative analysis allowed to discover patterns and differences between Nestlé and Tony's Chocolonely (Verweij & Gerrits, 2012). Therefore, it gained a better understanding of the CSR communication best practices. This analysis involved taking the social media advertisements and web article of Tony's Chocolonely and comparing it to the social media advertisements and infographic of Nestlé to identify the differences. The analysis is based on the operationalization, i.e., the CSR message elements. Subsequently, it compared these elements to analyze if there were differences in the CSR communication strategies of both companies.

3.4.2 Semi-structured interviews analysis

The interview recordings were transcribed and then subsequently uploaded into the Atlas.ti program. The interviews were analyzed based on an abductive approach, i.e., a combination of the deductive and inductive coding strategies. An abductive method allowed testing the existing theories, but it also ensured that any other pivotal information could not be missed (Linneberg & Korsgaard, 2019). The deductive approach used a preconceived coding scheme that was derived from the concepts ascribed in the conceptual framework (Azungah, 2018). This ensured that the results from interview transcripts could be linked to theory. The inductive approach coded other essential aspects that emerged within the interview transcripts. Three major steps within the inductive coding process were taken into account. In the first step, known as open coding, data was chunked into small codes to filter the interview findings. In the second step, axial coding, these codes were subsequently grouped into categories. The last step, selective coding, involved developing one or more themes that characterize the content of the categories (Miles et al., 2018). After coding each interview, all codes per interview were summarized in an

extensive table. This ensured a comprehensive overview of the various opinions and perspectives which were discussed by each interviewee, organized per coding. The table enabled the creation of correlations between interviewees' opinions and the formulation of the main findings in a structured and precise manner.

3.4.3 Participant observation analysis

The observation notes during the participant observation analysis have not been structurally and consistently analyzed based on a pre-formulated coding list due to time constraints. However, the notes were analyzed based on keywords, whereby the theoretical concepts were in an unstructured manner used to match the data to the theory (Yin, 2014). Although the observation notes provided significant findings, it should be seen as supplementary to the findings of the other analyses, i.e., semi-structured interviews and document analysis.

3.5 Validity and reliability

When performing research, validity and reliability are vital (John & Soto, 2007). Construct validity in this research was established by transforming the existing literature into measurable variables to ensure that what is measured is what needs to be measured (Creswell & Miller, 2000). Furthermore, internal validity was strengthened using data triangulation (Van Thiel, 2014). Three different research methods were deployed, i.e., document analysis, semi-structured interviews, and participant observation. This ensured that a broader data set was obtained, thus increasing the research's validity (Van Thiel, 2014). Qualitative research building a case study similar to this does not aim for a representative sample of an entire group but for an analytical representation that compares another case, i.e., Tony's Choclonely. However, the research still tried to involve a balanced group of consumers to the sample. As explained earlier, the current study deployed the snowball sampling strategy. This sampling technique is sometimes seen as biased because the respondents have not been selected randomly but on social networks. Therefore, a balanced group of initial contacts was involved regards age, gender, and residence. This ensured that any subgroup in the initial contacts' networks was accessible to participate in this research, which resulted in a comprehensive overview of opinions and knowledge (Browne, 2005).

In order to obtain reliable data about CSR communication, it is crucial to explicitly describe all the different procedures and steps of the research (Van Thiel, 2014; Yin, 2009). This is especially important for qualitative research, such as this research, because the obtained data is more subjective than data gathered from quantitative research (Denscombe, 2003). Therefore, reliability was achieved by transparently describing decisions and making the interview guides (Annex 6 and 7) and interview the transcripts available. Moreover, potential researcher biases are major problems in participant observation (Yin, 2014). The researcher can become biased during the participant observation at Nestlé

as they probably only share most of the good features of the Income Accelerator Program. Therefore, the researcher had a critical view by taking other institutions into account to overcome the potential bias. It not only confirmed data with Nestlé during the participant observation, but it also cross-checked the findings with other independent institutions, such as the NGO the KIT Royal Tropical Institute, and scholar Yuca Waarts (senior sustainable value chain development researcher at Wageningen University). It thus gained a more holistic and unbiased overview of the Income Accelerator Program and ensured the reliability of the results.

Chapter 4 – Case: Nestlé

This chapter examines Nestlé and its CSR communication strategies. First, it gives a brief overview of Nestlé's Income Accelerator Program, whereafter the CSR communication strategies of Nestlé are elaborated. Thirdly, the Dutch perspectives on CSR messages are amplified based on the CSR communication elements. Finally, the desired CSR communication outcomes are analyzed.

4.1 Nestlé's Income Accelerator Program

This paragraph provides a systematic overview of the Income Accelerator Program's different aspects based on the interview's findings with Slikker (Director Chocolate Nestlé Netherlands), the document analysis, and the participant observation at Nestlé.

4.1.1 Organizational commitment

Nestlé is a Swiss Fast-Moving Consumer Goods multinational that has existed for over 150 years and has its headquarter in Vevey, Switzerland. Nestlé has offices in circa 186 countries worldwide, the Nestlé Netherlands office is located in Amstelveen. Nestlé's portfolio includes more than 2000 global and local brands, from food and beverages to pet care and health care.

Since 2009 Nestlé has been investing in improving the living circumstances of cocoa farmers and their families through its Nestlé Cocoa Plan. It did so by, for example, building schools and water wells, helping children receive birth certificates to access schools, and providing training to farmers for sustainable agricultural practices (Slikker, Director Chocolate, April 26, 2022). Aside from this, Nestlé also established through the Cocoa Plan the Child Labor Monitoring and Remediation System (CLMRS) together with International Cocoa Initiative. This enabled to track down child labor, whereby Nestlé discovered that the primary reason for child labor is the low income for cocoa farmers. Therefore, Nestlé initiated the Income Accelerator Program in 2020 (Slikker, Director Chocolate, April 26, 2022; Nestlé, personal communication, 2022). *“Through the Cocoa Plan, we actually gave all kinds of things and asked some things in return. So, we required cocoa farmers to prune trees or obtain the right tools. And in the Income Accelerator Program, we will turn it around; we give incentives if they do certain things.”* (Slikker, Director Chocolate, April 26, 2022).

Organization of the program

The Income Accelerator Program focuses on implementing financial stimuli for cocoa farmers and their families to encourage behavioral change, enabling them to obtain a living income long-term (Slikker, Director Chocolate, April 26, 2022). The program is directed at four key areas:

1. School enrollment for all the cocoa farmers' children between six and sixteen years old. Many children do not have birth certificates; without these, they cannot access schools. Nestlé ensures that the children obtain these birth certificates.
2. Implementing agroforestry activities to increase climate resilience, for example planting shade trees. This creates more humidity and increases biodiversity
3. Deploying adequate farming practices, including pruning. This will increase the crop productivity.
4. Generating diversified income, for example, by growing other products or raising livestock such as chickens, beekeeping. This ensures that the risk of crop failures is spread and that farmers are less dependent on cocoa.

Cocoa farmers receive every year 100 Swiss francs for each area they comply with. When they adhere to every area, they will receive an additional incentive of 100 Swiss francs, signifying that the cocoa farmers can earn an extra 500 Swiss Franc yearly. This is about a quarter of the farmers' annual current income (Nestlé, 2022; Slikker, Director Chocolate, April 26, 2022). Nestlé provides the materials and support needed to comply with the areas, i.e., the birth certificates for assessing a school, the shade trees, pruning training, and helping generate a diversified income. This alludes that the cocoa farmers do not financially have to invest to meet the areas. Moreover, the incentives are not disbursed based on the volume of cocoa sold. *“We do not distinguish between large and small farmers, so even if you only have one hectare, you can still earn those 500 Swiss francs.”* (Slikker, Director Chocolate, April 26, 2022).

The incentives are paid through mobile money, a safe mobile saving account that the farmers can easily access. As a result, payment from Nestlé suppliers to the intended recipient is fully traceable and ensures women's independence (Nestlé, 2022). The incentives are being transferred in periods when they are most needed. For example, the pruning incentives are paid during the pruning season, which is around April, May, and June, while the school enrollment incentives are being paid when children return to school, which is around the end of September beginning of October. Not only is this crucial because the money is then mostly needed, but it also encourages the behavior change of cocoa farmers. When the link between 'behavior' and payment is not clear to the farmers and their families, the incenting of behavior will not occur. Therefore, by transferring the incentives at the right and most needed moment, the cocoa farmers will better comprehend that the money they receive is for complying to one of the program's four pillars (KIT, personal communication, July 20, 2022).

Nestlé works together with external and independent parties during the implementation and monitoring of the program. These parties include institutions such as the KIT Royal Tropical Institute,

International Cocoa Initiative, IDH, The Sustainable Trade Initiative, Rainforest Alliance, local cooperatives, and cocoa farmers, including the governments of Côte d'Ivoire and Ghana (Nestlé, 2022). One of the major partners of the program is the KIT Royal Tropical Institute. The KIT is an independent research and knowledge institute that provides independent Monitoring, Evaluation & Learning (MEL). The main activity of the KIT in this program is their monitoring of the program activities and results, i.e., how many farmers pruned their trees, how many children went to school, et cetera. Moreover, the KIT collects the data of all the other involved parties. This includes data from the production techniques of farmers from Rainforest Alliance to data about child labor and school visiting of ICI – an organization that aims to combat child labor. The KIT also collects its own data by visiting the farmers in Côte d'Ivoire and Ghana. These primary data include vital indicators, e.g., cocoa production, food security, and level of current income. The KIT analyses all these data to provide a better picture of the progress and impact of the program (KIT, personal communication, July 20, 2022). The involvement and cooperation of these different partners, especially KIT, contribute to the genuine attempt of Nestlé to improve the living circumstances in the cocoa industry.

Financial input

Nestlé will invest 1.3 billion Swiss francs into the Income Accelerator Program to disburse incentives and provide materials and training (Nestlé, personal communication, 2022). For the first two years, cocoa farmers can earn 500 Swiss francs. This high incentive at the program's start helps accelerate significant impact. After the start-up phase, the incentives are reduced to 250 Swiss francs because the program will most likely deliver tangible results after two years, *"The idea is that the cocoa farmers become successful by implementing the four key areas, which will lead to higher incomes. Ultimately, higher incentives are less needed and thus are reduced after two years."* (Slikker, Director Chocolate, April 26, 2022).

Durability

In 2020 Nestlé started the pilot program involving 1.000 cocoa farmers in Côte d'Ivoire. The first results of the pilot were positive. Therefore, the program is currently being further tested in Côte d'Ivoire, involving 10.000 farmers. In 2024 Nestlé will extend the program to Ghana as well, where the results and test phases will be assessed and customized where needed. The results of the test phases will then be published as well. Nestlé sources almost 80% of its cocoa from Côte d'Ivoire and Ghana and estimates its supply chain involves 160.000 farmers. Nestlé aims for every farmer to be involved in the program by 2030 and to have a 100% traceable cocoa supply chain by 2025 (Slikker, Director Chocolate, April 26, 2020; Nestlé, 2022).

Figure 2: expansion of the Income Accelerator Program



Source: Nestlé, n.d.-a

4.1.2 CSR impact

The Income Accelerator Program will have various impacts on society, but the exact impact results are not yet available as the program has only just been implemented. However, the KIT recently collected the primary data, which already gives an impression of the program's impact. The program mainly has a social impact because it primarily aims to increase the living conditions of cocoa farmers' families and prevent child labor risks. It does so by indirectly increasing the cocoa farmers' incomes through incentives, which help families meet their life necessities. This is manifested by the first results, which show that the farmers and their families primarily spend the incentives on house improvements, school materials for the children, and health care, i.e., doctor visits and medication (KIT, personal communication, July 20, 2022). In addition, the program focuses on increasing the cocoa production on the already existing plantations and aims to reach a stable income by encouraging farmers to have second earnings. This will decrease the risk of financial setbacks due to crop failures (Nestlé, personal communication, 2022; Slikker, Director Chocolate, April 26, 2022). Moreover, the encouragement of pruning also increases revenue of the farmers. Pruning generates less uncontrolled growth, i.e., branches that have no fruit or are diseased are pruned. This ensures that the cocoa tree is better balanced and therefore is able to produce more cocoa. Ultimately, this leads to a more stable and higher income. The first results demonstrated an increase in the pruning of cocoa trees (KIT, personal communication, July 20, 2022).

Furthermore, the program takes a holistic approach by not only focusing on the farmer but on the family, including the women. It namely encourages gender equality through equal treatment between farmers and their spouses; half of the cash transfer is paid to the cocoa farmer's partner, who in 95% of the cases is a woman (KIT, personal communication, July 20, 2022). Nestlé provides a Gender Action Learning System training in which women could improve their position by being financially independent. In addition, the program's environmental impact is based on new regenerative agriculture practices, such as planting shadow trees.

Nestlé receives feedback from stakeholders that it should also increase the cocoa price to effectively solve the adverse issues in the cocoa industry (Slikker, Director Chocolate, April 26, 2022). Nestlé argues that a higher cocoa price is indeed a way to solve the problems. However, they also believe a higher price will have a significant side effect because, according to Nestlé, it will lead to deforestation. Nestlé explains this by claiming that a higher price signifies that cocoa becomes more profitable.

