Final version:

Lindgreen, A., Xu, Y., Maon, F., and Wilcock, J. (2012), "Corporate social responsibility brand leadership: a multiple case study", *European Journal of Marketing*, Vol. 46, No. 7/8, pp. 965-993. (ISSN 0148-2963)

For full article, please contact LindgreenA@cardiff.ac.uk

ABSTRACT

Purpose: This empirical case study applies several existing frameworks to consider the notion of integrating corporate social responsibility (CSR) with a brand leadership strategy. The investigation focuses on two main questions: What are the core components for the development of a CSR brand? What capabilities are necessary to implement a CSR-related brand strategy?

Design/Methodology/Approach: Five firms provide input for a multiple case-based approach.

Findings: Intuitive and intended approaches for CSR brand leadership emerge from the multiple case study results. Different capabilities are required at each stage of the development and implementation process for CSR brand leadership.

Research limitations/Implications: This research extends three prior studies—Aaker and Joachimsthaler's (2000) brand leadership framework, Maon et al.'s (2009) proposed integrative framework for designing and implementing CSR, and Beverland et al.'s (2007) capabilities view on the development of global brand leadership—and fills a theoretical gap.

Practical implications: Managers can use the proposed integrated and implementable framework to determine the impact of dynamic factors, such as ownership, culture, executive leadership, and the specific context of product and corporate branding, on the development and implementation of their CSR brand.

Originality: No studies examine how to leverage CSR in brand-building activities. Specifically, no empirically grounded research examines the required path to create and manage CSR brands and associated benefits, nor is the number of capabilities required to develop a credible CSR brand clear. Comprehensive models of the processes for developing and implementing CSR brands and the capabilities that underlie them are needed. The proposed model emphasizes the contextualized need to rely on different capabilities at different stages of this development process to generate constructive and sustainable outcomes.

Keywords: Corporate responsibility; brand; brand building; brand leadership; leadership; capabilities; case study.

Type: Research paper.

1. Introduction

Firms increasingly endeavor to supplement their conventional marketing mix by incorporating "corporate-level intangible assets such as their identities and reputations and the goodwill associated with being a good corporate citizen into their marketing initiatives" (Sen et al., 2006: 164). Firms may choose to do so because their corporate-level intangible assets can be marketed not just to customers but also to other stakeholders. In addition, demonstrating responsible behavior may create substantial benefits in the form of both social legitimacy and stakeholder perceptions of the firm, which in turn can affect economic performance, especially for brand-dependent firms (Porter and Kramer, 2006; Werther and Chandler, 2005).

Branding research also documents potential benefits arising from corporate social responsibility (CSR), primarily through the link to consumers' and other stakeholders' positive product evaluations or the brand evaluations, choices, and recommendations that derive from an association with specific CSR initiatives (Klein and Dawar, 2004; Sen and Bhattacharya, 2001; Sen et al., 2006). Thus, linking CSR to a brand can be fundamental for the development of the brand's values and personality (Kitchin, 2003; McElhaney, 2008), as well as generate value through market differentiation at the product and firm levels (McWilliams et al., 2006). Because CSR has become critical for securing long-term, sustainable brand value (Middlemiss, 2003), the number of firms focusing on CSR as a core element in their branding initiatives is at its highest level (Menon and Kahn, 2003; Polonsky and Jevons, 2006).

But building and maintaining a CSR-based brand entails a complex process characterized by "layers of complexities, including understanding the CSR issue, the organizational activities as well as how one would operationalize CSR branding" (Polonsky and Jevons, 2006: 342). To our knowledge, no studies examine how to leverage CSR in brand-building activities (Werther and Chandler, 2005). Specifically, no empirically grounded research examines the required path to create and manage CSR brands and associated benefits. Similarly, the number of capabilities required to develop a credible CSR brand is unclear. Comprehensive models that can address and describe the processes for developing and implementing CSR brands and the capabilities that underlie them clearly are needed.

To provide a first response to this demand, we consider two fundamental questions: First, what are the core components necessary for the development of a CSR brand? Second, what capabilities do firms need to implement a CSR-related brand strategy? To answer these questions and offer relevant empirical insights into the complex and interrelated processes of developing and implementing a CSR brand, we undertake an in-depth analysis of CSR branding initiatives by five U.K.-based firms, drawing on literature pertaining to brand leadership (Aaker and Joachimsthaler, 2000) and global brand capabilities (Beverland et al., 2007). In addition, to organize the findings from these multiple case studies, we adopt Maon et al.'s (2009) integrative framework for CSR design and implementation.

