THEORISING THE CSR-IDENTITY CONSTRUCT

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ABSTRACT

This study aims to integrate the distinct disciplines of corporate identity (CI) and

corporate social responsibility (CSR), fusing these into a cohesive construct – "CSR

Identity". A conceptual analysis of the meaning and management of CSR and

corporate identity were drawn to develop a model to explain how the concepts of CSR

and corporate identity work collaboratively. In addition, a conceptual framework

highlighting the levels of integration between the concepts of CSR and corporate

identity was developed. The paper further illustrates the nature of CSR Identity with

the deconstruction of a CSR identity advertisement via semiotic method of analysis.

The integration of these two constructs enriches and adds to the academic discourse

on the relationship between the concepts of CSR and corporate identity.

Keywords: corporate identity, corporate social responsibility, CSR Identity.

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Introduction

The last five decades witnessed an unprecedented rise in the volume of academic contributions to corporate identity studies (Balmer and Greyser, 2006; He and Balmer, 2007; Balmer and Greyser, 2003; Balmer, 2001a). At the same time, across the disciplines of business studies, corporate social responsibility became an important buzz word (De Bakker et al., 2005; Burchell and Cook, 2006; Lepoutre and Heene, 2006; Driver, 2006; Siltaoja, 2006) that could no longer be ignored. An indication of increased interest in the pursuit of these concepts can be seen in the rise in the number of research centres and academic degrees devoted primarily to foster knowledge and research in these fields of academic endeavour. Today corporate identity and corporate social responsibility modules are offered at many business schools across Europe, North America, Australia and New Zealand. While the concept of corporate identity addresses the expression of corporate personality (Gioia et al., 2000; Abratt, 1989; Topalian, 1984) through the corporate identity mix (Melewar, 2003; Melewar and Jenkins, 2002); CSR exemplifies the promotion of a business orientation that takes broader stakeholder and shareholder interests into account (see Maignan et al. 2005; Fry and Polonsky, 2004). Arguably, both concepts have been approached as distinct disciplines with seemingly divergent objectives.

In recent times however, there is mounting evidence to suggest that these disciplines are not completely unconnected. Recent works (see for instance Cornelius et al. 2007; Serap Atakan et al., 2007; Fukukawa et al., 2007; Balmer et al. 2007; Berrone et al., 2007; Ashman and Winstanley, 2007; Verbos et al., 2007) indicate that these

disciplines have more in common that unite than divide them. Works which appear in special issue edition of the *Journal of Business Ethics* on the interface between corporate identity, ethics and corporate social responsibility (Fukukawa et al., 2007) in November 2007 provides ample evidence in this regard. A review of the aforementioned literatures indicates that most authors approached corporate social responsibility (CSR) as an integral element of corporate identity. Remarkably however, none of these studies approached these concepts as two parallel and/or distinct disciplines that need to be integrated into a definitive construct.

This paper aims therefore to address this gap. This is achieved by developing a theoretical model that fuses existing theoretical discourses between the concepts of corporate social responsibility and corporate identity into a cohesive construct – "CSR Identity". This new model provides a theoretical explanation that can be used to understand the issues that bind the disciplines of corporate identity and corporate social responsibility. This model illustrates how these concepts work collaboratively.

This study is important because it provides an insight into what CSR identity is. It presents researchers with interests in this field of study with a theoretical literature to work with. Second, the study provides a deeper, explicit and analytical insight into the points of linkages that bind these disciplines together. A clear insight into the issues that bind these concepts provides researchers with a deeper and useful understand of the relationship that subsist between CSR and corporate identity. In addition, the study is relevant because it serves as a guide for firms that aim to develop or pursue CSR identity initiatives. The study will guide managers not just in the understanding of the meaning of the concept of CSR Identity but more importantly provide them

with the knowledge of issues that constitute its management. Insights into issues that constitute the management of this concept can aid a more rewarding understanding of how CSR Identity can be effectively planned, organised, controlled and administered.

The study begins with the review of theoretical literature on the meaning and management of the concepts of corporate social responsibility (CSR) and corporate identity (CI). A CSR based corporate identity model is developed following a critique of 5 categories of corporate identity management models. This is followed by the development of a theoretical framework, which synthesises the two disciplines; leading to the conceptualisation of a new construct – CSR Identity. A conceptual definition (based on the synthesis) is advanced in the following section to explain the meaning of CSR Identity and illustrated with an example of a CSR Identity advertisement entitled "Toshiba Leading Innovation". The advertisement was drawn and deconstructed using Barthes's (1967, 1973, 1988) influential semiotic method.

2. CSR: meaning and discourses

There are as many definitions of CSR as there are writers, leaving the construct fuzzy (van Marrewijk, 2003; Gobbels, 2002; Henderson, 2001) and open to conflicting interpretations (Windsor, 2001). Some have equated CSR to morality (Freeman, 1994; Bowie, 1998; Phillips, 1997, 2003; Phillips and Margolis, 1999), corporate citizenship (Carroll, 2004; Matten and Crane, 2005; Andriof and Waddock, 2002), environmental responsibility (DesJardins, 1998; Rugman and Verbeke, 1998), corporate greening (Hussain, 1999; Saha and Darnton, 2005), green marketing (Crane, 2000), responsible buying (Drumwright, 1994; Emmelhainz and Adams, 1999; Graafland, 2002),

stakeholder engagement (Freeman, 1984, 1994; Andriof et al., 2002), corporate accountability (Owen et al, 2000; O'Dwyer, 2005), business ethics (Stark, 1993; Fülöp et al. 2000), social responsible investment (Warhurst, 2001; Jayne and Skerratt, 2003; Synnestvedt and Aslaksen, 2003; McLaren, 2004), diversity management (Kamp and Hagedorn-Rasmussen, 2004), human rights (Cassel, 2001; Welford, 2002), responsible supply chain management (Spekman et al, 2005; Amaeshi, 2004a), genuine stakeholder engagement (Donaldson and Preston, 1995; Andriof et al., 2002), sustainability (Bansal, 2005; Amaeshi, 2004b; Korhonen, 2002), corporate giving and philanthropy (Carroll, 1991, 2004). All these render CSR a multi-purpose construct.