Therefore, more farmers prefer to own more land on which they can grow more cocoa, i.e., extensive farming. That is why Nestlé installed financial stimuli, which provides farmers incentives when they adopt pruning in their farming strategies. Pruning enables farmers to grow more cocoa on their already owned lands (intensive farming). *"If you increase the cocoa price, more farmers will grow cocoa and clear even more trees. Cocoa is a product traded on the world market, meaning the more supply, the lower price. So, we doubt whether a higher cocoa price is a structural solution. Ultimately, you want them to be able to grow more cocoa on their current land."* (Slikker, Director Chocolate, April 26, 2022).

4.1.3 Motives

According to Slikker (Director Chocolate, April 26, 2022.), the primary motivation to implement the Income Accelerator Program is to improve the living conditions of their cocoa farmers, *"And that works both ways: the farmers have a better life, but we as Nestlé need a stable supply of cocoa. And you cannot achieve that by mistreating people."* That is mainly because poor living conditions and low incomes will make it unattractive to become a cocoa farmer for future generations. This creates a significant risk that Nestlé will not have abundant cocoa to sell in the future. Therefore, the possibility of existing in the future is an important reason to deploy this program. Moreover, another motive of Nestlé for implementing the Income Accelerator Program is the growing demand for responsible and sustainably produced cocoa. Nestlé felt the ever-increasing pressure from consumers, investors, and national governments to come up with a solution in the cocoa industry, *"I think there's always pressure. Especially if you are Nestlé or another large company."* (Slikker, Director Chocolate, April 26, 2022). The Income Accelerator Program is thus mainly deployed based on extrinsic motives.

4.1.4 CSR match

The CSR match refers to the logical fit between the CSR program and Nestlé's core business. Nestlé aims to provide food that benefits its consumers broadly. Their corporate website states, *"Our core aim is to enhance the quality of consumers' lives every day, everywhere by offering tastier and healthier food and beverage choices and encouraging a healthy lifestyle. We express this via our corporate proposition Good Food, Good Life."* (Nestlé, n.d.-d). Nestlé also believes sustainability is essential and is trying to commit itself to sustainable business practices that improve the environment and society (Nestlé, personal communication, 2022). However, sustainability is not explicitly mentioned in their core business. The CSR match is measurable by product fit and target group, elaborated in the text below.

Product fit

Product fit signifies that the Income Accelerator Program matches the Nestlé products. Nestlé has a wide range of food brands, including fourteen different chocolate brands (Figure 3). Although the goal is that the cocoa of all the chocolate brands is sustainably and fairly produced through the Income Accelerator

Program, Nestlé cannot 100% trace its cocoa yet. “Currently, we buy certified cocoa from a cooperative, which the cooperative transports to the port in either Côte d'Ivoire or Ghana. This certified cocoa is traceable to the cooperative and the farmers. However, non-certified cocoa is transported to the same port and mixed with the certified cocoa in a boat or in a shed. At that moment, we knew that half of the cocoa was sustainably produced, but the other half was not traceable and thus not sustainable. The goal of the program is to produce 100% traceable cocoa by 2025.” (Slikker, Director Chocolate, April 26, 2022).

Figure 3: chocolate brands of Nestlé



Source: Nestlé, n.d.-c

Target group fit

Target group fit relates to the fact that the consumers of Nestlé prefer sustainable cocoa products and that organizations such as Nestlé devote themselves to sustainability programs. According to Slikker (Director Chocolate, April 26, 2022), the consumers of Nestlé are becoming more sustainable-oriented and are inclined to buy products that do not harm society and the environment. Nestlé claims that they are trying to respond to its target group's growing demand for responsible and sustainable produced cocoa by implementing the Income Accelerator Program. Consequently, Nestlé hopes this grows consumer confidence in their products, enabling consumers to actively and consciously choose responsible cocoa products that increase families' livelihood and support children's protection (Nestlé, 2022).

4.2 Nestlé Netherlands communication strategies

Based on the interview's findings with Moorman (Communication Manager Nestlé Netherlands), the Nestlé document analysis, and the participant observation at Nestlé, a comprehensive understanding of the current communication strategies for the Income Accelerator Program was formulated. This paragraph examines these communication strategies.

4.2.1 Communication campaign method

The headquarter of Nestlé in Switzerland (Nestlé Global) is creating various corporate campaigns for every country's Nestlé office in their global organization. In other words, Nestlé Global creates a standard campaign template, which the Nestlé local headquarters can adapt to their market and ensure that the story remains the same in these various markets. The global standard campaign template primarily includes social media advertisements because this is a cost-effective communication strategy and is simple to localize for every market (Moorman, Communication Manager, May 13, 2022). In November 2021, Nestlé Global introduced a corporate digital and social media campaign for the Income Accelerator Program to their markets, thus also for the Netherlands. Nestlé Global decided to create a corporate campaign instead of a brand campaign because it cannot fully trace its cocoa to every brand. Nestlé has countless different types of chocolate brands and thus purchases an enormous amount of cocoa. This makes it highly complex to trace the cocoa to every specific brand, *"We know that consumers prefer to link this type of communication to our brands because that is much more tangible. So that is why we are now working on producing a 100% traceable KitKat so that we are able to deploy brand communication."* (Moorman, Communication Manager, May 13, 2022).

The local headquarters of Nestlé can choose if they prefer to adopt the campaign, either paid, organic (free), or not at all (Nestlé, personal communication, January 2022). Nestlé Global creates a package of various assets for the campaign to localize for every market. This implies the social media advertisements (Annex 1), the infographic (Annex 2), the web landing page, the press release, and various visuals (Nestlé, personal communication, January 2022). Moreover, Nestlé Global provides every market recommendation through a localized template, called playbook. This playbook contains localized advice on which assets will resonate best with the local audience, the budget amount, and the target group (Nestlé, personal communication, January 2022). The assets package and the playbook can still be (further) localized. However, the markets cannot change the content and the essence of the assets, which alludes that the only adjustment the markets can make is the asset translation to their language (Moorman, Communication Manager, May 13, 2022).

4.2.2 Localized communication strategies

In January 2021, Tony's Chocolonely launched the *"Sweet Solution"* campaign, in which they created look-alikes chocolate bars of its competitor's chocolate brands. The look-alikes chocolate bars unofficially refer to Twix (Mars), Ferrero Rocher, Toblerone (Mondelēz), and KitKat (Nestlé) (Figure 4). This campaign aimed to raise awareness of modern slavery and illegal child labor in the cocoa industry and to encourage other chocolate brands to implement *"Tony's Sweet Solution"* (Tony's Chocolonely, n.d.-a). The Sweet Solution refers to Tony's five sourcing principles to eliminate poverty, inequality, and exploitation in the cocoa chain (Explained in more detail in sub-paragraph 5.2.1). The Sweet Solution campaign of Tony's Chocolonely resulted in the issues in the cocoa industry becoming

a hot topic in the Netherlands and has ensured that Nestlé Netherlands felt the urge to communicate about its Income Accelerator Program (Moorman, Communication Manager, May 13, 2022). That is why Nestlé Netherlands decided to employ the communication strategies for the Income Accelerator Program.

Figure 4: Tony's Chocolonely's Sweet Solution Campaign



Source: Tony's Chocolonely, n.d-a.

Nestlé Netherlands deployed the paid social media campaign on Facebook and Instagram, which went live in January 2022. The social media campaign involves different sponsored social media advertisements (Annex 1). The advertisements include various videos which offer a glimpse of the different facets of the Income Accelerator Program. All advertisements contain a copy text, i.e., a text written above the video posts, which link to the localized web landing page of the Income Accelerator Program. Nestlé Netherlands adopted the Nestlé Global assets package and employed a professional copywriter to translate the web landing page assets into Dutch. On the web landing page, people can discover the key messages of the program, certain proof-points, and the timetable. Moreover, they can find a more in-depth infographic about the program (Annex 2). According to Moorman, an infographic is a simplistic way to provide a clear overview of the various features of the program and therefore an adequate tool to deploy (Communication Manager, May 13, 2022). Nestlé Global initially created the infographic, after which Nestlé Netherlands further localized it. However, they decided to keep the term CHF (Swiss Franc) untranslated. Converting CHF to Euros implied that the amount would no longer be a rounded number, which was not preferable by Nestlé Netherlands (Moorman, Communication Manager, May 13, 2022). Aside from these communication tools, Nestlé Netherlands also deployed the global press release about the program launch and converted it into Dutch. They pitched the localized press release to different Dutch newspapers expecting them to create an article. This has succeeded for the newspaper *Algemeen Dagblad* (AD), *Distrifood*, *NOS Nieuws*, *NRC*, and *Trouw*. At the moment, Nestlé Netherlands is developing a podcast about the Income Accelerator Program, which will take this research findings into account. The podcast involves critical speakers, such as Yuca Waarts, a senior sustainable value chain development researcher at Wageningen University, and two senior advisors of sustainable economic growth from KIT Royal Tropical Institute, an independent expertise center for sustainable development. During the podcast, the independent speakers will give their opinions on the programs' opportunities and obstacles.

Table 4: overview of Nestlé Netherlands' communication strategies

Paid social media campaign	Corporate website	Infographic	Press releases	Podcast (<i>not yet published</i>)
<ul style="list-style-type: none"> - Different social media advertisements - Advertised on Facebook and Instagram - Highlighting the Income Accelerator Program's key messages. 	<ul style="list-style-type: none"> - Special web landing page - Key messages of program, actions, proof-points, progresses and what is next 	<ul style="list-style-type: none"> - Published on web landing page - Overview of the various features of the program 	<ul style="list-style-type: none"> - Localized global press release - Pitched to local newspaper - Published in: <ul style="list-style-type: none"> - AD - Distrifood - NOS Nieuws - NRC - Trouw 	<ul style="list-style-type: none"> - Conversation about Income Accelerator Program together with guest speakers: <ul style="list-style-type: none"> - Senior researcher sustainable value chain development at Wageningen University - Senior advisors of KIT Royal Tropical Institute, independent expertise center for sustainable development

Source: created by author with content of Moorman (May 13, 2022), Slikker (April 26, 2022) and Nestlé, personal communication, January 2022

4.2.3 Aim and target group

The communication strategies have a functionalistic approach, which alludes it aims to create awareness and ensure a positive image enhancement among consumers (Golob et al., 2013). Nestlé Netherlands namely aims to create a specific “*favorability*” for Nestlé, with the consequence that consumers have a positive feeling about the company (Moorman, Communication Manager, May 13, 2022; Slikker, Director Chocolate, April 26, 2022).

Nestlé Netherlands targets its communication to millennials between 18 and 40 who eat chocolate and are interested in CSR programs. This group mostly has a neutral opinion towards Nestlé and is, therefore, more impressionable than people of an older generation or activists (e.g., Greenpeace or other action groups oriented). These people either already have a positive or negative image of Nestlé, “*We are not going to change their opinion, and that is okay, but we do not want to trigger any negativity.*” (Moorman, Communication Manager, May 13, 2022).

4.3 Dutch consumers' perspectives

This paragraph elaborates on the findings of the in-depth interviews with fifteen Dutch consumers, in which they gave their opinions on the Nestlé communication messages about the Income Accelerator Program, i.e., the infographic (Annex 1) and the social media advertisements (Annex 2). The theoretical CSR communication elements are used to gradually provide a systematic overview of the various perspectives. First, the views on the CSR content are displayed, whereafter the opinions on the CSR message format are presented.

4.3.1 CSR content

Organizational commitment

Although the fifteen respondents understood the commitment of Nestlé in the cocoa industry, most did not grasp that the social media advertisements were about the Income Accelerator Program. They assumed that the advertisements were about a general Nestle's approach to combat the adverse effects in the cocoa chain. In other words, they did not link any CSR program to the advertisements. A few respondents realized the advertisements were about a CSR program but thought the program was called "*regeneration generation*" because that is how the videos in the social media advertisements ended.

However, based on the infographic, most respondents understood that the communication message was about the Income Accelerator Program. The majority of the respondents described the program as a stimulation system in which the cocoa farmers can earn multiple bonuses when they meet four different goals. Most even mentioned the four principles, which are school enrollment, good agricultural practices, agroforestry activities, and diversified incomes. According to the respondents, the program mainly aims to reduce child labor. Most respondents realized that the program focuses on a financial contribution from Nestlé, but some were still doubtful because they did not understand the term "CHF". Only two respondents recognized that the program is a plan for multiple years, while also other respondents mentioned that the total bonus amount changes after two years, from 500 CHF to 250 CHF. However, most respondents did not mention anything about the program's durability.

CSR impact

Based on the social media advertisements and the infographic, the fifteen respondents expressed that the Income Accelerator Program's emphasis is on minimizing the cocoa industry's social adverse effects. They all said the program would help prevent child labor and provide a better income to the cocoa farmers. In other words, the program improves the living conditions of the cocoa farmers and their families. Nonetheless, most research participants did not understand the program's attempt to reduce the environmental effects; they conceived the program as a societal project whereby the environmental aspects are barely considered. One respondent even questioned if the program has a positive impact on the environment: *"Increasing cocoa production by training cocoa farmers and subsidizing pruning but I can imagine that if I were a farmer, I then would like to have more land to produce cocoa. And that does not seem sustainable at all."* (Consumer 11, May 12, 2022).