Our exploratory study contributes to both literature and practice, in that it offers a first comprehensive model, grounded in theory and managerial experience, for understanding and developing CSR brand leadership programs. In particular, our proposed model emphasizes the contextualized need to rely on different capabilities at different stages of this development process to generate constructive and sustainable outcomes for the firm. We therefore proceed as follows: First, we provide a critical review of literature pertaining to CSR and brand leadership. Second, we outline the sampled cases, the questions asked, and the method of analysis, after which we present our findings. Third, we conclude with some managerial implications and directions for further research.

2. Literature Review and Theoretical Perspective

2.1. A Strategic Perspective on Corporate Social Responsibility

Despite significant research into CSR, there still is no singular, unanimously accepted definition of the notion (cf. Garriga and Melé, 2004; Secchi, 2007). As a point of convergence, scholars generally concur that CSR entails “actions that appear to further some social good, beyond the interests of the firm and that which is required by law” (McWilliams and Siegel, 2000: 117). Scholars also agree that firms should be expected to advance corporate behavior “to a level where it is congruent with the prevailing social norms, values, and expectations of performance” (Sethi, 1975: 62). In addition to honoring their legal and economic duties, firms need to meet ethical and discretionary responsibilities to society, such as environmental excellence or the well-being of employees and people in general (Carroll, 1979).

There are various reasons firms, even in the absence of legal requirements, attempt to behave responsibly. Beyond the altruistic personal values and intrinsic moral intentions of business leaders and managers (Hemingway and Maclagan, 2004), these motives can be linked to “enlightened” corporate self-interest (Moon, 2001). From a defensive standpoint, CSR-related initiatives may reflect a belief that the failure to meet basic social norms or expectations will result in perceptions of the firm as illegitimate (Sethi, 1975), which might “alienate the organization from the rest of society, resulting in reduced reputation, increased costs, and decreasing shareholder value through erosion of its license to operate” (Hill, 2001: 32).

Conversely, from a strategic perspective, demonstrating responsible corporate behaviors constitutes a potential source of benefits for the firm, because it can generate positive attitudes toward the firm and its products, which lead to competitive advantages and valuable organizational capabilities in the long run (Maxfield, 2008; Sen et al., 2006; Sharma and Vredenburg, 1998). More than three decades of empirical research reveal a positive link between firms’ social performance and financial performance—or at least little indication of any negative associations (Margolis and Walsh, 2003). In this sense, CSR is no longer "a bolt-on addition to strategy" but increasingly "a natural bedfellow" (Brooks, 2005: 406). As such, CSR programs and initiatives aim to create business value and positive social change (McElhaney, 2008) while also posing important challenges to strategic management (McWilliams et al., 2006) and marketing practices (Maignan and Ferrell, 2004).

From both defensive and strategic perspectives, the stakeholder view (Freeman, 1984) of the firm is crucial for understanding the dynamics behind CSR development (Windsor, 2006). This view holds that "the goal of any company is or should be the flourishing of the company and all its principal stakeholders" (Werhane and Freeman, 1999: 8), those "groups and individuals who benefit from or are harmed by, and whose rights are violated or respected by, corporate actions" (Freeman, 1998: 174). In practice, the identification and effective management of constituents other than shareholders and those prescribed by law, as well as the CSR-related expectations they convey, is increasingly essential to the firm (Freeman, 1998; Jones, 1995), in the sense that these stakeholders "contribute to the organization's resource base, shape the structure of the industry in which the firm operates, and create the social and political arena in which the organization exists" (Miles et al., 2006: 199).

In line with existing literature, as well as a strategic perspective on CSR, we rely on a stakeholder-oriented conceptualization of CSR as the firm's commitment to operate in a sustainable manner by considering and balancing the interests of its various stakeholders to create both social and business value (Secchi, 2007; Windsor, 2006). In this sense and in accordance with Kitchin (2003), we posit that strategic CSR is mainly a function of relationships and therefore of the brand, because brands build on dialogue with stakeholders and provide a powerful lens for comprehending organizations (Balmer and Gray, 2003). Because brands permeate all aspects of the corporation, the "values of the brand can serve as an effective touchstone for all corporate behaviors" (Maio, 2003: 235). Brands allow firms to create stakeholder trust and mutual dependence over time, mediate the promises made by the firm, and contextualize relationships with stakeholders. From this perspective, strategic CSR eventually becomes “a process of business and brand adaptation” (Kitchin, 2003: 312).

2.2. Brand Leadership

The American Marketing Association defines a brand as “A name, term, design, symbol, or any other feature that identifies one seller's good or service as distinct from those of other sellers.” (AMA, 2010). Brands provide potential points of differentiation and sustainable competitive advantages for marketers (Aaker and Joachimsthaler, 2000; Beverland et al., 2007) that may reflect a product’s economic and functional features, as well as salient intangible associations, such as expertise and trustworthiness (Mudambi, 2002; Webster and Keller, 2004).