Despite this surge in definitions, the EU definition of CSR as 'a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis' as they are increasingly aware that responsible behaviour leads to sustainable business success (EU, 2003) and Carroll's (1991:42) suggestion that "...the CSR firm should strive to make a profit, obey the law, be ethical, and be a good corporate citizen" are very popular. At the heart of this definition and suggestion is McWilliams and Siegel's (2001:117) explanation of CSR as "... actions that appear to further some social good, beyond the interests of the firm and that which is required by law". This explanation raises further questions relating to the motives behind CSR as a corporate practice.

Arguments for and against CSR have mainly been driven from three main perspectives: the (a) shareholders, (b) stakeholders and (c) society. The shareholders perspective of CSR is anchored on the economic and legal responsibilities firms owe to their owners. Friedman (1961/2) recognised these responsibilities when he argued

that the primary responsibility of firms is to pursue profits within the limits of the law. The stakeholder theory of corporate social responsibility (CSR) emphasises a much broader set of social responsibilities for business. Stakeholders, as used in this theory, refer to those individuals or groups who may affect or are affected by the organisation (Freeman, 1984 and 1994; Clarkson, 1995). They include a wide variety of interests and as suggested by Mullins (2002) may be grouped under six main headings of: employees, shareholders, consumers, government, community and the environment and other organisations or groups such as suppliers, trade unions, business associates and even competitors. In this regard, CSR can be broadly defined as an organisation's commitment to operate in an economically and environmentally sustainable manner while recognising the interests of its stakeholders (CBSR, 2003).

Some authors have argued that the stakeholder perspective of CSR ought to extend to the concept of accountability. This form of accountability can easily be glimpsed from that characteristic of principal-agent relationship, which is central to the firm as an economic and legal entity. But no matter the side taken, and however defined, one factor that is central to the notion of accountability is the *duty to account*, which connotes institution of rights (see Owen et al., 2000). In the same line of thought, Gray et al. (1988) sought to explain the firm's accountability to the wider society as inherent in a social contract between the society and the business – the idea that business derives its existence from the society. This accountability inherent in the form of social contract is enforced through the market forces that punish or reward corporate behaviour (Swift, 2001; Donaldson and Preston, 1995). Korten (2004) argues that the market by necessity needs information to be effective – as such, corporations should be demanded to produce the necessary and complete information

required by the market to punish or reward – this will constitute accountability to the market, which cannot be achieved through self regulation.

CSR discourses are often confronted by some fundamental questions, such as: (1) should corporate social responsibility (CSR) be profit oriented/driven by self interest? (2) if yes, what then differentiates CSR from other corporate reputation and brand management practices? In an attempt to answer the first question, Berman et al. (1999) developed testable models around the two competing perspectives of economic profits and the intrinsic merits arising from satisfying stakeholders' interests. The empirical tests supported only the instrumental approach and confirmed that concern for stakeholders is motivated more by the perception that it can improve financial performance than the assumptions that firms have a normative (moral) commitment to advance stakeholder interests and that this commitment shapes firm strategy and influences financial performance (see also Heugens et al., 2002; Saha and Darnton, 2005). Although the CSR construct has continued to be popular, one could argue that it is more appealing in its instrumental undertone than the normative.

Carroll (1991), through his numerous works, is one of the major figures that have contributed significantly to shaping the CSR agenda since the late last century. Standing out amongst his works is his classic on the pyramid metaphor of CSR (Carroll, 1991), which he orchestrated recently (Carroll, 2004). In these works, Carroll argued that CSR is made up of the following components in a bottom-up order: (1) economic responsibility – 'be profitable' (2) legal responsibility – 'obey the law' (3) ethical responsibility – 'be ethical' (4) philanthropic responsibility – 'be a good global corporate citizen'. Much of the CSR literature and practices have been

greatly influenced by Carroll's typology of CSR. Despite the elegance of Carroll's typology, it tends to assume a consistent and coherent internal logic running through the different CSR components. The typology also tends to underplay the inherent tensions and tradeoffs that exist amongst these components. For instance, the philanthropic responsibility could be a direct reduction of economic responsibility and vice versa. Even if it is assumed that these tensions are non existent and antithetical, one could also argue that the only difference amongst the components of the typology is a matter of semantics as they all share, directly or indirectly, a common goal in profit seeking— these could be tangible and intangible (i.e. branding, reputation). It underscores the crucial goal of business enterprises towards profit maximisation. It is the economic logic of rationality and un-emotionality on which the modern firm thrives.

Lantos (2001) identified the following strands of CSR: (a) ethical CSR, (b) altruistic CSR and (c) strategic CSR. According to him, ethical CSR is a firm's mandatory fulfilment of economic, legal and ethical responsibilities. It is akin to the first three components of Carroll's typology. Altruistic CSR is the same as philanthropic responsibility of Carroll's typology but differed from it in the sense that Lantos (2001) argued that it while it is possible for private firms to be philanthropic, such acts if carried out by public corporations may be conceived as irresponsible. This is because public corporations do not have the right to use shareholders' funds without recourse to shareholders' consent. Non-instrumental CSR practices transcend (and often defy) rational economic principles underlying most organisational decisions (Korhonen, 2002) and are, thus, informed and governed by trans-material *ratio* of emotion (Fineman, 2001). The emergence of corporate social responsibility (CSR) as

a management practice is a mere attempt at reconstructing the intellectual rationalism (economic) logic using the linguistic tools of the emotional rationalism (benevolence) logic. As such, 'genuine' stakeholder engagement practices, for instance, will continue to elude organisational actors and stakeholder spectators, as long as CSR theorists and practitioners continue to conflate these dual logics.