Motives

Every respondent believed Nestlé launched the Income Accelerator Program out of extrinsic drivers. They assumed that Nestlé invented this program as a consequence of the criticism from society and, therefore, to build a better reputation among consumers. They did not consider that Nestlé initiated this program out of the goodness of its heart. Most participants accepted this because they agreed that Nestlé is a company and needs to earn money for its business continuity. One respondent even said it is better

when there is a commercial interest for Nestlé because *“this will increase their commitment as Nestlé is probably more eager to earn money”* (Consumer 9, May 11, 2022). However, most preferred mentioning the extrinsic motivations in the messages because that ensures transparency, and, therefore, the trustworthiness of the messages. This is also because the current messages seem to have the aim to grow goodwill among consumers. *“I am never quite sure what to think about these large companies, why they implement and create such programs. That also challenges the credibility.”* (Consumer 5, May 9, 2022).

CSR match

The respondents all heard of Nestlé before, and most knew it, especially from the Nestlé chocolate milk powder. About a half knew KitKat was from Nestlé, but the other half had to guess. As claimed by most participants, they preferred that the communication sender is the Nestlé chocolate brands instead of Nestlé itself. This is because the respondents missed the link to the brands on the communication and therefore were not aware of the product fit: *“It may shape my image of Nestlé, but when I am in the supermarket, and I want to buy a KitKat, I will not think about this program.”* (Consumer 15, May 19, 2022).

All fifteen respondents thought it is essential that companies, such as Nestlé, are committed to sustainability initiatives. Most respondents even mentioned that Nestlé could significantly impact society and thus think it is even more pivotal for them to devote themselves to sustainability programs. The majority of the respondents is also interested in sustainability and would like to be informed about such programs, which means the target group fit seems correct. However, most participants preferred to read such communication on packaging instead of social media because they thought it was too informative and a complex issue for social media. In addition, this allows the respondents to decide for themselves when they want to read it instead of having it *“directly pushed into my face”* (Consumer 5, May 9, 2022).

4.3.2 CSR message format

Illustrations

Most participants thought using videos in the social media advertisements was a good decision because they believe it is *“catchier to watch small videos than to read text.”* (Consumer 10, May 12, 2022). Nonetheless, most respondents agreed that the videos were standard and that more companies are using these types of illustrations. In addition, it is not immediately apparent that the advertisements are about Nestlé. For some respondents, it even appears as a message from a charity: *“You’re waiting for Giro 555 or something else.”* (Consumer 5, May 9, 2022). All fifteen respondents agreed that the illustrations were played too fast and were too abstract *“Few shots of cocoa farmers with some words, looks nice, but it does not really have a back-up.”* (Consumer 7, May 10, 2022). However, most participants agreed that seeing real people in the videos helps to better understand the program and what is happening in the cocoa industry, because *“It is a far-away story”* (Consumer 7, May 10, 2022).

According to most respondents, the illustrations in the infographic were valuable to make it more readable and vivid. The illustrations helped make the infographic visually more attractive and to unconsciously understand the program better. *"The illustration of a woman near the text of female empowerment emphasizes that it is about women."* (Consumer 11, May 12, 2022). In addition, most respondents liked the illustration of the cocoa bean because that emphasizes that the program is about cocoa and immediately catches your attention. However, the majority of the participants found the illustrations children's drawings, which are pictured too cheerfully; they are not sure if that is appropriate for such a heavy and complicated theme. According to nearly all respondents it was more favorable to present realistic illustrations to give a better view of the real situation in Africa.

Transparency

The respondents preferred to see some honesty from Nestlé in the communication messages. This alludes that the communication should also contain sentences that displays the things that cannot be achieved yet, such as: *"We are trying to do this, but we know we cannot solve all problems, but every bit helps."* (Consumer 6, May 10, 2022). Most respondents missed this transparency in the current messages, mainly because the current communication is more an announcement than a reflection on results. The participants preferred when Nestlé already mentioned some results in their current messages because that shows their transparency. However, the results should also show the parts of the program that are not working properly because that manifests their genuine commitment. *"When they are honest about what they did not achieve yet or what struggles they faced, I believe their commitment to the program more."* (Consumer 8, May 10, 2022).

Plain language

Every respondent claimed they knew all terms in the social media advertisements, but the videos went too fast to grasp the message adequately. In addition, most think it is better to translate the text in the videos into Dutch. This is because that is the native language of the target group and, therefore, easier to understand the meaning of the advertisements. In addition, if the text is in English, it may seem as, *"Another large corporation that wants to do something good again."* (Consumer 5, May 9, 2022). It makes the advertisements more impersonal and distant. Moreover, all fifteen respondents indicated that the infographic was more profound than the three social media advertisements. Therefore, the infographic reached a greater level of understanding of the program among the consumers. According to most participants, the social media advertisements contained too little text, which led to questions and confusion.

According to all respondents, the infographic contains a sufficient amount of text. Nonetheless, all fifteen respondents did not understand the term CHF in the infographic, *"the first thing I thought of was sunscreen."* (Consumer 5, May 9, 2022). Most understood that CHF was a currency. However, after explaining that it denotes the Swiss franc, the respondents did not comprehend why the Swiss currency

is used in Dutch messages. Therefore, some thought that CHF stands for the local currency in Côte d'Ivoire or Ghana. The majority of the participants believed it was disturbing that CHF was not explained because they do not know how much one Swiss franc is worth in Euros. Therefore, they could not understand if 500 CHF is an abundant amount of money for the cocoa farmers to reach a living income. Moreover, some participants also argued that without an explanation of CHF, it took longer to comprehend the text: *"It hinders to read it well. I can tell it is a currency, you can make the logical link, but you have to take more time to understand it and that is disturbing."* (Consumer 14, May 17, 2022). Some respondents even believed that it makes the story more complex: *"If I had understood CHF, I think I have been able to get more out of the infographic. Then it would have been a clear story for me."* (Consumer 12, May 13, 2022).

Facts

The respondents experienced the social media advertisements as marketing messages in which most thought the advertisements were too distant, impersonal, and to show *"look at what we at Nestlé are doing"* (Consumer 1, May 2, 2022). This was mainly because the respondents experienced the advertisements posts as *"too good to be true"* (Consumer 14, May 17, 2022) and because Nestlé paid to display these advertisements on social media. *"It is good that Nestle keeps people informed, but they could better use non-sponsored communication. I know marketing campaigns cost a lot of money; you could have helped a lot of farmers with that amount of money."* (Consumer 2, May 2, 2022). One respondent even mentioned that the social media advertisements gave a certain *"Disney feeling"* as they were considered a too romanticized view of reality: *"The men will work, the women will have a handicraft business and the children will go to school, and then everyone is happy within ten years. Yes sure"* (Consumer 15, May 19, 2022). The majority of the participants thought the wording in the advertisements was mainly focused on general ideas and not on actual details, *"those are all nice words, but what does it actually say?"* (Consumer 6, May 10, 2022).

By contrast, the participants considered the infographic a knowledge transfer to consumers. According to the respondents, the infographic contained a lot of facts and more information and had a neutral tone of voice, which ensured their understanding and credibility in the program increased, *"Because I understand it better, I can better see what they are trying to show me. This ensures that the infographic seems less like a selling tool."* (Consumer 7, May 10, 2022). Nonetheless, most participants thought it missed concrete examples of the program's implementation. The infographic is mainly focused on what Nestlé is going to do while less on how exactly they are going to carry out the program: *"It says Nestlé is going to make women equal, but then I am wondering how they are going to do that?"* (Consumer 4, May 9, 2022). According to the respondents, the infographic missed explanations of some of the facets of the program. For example, the reduced bonus after two years *"On what basis is it reduced, will the program then be too expensive? This makes me doubt the program's trustworthiness."* (Consumer 11, May 12, 2022). Additionally, the respondents thought Nestlé was still a bit vague and

short-sighted. *"Somewhere is written, we are also going to adjust our entire supply chain, something like that. I always find those sentences remarkable, as if it is possible to just change that. Well, sorry, that is the core business of Nestlé, that is hard to change."* (Consumer 6, May 10, 2022). Furthermore, most respondents preferred reading about the program's results instead of an announcement. Concrete results of the program help judge the program's capability to minimize the adverse problems in the cocoa industry and Nestlé's genuine commitment to the program, *"Nestlé have been working on this since 2020, so I actually expect some results in return."* (Consumer 11, May 12, 2022).

Consistency

According to the participants, the social media advertisements and the infographic contained the same key messages. However, all fifteen respondents agreed that the social media advertisements were too abstract, while the infographic embedded more in-depth information. Moreover, the social media advertisements and the infographic differed in the lay-out; in contrast to the advertisements having more realistic illustrations, the infographic consisted of children's drawings, *"You have a different feeling with the two communication messages."* (Consumer 7, May 10, 2022).

4.4 Analysis of desired CSR outcomes

This paragraph analyses the desired CSR outcomes (knowledge, trust, and engagement) based on the current research's findings of the Dutch consumers' perspectives.

4.4.1 Knowledge

Table 5 provides a general overview of the CSR communication elements which are lacking in the current Nestlé messages in order to acquire knowledge. The text below further describes these missing elements.

Table 5: overview lacking elements for knowledge

Knowledge		
	Social media advertisements	Infographic
CSR content		
Organizational commitment	In generally not clear	Durability and financial input unclear
CSR impact	Sustainability impact not clear	Sustainability impact not clear
Motives	N/A	N/A
CSR match	N/A	N/A

CSR message format		
Illustrations	<ul style="list-style-type: none"> - Too standard - Too fast - in English, preferable in Dutch 	Children's drawing, preferable more realistic illustrations
Transparency	N/A	N/A
Plain language	- Too short description	CHF not clear
Facts	No concrete examples and results	No concrete examples and results
Consistency	N/A	N/A

Although most respondents understand how Nestlé organizes the Income Accelerator Program, the respondents did not gain an overall knowledge of how the Income Accelerator Program minimizes the adverse social and environmental effects in the cocoa industry. This is particularly true for the social media advertisements where none of the respondents understood the organizational commitment of Nestlé. According to the respondents, the social media advertisements were too general and did not include concrete examples, which ensured that the advertisements raised questions rather than clarity on the program. In addition, the videos in the social media advertisements were perceived as standard and thus did not stand out, which made it unclear whether the advertisements were from/about Nestlé. It thus decreased the respondent's awareness. Moreover, the respondents thought the videos went too fast to understand the message's meaning immediately. On top of that, the English wording made it harder to grasp the meaning instantly. Nonetheless, the respondents agreed that using real footage instead of drawn illustrations gained more knowledge about the situation in the cocoa chain.

The respondents shared the same opinion that the infographic enabled them to gain more knowledge because it was more profound than the social media advertisements. This ensured that the respondents better understood how the Income Accelerator Program was organized. However, most respondents still believed the infographic missed concrete examples and results and was still short-sighted. Therefore, most respondents did not understand the program's durability, and some were doubtful about the financial input. This is partly because none of the respondents understood the meaning of "CHF," which led to confusion, misunderstandings, and incomprehension of the program. Moreover, the illustrations in the infographic were a valuable addition to gaining more knowledge about the program. Nonetheless, the respondents agreed that realistic images, similar to the videos in the social media advertisements, would better comprehend the program. The reason is that the issues in the cocoa industry are happening far away, thus the respondents are not fully aware of these problems. Both the social media advertisements and the infographic did not explain the sustainability impact of the program in society and therefore the respondents did not understand how the program minimize the adverse environmental effects.

4.4.2 Trust

Table 6 structurally displays the lack of CSR communication elements in the current Nestlé messages to reach the desired outcome of trust. More detailed findings are discussed in the following text.

Table 6: overview lacking elements for trust

Trust		
	Social media advertisements	Infographic
CSR content		
Organizational commitment	N/A	N/A
CSR impact	N/A	N/A
Motives	No motives mentioned	No motives mentioned
CSR Match	N/A	N/A
CSR message format		
Illustrations	- In English, preferable in Dutch	N/A
Transparency	Only mentioning the favorable aspects	Only mentioning the favorable aspects
Plain language	N/A	N/A
Facts	- No concrete examples and results - Perceived as marketing messages	No concrete examples and results
Consistency	N/A	N/A

The respondents were still doubtful about Nestlé's commitment, honesty, and the program's capability to minimize the adverse effects on the cocoa industry. This, again, especially applies to social media advertisements. The respondents perceived the social media advertisements as marketing messages because they were difficult to believe. This stems from the fact that the advertisements were sponsored messages. In addition, the videos in the advertisements were English, leading to the respondents experiencing the posts as impersonal and distant. Therefore, the respondents had low trust in Nestlé's commitment, honesty, and the program's capability. The infographic, on the other hand, was not perceived as marketing but as knowledge exchange. The infographic had a neutral tone of voice and contained more facts. This increased the respondents' credibility in the program and Nestlé's commitment.