Aaker and Joachimsthaler’s (2000) brand leadership framework integrates three important dimensions for developing a relevant brand. First, brand building involves consideration of both tangible and intangible dimensions, such as firm reputation, country of origin, product performance, quality associations, and perceived reliability (Michell et al., 2001; Mudambi et al., 1997). Second, brand success occurs when the firm reinforces a brand’s meaning over the long term through consistent imagery and delivery (Michell et al., 2001), which demands supportive organizational structures and processes. Thus, marketers need a “bottom up and top down approach to brand building” (Webster and Keller, 2004: 398) that ensures employees engage actively in brand building. Third, the framework implicitly indicates that the ability to adapt branding programs across nations and customer segments is critical for marketers, who may be unable to engage in standardized branding programs to meet the specific needs of their customer segments (Webster and Keller, 2004).

However, Aaker and Joachimsthaler's (2000) framework does not explicitly take firms’ unique capabilities, due to their size ownership structure, experience, and strategy, into account. Beverland et al. (2007) suggest five such capabilities that are crucial for building a relevant brand strategy: *entrepreneurial capabilities*, through which firms can enhance customer value by increasing the reputation and equity of their brand; *reflexive capabilities* that are required to build learning capabilities for exploration and exploitation; *innovation capabilities* that are central to brand strategy, product leadership, and process innovations; *brand-supportive dominant logics* that involve the way the business is conceptualized and resource allocation decisions are made, thus focusing the firm’s cultures and structures around the brand; and *executional capabilities* that support the implementation of all stages of the brand program, working with customers, and gathering ongoing feedback about performance.

2.3. CSR Brand Leadership

Following Kotler (1997), a CSR brand is defined as being a stakeholder-based, strategically integrated orientation toward ecological and social well-being; at the heart of CSR brands lies a socially responsible dimension intended to differentiate a firm’s products or services from those of competitors. While an increasing number of firms associate their brands with good causes, some firms including Ben and Jerry's, Ecover, Green Mountain Coffee Roasters, and Stonyfield Farm “go beyond just engaging in CSR to position themselves wholly in terms of CSR, becoming known as the socially responsible brand [i.e., the CSR brand] in a category” (Du et al., 2007: 225). For example, the leading outdoor clothing and gear firm Patagonia, with its brand strongly positioned on CSR, ensures the public is aware of its mission to “build the best product, do the least harm, use business to inspire and implement solutions to the environmental crisis.” This mission runs through all of Patagonia’s organizational aspects and brand relationships, as Patagonia, together with its stakeholders, leads the way in improving social and environmental conditions (Maignan et al., 2002; York, 2009).

In relationship-driven contemporary global markets, the notion of a CSR brand challenges traditional brand strategy approaches that tend to focus on primary stakeholders such as customers, shareholders, and business partners—those whose direct relationships are essential for the firm to realize its mission of producing and selling goods or services (Post et al., 1999)—and relatively less on secondary stakeholders, including the social and political actors who support the firm's mission by providing tacit approval of its activities, such as local communities or nongovernmental organizations (NGOs). However, from a CSR perspective, in which the brand becomes "a dynamic, vital, living entity, fed by the interaction among its myriad stakeholders" (Maio, 2003: 246), conventional approaches to brand management fall short.

Positioning brands (corporate or product) according to CSR therefore typically entails a "significant strategic shift in the way the organization thinks about itself and its activities, including communications with [a wider range of] internal and external stakeholders" (Polonsky and Jevons, 2006: 346). In a global context, stakeholders from different cultures and various geographical areas demand strategic consideration if the firm hopes to develop a socially responsible business orientation (Carroll, 2004) and associated brands (Werther and Chandler, 2005). Increasingly, powerful secondary stakeholder groups demand a voice, if not a seat, at the corporate table. Yet stakeholders' expectations may be inconsistent (Polonsky and Jevons, 2006) and embrace a wide array of diverse concerns that shift over time and place (Dawkins and Lewis, 2003).

To achieve the competitive advantages associated with proficient CSR positioning, firms that advance the socially responsible quality of their brands must acknowledge the particular expectations of their various stakeholders and comprehend all facets of the social concerns they are willing to incorporate. These social concerns then must be truthfully echoed by the firm's corporate strategy and operations. The risk of isolating CSR initiatives from corporate strategy is well observed. For example, Blomqvist and Posner (2004) describe how, instead of bolstering the brand, CSR efforts can draw fire from both investors, who criticize the misuse of shareholders' money, and consumers and interest groups, who criticize firms that promise more than they can deliver. Perceived exaggeration or manipulation offers activists and other stakeholders fodder to complain about CSR-related inconsistencies (den Hond and de Bakker, 2007). In addition, stakeholders' perceptions of CSR messages depend on the motives they attribute to the firms (Ellen et al., 2006).