Philanthropy often defies economic logic. It rather springs from the logic of benevolence. It is a gift in which the giver is also given through the gift (Heidegger, 1968). In order to rise above this level of spin and manipulation, characteristic of CSR under its present construct of rational choice, organisations desirous of genuine corporate social responsibility practices should aim towards super-ordinate goals, which are way beyond the dictates of intellectual rationalism. As argued by Konz and Ryan (1999:200): "People are searching for meaning in work that transcends mere economic exchanges between isolated, autonomous individuals. ...(and)... a way to connect their work lives with their spiritual lives, to work together in community, to be unified in a vision and purpose that goes far beyond making money".

Benevolence is a product of emotional rationalism that is not hung up on *rights* and *reasons*. It is rooted in emotions. Both ancient and medieval thinkers recognised this essential part of man; but the Enlightenment era that gave rise to the current surge of intellectual rationalism tends to occlude the emotional rationalism in the business arena (Roberts, 2003). In this regard, morality is touted as managerial weakness, which should be kept outside the *bullish* rational capital market. This hyping of emotional rationalism as a weakness may account for managers and decision-makers lukewarm attitude towards ethics. Accordingly, Trevino and Nelson (1999) confirmed

that there is an inherent tendency for managers to mask business moral issues in the use of language. Bird and Waters (1989) described this tendency as moral muteness. This may, also, account for the seeming unattractiveness of *true* corporate social responsibility as a business philosophy, since it seems difficult to make a normative business case based on the demands of the current capitalist system.

Finally, strategic CSR is '...good works that are also good for the business'. Lantos, therefore, proposes that ethical CSR, grounded in the concept of ethical duties and responsibilities, is mandatory, concludes that strategic CSR is good for business and society; and advises that marketing take a lead role in strategic CSR. In a similar line of thought, *The Economist* recently presented varieties of CSR as shown in Figure 1.

Figure 1: Varieties of CSR

	Raises social welfare	Reduces social welfare
Raises	Good	Pernicious CSR
profits	management	
Reduces	Borrowed	Delusional CSR
profit	virtue	

Adapted from The Economist (Jan 22, 2005 p.8)

Drawing from religious discourse, CSR as good management could be labelled 'the saint', as borrowed virtue – 'the martyr', while pernicious and delusional CSR could both be labelled 'the hypocrite' and 'the sinner', respectively. Framed as such CSR in all its ramifications, therefore, bears the burden of moral justification and cannot be morally neutral. It is in this moral non-neutrality that the conflict between the language of business (Arthur, 2003) and everyday ordinary language becomes glaring.

2.1 A brief overview of arguments in CSR literature

The brief conceptual analysis in the paragraphs above provides a good indication that the concept of CSR has been dominated by eight theoretical issues namely (1) economic and legal responsibilities of a firm to be profitable and maximise shareholders' wealth within the limits of the law; and (2) organisational commitment to operate in an economically and environmentally sustainable manner while recognising the interests of its stakeholders. Other dominant aspects of CSR literature concern (3) the need to be ethical, (4) philanthropic, (5) benevolent and (6) strategic CSR. The review of CSR literature also indicate a focus on (7) the desire for firms to be accountable for all its business activities not just to its stakeholder but to the society at large. The notion of accountability is driven by a social contract between the firm and the society and enforced through economic punishments or reward for good or poor corporate behaviour. Furthermore, (8) CSR literature promotes the need for firms to account for their business activities through corporate communications or via one or more elements of the corporate identity mix (CI mix). CI mix is (in this paper) indicates the way a firm's personality (i.e. what the firm is/what the firm does) is expressed via one or more elements of symbol, behaviour, CSR reports, corporate advertising etc.

Importantly, these eight theoretical issues can be further condensed into two conceptual subjects namely 'stakeholder expectations of firms' and 'what firms do for stakeholders'. While the 'stakeholder expectations of firms' has been firmly addressed in the corporate social responsibility (CSR) literature; the concept of 'what

firms do for stakeholders', which exemplifies the concept of corporate identity has yet to mature in the same literature. Against this backdrop, an attempt is made in the paragraphs that follow to examine the meaning and management of this concept.

3. The concept of corporate identity: meaning and management

3.1 The meaning of corporate identity

There are four dominant viewpoints on the meaning of corporate identity. The first and second viewpoints that emerged in the literature especially between the 1960s and mid 1980s approached the concept of corporate identity as a combination of corporate personality and corporate identity mix. These viewpoints have been championed in the works of Schladermundt (1960); Selame (1968); Pilditch (1970); Selame and Selame (1975); Margulies (1977); Olins (1978); Henrion (1980); Carter (1982); Lee (1983); Topalian (1984). While corporate personality refers to issues that define the firm in relation to who and what the firm is (Gioia et al., 2000; Topalian, 1984); where the firm is and why it is there (Melewar, 2003); where the firm is going (Downey, 1986); what the firm does (Topalian, 1984); how the firm is run, what the firm stands for (Topalian, 1984); what it believes in and how it operates (Abratt, 1989); corporate identity mix refers to a variety of mediums (i.e. symbol, behaviour, CSR reports, advertising etc.) through which a firm's personality is expressed.