However, some CSR elements were still lacking in their absence in both messages. Both message types did not include any results, which ensured that the respondents thought it was harder to determine the program's credibility and whether Nestlé actually implemented it. In addition, the respondents preferred if Nestlé also shared the potential program's shortcomings. This shows some transparency and increases the trust in Nestlé's genuine commitment. The respondents generally missed transparency in both messages; they preferred if Nestlé also communicated about what is not possible to achieve with its program. The other CSR element lacking in the messages were the motives of Nestlé

to implement the Income Accelerator Program. As aforementioned, the respondents did not think Nestlé initiated this program out of intrinsic (value-driven attributions) drivers but rather extrinsic (rewarded-driven attributions) drivers. However, the respondents favored seeing these extrinsic motivations in the CSR communication elements because this shows transparency and therefore increases the trust in the commitment of Nestlé.

4.4.3 Engagement

A global overview of the missing CSR communication elements to better reach engagement is illustrated in Table 7, after which the missing elements are considered more in depth.

Table 7: overview lacking elements for engagement

Engagement		
	Social media advertisements	Infographic
CSR message content		
Organizational commitment	N/A	N/A
CSR impact	N/A	N/A
Motives	N/A	N/A
CSR match	- Product fit not visible - Target group different preferences	- Product fit not visible - Target group different preferences
CSR message format		
Illustrations	- Too standard - Too commercial - In English, preferable in Dutch	N/A
Transparency	N/A	N/A
Plain language	N/A	N/A
Facts	No concrete examples and results	No concrete examples and results
Consistency	Realistic illustrations	Drawn illustrations

During the interviews, the respondents were asked what their reactions to both CSR messages were, and they all agreed to be positively surprised. The respondents were delighted to see that Nestlé is initiating a program to eliminate the issues in the cocoa industry. These positive reactions were mainly reached after the respondents read the infographic. The social media advertisements, namely, did not generate many positive reactions. One reason is that the social media advertisements were perceived as too general, commercial, and standard because of the lack of concrete examples and because the videos were in English. This led that most respondents being less interested in understanding the program and that the advertisements might go unnoticed when the respondents would have seen this in their own timeline on social media, which might also explain why the respondents did not see the social media

advertisements before the interview. The infographic thus generated more positive reactions from the respondents as that contained more facts and seemed less as a selling tool. However, most respondents agreed that the infographic also still missed concrete examples and results, which led to less positive engagement because it did not reach a holistic overview of the program. In addition, the respondents preferred brand communication instead of corporate communication, i.e., communication from the brand names instead of Nestlé. On top of that, they also agreed to favor packaging communication, ensuring the respondents decide for themselves when to read the messages. The CSR match was thus insufficient to positively influence the respondents' engagement with the messages. Finally, the respondents mentioned that the social media advertisements and infographic were inconsistent in layout format. While the social media advertisements contained more realistic illustrations, the infographic consisted of drawn illustrations. Therefore, the respondents thought the branding of Nestlé was not strong enough, ensuring that it was harder to immediately recognize that the messages were from Nestlé.

4.4.4 Interlinkages between desired outcomes

Some of the desired CSR outcomes are interlinked, meaning for example less knowledge also causes less trust and negative engagement, and vice versa. According to the respondents, the social media advertisements were too general, abstract, and standard. This not only led to a decrease in knowledge as it was harder to understand the program, but it also ensured that less trust in the program was reached. The respondents namely thought that it was more complicated to determine Nestlé's genuine commitment and the program's capability. Finally, this also resulted in less engagement because the respondents might not notice the social media advertisements and were less interested in understanding the program. Secondly, the English wording in the videos ensured little knowledge because it was harder to understand the message's meaning. The English wording also led to little trust because it seemed more distant and impersonal. As a consequence, this assured less engagement in the advertisements as well. The lack of concrete examples in the infographic led to a decrease in knowledge as it was harder to understand how the program works in practice. At the same time, it also affected the respondents' trust because it was harder for them to determine Nestlé's commitment and the program's capability. Finally, the missing of concrete examples and results also meant less engagement because the respondents did not gain a complete image of the program.

Chapter 5 - Contrast Case: Tony's Chokolonly

This chapter elaborates on the CSR communication strategies of Tony's Chokolonly. It looks into the different documents which have been analyzed and takes the various perspectives of the Dutch consumers which were raised during the interviews into account. First, a brief description of Tony's Chokolonly and its communication strategies will be explained, whereafter three of Tony's Chokolonly's communication messages are analyzed based on the theoretical CSR communication

elements. Finally, a comparison between Tony's Chocolonely and Nestlé is made based on their CSR communication strategies.

5.1 Tony's Chocolonely and its CSR communication strategies

In 2001, major international chocolate companies, including Nestlé, signed the Harkin-Engel Protocol. This protocol involves agreements to eliminate the worst forms of child labor. However, an episode of the Dutch TV show "Keuringsdienst van Waarde" from 2003 revealed that child slavery in the cocoa industry still existed (Blom, Van Burg, Verhagen, & Hillen, 2014; Tony's Chocolonely, 2013; Tony's Chocolonely, 2014). Teun van Keuken, one of the presenters during the episode, was shocked that nothing was changed in the cocoa industry. He tried to contact Nestlé to ask if they could produce a 100% slave-free chocolate bar, but to no avail. Subsequently, Teun van Keuken decided to create his own slave-free chocolate; in 2005, he produced 5,000 bars of Fairtrade chocolate. It became a success, and Tony's Chocolonely was officially established. The name Tony's Chocolonely is referred to Teun (Tony) and to the fact that he felt being in a lonely battle for achieving slave-free chocolate (Chocolonely) (Tony's Chocolonely, n.d.-b).

Tony's Chocolonely argues that poverty is the reason for all issues in the cocoa industry. Therefore, they aim for a higher cocoa price because this increases the living income of farmers and will solve the problems such as slavery (Tony's Chocolonely, n.d.-b.) Next to the Tony's premium, which Tony's Chocolonely initiated to increase the cocoa price, Tony's Chocolonely tries to reach this aim through communication. Its communications focus on creating awareness about the issues in the cocoa industry to the broad public and encouraging other chocolate companies to implement a higher cocoa price (Van Weert, 2022). Therefore, the CSR communication approach of Tony's Chocolonely can be best described as constitutive, which alludes that Tony's Chocolonely tries to reach a mutual understanding between them and their consumers by openly negotiating and discussing their CSR approach (Golob et al., 2013).

Tony's Chocolonely deploys various marketing communication tools. The major marketing tool of Tony's Chocolonely is its products, where the chocolate bars are unequally divided, in order to raise awareness about the unequal distribution of cocoa profits in the supply chain. On top of that, Tony's Chocolonely shares its mission and impact inside the packaging to reach consumers quickly and effectively (Jefferson, 2022). Bibianne Roertert, Marketing Manager of Tony's Chocolonely, mentioned in an interview with Marketing Report that Tony's Chocolonely does employ any paid marketing, because, according to Tony's Chocolonely, *"you should not have to pay to tell a good story."* (Van Weert, 2022). Therefore, their communication strategies are mainly employed through organic (non-paid) social media posts and ambassadors, or the so-called *"Choco Fans."* The goal of Tony's Chocolonely is to turn these Choco Fans into *"serious friends"*, who elevates Tony's Chocolonely through word of mouth. In addition, Tony's Chocolonely does not hire any external media agency for its campaigns but

has its own creative team inside its organization. This creative team claims to make the most significant impact with Tony's Chocolonely campaigns and therefore keep their mission with every campaign they deployed in their minds: *"together we make 100% slave free the norm in chocolate"* (Van Weert, 2022). Therefore, their campaigns mainly have an activist role in which Tony's Chocolonely encourages other major chocolate companies to incorporate its strategy for improving the cocoa chain. For example, the *"Sweet Solutions"* campaign, which launched limited-edition chocolate bars that were look-alikes of Tony's Chocolonely's competitors (Figure 4 – p. 33). It aimed to create awareness about the issues in the cocoa industry, involving child labor. Tony's Chocolonely main message was that the *"Big Coco"* can easily adapt their strategy, *"Sweet Solution"*, to combat child labor as well (Tony's Chocolonely, n.d.-a). When Nestlé launched its Income Accelerator Program campaign, Tony's Chocolonely also reacted to this by creating a social media post and uploading a news article on their website. It said Tony's Chocolonely was *"pumped"* about the new program, but still thought Nestlé current price for cocoa is too low for solving poverty in the cocoa supply chain and encouraged Nestlé to *"side with Tony's Chocolonely on this crucial point as well."* (Tony's Chocolonely, 2022).

5.2 CSR communication messages

As aforementioned, Tony's Chocolonely does not have typical CSR communication campaigns similar to other companies. Therefore, this paragraph analyzes a Tony's Chocolonely's web article about its approach to enhancing the cocoa supply chain (Annex 3) and two recent social media posts (Annex 4). The analysis is conducted based on the theoretical CSR communication elements.

5.2.1 CSR content

Organizational commitment

The social media posts briefly communicate Tony's Chocolonely's organizational commitment. Post 1 elaborates on the fact that Tony's Chocolonely found some cases of child labor in its supply chain. It states that other chocolate makers, the *"Big Choco"*, should also apply the Five Sourcing Principles to combat child labor (Tony's Chocolonely, 2022-b; Annex 4, Post 1). Post 2 does not communicate much about Tony's Chocolonely's organizational commitment but explains why the chocolate bars of Tony's Chocolonely become more expensive and emphasizes its mission to make 100% slave-free chocolate bars the norm (Tony's Chocolonely, 2022-c; Annex 4, Post 2). The web article elaborates more in-depth the organizational commitment. Here Tony's Chocolonely described their Five Sourcing Principles for ensuring slave-free cocoa, whereby every principle should be applied to reach structural transformation in the cocoa supply. The principles are as follows (Tony's Chocolonely, n.d.-b):

1. Traceable cocoa beans

The cocoa beans for Tony's Chocolonely chocolate bars are 100% traceable. Tony's Chocolonely created a certain Bean Tracker which monitors the cocoa supply of Tony's

Chocolonely's partners. The partners, for example, the cooperatives, can also view the supply in this Bean Tracker. This ensures that not only Tony's Chocolonely but also its partners know precisely where, how, and by whom the cacao is produced.

2. Higher price

At the moment there is no structural solution to increase the too low cocoa prices. Therefore, Tony's Chocolonely introduced a Tony's premium which, according to them, enables to close the gap between a living income and the cocoa price. The premium exists out of two parts: the Fairtrade premium and the additional Tony's premium. The amount of the premium is calculated at the start of every season.

3. Stronger farmers

According to Tony's Chocolonely strong cooperatives deliver many benefits for the cocoa farmers, e.g., assistance for international trade, organizing transport, providing training, or joint procurement of agricultural funds. Tony's Chocolonely has direct contact with the cooperatives and deliberates on the joint annual plans and strategies.

4. The long-term

Tony's Chocolonely has signed a five-year cooperation agreement with all six cooperatives with whom they work. This agreement involves the commitment of Tony's Chocolonely to the cooperatives, which assures that they will buy cocoa from these cooperatives in the upcoming five years. This ensures guaranteed sales for the cooperatives.

5. Improved productivity and better cocoa quality

Tony's Chocolonely requires a productivity of 800 kg cocoa per hectare annually. In order to reach this productivity, Tony's Chocolonely invests in agricultural expertise and competences to grow cocoa.

CSR impact

The social media posts clearly mentioned the impact of Tony's Chocolonely on society. This is shown by sentences as for example: *"Tony's want to end illegal labor in the cocoa chain."* (Tony's Chocolonely, 2022-b) and *"Tony's has a mission: together we make 100% slave free the norm in chocolate."* (Tony's Chocolonely, 2022-c). The web article also clearly mentioned that the Five Sourcing Principles would enable to eliminate slavery in the cocoa industry. Tony's Chocolonely mentions that they *"show that producing chocolate can be done differently, without modern slavery and illegal child labor."* (Tony's Chocolonely, n.d.-b). The communicated CSR impact is thus mainly focused on social sustainability. In both the web article and the social media posts there is nothing written about environmental sustainability, signifying that Tony's Chocolonely seems not primarily to focus on responsibly interacting with the planet.

Motives

Both the social media posts and the web article contain intrinsic motives. This alludes that the message clearly describes the mission of Tony's Chocolonely "*making 100% slave-free chocolate the norm*" and inspiring other chocolate companies, or the so-called "*Big Choco*" to follow its lead. The messages do not include extrinsic motives, i.e., motivations that lead to specific beneficial outcomes for Tony's Chocolonely.

CSR match

Tony's Chocolonely is the name for the company as the brand name. Therefore, it might be easier to link the product fit between Tony's Chocolonely's approach and its chocolate. During the interviews, most respondents also mentioned that Tony's Chocolonely exists to deal with sustainability. Therefore, they thought its communication about how they are trying to improve the cocoa industry is very understandable: "*It is literally their brand which represents fair working conditions. That makes it very logical to use that in their communication strategy.*" (Consumer 1, May 2, 2022).

Although the target group fit is more complicated to measure without primary data, the respondents mentioned they preferred that Tony's Chocolonely use packaging communication. According to the respondents, this immediately grabs attention and is a simple way of marketing, "*From the moment you stand in the supermarket and start opting for chocolate, Tony's story is immediately in front of you.*" (Consumer 9, May 11, 2022).