To characterize CSR brand leadership development process we highlight that it therefore becomes critical for firms to shift from a traditional, tactical, and reactive branding perspective to a strategic, multi-stakeholder, and visionary one; to shift from a limited to a broad and CSR-required brand focus; and to leverage CSR brand identity as a long-term strategic driver in global markets. In a nutshell, the essential question is: how can firms translate CSR brand leadership into practice (Polonsky and Jevons, 2009). Literature suggests that CSR brand leadership, aimed at building assets that will result in long-term profitability (Aaker and Joachimsthaler, 2000), must be supported by and inextricably linked with action, there must be "a long-term commitment to CSR activities, which must be supported at senior management level, taking into consideration the issues that are salient to the brands' stakeholders [...]. There also must be sufficient resources to support actions and provide robust measures of performance […]. Further, CSR activities must be supported by other core brand and product attributes" (Polonsky and Jevons, 2006: 342). In that perspective, prior research also suggests that firms should follow specific managerial approaches to connect CSR efforts to a brand strategy: knowing themselves, finding a good CSR–brand strategy fit, being consistent, simplifying, working from the inside out, knowing customers, and telling a good story (McElhaney, 2008). Other, more simplified approaches include adopting a total integration approach, being selective in the integration, or pursuing an invisible or indirect approach (Blomqvist and Posner, 2004). To our knowledge though, no study identifies how firms can choose among these approaches; furthermore, simplified approaches may prove too restrictive or ill-defined to address multifaceted CSR concerns. Polonsky and Jevons (2009) highlight various complexities (e.g., organizational, communicative) associated with the incorporation of CSR concerns into global brands and call for research to explore the internal processes that global firms use to develop their CSR positioning strategies.

This observation reflects the incomplete understanding of how firms realize CSR policies (Lindgreen et al., 2009). Although extant literature highlights best practices and specific constructive initiatives developed by proactive companies (Kotler and Lee, 2005; Savitz and Weber, 2006), it offers only limited focus on disparate aspects of CSR implementation, providing little comprehensive guidance that can help practitioners combine various initiatives into a sound, integrated program covering a broad range of corporate responsibilities (Maignan et al., 2005; Porter and Kramer, 2006; Smith, 2003). To the best of our knowledge, Maon et al.'s (2009) integrative framework represents one of the few exceptions. In line with Lewin's (1951) seminal model of planned change, this framework decomposes the CSR strategies undertaken by different actors into four stages (sensitizing, unfreezing, moving, refreezing) and posits that the stages encompass nine steps, whose role and importance vary across the stages. The framework addresses the interactions across each stage and can capture dynamic strategic issues. In turn, applying this framework to a CSR brand may provide a constructive conceptual approach to the processes associated with its strategic design and implementation.

3. Methodology

Because there is no existing theoretical framework for the development and implementation of a CSR brand, we adopt a grounded approach, which can capture rich information. We employ qualitative methods, specifically, a multiple case study approach, which generates richer theory than can a single case study (Eisenhardt, 1989; Lindgreen, 2008).

3.1. Sampling Procedure and Sampled Cases

We select five firms located in the United Kingdom, with the help of an expert and a university's board of partner firms;[1] the five firms are relevant because of their commitment to CSR, their brand marketing success, and their market coverage. Moreover, these firms compete in strategically relevant markets. Because they have largely developed and implemented their brand programs, we can undertake a *post hoc* examination of their branding programs.

As a rule of thumb, five cases (i.e., replications) are necessary to study highly complex issues and achieve sufficient certainty (Yin, 1994). We achieve saturation with our five cases (Strauss and Corbin, 1998); additional investigations yield few new insights. We provide the sample details in Tables 1a and 1b.

Insert Tables 1a and 1b about here

3.2. Data Collection

We develop rich case histories of CSR brand development and implementation processes through in-depth interviews and secondary data. The interviews, which averaged three hours each, included various participants for each case study, with a general focus on CEOs, marketing managers, and members of the brand team responsible for managing the CSR brand. We also visited each case site and gathered information from short conversations, observations, and other *in situ* techniques. Prior to each interview, we reviewed publicly

[1] For confidentiality reasons, we do not disclose the identities of the participating firms; however, the journal reviewers were made aware of their identities.

available secondary data and promotional information about each firm to increase our familiarity with the cases.