Although the theoretical construction of the concept of corporate identity as corporate personality and corporate identity mix (in theoretical literature) continued unabated until recently (see for instance the definitions put forward by Antonoff, 1985;

Downey, 1986; Abratt, 1989; Alessandri, 2001; Korver and van Ruler, 2003; Gray and Balmer, 1998; Davies et al., 2003; Melewar and Karaosmanoglu, 2006; Leuthesser and Kohli, 1997; Kiriakidou and Millward, 2000); however, the construction of the meaning of the concept shifted towards the central, enduring and distinctive (CED) characteristics of a firm (Albert and Whetten, 1985; Downey, 1986; Tanenberger, 1987; Abratt, 1989; Schmidt, 1995; Moingeon and Ramanantsoa, 1997) between 1985 and 1995. This constitutes the third viewpoint on the meaning of corporate identity. Authors that hold this viewpoint conceive corporate identity as a phenomenon exemplifying the unique and inimitable characteristics of a firm.

Between the mid 1990s and until recently, the fourth viewpoint emerged. Corporate identity was seen as an image grounded in interpretations and meanings. Hatch and Schultz's (1997, p. 38) definition gives an insight into this: "we view identity as grounded in local meanings and symbols and thus embedded in a firm's culture, which we see as the internal symbolic context for the development and maintenance of identity. The symbolic construction of corporate identity is communicated to employees by top management, but is interpreted and enacted by employees".

In the same period (1995-2008), a number of social theory models (see the works of Balmer, 1995b; van Riel and Balmer, 1997; Cornelissen and Harris, 2001; He and Balmer, 2007; Moingeon and Ramanantsoa, 1997) which compartmentalize and describe common assumptions in theoretical perceptions of the concept (Otubanjo and Melewar, 2007) were put forward. A synthesis of these models (see figure 1) by Otubanjo and Melewar (2007) challenges the notion in this study that the concept of corporate identity has been conceived from four theoretical viewpoints (i.e. corporate

Figure 4: Points of literary convergence: corporate identity mix 2-Convergence in behaviour Behavioural (Balmer, 1995b) Culture (Moingeon and Ramanantsoa, 1997) Collective organisational identity (He and Balmer, 2005) Corporate & Visual ommunications Culture Visual Visual identity behavioural **Multidisciplinary** Interdisciplinary (van Corporate Riel and Balmer, 1997) Symbolism Communications =Behaviour Corporate identity-Graphic design Strategic Multidisciplinary (He visual and Balmer, 2005) Collective Behavioural Organisational Design Integrated Identity Corporate fashion Communications Symbolism Behaviour 1 Corporate Communications 1-Convergence in visual and graphic design 3-Convergence in corporate communications Visual behavioural (Balmer, 1995b) Corporate communications (Balmer, 1995b) Strategic visual (Balmer, 1995b) Integrated corporate communications Design as fashion (Balmer, 1995b) (van Riel and Balmer, 1997) **Corporate Identity** Graphic design (van Riel and Balmer, 1997) Mix Visual identity (He and Balmer, 2005) 11

Point of total convergence

personality, corporate identity mix, distinctiveness and image). The meaning of corporate identity as expressed in Otubanjo and Melewar's (2007) synthesis indicates the theorisation of corporate identity from 4 perspectives (i.e. symbolism, behavior, corporate communications, multidisciplinary) and 10 (sub) conceptualizations.

3.2 Corporate identity: a review of management models

There is a lack of a definitive corporate identity formation or management process (Suvatjis & de Chernatony, 2005) that can be used to underpin the concept of corporate social responsibility. In order to overcome this challenge, five categories of models (i.e. "internal and external induced models"; "character induced models"; "purpose induced models, message induced models"; and "plan of action induced models") based on the deconstruction of existing corporate identity management models (Kennedy, 1977; Dowling, 1986; Abratt, 1989; van Riel & Balmer, 1997; Marwick & Fill, 1997; Stuart, 1998a, 1999; Alessandri, 2001; Melewar & Woodridge, 2001; Suvatjis & de Chernatony, 2005), is proffered in the paragraphs that follow. These categories are valuable in that they provide easy and clearer understanding of the key arguments proposed in all the models. It highlights the mandatory presence of major and minor components of these models. Furthermore, the categories provide a framework of interrelationships subsisting among the components of the models.

Internal and external activities induced models: Internal and external induced models (see Kennedy, 1977; van Riel & Balmer, 1997; Melewar & Wooldridge, 2001; Suvatjis & de Chernatony, 2005) recognise the shaping of corporate identity through

activities in the in internal and external business environment as well as through a joint, interactive and ongoing process. Three key arguments are made by proponents of these models. First is that the formation of corporate identity is an exercise achievable through ongoing interactions between corporate actors (who act on behalf of the firm) and stakeholders (who make meanings of interactions and exert a myriad of extraneous influences) on firms. Second, ongoing expressions of multiple corporate personality (i.e. corporate policy, Kennedy, 1977; corporate behaviour, Melewar & Wooldridge, 2001; culture, history, van Riel & Balmer, 1997; corporate strategy, Suvatjis & de Chernatony, 2005) are expressed through employee behaviour (Kennedy, 1977), communication (Melewar & Wooldridge, 2001), creativity (Suvatjis & de Chernatony, 2005) or the corporate identity mix (van Riel & Balmer, 1997). Third, consistent expression of corporate personality through these medium generate multiple interpretations (Kennedy, 1977) and meanings among stakeholders.