5.2.2 CSR message format

Illustrations

The analyzed social media posts (Annex 4) use static illustrations in which the central message of the post is written. The web article (Annex 3) consists of thirteen illustrations, which are mainly drawn images. However, it also contains four realistic images and one video about farmers in West Africa. Moreover, it has three small graphs which support the written text. The first graph in the text is a small overview of the Five Sourcing Principles and highlights the key messages of each sourcing principle. The second graph displays the Living Income Model of Tony's Chocolonely and explains how this model is organized. The third graph shows how the Living Income is calculated for Côte d'Ivoire and Ghana and clarifies why these differences per country. In addition, per principle, a matching illustration is used, displayed in every principle's headline and on the principles overview's graph.

Transparency

The most outstanding aspect of Tony's Chocolonely messages is the transparency element. In the messages, Tony's Chocolonely admits that some facets of their impact are still not yet adequate. For example, on one of the social media posts, Tony's Chocolonely mentioned they still have 1701 child labor cases in their supply chain (Tony's Chocolonely, 2022-b; Annex 4 post 1). In the other social media

post, Tony's Chocolonely explained why its chocolate bars are becoming more expensive because *"their chocolate bars have nothing to hide."* (Tony's Chocolonely, 2022-c; Annex 4 post 2). Moreover, Tony's Chocolonely admitted in its web article about the Five Sourcing Principles that some principles still need to be further optimized: *"we are still looking for the best way to further improve the fifth principle together with the farmers."* In addition, the web article also mentioned the results from studies conducted by independent institutions. These results indicated that some of Tony's Chocolonely's principles are not flawless in their approaches; for example, slavery still exists in their supply chain, and the living costs were higher than was calculated in Tony's Chocolonely's living income model for Ghana. Tony's Chocolonely stated that they will pursue these issues in their strategy (Tony's Chocolonely, n.d.-b) To strengthen the above-mentioned aspects, most interviewed consumers thought the transparency of Tony's Chocolonely in its message is unique and outstanding: *"One of Tony's Chocolonely's strengths is that in their communication, they do not just pretend that they are doing very well but are also honest about what is not yet working."* (Consumer 6, May 10, 2022).

Plain language

The social media posts and the web article contained spoken language rather than professional language. This is manifested in sentences as for example: *"Das wat anders dan geheimhouding"* (English: *"That's something else than secrecy"*.), *"Ennuh.. werkt het met die spelregels?"* (English: *"Annund.. is it working with those rules of the game?"*) and *"leggen we je effe haarfijn uit in deze link."* (English: *"We quickly explain this meticulously to you in this link."*). In addition, both messages, i.e., social media posts and web article, mainly contain Dutch words except for a few words. This assures that the messages are better to understand than if it was in English. Furthermore, the principles written in the web article do not have very complicated names, namely: *"traceable cocoa beans," "higher price," "strong farmers," "long term,"* and *"quality and productivity."* These principles' names are generally understandable to the broader public. Besides, the interviewed consumers thought Tony's Chocolonely communicates its strategy to improve the cocoa chain clearly without mentioning any complicated programs. *"There are no complicated programs, et cetera. They just explain this is what we are doing, and this is what we want to achieve."* (Consumer 5, May 9, 2022).

Facts

Both the social media posts and the web article mostly contain texts based on truth and actual details, i.e., it does not have a self-praising tone. The social media posts (Annex 4) contain in-depth explanations of the issues mentioned in the post. Tony's Chocolonely shows facts and figures to make it more understandable why child labor cases were revealed in its supply chain and why its chocolate bars are becoming more expensive. The web article (Annex 3) displayed a few results from previous years. For example, Tony's Chocolonely explained the amount of Tony's premium in 2019-2020 (Côte d'Ivoire: \$350 per ton cocoa. Ghana: \$355 per ton cocoa) and how many farmers could benefit from this premium

(8.457 farmers). In addition, Tony's Chocolonely uses the organic (non-paid) approach for the social media posts.

Consistency

The messages, i.e., the web article and the social media posts, consistently emphasize Tony's Chocolonely mission to combat slavery in the cocoa supply chain. Moreover, the look and feels are the same in the communication messages, making it more evident that the messages are from Tony's Chocolonely.

5.3 Comparison Tony's Chocolonely and Nestlé

This paragraph will compare Tony's Chocolonely and Nestlé based on their CSR communication strategies in order to provide lessons learned for Nestlé. Table 8 shows a general overview of the differences in their CSR messages, after which the dissimilarities are considered in more depth.

Table 8: differences between Tony's Chocolonely and Nestlé

	Tony's Chocolonely	Nestlé
Communication approach	Constitutive approach	Functionalistic approach
CSR match	<ul style="list-style-type: none"> - CSR at the core of their existence and part of their mission - Brand communication (product fit) - Digital and packaging communication (target group fit) 	<ul style="list-style-type: none"> - CSR not at the core of their existence - Corporate communication (product fit) - Digital communication (target group fit)
Transparency	- Mentioning the unfavorable features	- Only mentioning the favorable features
Plain language	<ul style="list-style-type: none"> - All text is in Dutch (except for some words) - Use of spoken language - Not mentioning any CSR programs 	<ul style="list-style-type: none"> - Videos in social media advertisements are in English - Some jargons and buzzword, e.g., CHF - Mention of the Income Accelerator Program
Facts	<ul style="list-style-type: none"> - No paid marketing - Results 	<ul style="list-style-type: none"> - Paid marketing - Announcement
Consistency	- Tony's Chocolonely look and feel	- Standard social media advertisements

The significant difference between the CSR communication strategies of Tony's Chocolonely and Nestlé is their communication approaches. Tony's Chocolonely focuses more on creating a mutual understanding between them and their consumers by openly negotiating and discussing their Five Sourcing Principles. Nestlé, on the hand, aims for a better reputation and positive image towards their consumers and thus uses a more functionalistic approach.

Due because these approach differences, some CSR message content elements are more present in Tony's Chocolonely's CSR messages than in the messages of Nestlé. This is particularly true for the

CSR match aspect. CSR is at the core of the existence of Tony's Chocolonely; the company originated to improve the cocoa industry, and thus CSR is genuinely part of its mission. Nestlé mainly focuses on providing good food to people while also keeping CSR in the back of their heads. Moreover, the product fit emerges very clearly in messages of Tony's Chocolonely. This is because Tony's Chocolonely is the name for the company as the brand name, while Nestlé is the umbrella organization for all kinds of brands. Therefore, it is easier to link the logical fit between the societal issues and Tony's Chocolonely. Moreover, Tony's Chocolonely also uses packaging communication, while Nestlé only conducts its CSR communication through digital platforms, i.e., social media, corporate website, and a podcast. Another aspect that emerged very clearly in Tony's Chocolonely's communication messages is the *transparency* element. In the messages, Tony's Chocolonely admits that some facets of their impact are still not yet adequate, while Nestlé only mentions the program's advantages. Moreover, Tony's Chocolonely uses a different marketing strategy for its social media advertisements than Nestlé, i.e., the non-paid approach. Nestlé namely uses the sponsored (paid) marketing method. This influences the factual-based element, as this aims for a non-marketing tone. In addition, Tony's Chocolonely is displaying more *facts* in its social media advertisements than Nestlé's posts. The respondents perceived the posts of Nestlé as too abstract without concrete results. Moreover, the web article of Tony's Chocolonely included results from previous years, while Nestlé's communication is more focused on announcing their new program without presenting any results. The *plain language* element also differs between Tony's Chocolonely and Nestlé; the communication of Tony's Chocolonely is in Dutch except for some words, compared to Nestlé as the social media videos were entirely in English. Furthermore, Tony's Chocolonely uses a more spoken language rather than professional. Nestlé, on the other hand, still uses some jargon and buzzwords in their communication; this is especially true for the term "CHF.". Finally, Tony's Chocolonely does not mention any CSR programs similar to Nestlé in their messages (Income Accelerator Program) but generally describes their approach to combat slavery in the cocoa industry. Finally, Tony's Chocolonely conducts the *consistency* element very adequately in their messages, where they use the same colors and branding in all their communication. This increases that the look and feel are consistent and that it is immediately clear that the messages are from Tony's Chocolonely. Nestlé, on the other hand, does not have enough branding, signifying that its social media advertisements were perceived as too standard.

6. Conclusion & Discussion

This last chapter is dedicated to answering the main research question of the current study. Moreover, the chapter offers a critical reflection on the deployed methods and the research outcomes. It ends with recommendations for further research.

6.1 Conclusions and recommendations for practice

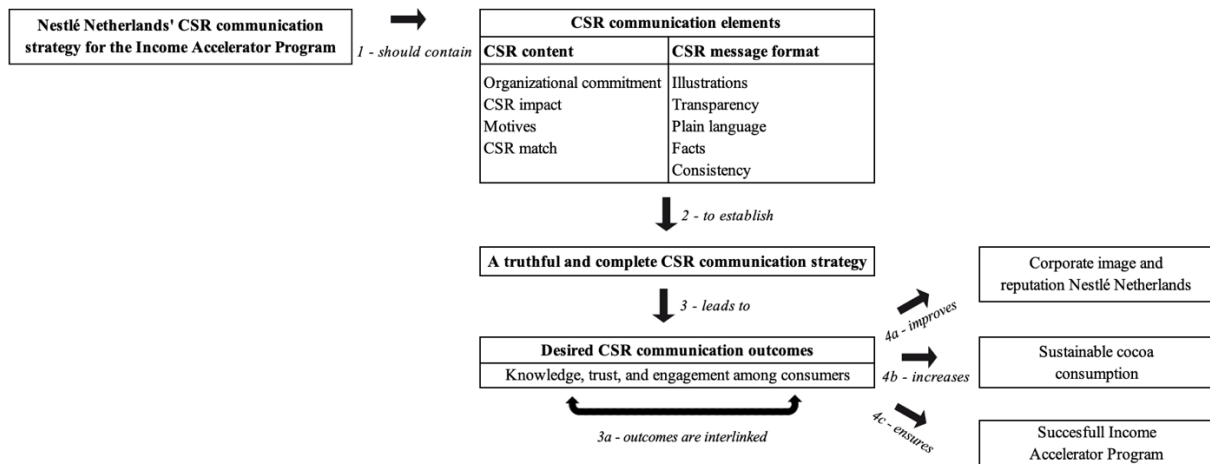
The current dissertation examined Nestlé's CSR communication strategy regarding their Income Accelerator Program. This research aimed to answer the question, "*How can Nestlé Netherlands improve its CSR communication to a more truthful and complete strategy to enhance the Dutch consumers' knowledge of, trust in, and engagement with Nestlé's Income Accelerator Program?*". Based on the semi-structured interviews, the document analysis, the comparative analysis of Tony's Chocolonely, and the participant observation at Nestlé, the CSR communication of Nestlé's current strategy have been thoroughly analyzed. This paragraph elaborates on every sub-question to subsequently answer the main research questions.

6.1.1 Nestlé's Income Accelerator Program and CSR communication elements

Nestlé's Income Accelerator Program focuses on financial stimuli for cocoa farmers and their families to encourage behavioral change, enabling them to reach a living income in the long term. Nestlé Netherlands deploys different platforms and approaches for communicating this program to their consumers. They conduct a paid social media campaign in combination with a landing page on its corporate website. In addition, Nestlé Netherlands created an in-depth infographic and pitched their press releases about the program to local Dutch newspapers. Moreover, they are currently developing a podcast with crucial guest speakers, such as Director Chocolate Nestlé, an independent scholar of Wageningen University, and one of the major partners of the Income Accelerator Program.

Figure 5 illustrates the conceptual model, which provides an overview of how to reach a truthful and complete CSR communication strategy. Prior studies suggested that different CSR communication elements should be deployed to achieve a truthful and complete CSR communication strategy. These elements are divided into two different aspects, which are *CSR content* and *CSR message format*. The *CSR content* signifies that the CSR messages should contain in-depth information about the Income Accelerator Program. This can be done by adopting the elements of organizational commitment, CSR impact, motives, and CSR match. These four elements should be conveyed in a proper CSR message format to establish a truthful and complete CSR strategy. A proper *CSR message format* includes illustrations, transparency, plain language, facts, and consistency. When these nine elements of CSR content and CSR message format are appropriately conducted, a truthful and complete CSR communication can be established, leading to the desired outcomes: knowledge, trust, and engagement.

Figure 5: conceptual model



Source: created by author with content of all authors mentioned in paragraph 2.2

6.1.2 Truthful and complete CSR communication strategy

Derived from the results, the current CSR messages of Nestlé need certain modifications to establish a truthful and complete CSR communication strategy that leads to the Dutch consumers' knowledge of, trust in, and engagement with Nestlé's Income Accelerator Program. This sub-paragraph elaborates on the main modifications.

First of all, the CSR communication approach of Nestlé is more focused on the functionalistic approach, which mainly alludes that they aim for a better reputation among consumers. Tony's Chocolonely, on the other hand, uses the constitutive approach, which primarily focuses on stakeholder management. The constitutive approach enables a more truthful and complete CSR communication strategy than the functionalistic approach, and thus Nestlé should reconsider their approach and goal of the CSR communication messages.

Secondly, it can be concluded that the messages, i.e., the social media advertisements and the infographic, do not communicate abundant information about the organizational commitment and do not include enough facts. Subsequently, this causes a lack of knowledge and trust. The analysis of Tony's Chocolonely displayed that its communication strategies included sufficient facts, particularly concrete examples about its approach to combat slavery in the cocoa industry and results from previous years. Nestlé has to consider encompassing additional concrete examples and results in the messages, which ensures the messages have more in-depth and holistic information about the program and enables consumers to determine the credibility of the program.