The interview questions focused on a descriptive history of the motivation for the CSR brand development, the pressures associated with it, major objections, support for the implementation of the CSR brand program, and levels of performance success, as well as the determinants of this performance. We began the interviews with broad, “grand tour” questions that enabled the informants to present the material in their own terms. These questions appeared interspersed with specific prompts that could induce greater insights into specific lines of inquiry, such as details about particular programs. Although we used a short, standardized guide at each site (focused on the aforementioned topics) to drive the interviews, our process also reflects emerging topics derived from each interview and the unique aspects of each case. Specifically, we used Aaker and Joachimsthaler’s (2000) brand leadership framework to form a general question pertaining to each main dimension, namely, brand positioning, brand architecture, the development of CSR, and the brand strategy relating to CSR.

Following the interviews, we examined any further information provided by the informants or gathered from other sources. By drawing on secondary data and multiple interviews in each case, we can develop rich insights across multiple case studies and achieve a basis for greater transferability of the findings to other contexts (Eisenhardt, 1991). Our secondary data reflect our widespread search of published documents, reports, and business press articles. Because the unit of analysis is each case studied (i.e., the case firm’s CSR brand development processes and the capabilities required throughout these processes), we combine the information from each interview and the secondary sources into a single, case-specific manuscript. In total, this process produces a transcript of 127 single-spaced pages. The final cases detail the birth and growth of all five brands, up until September 2009.

3.3. Data Analysis

To analyze the cases, we use Eisenhardt's (1989) within- and cross-case analysis methods. Our analysis employs QSR: NUD*IST to keep track of the data, facilitate coding, and check for relationships.

In a first step, we assess the usefulness of Aaker and Joachimsthaler's (2000) framework for our particular research context. Specifically, we allocate the components of each case's brand program to the various categories of the framework and assess their fit.

Next, we analyze each case to gain a richer understanding of the processes that the firm underwent to move toward a CSR brand. We want to explore the processes of CSR brand development and identify the capabilities required throughout the processes. To this end, we apply an integrative CSR development and implementation framework that captures the change process (Maon et al., 2009). The notion of a change process is important because it captures the complexities of reality. In this setting, a change process might refer to firms moving from one status to another (George and Jones, 1996) or changing from an old to a new way of working and organizing (Dawson, 2003).

Simultaneously, we elaborate on theoretical categories through open, axial, and selective coding procedures (Strauss and Corbin, 1998). In open coding, we read and examine discrete parts of the interview transcripts to identify similarities and differences. Each author undertakes this analysis independently and classifies each interview part according to an initial coding scheme: CSR, branding, capabilities, or CSR brand strategy. The authors then meet to discuss and reach agreement on the parts of the analysis subject to disagreement.

We then apply axial coding, such that we reassemble the data into categories and subcategories in an effort to understand the role of the core components and capabilities. For example, due to their unique and often particular characteristics, different stakeholder groups tend to focus only on specific issues that they believe are the most appropriate and relevant in organizations' CSR programs. Beliefs about what constitutes a socially responsible and sustainable organization depend on the perspective of the stakeholder groups (Zyglidopoulos, 2002). Yet stakeholders' CSR expectations are not only inconsistent (Dawkins and Lewis, 2003) but also inexorably evolve over time (Jawahar and McLaughlin, 2001). Thus, CSR issues and practices require constant reassessments and dialogue between the organization and its stakeholders. Our first CSR code therefore consists of various stakeholders (e.g., customers, suppliers, employees, local community). Finally, we apply selective coding by integrating and refining the theory emerging from our data.

Because each case represents a different degree of CSR brand success, we compare the cases to determine any similarities and differences and gain a greater understanding of the associated processes. This cross-case analysis is essential for multiple case studies (Yin, 1994). Finally, to gain a holistic, contextualized comprehension of how marketers approach CSR brand development, we tack back and forth between prior literature and our data and thereby develop several theoretical categories (Spiggle, 1994). For example, our analysis reveals that different stakeholders are important at different times in the brand-building process. To understand these shifts in more depth, we consult extant literature.

Throughout this study, we adopt several methods to improve the research quality. Consistent with recommendations from interpretive researchers (Lincoln and Guba, 1985), grounded theorists (Strauss and Corbin, 1998), and previous case-based research (Beverland and Lindgreen, 2010), we apply the criteria of credibility, transferability, dependability, confirmability, integrity, fit, understanding, generality, and control and thus improve the trustworthiness of the findings (Beverland et al., 2010). To meet these criteria, we rely on experts to help select the cases, conduct multiple interviews, establish our own independent interpretations of the findings, and allow respondents to provide feedback on our initial findings. All interviews were conducted by the same interviewer, and additional colleagues performed the independent coding of the transcripts, which reduces the potential for bias (Lincoln and Guba, 1985; Strauss and Corbin, 1998). For additional information, see Table 2.