Character induced models: Unlike internal and external induced models, which is heavily reliant on consistent interactions between corporate actors and stakeholders, character induced models (see Abratt, 1989; Stuart, 1998, 1999) rely mainly on the conceptualisation of the constituents of corporate personality (i.e. corporate philosophy, core values, corporate culture, strategy, mission, objectives, Abratt, 1989; Stuart, 1998, 1999) as the foundation of the corporate identity formation process. Two important conceptualizations emerged from these models. First, the models address the consistent articulation and expression of multiple corporate personalities (i.e. a synopsis of 'what the firms is', 'what it is to do', 'what it is to achieve' and 'how to achieve its objectives', Abratt, 1989) to stakeholders through employee behaviour, symbolism and interpersonal communication, marketing communications or the

corporate identity mix (Abratt, 1989; Stuart, 1998, 1999). Second, the models emphasise the transformation of corporate personalities into corporate image or corporate reputation (Abratt, 1989; Stuart, 1998, 1999) through stakeholder mental processing and consistent interaction between corporate actors and stakeholders.

Purpose induced models (see Baker & Balmer, 1997; Alessandri, 2001) promote the articulation of the corporate mission as the basis of corporate identity formation process. Baker & Balmer's (1997) and Alessandri's (2001) corporate image/corporate identity interface model addresses the relationship between corporate identity and corporate image and how this relationship aids the acquisition of a favourable corporate reputation. Mission driven models are founded on three theoretical assumptions. First is that corporate missions are translated into a combination of corporate personality (Baker & Balmer, 1997) and corporate identity (Baker & Balmer, 1997; Alessandri, 2001) through corporate culture, visual presentation and corporate behaviour (Baker & Balmer, 1997; Alessandri, 2001). Second, communicated identity or corporate reality (Baker & Balmer, 1997) is translated into corporate image and later on to corporate reputation (Alessandri, 2001) through stakeholder decision making process. Third, corporate identity and corporate reputation emerges from the interactions between corporate actors and stakeholders.

Message induced model: Dowling (1986) provides the only communication driven model. The model articulates how corporate policies impacts upon corporate strategy and culture. Unlike Kennedy's (1977) model, which failed to address corporate identity communications, Dowling's (1986) model underscored the importance of various aspects of corporate communications (i.e. internal and marketing media

communication) within the corporate identity formation process. Dowling (1986, p. 111) argued that "while interpersonal communication represents the images of the firm held by these groups, mass media communication represents the company's perception of itself'. Two important conceptualisations can be derived from this model. First, formal policies, which constitute the bulk of corporate personality, are conveyed through culture, media marketing communications, external interpersonal communications, previous product experience and distributors etc to create meanings or corporate image. Second, the notion of corporate identity, image and reputation emerges based on a myriad of a firm's corporate communication activities.

*Plan of action' induced model: The only work dominating this perspective of corporate identity management is Marwick & Fill's (1997) corporate identity management planning (CIMP) model. This model is hinged on the conceptualisation and implementation of predetermined plan of actions (or strategy). This in Marwick & Fill's (1997) view is germane to the development of corporate personality, which in essence is deeply rooted in a variety of activities pursued by firms. The model advocated the use of van Riel's (1995) framework of corporate communications, composed of management, organisational and marketing communications. The key argument in Marwick & Fill's (1997) work is that while management communications transforms a firm's corporate personality into corporate identity, planned and unplanned organisational and marketing communications translate corporate identity into corporate image or reputation. In addition, Marwick & Fill's (1997) model promoted the need to fully consider environmental influences (see Kennedy, 1977) as a significant factor impinging on the translation of corporate identity into corporate identity and corporate image or reputation emerges through strategic

management from ongoing interaction between corporate actors and stakeholders.

3.3 Corporate identity management models: contributions and critique

The corporate identity management models (Kennedy, 1977; Dowling, 1986; Abratt, 1989; van Riel & Balmer, 1997; Marwick & Fill, 1997; Stuart, 1998a, 1999; Alessandri, 2001; Melewar & Woodridge, 2001; Suvatjis & de Chernatony, 2005) reviewed above bolsters and add to existing theory on corporate identity and forged a better understanding of the concept. The models created a deeper understanding of the concept, by providing various dimensions through which the concept of corporate identity can be managed - thus enriching the development of theory in corporate identity studies. On the one hand, the models provide a variety of useful approaches that can be adopted in the management of corporate identity and on the other, insights into the elements constituting a corporate identity processes and how these work cohesively to enhance the development of a corporate image or corporate reputation, are presented. In spite of these contributions, the models present researchers with a number of challenges, which limit their utility and feasibility especially when there is a need to address CSR issues that signify specific aspects of a firm's personality. For instance the development of corporate image through the stakeholders was addressed in all the models, however, stakeholder expectations of the firm (which if fulfilled can provide a firm with legitimacy and desired corporate reputation) was never mentioned. Also, the expression of a firm's personality through various aspects of the CI mix is a recurring theme in the models. But the specific elements constituting a firm's personality (including activities pursued by firms in order to fulfil stakeholder expectations) are not mentioned and conspicuously disregarded. The answer of course is a matter of speculation. It confines scholars and researchers to a conjecture.

4. The development of a CSR based corporate identity model

The limitations identified in the models (Kennedy, 1977; Dowling, 1986; Abratt, 1989; van Riel & Balmer, 1997; Marwick & Fill, 1997; Stuart, 1998a, 1999; Alessandri, 2001; Melewar & Woodridge, 2001; Suvatjis & de Chernatony, 2005) reviewed above, provides an opportunity to develop a simple but new model that takes corporate social responsibility issues into account. This is represented below.

Figure 2 presents a model of CSR based corporate identity. The model begins with the articulation of stakeholder expectations of a firm. The expression of social expectations is commonly made through one or more elements of the corporate identity mix (i.e. guided editorials, letters to newspaper editors) or via social action (i.e. protest or boycott of products or brands). These expectations are numerous and may range from adherence to laws governing recruitment exercises to the provision of equal employment opportunities to potential employees. It may also include the control of environmental impact of products, observation of competition laws, recycling of production wastes and the use of eco or green friendly raw materials.