Moreover, the Nestlé messages are more focused on communicating the favorable aspects of the Income Accelerator Program while less on the unfavorable aspects. Tony's Chocolonely, on the other hand, is gaining much trust by openly communicating about its approach's flaws and unfavorable aspects. Therefore, Nestlé ought to communicate openly about all characteristics of the program,

signifying that it should also include the unfavorable aspects, i.e., shortcomings, of the Income Accelerator Program.

Fourthly, it can be concluded that the messages did not adequately deploy plain language, leading to general knowledge about the Income Accelerator Program not being acquired. Nestlé should consider solely using Dutch words in their communication and explicitly explain terms that are not used in everyday life, such as "CHF." Consequently, adjusting these aspects to their communication signifies that it is easier to grasp the program's meaning immediately. This is supported by the fact that the messages of Tony's Chocolonely are primarily in Dutch and include spoken language, which ensures that it is easier to grasp the meaning immediately and that knowledge is ensured.

Furthermore, it can be concluded that brand communication on packaging will help increase positive engagement as the product fit will be more visible. Brand communication signifies that the messages are sent out of the brand name e.g., KitKat, instead of the corporate name, i.e., Nestlé. It can be concluded that Tony's Chocolonely is an excellent example of a company that adequately deploys brand and packaging communication. Results showed that brand and packaging communication is able to ensure more positive consumer engagement because consumers can better link the CSR program or approach to the product. Consequently, brand and packaging communication can lead to a higher sustainable cocoa consumption as consumers are better aware of which chocolate brands are linked to sustainable organizations.

In addition, the findings concluded that the social advertisements had a low trust level because they were perceived as a marketing tool. Tony's Chocolonely solely deploys a non-paid marketing policy. Nestlé can consider the same, as a non-paid marketing policy is an efficient way to deploy for gain more trust of consumers.

Finally, it can be concluded that the messages of Nestlé do not have a specific Nestlé look and feel. Tony's Chocolonely is consistent in its branding, creating a specific personality of the company. This ensures that consumers immediately realize that the messages are from Tony's Chocolonely and therefore achieve a more positive engagement with the messages. Therefore, Nestlé should adjust their branding to a more Nestlé "feeling."

6.1.3 Overall conclusion

To conclude, Nestlé's current messages are not perceived as truthful and complete and thus cannot reach the desired CSR outcomes (knowledge, trust, and engagement). Therefore, Nestlé Netherlands should consider improving its CSR communication by modifying certain CSR communication elements, as explained above, and changing its CSR communication approach to the functionalistic method. This will not only lead that the desired CSR outcomes being achieved but will also positively influence the reputation and image of Nestlé. More importantly, this also increases sustainable cocoa consumption. By a truthful and complete CSR communication strategy consumers can make informed purchase decisions and have more trust in the credibility and sincere contribution of the program. It also ensures

that consumers positively engage by either buying Nestlé cocoa products or sharing their positive image of Nestlé. Finally, when consumers are more inclined to buy the Nestlé cocoa products, more financial funding will be available for Nestlé to successfully implement the Income Accelerator Program.

6.2 Discussion

This paragraph provides a critical reflection on the method deployed and on the study's outcomes. It examines the decisions made, suggests improvements, and ends with a description of remarkable results.

6.2.1 Reflection on method

Although this research provided insightful results and recommendations, there still are some limitations in the deployed research method. First, the current study has a relatively small sample for analyzing consumers' perspectives. Nestlé has already conducted multiple quantitative studies to test its messages among its consumers but never examined the underlying opinions and views. Therefore, the decision was made to conduct qualitative research. However, it would have been better to combine the quantitative data of Nestlé with the qualitative data of this research. This allows for a more holistic perspective, which would have made it possible to generalize this research's outcomes. Unfortunately, the Nestlé research outcomes are not publicly available and thus not willing to share.

Furthermore, this study was unable to encompass the entire communication messages of both Nestlé and Tony's Chocolonely due to time constraints. However, to formulate even more valid recommendations for Nestlé, it would have been worthwhile to examine the entire communication messages of both companies. In addition, to gain more in-depth knowledge about the best practices of Tony's Chocolonely, it would have been advisable to gather primary data of this contrast case as well. This would have ensured acquiring broader insights into Tony's Chocolonely's CSR communication strategies and diving deeper into the consumers' perspectives on Tony's Chocolonely's communication. However, also the short time for this research process made it impractical to conduct primary data on Tony's Chocolonely.

Finally, the respondents preferred to do the interviews online. This was primarily because, due to Corona, the respondents believed online meetings are beneficial and time-saving. However, through online interviews, delays could occur in transmission because of weak internet speed. This might increase the risk of hampers in the social media advertisements displayed during the interview through screen sharing. Nestlé does not place the social media advertisements on their official social media pages but posts them as pop-up advertisements. This alludes that one cannot search for the social media advertisements but should be part of the specific target group. Consequently, this creates the possibility that the advertisements are shown on their social media timeline. Therefore, the only option was to share the screen, whereby an official Nestlé document (Nestlé Global Playbook), including the social media advertisements, was shown.

6.2.2 Reflection on results

The current study adds to the bodies of existing literature in the field of CSR communication as it gave practical insights regarding the underlying consumer opinions. Most of the findings correspond to the existing literature in the field of CSR communication. However, some results illustrated differences in the theoretical application. First, the respondents specified their preferences about which platform they favor to see CSR communication messages. Nonetheless, this research's theory does not highlight platform preferences adequately. The platform preferences element does fit into CSR match as it can be placed under target group fit. Still, creating a separate component for "*communication platform*" would be preferable. This is primarily because the respondents suggested the importance of the platform's decision where the communication emerges. The current theory underexposes this importance. In addition, the theory suggested that the desired CSR outcomes are interlinked with each other, meaning that when knowledge increases, trust and engagement increase as well, and vice versa. The findings illustrated that some of the desired outcomes were interlinked, especially when it comes to factual-based and illustration elements. The missing of concrete examples and results and too standard and commercial videos in the social media advertisements ensured that the respondents had a lack of knowledge, trust, and engagement. However, other CSR content messages seemed to only have an effect on the desired CSR outcomes separately.

Furthermore, some of the results were out striking and notable. Data collection also exposed that none of the respondents had seen the communication messages of Nestlé before the interviews. This is remarkable as Nestlé had put a large budget behind the social media advertisements. Nonetheless, during the participant observation, it became apparent that Facebook blocked the advertisement for a while because according to Facebook the posts were too political. This can support the argument for Nestlé to consider packaging communication, as the respondents mentioned that they felt that the messages were too informative for social media.

Moreover, it was remarkable to realize that Tony's Chocolonely had a significant impact on the communication decisions of Nestlé. Tony's Chocolonely indirectly encouraged Nestlé Netherlands with their "*Sweet Solution*" campaign to communicate their approach to the cocoa industry. Without that campaign, Nestlé Netherlands might not have communicated about its program. Moreover, it was striking to notice that Nestlé and Tony's Chocolonely have contrasting views and approaches for the same aim: combating slavery and providing living income for farmers. Tony's Chocolonely aims for a higher cocoa price while Nestlé argues a higher cocoa price will have a significant side effect of deforestation and therefore encourage installing financial stimuli to minimize the adverse effects in the cocoa industry. It was striking to hear from Waarts (senior sustainable value chain development researcher at Wageningen University) that one should combine the programs or approaches to minimize the issues in the cocoa chain. She believes both a higher cocoa price and incentives are needed.

Although the analysis of Tony's Chocolonely CSR communication strategies provided good insights into how Nestlé can enhance its CSR communication message, it should be noted that Nestlé

could never reach the same level of the desired CSR outcomes as Tony's Chocolonely. Nestlé namely does not have the same image as Tony's Chocolonely. Tony's Chocolonely has a positive corporate image and therefore gives the corporate brand a clear and attractive face to the outside world. This signifies that Nestlé should adjust its CSR communication in small steps in order to limit the risk of reputational damage, as Schlegelmlich and Pollach (2005) recommended in the literature review.

6.3 Recommendations for further research

This research has created theoretical and practical insights into CSR communication best practices. It may act as a guide for Nestlé to adopt their CSR communication more effectively. While this research approach of qualitative interviews limits the generalizability, it enabled an in-depth comprehension of the Dutch consumers' opinions and views. However, to better understand these implications of Dutch consumers' perspectives, it would be worthwhile to test the findings in combination with quantitative data. This ensures that the outcomes are more generalizable and create a better practical understanding of best practices for CSR communication. In addition, it would be interesting to investigate the suggested adjustments in the CSR communication messages of Nestlé. Further research could analyze Nestlé's modified messages based on the current study's conclusion and explore the Dutch perspectives on these new communications. This could help confirm if the desired CSR outcomes are better reached when the adjustments are made. Moreover, this could also validate further if the adjusted CSR communication leads to a more sustainable cocoa consumption and to a better implementation of the Income Accelerator Program. Finally, this research found limitations in the deployed theory, whereby the best platform to communicate CSR is less addressed. Therefore, further research could investigate which platform would be most suitable for truthfully and completely communicating CSR messages, resulting in a more holistic view of CSR communication best practices.

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Annex

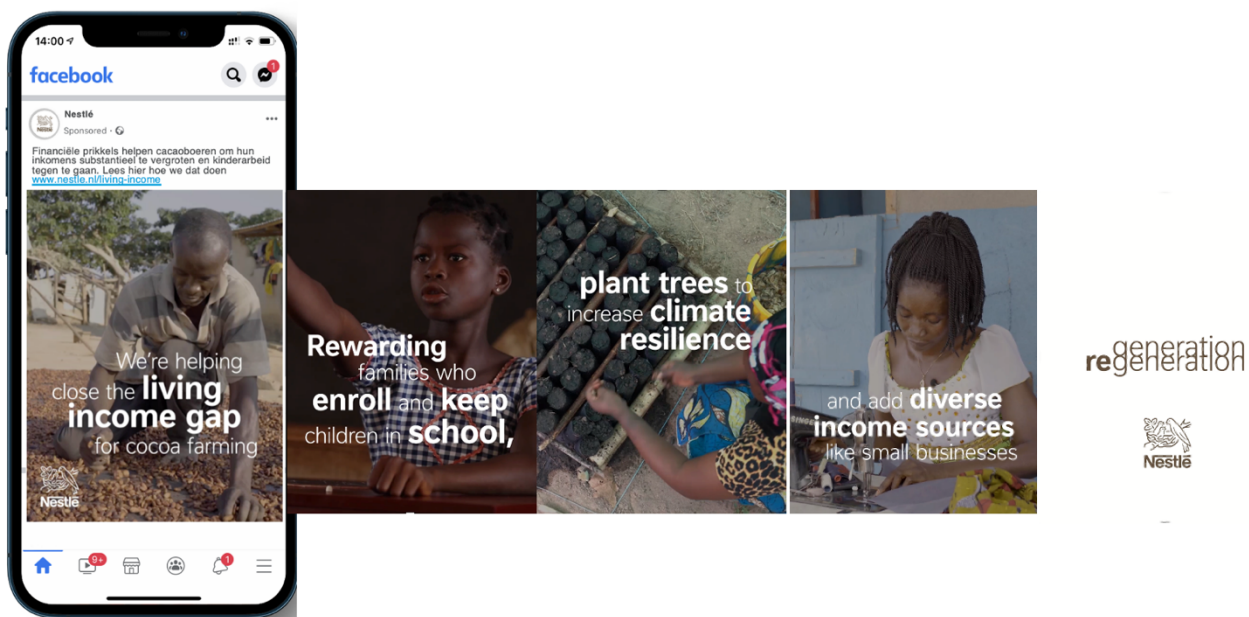
Annex 1 – social media advertisements Nestlé

***Note:** These advertisements are originally videos but have been illustrated as images in order that they could be presented in this research paper.*

Advertisement 1

Text:

Financiële prikkels helpen cacaoboeren om hun inkomens substantieel te vergroten en kinderarbeid tegen te gaan. Lees hier hoe we dat doen www.nestle.nl/living-income



Source: Nestlé, personal communication, 2022

Advertisement 2

Text:

We helpen cacaoboeren aan een leefbaar inkomen. En stimuleren hen om extra inkomsten te zoeken, zoals kippen of bijenteelt. Lees meer over onze initiatieven www.nestle.nl/living-income