Insert Table 2 about here

----

4. Findings

4.1. CSR Brand-Building Processes

Firms link CSR to their brand building both directly and indirectly. According to the integrative framework developed by Maon et al. (2009), they proceed through four stages (which comprise nine steps) to build a CSR brand. In each step, firms undertake certain core tasks, though they use substantially different approaches (see Table 3).

Insert Table 3 about here

4.1.1. Sensitize Stage

The sensitize stage contains step 1, when firms focus solely on increasing their sensitivity to their business environment and CSR brand building. Our five cases certainly exhibit greater awareness of the relations between CSR and the brand that generally resulted from two different main types of triggers. As previously suggested in literature (Husted and Allen, 2007), the first type reflected market-based factors, such that firms tried to anticipate or respond to market needs and opportunities with particular CSR-related business practices. The second type related to the influence of value-based factors, usually resulting from the efforts of individual managers to encourage articulations of the value of business (Hemingway and Maclagan, 2004).

The market-based triggers drove changes primarily in the two publicly owned firms, which adopted competitive structures that might enable them to achieve better performance. For example, firm B entered into a merger with another firm, prompting its managers to realize that if they were to maintain brand value, they would need to find a new means of establishing it. They highlighted the need to pursue a CSR initiative to increase employees' engagement and reduce negative impacts of the merger on performance. As one interviewee described:

> The branding process was dramatically changed at the time we merged with another firm in 1999. There was a recognition that the firm moved on. Because it is so result-orientated, I think there's also a recognition that sometimes [a result-oriented policy] can trample over people. So there's a lot more emphasis on engagement of employees now than there would have been at the start when engagement of employees was not a consideration at all. Everybody is so focused on trying to do the job and to do it exceedingly well that you forget about some of the softer things around (regional supply director, firm B).

Market-based triggers also derive from brand differentiation efforts to reposition the firm in the market. For firm A, a medical service provider, the trigger was its recognition that it would need to rebrand and adjust its CSR initiatives correspondingly. As the head of communication of firm A described the process:

> Six years ago, we rebranded ourselves. We started realizing the problem that we were not doing well in terms of differentiating our brand from other firms that delivered similar services. For example, six years ago, our logo looked like a green cross. You know the green cross logo has been adopted widely by other pharmaceutical shops. People might think it can represent any brand. At that time, we realized our existing brand image does not differentiate us in the industry. In the meantime, we started thinking how we could link

our behavior in CSR and transform our initiatives to make our corporate brand more outstanding (head of communication, firm A).

Although the value-based triggers are not always completely distinct from the market-based triggers, they tended to be the main drivers of change in the three privately owned firms. In firms C, D and E, the CEOs challenged existing practices and acted as pioneers who questioned whether their business value had been established or articulated, whether the value was clear to their firms, and whether it had circulated to all employees. Their motivations for change stemmed from the executives' personal character, vision, and passion, as well as their previous successful experience.

At the family-owned firm C, a fourth-generation family member gained working experience outside the family business and thereby realized the need for a change. This family member returned to the family business and argued that it should start managing CSR not just to do the right thing but also to create commercial value. The new CEO of firm D was not a family member, but he sensed a strong need to share his very successful previous experience in developing a CSR brand and thereby make this family business more proactive with regard to its CSR management. The new approach started by clarifying the value of CSR for every division of the firm and drawing employees' attention to brand value. Similarly, the CEO of firm E demanded, after he took over, a clearer articulation of the firm's business values. In all three cases, it was difficult to initiate changes in these privately owned firms, but their top-down approach enabled them to introduce greater sensitivity to the value of CSR brand leadership.

4.1.2. Unfreeze Stage

The unfreeze stage consists of steps 2–5 from the integrative CSR framework. The planning processes starts in step 2, when firms assess their corporate purpose in a societal context and determine the key stakeholders they must consider when building their CSR brand (Maignan et al., 2005). In step 3, the firms establish a working definition and vision for their CSR and confirm whether their core values can integrate CSR and branding activities effectively. These values have previously been suggested as key in a brand-building process. They should represent the basis of an executive-led dialog that shapes the message conveyed by the CSR brand (Kitchin, 2003; Werther and Chandler, 2005). Building on previous recommendations about the need to develop a distinctive positioning while at the same time finding a good CSR–brand strategy fit (Maignan et al., 2005; McElhaney, 2009), step 4 involves the assessment of their current CSR brand status to benchmark it with competitors while step 5 pertains to the development of an integrated plan that combines CSR and brand values. Our five cases behave generally similarly in their CSR brand-building processes, though we also note that two main approaches emerged: rational and intuitive.