Messages concerning stakeholder expectations are decoded and interpreted by key decision makers in firms and acted upon. Mostly the actions commonly taken by firms in response to stakeholder expectations include the making and implementation of corporate personality policies that enhance full compliance with all relevant employment rules and regulations. It also includes the implementation of corporate

personality policies that ensure that the production products/brands or services are achieved whilst also avoiding or preventing environmental pollution.

Field of Field of Repeated Interpretation Actions, History Interpretation & Corporate Reputation Social Multiple Action Firm Corporate & Reputation Corporate identity Adhere to recruitment laws Give equal employment opportunities Control environmental impacts of products Employ by following all relevant recruitment laws Observe all competition laws Purchase green/eco friendly raw materials Follow all competition laws Buy green/eco friendly raw materials Field of Recycle wastes Trade-off of Behaviour, advertising Heterogeneou Stakeholder Observe health and safety policies during production Observe health and safety policies during production Symbols, Culture actions or Give true financial disclosures to stakeholders Give true financial disclosures to stakeholders "what the Expectations Products/brands Remit taxes when due & Refrain from tax malpractices Pay taxes when due & Refrain from tax malpractices CSR Reports firm does Obey with state rules and regulations Comply with state rules and regulations Annual Reports Sell products at a price representing its true value etc Avoid messages that may mislead audiences Syndicate ads that state true conditions of products Guided editorials Boycott of brands Advertising copies must observe all competition rules

Figure 2: A CSR based identity model

Diagram developed by authors

Because it is common for stakeholders to express heterogeneous and sometimes conflicting expectations (please see appendix for a list of heterogeneous stakeholders' expectations), trade-offs are made by implementing specific CSR based actions and doing away with others that do not conform to the firm's corporate philosophy.

Subsequently, the CSR based actions or "what the firm does" are pursued repetitively and then habitualised over time. The habitualistion of CSR based actions allows for interpretation. The interpretation generated from these CSR based actions contributes towards the development of a robust corporate history. More importantly it enhances the achievement of a good corporate image or corporate reputation.

Additionally, specific actions are taken by firms to conduct (either formally or informally) CSR based activities or express CSR messages through one or more channels of the CI mix. The multiple messages are received and defined with multiple interpretations by stakeholders. Consequently, the interpretation of these messages provides the basis for the development of multiple corporate reputations.

5. CSR and corporate identity: the development of two levels of integration

The review of literature in the previous paragraphs provides a synopsis of how academic research in the fields of corporate social responsibility CSR and corporate identity have developed in the last 50 years. In addition, the review also demonstrates how these concepts which emerged from different philosophical and theoretical underpinnings started to witness and enjoy some form of overlap, compartibility and commonalities. Indeed, inspite of the differences in these terminologies, philosophical orientation and the manner and approach in which these disciplines have developed, there is much to suggest that these concepts are fundamentally connected.

In the most basic terms, the review of theoretical literature provide evidence to suggest that concepts of corporate social responsibility (CSR) and corporate identity are fundamentally connected two conceptual levels of discourse. First is at the level of communication or corporate communications and second is at the corporate image management or corporate reputation development level.

The communication or corporate communications level: The theory of stakeholder

expectation of the firm addresses the economic and legal responsibilities of a firm to maximise shareholders' wealth; obedience to the law; the need to be ethical; benevolence and philanthropic contributions to the society by the firm; the need to account for all business activities through corporate communications and corporate identity mix. Often times these demands are expressed to firms through social action such the staging of protests; boycott of products or petition to regulatory bodies, advertising, guided editorial in relevant press media, citizen's campaign as well as through formal and informal channels of corporate communication. Interestingly, some of these and other media of corporate communication including corporate advertising, corporate social responsibility reports and guided editorials etc provide firms with the right of response. Based on this assertion, it could be argued that corporate communication (as a tool) provides the key basis on which the concepts of corporate social responsibility and corporate identity interconnect. communication of stakeholder actions or corporate communications as commonly conceived in corporate identity framework provides the basis through which stakeholder expectation and corporate personality and corporate identity are encoded, expressed, mediated, received, decoded and interpreted. It is the basis on which stakeholder interpretation of corporate activities becomes a corporate reputation or corporate image.

The corporate image and corporate reputation level: The ongoing nature of business organisations demands the repetitive pursuit of a variety of business activities. As argued under our CSR identity model in section four, the repetition and eventual habitualisation of corporate actions (including CSR based activities) over time endow firms with a history and a corporate reputation. The reputation acquired from the

repetition of corporate actions over time is developed based on stakeholder perception and interpretation of informal CSR based activities of the firm. When the corporate activities are expressed formally through one of more elements of the corporate identity mix (CI mix) including CSR reports, stakeholders make an interpretation of these messages and on this basis, a corporate reputation is generated. The string drawing the concepts of corporate social responsibility and corporate identity together here is the interpretive aspect of these concepts. When corporate actions which form the bulk of a firm's personality and messages about CSR are expressed formally or informally, they are interpreted by stakeholders. These interpretations inadvertently form the cornerstone of a firm's corporate reputation. Just as corporate personality or corporate identity activities are perceived as the cornerstone for the development of corporate reputation, similarly CSR activities are conceived or interpreted as a means of creating a favourable corporate reputation.