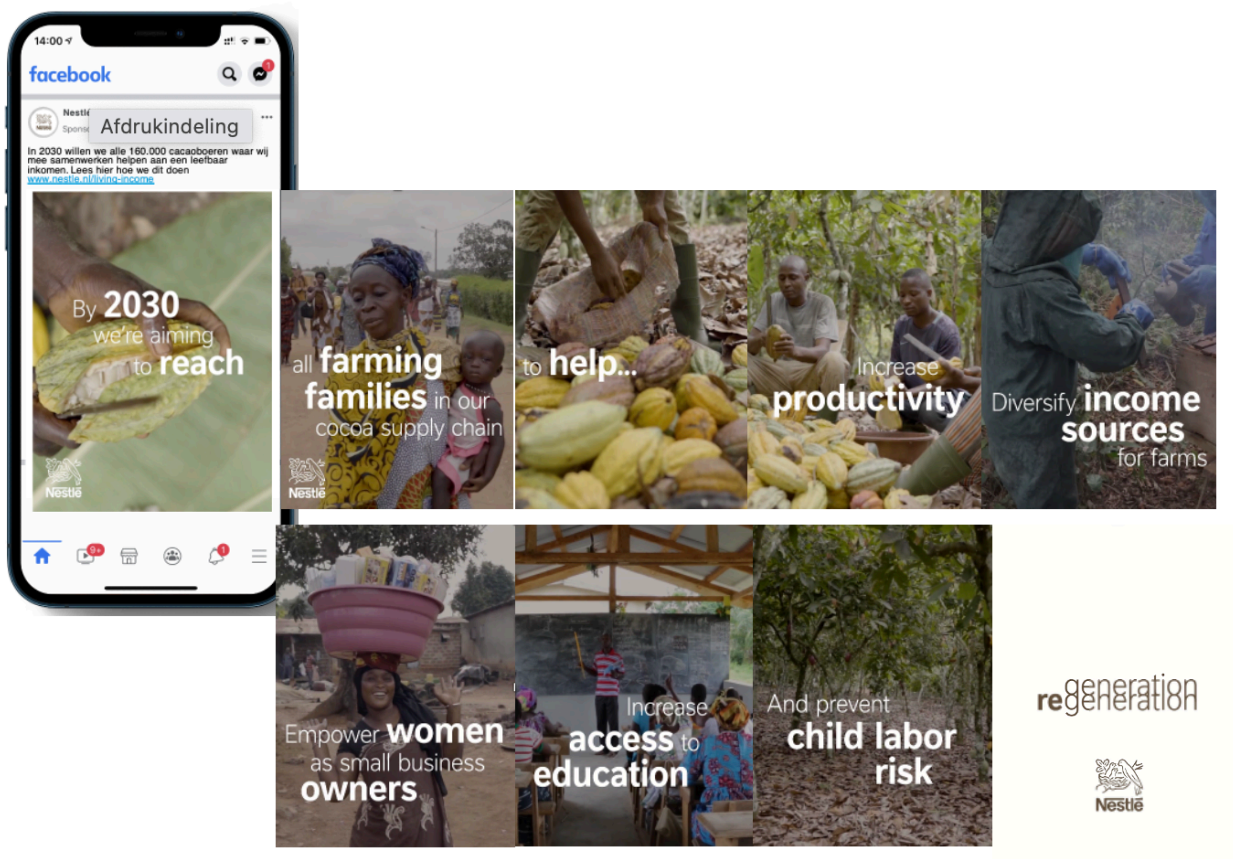


Source: Nestlé, personal communication, 2022

Advertisement 3:

Text:

In 2030 willen we alle 160.000 cacaoboeren waar wij mee samenwerken helpen aan een leefbaar inkomen. Lees hier hoe we dit doen www.nestle.nl/living-income



Source: Nestlé, personal communication, 2022

Annex 2 – Infographic Nestlé



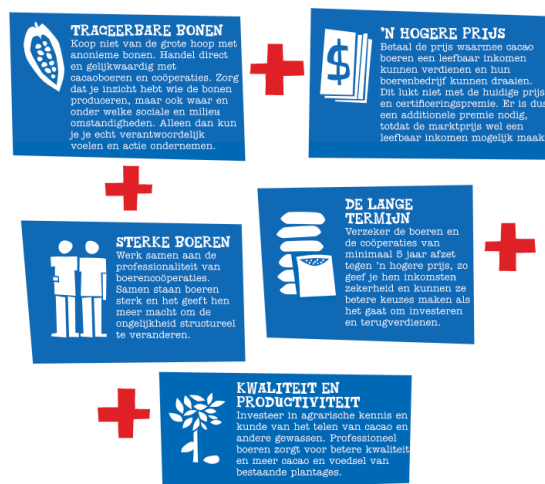
Source: Nestlé, n.d.-b

Annex 3 – web article Tony's Chocolonely

Tony's 5 samenwerkingsprincipes voor slaafvrije cacao

We hebben de afgelopen jaren hard gewerkt aan Tony's Chocolonely's 5 samenwerkingsprincipes voor slaafvrije cacao. En we zijn ervan overtuigd dat cacaoboeren een leefbaar inkomen kunnen verdienen, waardoor er een einde komt aan moderne slavernij en illegale kinderarbeid op de cacaoplantages in West-Afrika.

Wij laten zien dat chocolade maken anders kan, zonder moderne slavernij en illegale kinderarbeid. Dit doen we aan de hand van onze 5 samenwerkingsprincipes. Maar let op! Alle 5 samenwerkingsprincipes moeten worden toegepast om structurele verandering te bereiken en de cacaoketen duurzamer te maken. Komt 'ie:



1e principe



traceerbare bonen

Zo werkt 't: Beantracker & 't Child Labour Monitoring and Remediation System (CLMRS)

De cacaobonen waarmee cacaoboter en cacaomassa voor onze repen wordt gemaakt zijn 100% traceerbaar. Daar zijn we trots op! In onze keten bestaat geen berg bonen waar we ons achter verschuilen. In Beantracker houden al onze partners hun voorraad bij. Van plantage tot bonen-opslag in Antwerpen: 't is helemaal helder waar de bonen liggen. En hoeveel dat er zijn. Niet alleen wij, maar al onze partners kunnen in Beantracker de voorraad bonen per locatie zien.

Dus als er in de Antwerpse haven een

zeecontainer cacaobonen aankomt, dan ziet een manager van de coöperatie dat in Beantracker. En weet hij dat de coöperatie recht heeft op de premie over die bonen. Dus mochten ze op de premie zitten te wachten, kunnen ze in Beantracker zien wanneer 'ie komt! Hiermee weten we dus precies waar, hoe en door wie onze cacao wordt geproduceerd. En we nemen verantwoordelijkheid voor de omstandigheden waarin de boeren deze bonen verbouwen door het CLMRS uit te rollen bij alle boeren die aan ons leveren.





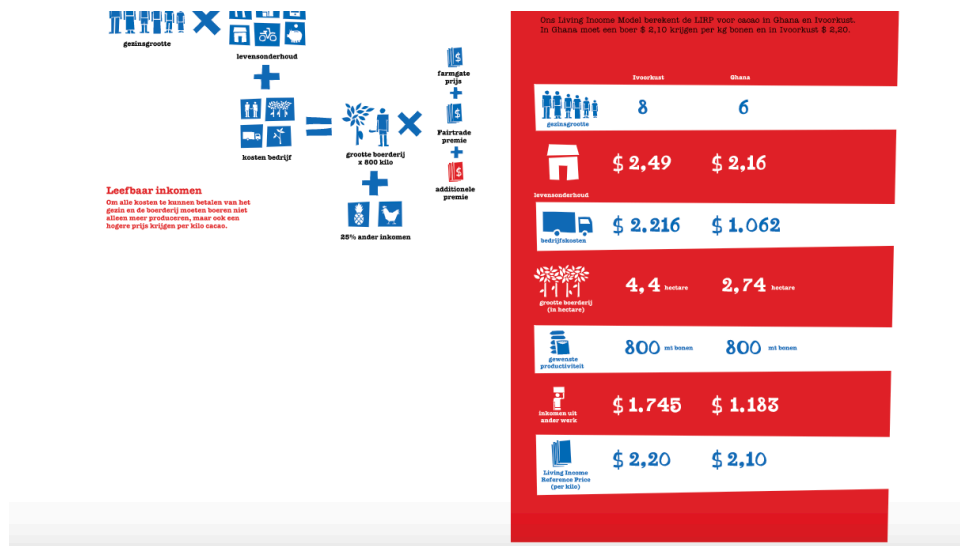
2e principe:

'n hogere prijs

Zo werkt 't: De 'Living Income Reference Price' (de referentieprij voor een leefbaar inkomen).

Tot er een structurele oplossing is voor de veel te lage cacao Prijzen, vullen we het gat dat zit tussen een leefbaar inkomen en de prijs die een boer krijgt voor zijn bonen aan met een premie. Tony's premie bestaat uit 2 delen: de Fairtrade-premie en de additionele Tony's premie. De hoogte van de premie wordt bij de start van het seizoen berekend. Elk jaar baseren de overheden van Ghana en Ivoorkust zich op de wereldmarktprijs om te bepalen wat de minimale prijs is die boeren moeten krijgen voor hun cacao (de Farmgate prijs). Verder bekijken we jaarlijks of de data voor levensonderhoud en kosten van het boerenbedrijf nog actueel zijn.

De Tony's premium 2019/2020 was in Ivoorkust \$350 per ton cacao en Ghana \$335 per ton cacao. Deze bedragen komen bovenop de Fairtrade-premie van \$ 240 per ton, die wij ook betalen. Afgelopen jaar hebben 8.457 boeren van Tony's premie kunnen profiteren.



Tony's premie

Is de boer daarmee meteen uit de armoede? Nee. Want zoals we bij het recept voor slaafvrije cacao beschreven: het gaat om de mix van de vijf ingrediënten. En zoals bij ieder recept, bak je er niets van als je niet alle ingrediënten gebruikt. Lees dus snel verder voor 't volgende ingrediënt.



3de principe:

sterke boeren

Zo werkt 't: investeren in direct contact, tijd en geld

In een wereld waar 't oplossen van illegale kinderarbeid ingewikkeld is, is het belangrijker dan ooit dat boeren samenwerken. Dat ze hun boerenbedrijf ontwikkelen. Juist sterke coöperaties leveren boeren veel voordelen op. Om er een paar te noemen: assisteren bij 't vinden van internationale markten, transport organiseren, training geven of gezamenlijk inkopen van landbouwmiddelen. Er is een groot potentieel voor boerenorganisaties en gelukkig wordt dat door steeds meer spelers erkend. Wij hebben direct contact met de coöperaties, bespreken de gezamenlijke jaarplannen met hen en praten uitgebreid over hun strategie. Afgelopen jaar hebben al onze partnercoöperaties voor 't eerst 5 jaren strategische plannen opgesteld. Daarnaast houden ze ieder jaar jaarvergaderingen waar de financiën transparant besproken worden en waar de premiebestedingen door de leden zelf worden goedgekeurd.



4de principe:

de lange termijn

Zo werkt 't: commitment tonen

Een gelijkwaardige en langdurige samenwerking is onmisbaar om 't geloof en vertrouwen in verbetering op te bouwen. Daarom hebben we met alle 6 coöperaties een 5-jaren samenwerkingsovereenkomst getekend, met sommigen al voor de tweede keer. Onze belofte: we kopen de komende 5 jaar cacao bij jullie. Dat betekent voor de boeren gegarandeerde afzet en daarmee ruimte voor investeringen. Dat is commitment tonen.



En trouwens, in onze samenwerkingsovereenkomst staat een transparantie-clausule. Dat is wat anders dan geheimhouding. We vinden 't namelijk prima dat de coöperaties de overeenkomst delen met potentiële andere kopers. Zo kunnen ze namelijk dezelfde betrokkenheid en afspraken eisen.



5e principe

verbeterde productiviteit en betere cacaokwaliteit

zo werkt 't: we zijn er nog niet



Een productiviteit van minstens 800 kg per hectare per jaar is voor ons een voorwaarde. Zonder daarbij kinderen aan het werk te moeten zetten natuurlijk. Zo'n opbrengst is haalbaar, er zijn zeker boeren die 't halen, maar we schatten in dat de cacaoboeren die aan ons leveren gemiddeld blijven steken op zo'n 500 kg per hectare. We zijn nog aan het stoeien met de beste manier om dit samen met de boeren verder te verbeteren. Het is echt niet alleen een kennisachterstand of de kwaliteit van de bonen. Het vraagt investeringen in de plantage en veel arbeid. En dat moeten boeren wel kunnen terugverdienen.

Ennuh.. werkt het met die spelregels?

We hebben de Walk Free Foundation en Tulane University gevraagd (en ook betaald) om in onze keten te zoeken naar gedwongen arbeid en uitbuiting. Uit het onderzoek met de Walk Free Foundation en Tulane University kwamen geen recente gevallen van moderne slavernij naar voren bij onze partnercoöperaties. Wel 4 meldingen van volwassenen die in het verleden slachtoffer zijn geweest van gedwongen arbeid. En soms onduidelijke, informele werkafspraken voor landarbeiders. Daar gaan we met de coöperaties aan werken.

Ook vroegen we True Price om kritisch te kijken naar de resultaten die we boeken door volgens deze spelregels – onze 5 samenwerkingsprincipes – te spelen. True Price berekent de werkelijke maatschappelijke kosten van een product, inclusief de negatieve sociale impact en milieueffecten zoals illegale kinderarbeid of CO2-uitstoot. In Ghana bleken de kosten voor levensonderhoud hoger te zijn dan uit eerder onderzoek was gebleken. Dat hebben we direct in ons leefbaar inkomen-model aangepast voor aankomend jaar. De eindconclusie van True Price: De maatschappelijke kosten van 'n Tony's reep zijn 55% lager dan die van een gemiddelde reep op het schap. En we hebben onze sociale impactkosten met 51% verbeterd ten opzichte van onszelf 5 jaar geleden (en de milieukosten met 18%). True Price deed dit onderzoek namelijk 5 jaar geleden ook al een keer voor ons. Vandaar dat we 't mooi kunnen vergelijken.