The interviewees widely claimed that their CSR initiatives were intended to reflect a wider agenda by which they demonstrated their responsibilities to various stakeholders. However, their actual CSR initiatives suggest some focus on particular stakeholders other than the primary actors, such as the local community, employees, and the environment. For example, the manager of firm B revealed a very clear CSR focus on the environment and consumers. Its environmental program, called "twenty twenty," aimed to achieve a 20 percent reduction in CO_2 by 2020. To achieve this goal,

> The firm has done some work on where it would make the impact. Interestingly, if you look at from materials to consumer the biggest impact is actually at the consumer side using the products where most CO_2 is generated. So I guess that's the first link because if you look at some of the products like the dishwasher tablets, you can use finished dishwasher tablets at a lower temperature. By doing that, you can save on energy which has an impact on CO_2. We have been communicating out to the suppliers and we are using it as well in the advertising element of that (manager, firm B).

A focused CSR agenda might emerge for two main reasons. First, traditional business practices may have determined the dominant stakeholders for a business. In all cases, the case study firms continue to address their local community as a common and central stakeholder. For example:

> I think being a family business you tend to get more involved in your community because you've been there a long time. We were established in 1851. So there is a sort of natural link to the community that has looked after you over all those years. So why do we do it? I think it's something we do completely naturally. You know, it is part of being a family business and it is a manifestation of family values (chairman, firm E).

Second, cost concerns demand that some firms focus their CSR initiatives. Because firm C considers its suppliers, most of which are located in China and provide cheap, high-quality products, its key stakeholders, any initiatives must consider the effects on these suppliers. The cost concern also involves the very cost of launching CSR initiatives; as a manager from firm E notes, CSR costs money, and the return on this investment usually occurs in the long term. If the firm is not profitable or earns marginal profits, it may not be able to afford to invest in CSR initiatives.

With regard to step 3, we asked respondents about what their firms hoped to achieve through their CSR. All the interviewees mentioned their values, mission, and strategy. Their CSR activities thus are part of a broad value-creation agenda that includes both business and social value. The value created through CSR directly or indirectly affects the processes for developing brand value, and for some firms, the linkage between CSR and the brand occurs naturally. In firm C, no explicit CSR brand strategy informs business practices:

> We've got some clearly articulated core values and it's all about just doing things right, and doing things for the right reasons. It wasn't created as some kind of mission statement or grand marketing exercise. It is just a core belief that cascades down from

the people that own the business to the people who manage, operate and work in it (vice chairman, firm C).

This type of organic development emphasizes the importance of a bottom-up approach. The firms attempt to ensure that the value created in any activities, whether for the CSR initiative or brand building, is transparent and clear to every employee. For example, firm D requires all employees to engage in a culture values dialogue to identify the firm's six core value themes: courage, achievement, respect, responsibility, integrity, and teamwork. In turn, each employee feels more attached to the firm and becomes more engaged.

Thus, the value that originally was designed to derive from CSR initiatives may instead result from an alternative, such as greater awareness among employees. In firm E, the sense of integrity that results from the interaction between corporate brand value and CSR value enhances employees' engagement, as the following quote demonstrates:

> We take corporate social responsibilities because we believe it is the right thing to do. What we are seeking to do with the firm is a sort of a recruitment brand. We're directly speaking to people who are either working with us or who might consider working with us to say, 'Look, we do this sort of thing because we care.' We're not telling our customers and we're not telling our consumers. It is a private thing. It's something we do because it is right. We're not doing it because we want someone to say: 'Well done!' (group managing director, firm E).

Regardless of whether CSR initiatives add brand value directly or indirectly, in step 4, all the firms' CSR brand strategies remained in development. We find less support for our assumption that CSR initiatives can augment brand value. That is, CSR activities and branding activities do not appear directly or strategically integrated in these case firms.

The executive manager of firm C notes that when the firm finds new suppliers, it audits them according to its CSR standard. From a business point of view, this practice protects the brand and helps avoid damage to its reputation. Yet even though CSR management and brand building are integrated in practice, at the strategic management level, the CSR committee does not explicitly consider branding. When the firm needs to make decision about CSR or branding,

> branding is not a feature that will be considered by the CSR committee. So they are not linked. [Interviewer: So, CSR is one thing and branding is another?] That is right. We tend to look at those in their own rights, as valuable additions to the community, but not as competing, not as to what each CSR initiative would add value to the brand. The brand is so indefinite that it is not part of the decision making process. We just accept if we've got enough it will benefit the brand (executive manager, firm C).