6. The concept of CSR based corporate identity: what it means

The development of CSR based corporate identity model and the strands of integration emerging from the review of literature (above) provide a unique insight into the relationship between CSR and corporate identity. The development of these strands of integration encourages the conceptualisation of a new construct - CSR identity. The conceptualisation of this terminology raises an important question about its meaning. Consequently, it is conceived that the concept of CSR Identity:

Is the articulation of 'what the firm does for stakeholders' based on the identification of stakeholder expectations of the firms (i.e. pursuit of ethical and socially responsible

business behaviour, discharge of legal obligations to stakeholders, quest for social good, contribution of socioeconomic aids to the society). CSR identity concerns how the repetitive pursuit of CSR based activities of the firm triggers and influences the development of a corporate image or a corporate reputation. It relates to the integration of CSR initiatives into 'what the firm does' (i.e. buying, selling, hiring, firing etc) and the projection of these CSR based activities (formally or informally) to stakeholders through one or more elements of the corporate identity mix including symbols, organisational structure, corporate culture, corporate strategy, corporate behaviour and through the formal lines of corporate communications such as advertising, annual reports and CSR reports.

7. Case study: "Toshiba Leading Innovation" campaign

In order to provide a comprehensive insight into the concept of CSR-identity, a corporate advertisement entitled "Toshiba Leading Innovation" (see Figure 3) is drawn and deconstructed via Barthes (1967, 1973, 1988) influential semiotic method. The semiotic method is a technique used mainly to unearth meanings from texts (Chandler, 2007). The use of semiotics is founded on its ability to interpret signs including words, images, sounds, gestures and objects (Eco, 1976; Chandler, 2007).

Figure 3: Toshiba Leading Innovation campaign

TOSHIBA

Leading Innovation >>>

Toshiba delivers technology and products remarkable for their innovation and artistry – contributing to a safer, more comfortable, more productive life.

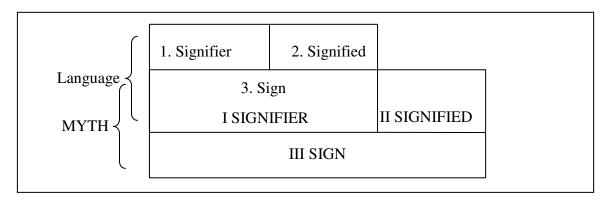
We bring together the spirit of innovation with our passion and conviction to shape the future and help protect the global environment – our shared heritage.

We foster close relationships, rooted in trust and respect, with our customers, business partners and communities around the world.

Source: http://www.toshiba.co.jp/about/press/2006_10/imgdat/img0203.gif

The semiotic method of analysis evolves from de Saussure's (1916) work, which advocates the use of language as a system of sign (Hall, 1999; Mick, 1986) but controlled by a larger body of knowledge called semiology (Mick, 1986) or semiotic analysis. The semiotic method based on de Saussure's philosophy can be condensed into three stage processes namely denotation, connotation and myth (Barthes, 1967; 1973, 1988). The denotation stage gives a formal description of the advertisement and its paradigm. Connotation brings together the signifier and signified (de Saussure, 1916) and converts it to a signifier and attaches this to an additional signified (see Figure 3). The myth or mythological stage present an ideology based on the integration of the denotations and connotations stages of the deconstructive process.

Figure 4: Connotation



Source: Barthes, 1972b, p. 114

Denotation: This is an electronic CSR identity advertising campaign. It appears on the website of Toshiba Corporation. It is a 12 centimetre by 12 centimetre advertisement with a white background. The main headline is entitled "Toshiba". This is printed with a bold 14 point size Helvetica red pantone logotype or wordmark. The main headline (i.e. "Toshiba") or wordmark appears at the top centre of the CSR Identity corporate advertisement. Below the headline is a rider: "Leading innovation", printed in black colour with a title case. On the right section of the rider are three bold arrows pointing towards the right direction. The arrows extend beyond the right edge of the main headline. The first of the three arrows is printed in grey. The last two arrows appear in black. The body copy of this CSR Identity advertisement consists mainly of three paragraphs, which reads: "Toshiba delivers technology and products remarkable for the innovation and artistry - contributing to safer, more comfortable, more productive life. We bring together the spirit of innovation with our passion and conviction to shape and help protect the global environment – our shared heritage. We foster close relationships, rooted in trust and respect, with our customers, business partners and communities around the world." The last paragraph brings an end to the text. The CSR Identity advertisement ends with no corporate signature or contact

details that could be used to identify the sponsor of the CSR Identity campaign.

Connotation: Toshiba's wordmark, which appears as the main headline of the advertisement proclaims youth, vibrancy, strength, power, speed and confidence. Toshiba's wordmark is created to arrest the attention of target audience of the campaign to take action; ensure easy of recognition and avoid sinking into the background especially in today's fiercely competitive environment. The rider "Leading Innovation", which is printed in black, represents Toshiba's corporate philosophy to remain at the forefront of firms that pioneer the design, development, marketing and sale of electronic products. It demonstrates Toshiba's intention and commitment to be pioneering, groundbreaking and innovative. The arrows pointing towards the right angle supports Toshiba's innovative and leadership personality by exemplifying progress, positive action, business growth and advancement, business expansion, improvement, innovative thinking and forward movement. Whilst the black colour in the arrow represents prestige, tradition and reliability, the grey colour represents warmth and corporate history. Similarly, the white background of the advertisement represents intelligence, innocence and purity. The first paragraph of the body copy ("Toshiba delivers technology and products remarkable for the innovation and artistry – contributing to safer, more comfortable, more productive life") addresses Toshiba's reputation for pioneering modern and novel and creative products as well as being at the forefront of the production of green products, which contributes towards a rewarding and fruitful customer lives. The sentence: "We bring together the spirit of innovation with our passion and conviction to shape and help protect the global environment – our shared heritage; refers to Toshiba's ability to integrate its virtues of creativity, novelty and confidence to nurture and look after the global environment, which Toshiba conceives to be a heritage and possession given and handed down to it and other peoples of the world. The final paragraph ("We foster close relationships, rooted in trust and respect, with our customers, business partners and communities around the world") addresses Toshiba's ethical philosophies of promoting close relationships guided by its virtues of trust and respect with its customer, business partners, the communities in which it operates all over the world.