Source: Tony's Chocolonely, n.d.-b

Annex 4 – social media posts Tony's Chocolonely

Post 1



Tony's Chocolonely
12 June at 11:30 · 🌐

Tis vandaag Internationale Dag tegen Kinderarbeid 🙏. En vandaag de dag, werken er nog steeds 1,56 miljoen kinderen onder illegale omstandigheden op cacaoplantages in Ghana en Ivoorkust. Vorig jaar hebben we 1701 gevallen van kinderarbeid gevonden in onze keten.

👉 Da's schrikken. Maar geen zorgen, we werken 'r keihard aan om deze allemaal te verhelpen. Er is zeker nog werk aan de winkel, maar dit cijfer laat ook zien dat onze manier van werken werkt.

💡 Er werden in totaal 1426 gevallen gevonden bij de 2 nieuwe partnercoöperaties waarmee we pas vanaf vorig jaar samenwerken volgens onze 5 samenwerkingsprincipes, (jup, werk aan de winkel).

💡 Maar er werden slechts 275 gevallen van kinderarbeid gevonden bij de 5 partnercoöperaties waarmee we al 'n lange tijd samenwerken.

💡 Nog effe voor mensen die van percentages houden: het percentage kinderarbeid daalt tot 3,9% wanneer we lange termijn relaties aangaan met de boeren vs. een industriegemiddelde van 46,5% (da's bijna 1 op de 2 kinderen die illegaal werkt!).

Tony's wil we 'n einde maken aan alle illegale arbeid in de cacaoketen. Maar dat kunnen we alleen samen. Dusseh.. daarom roepen we Big Choco op om met ons mee te doen en ook onze samenwerkingsprincipes over te nemen. En samen met ons alle chocolade 100% slaafvrij te maken.

💡 Deel onze chocolade, deel ons verhaal. #TonysChocolonely.

Source: Tony's Chocolonely, 2022-b

Post 2



Tony's Chocolonely is at Tony's Chocolonely.
31 May at 17:11 · Amsterdam · 🌐

Je weet, Tony's heeft een missie: samen 100% slaafvrij de norm maken in chocolade. Maareh.. je weet ook (en hebt 't waarschijnlijk zelf ondervonden): grondstoffen en producten zijn duurder geworden door de huidige situatie in de wereld.

Omdat we cacaoboeren de prijs voor een leefbaar inkomen willen blijven betalen (duht!) en om nog chocolade te kunnen maken van onze missie, moeten ook wij de prijs van onze repen iets verhogen. Daarom wordt de verkoopprijs van onze 180 grams-repen per 1 juni 2022 (morgen dus) €3,29 in onze chocoshop. Hoe dat zit? Leggen we je effe haarfijn uit in deze link: <https://tonyschocolonely.com/.../waarom-je-reep-duurder....> Want onze repen hebben helemaal niets te verbergen.

Psst.. tis sowieso geen krimpflatie. Nope, onze repen blijven chunky, 180 gram en tjokvol traceerbare bonen, waar boeren dus een eerlijke prijs voor blijven ontvangen (pfieuw).

Source: Tony's Chocolonely, 2022-c

Annex 5 – interview guide Nestlé employees

Introductie

Mijn naam is Martine van Westreenen, ik ben studente aan de Radboud Universiteit Nijmegen, waar ik de master Corporate Sustainability volg. Momenteel loop ik ook stage bij het Nestlé's Corporate Communication team in Amstelveen en ben ik bezig met mijn masterthesis over de Nestlé's communicatiestrategieën over hun Income Accelerator Program.

Bedankt dat u wilt meewerken aan mijn onderzoek. Het interview zal ongeveer 1 uur duren. U kunt op elk gewenst moment aangeven dat u wilt stoppen of geen antwoord wilt geven op een vraag. Voordat we beginnen, heb ik twee vragen. Graag wil ik in mijn thesis uw achternaam en functietitel gebruiken bij het verwerken van mijn resultaten, gaat u hiermee akkoord? Heeft u daarnaast bezwaar tegen als ik het interview opneem? De opname zal alleen gebruikt worden voor onderzoeksdoeleinden en zal niet gedeeld worden met derden. Heeft u nog vragen voor mij?

Persoonlijke vragen

- Kunt u zichzelf kort introduceren?
- Wat is uw functie binnen Nestlé?
- Wat zijn uw werkzaamheden in relatie tot het Income Accelerator Program?

Context Income Accelerator Program

- Kunt u kort omschrijven wat het Income Accelerator Program inhoudt?

Organizational commitment

- Hoe werkt het Income Accelerator Program precies?
- Waarom niet gewoon het inkomen verhogen? Waarom op deze pijlers focussen?
- Wat is de financiële input van Nestlé in dit programma?
- Hoelang blijft dit programma bestaan?

CSR-match

- Product fit: Momenteel zijn jullie het programma aan het testen op 10.000 boeren in de Ivoorkust. Uiteindelijk willen jullie in 2030 door jullie programma 160.000 boeren bereiken. Zijn dit alle boeren die cacao voor jullie merken maken? / Kunnen jullie met dit programma ervoor zorgen dat al jullie cacao 100% (sociaal) duurzaam is?

CSR-impact

- Hoe draagt het Income Accelerator Programma bij aan een duurzame samenleving?
 - Wat zijn de sociale duurzaamheidsvoordelen van het programma?
 - Wat zijn de economische voordelen van het programma?
 - Wat zijn de milieuvoordelen van het programma?
- Zijn er ook nadelen aan het programma? / dingen die nog beter kunnen?

- Lopen jullie tegen bepaalde dilemma's aan?

Motives

- Wat zijn de redenen waarom jullie dit programma hebben opgezet?
 - Intrinsiek: Welke (sociale, economische, en milieu) waarde hechten jullie aan een duurzame cacao industrie?
 - CSR match - Target group fit: zijn jullie consumenten bewust bezig met het verduurzamen van de cacao industrie?
 - Extrinsiek: Wordt er vanuit consumenten of andere stakeholders druk op jullie uitgeoefend om dit programma op te zetten? Zo ja, is dit ook een reden geweest om dit programma te introduceren?
 - Extrinsiek: levert het implementeren van dit programma ook concurrentievoordeel voor jullie op? / Verdienen jullie ook geld met de oprichting van het programma?

Communicatiestrategieën Income Accelerator Program

- Op welke manier brengen jullie het verhaal van het Income Accelerator Program over aan jullie consumenten in Nederland?
- Wat is het doel van de communicatie over dit programma? / wat willen jullie bereiken dmv communicatie?
- Welke doelgroep richten jullie je campagne op? Waarom deze doelgroep?
- Hoe zijn de communicatiestrategieën opgezet?
 - Communiceren jullie open over alle eigenschappen van het programma? Dus zowel positief als negatief?
 - Zijn alle tekstuele onderdelen in de communicatiestrategieën onderbouwd?
 - Worden er illustraties gebruikt? Zo ja, wat voor soort illustraties? Waarom deze?
 - Gebruik jullie bepaalde kleuren in jullie uitingen/ hebben jullie hierover nagedacht?
 - Hoeveel kernboodschappen over het programma worden er vermeld?

Afsluiting

Dit waren mijn vragen, heeft u zelf nog een vraag, opmerkingen, tips voor mij? Nogmaals ontzettend bedankt voor uw tijd. Ik heb veel van uw antwoorden geleerd. Als u geïnteresseerd bent, kan ik zodra ik mijn thesis heb afgerond die met u delen. Mocht ik tijdens mijn onderzoek nog vragen hebben, is het dan mogelijk om contact met u op te nemen?

Annex 6 – interview guide Dutch consumers

Introductie

Mijn naam is Martine van Westreenen, ik ben studente aan de Radboud Universiteit Nijmegen, waar ik de master Corporate Sustainability volg. Momenteel loop ik ook stage bij het Nestlé's Corporate Communication team in Amstelveen en ben ik bezig met mijn masterthesis over Nestlé's communicatiestrategieën van een van hun duurzaamheidsinitiatieven. Communicatie over duurzaamheidsprogramma's is belangrijk, want dan kunnen consumenten zoals jij en ik beter begrijpen wat grote bedrijven doen en wij daardoor op de lange termijn betere productkeuzes kunnen maken.

Bedankt dat je wil meewerken aan mijn onderzoek. Het interview zal ongeveer 1 uur duren. Je kunt op elk gewenst moment aangeven dat je wil stoppen of geen antwoord wil geven op een vraag. Het interview zal anoniem verwerkt worden, dus je naam wordt niet vermeld in mijn thesis. Heb je daarnaast bezwaar tegen als ik het interview opneem? De opname zal alleen gebruikt worden voor onderzoeksdoeleinden en zal niet gedeeld worden met derden. Voordat we beginnen, heb je nog vragen voor mij?

Algemeen

- Eet je weleens chocola? Wat zijn je favoriete merken?
- Ben ook bekend met KitKat en Smarties?
- Weet je van wie die merken zijn?
- Ken je Nestlé?
- Associeer je Nestlé met duurzaamheid? Waarom wel/waarom niet
- Vind je het belangrijk dat bedrijven zich inzetten voor duurzaamheidsinitiatieven? / heeft dit invloed in jouw koopgedrag?
- Ben je bekend met de huidige problemen in de cacao industrie?

Social media advertisements

We zullen nu gezamenlijk eerst naar 3 social media post op Facebook van Nestle over een van hun duurzaamheidsprogramma's kijken, genaamd Income Accelerator Program. Ik zal je hier paar vragen over stellen. Het is niet erg als je het programma inhoudelijk niet kent of zelf nog niet over heeft gehoord. Integendeel, dat is zelfs beter. De post zijn een kort filmpje met een korte tekst. Ik zal eerst het filmpje af laten spelen en je vervolgens de tijd geven om de tekst te lezen.

- Heb je deze berichten voorbij zien komen op jouw social media? / ben je bekend met het Income Accelerator Program van Nestlé?
- Zou dit bericht je aandacht trekken als je op Facebook / Instagram zou scrollen? Waarom wel / waarom niet
- Zou je het filmpje en de tekst aandachtig kijken / lezen?

- Wat vind je van dit bericht?
 - Wat vind je van de filmpjes? Helpen deze om het programma beter te begrijpen?
 - Wat vind je van de tekst? Zijn alle termen die worden gebruikt in het bericht voor jou duidelijk? / begrijp je bepaalde termen die in het bericht worden genoemd niet?
- Is het voor je duidelijk waar de berichten overgaan? / kun je kort omschrijven waar jij denkt dat het over gaat?
- Zou jij op de link klikken om meer over het programma te weten? Waarom wel / waarom niet

Infographic

Nu zullen we naar een infographic gaan kijken dat oorspronkelijk gelinkt is aan de social media advertisements. Ik geef je 4,5 minuut de tijd om het bericht te lezen en te bekijken. Daarna zal ik wat vragen over het bericht stellen. Ik zet nu mijn camera even uit en ga een theetje voor mezelf zetten, over 6 minuten ben ik terug.

Met de social media post en de infographic in je achterhoofd ga ik nu paar vragen stellen.

Knowledge:

- Snap je door dit bericht hoe het Income Accelerator Program werkt?
- Begrijp je uit de infographic hoe het Income Accelerator Programma bijdraagt aan een duurzame samenleving? Waarom wel/waarom niet
- Waarom heeft Nestle dit programma opgezet denk je?

CSR communication elements

- Vind je dat dit programma aansluit bij de kernactiviteiten van Nestlé?
- Wat vind je van het gebruik van de illustraties in het bericht?
 - Geven de illustraties vertrouwen in het programma?
 - Helpen de illustraties om het programma beter te begrijpen?
- Wat vind je van het kleurgebruik in de illustraties?
 - Geeft de kleur in de illustraties vertrouwen in het programma?
 - Helpt het kleurgebruik in de illustraties om het programma beter te begrijpen?
- Wat vind je van het taalgebruik in het bericht?
 - Zijn alle termen die worden gebruikt in het bericht voor jou duidelijk? / begrijp je bepaalde termen die in het bericht worden genoemd niet?
 - Bevat het bericht volgens jou voldoende tekst? Of juist te veel/weinig?
 - Is taalgebruik voor jou belangrijk om meer vertrouwen in het programma te hebben?
 - Is taalgebruik voor jou belangrijk om meer kennis in het programma te hebben?

Trust

Nu je de social media advertisements hebt gezien en de infographic hebt gelezen:

- Geven deze je dan vertrouwen in de toewijding van Nestlé in hun programma? Waarom wel/waarom niet
- Geloof je dat Nestlé eerlijk is over hun toewijding aan het programma? Waarom wel/ waarom niet
- Denk je dat dit programma de negatieve sociale, klimaat, en economische effecten van de cacao-industrie kunnen verminderen? Waarom wel/ waarom niet

Engagement

- Wekken de berichten positieve reacties bij je op?
- Zijn dit volgens jou een geslaagd berichten over het programma van Nestlé?
- Heb je nadat je de berichten hebt gelezen een positief gevoel naar Nestlé toe? Is deze juist gegroeid/ gedaald?