Myth/meaning: The signifiers that emerged from the connotative stage (i.e. progress, positive action, growth; innovation, leadership, prestige, tradition and reliability, warmth, history, intelligence, purity, reputation for pioneering innovative green products; confidence, environmental protection; ethical relationship) invoke powerful myths about 'leadership, innovation, responsibility and reputation'. The evocation of this myths draws the audience closer and positions them as stakeholders with interests in Toshiba's reputation, personality, performance, history, its corporate social responsibilities – and presents them with CSR Identity based information concerning Toshiba's personality, especially in relation to growth, expansion, coverage, performance, history and contribution to meet some of the expectations of stakeholders and the society. The invocation of the concept of "leadership, innovation, responsibility and reputation" builds a set of associations or myths, around Toshiba, forming the issues constituting its personality and more importantly it's CSR Identity.

8. Conclusion

This paper attempted to identify and theorise the linkages that exist between the distinct disciplines of corporate identity (CI) and CSR, fusing these theoretical

discourses into a cohesive construct - "CSR Identity". Importantly, seven major contributions emerged from this study. The first outcome of this study highlighted the various perspectives in which the meanings of the concepts of corporate identity and corporate social responsibility have been conceived. The concept of corporate social responsibility was theorised from a multidisciplinary perspectives namely morality; corporate citizenship; environmental responsibility; corporate greening; green marketing; and responsible buying. Others include stakeholder engagement; corporate accountability; business ethics; social responsible investment; diversity management; human rights; responsible supply chain management; genuine stakeholder engagement; sustainability; and corporate giving and philanthropy. Similarly, the concept of corporate identity was constructed into five theoretical perspectives including 1-corporate personality, 2-corporate identity mix, 3-corporate distinctiveness, 4-central, enduring, distinctiveness and 5- imagery.

The second contribution in this study emerged from the analysis and critique of the key CSR theories put forward by Carroll (1991, 2004) and Lantos (2001). The highlighted issues underplayed in Carroll's (1991, 2004) and Lantos's (2001) works and drew attention to the arguments that confront the notions of philanthropy, benevolence, religious and strategy as CSR. The third contribution in this study stems from the inability to underpin corporate social responsibility (CSR) theory with a definitive corporate identity management process model (Suvatjis & de Chernatony, 2005). This provided an opportunity for the deconstruction of the corporate identity management models (Kennedy, 1977; Dowling, 1986; Abratt, 1989; van Riel & Balmer, 1997; Marwick & Fill, 1997; Stuart, 1998a, 1999; Alessandri, 2001; Melewar & Woodridge, 2001; Suvatjis & de Chernatony, 2005) into five categories. These new

categories of corporate identity process management model include "internal and external induced models"; "character induced models"; "purpose induced models, message induced models"; and "plan of action induced models".

The CSR identity model developed in this study constitute the fourth contribution. Unlike other existing corporate identity models, the CSR identity model developed in this study promotes the development of corporate reputation not just at the stakeholder end but also through the CSR based activities pursued by the firm. The fifth contribution attempts to bring the two strands of literature (i.e. corporate social responsibility and corporate identity) binding the two disciplines into a cohesive construct. A new definition based on the integration of these two constructs was advanced, making this the seventh contribution to this study.

The outcome of this study promotes the development of a new discipline – CSR identity. This discipline is conceived to be new because earlier studies tended to focus on the meaning and management of corporate social responsibility and corporate identity. There have been very limited studies which attempted to integrate or fuse these two nascent disciplines together. Other studies that addressed the relationship between the concepts of corporate social responsibility/ethics and corporate identity addressed CSR as an integral aspect of corporate identity (Cornelius et al. 2007; Serap Atakan et al., 2007; Fukukawa et al., 2007; Balmer et al. 2007; Berrone et al., 2007; Ashman and Winstanley, 2007; Verbos et al., 2007). This study makes a departure from these studies by positioning the concepts first as distinct disciplines and then integrating them into a cohesive construct - CSR Identity.

Findings from this study are important because it demonstrates how the concepts of corporate social responsibility and corporate identity work integratively collaboratively. The outcome of this study indicates that the concept of corporate social responsibility and corporate identity are related at two levels. First is at the level of corporate communication and second is at the level of corporate reputation or corporate image. In addition, the concept of CSR Identity was defined as the articulation of 'what the firm does for stakeholders' based on stakeholder expectations of the firms (i.e. pursuit of ethical and socially responsible business behaviour, discharge of legal obligations to stakeholders, quest for social good, contribution of socioeconomic aids the society). The deconstruction of Toshiba's corporate advertisement (published on the web) supports this definition.

The key implication of this study theory is that it charts a new direction in theory and extends the current discourse on corporate social responsibility and corporate identity studies. For practitioners, the study points to the need for managers to take a critical look at their corporate social responsibility activities and ensure that these are created fittingly with the personalities that make up a firm's corporate identity.

The study reveals a few limitations that offer opportunities for future research. First the model developed in this study was conceptualised with the hindsight of how CSR initiatives are pursued in Europe. The conceptualisation of this model does not take the CSR initiatives of other countries into in North America, South America, Asia and Africa into consideration. Consequently, there is a need to extend this study to other countries of the world. Second, this study adopted the semiotic method in the interpretation of Toshiba's corporate advertisement. Semiotic method is a loosely

defined critical practice rather than a unified, fully-fledged analytical method or theory. This makes it prone to subjective interpretations and grand assertions. This makes the use of the instrument to be treated with suspicion (Sturrock, 1986). Given the criticisms levelled against this method, it becomes imperative to commission another study that will engage critical hermeneutics or other sophisticated methods.

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