In contrast, at firm D, the CSR brand strategy can be more relevant to the corporate brand than to the product brand, depending on the brand architecture. As the managers of this firm explained, from a consumer perspective, there is no any obvious link between CSR and brand value. For the firm though, CSR relates to the actions it needs to undertake. Therefore, it is hard for the customer to associate the firm's actions with brand value. A regional vice president from firm D summarizes this perspective:

> The link [between CSR and brand] is not necessarily taking place, certainly not in my business such as the consumer department, nor in most of the other businesses…. If you are doing CSR, people think that's a good firm and it is worth investing in it because they are obviously doing all the right things. However, it is very difficult then to associate these right things with the brand because nobody links these two, very rarely do they link the two (regional vice president, firm D).

Furthermore, in firm E, the brand–CSR link emerges only in the limited context of building the corporate image. However, integrating CSR and brand value offers two side benefits: It helps the firm recruit and maintain talented employees, and it enables the firm to establish strong relationships with business partners. As a manager describes the situation,

> To me, CSR may sit around branding or marketing. But it isn't necessarily. I don't think our approach to CSR shapes the way that we think about the brand. CSR does say something about the sort of firm you are. I think you can see the linkage from our attracting and keeping young and talented people. I think it can distinguish you from other firms. In that respect, CSR is building a sort of employment brand, which means people know your name and believe it is an honest and a good place to work for. If we are buying a business, I absolutely think and absolutely know that a fellow would see us as being a better home for their business (group managing director, firm E).

Although none of these privately owned firms suggests directly that it develops a CSR brand strategy, some managers do not deny that in certain circumstances, CSR brand value can be created. For example, in a business-to-business setting, managers believe CSR enables them to build their corporate brand:

> I am sure there are examples of us getting involved in local CSR which have helped us to get the firm name exposed. It never gets the product name exposed but it gets the firm name in the press so that we've got a hundred industrial customers coming to us. Yes, as I am talking this I have realized in some particular CSR occasions our name is exposed into the local press attracting industrial customers as opposed to customers (international operations manager, firm C).

Firm D agrees that the link between CSR value and brand value is not necessarily obvious, especially in a business-to-consumer context. However, when working with other businesses, its CSR directly strengthens the commercial value of its firm, by helping it identify business partners that share similar value or differentiate the firm in the global marketplace.

Finally, with regard to step 5, the three family firms form their CSR brand strategy more intuitively, whereas the public firms use a more rational approach. Firm A demonstrates its clear idea about how to integrate CSR and brand value:

> We have integrity and an ethical approach to business. Once we set clear values, we check every activity we have been involved in or every initiative we are going to launch. When a new initiative is considered, we ask the following questions: Will the initiative add value for caring for people's health and help us to deliver better performance? If not, we won't do it. Will the initiative add value to the innovation of our product and services? If not, we won't do it. Will the imitative add value for building trust with different stakeholders including customers, suppliers, communities, etc.? (head of communication, firm A).

Yet this integration does not need to be comprehensive; the focal consideration is determining the most important areas for integration. Therefore, firm B links its CSR to its brand by focusing on the environmental dimension in its global market, because it competes in a sector—household cleaning materials—in which compliance with environmental norms is crucial. However, this firm also determines which CSR initiatives to pursue according to the different global markets in which it functions:

> I guess it depends on markets. So I think not so much in the UK but you see in some, particularly the developing world, there are lots of programs where the brand is associated with some improvement in the community. So, particularly in India, you would see a lot of things where they have worked on clean water systems, improving water supplies, and those are definitely linked with the brand (regional supply director, firm B).

4.1.3. Move Stage

In this stage, firms start with step 6 to determine who will initiate and implement the specific idea for their CSR. Our study extend previous findings (Midlemiss, 2003; Maignan et al., 2005) in that it identifies as key the development of company-wide ownership, understanding, and stakeholder inclusion mechanisms. In this regard we find that senior management support, although vital, is not sufficient so that winning buy-in across and outside the firm becomes crucial. In step 7, our findings indicate that firms evaluate their CSR to determine how to calculate whether CSR is adding value to their brand, which needs to be assessed in terms of short-term financial measures, as well as long-term, CSR- and reputation-oriented measures as the “real value of a CSR positioning may stem from its contribution to a company/brand's long-term reputational capital” (Du et al., 2007: 237). Finally, firms focus on CSR-related strategies and communication in step 8 to identify which parts of the firm are receiving value from CSR. That is, communicating about CSR in one way only to all stakeholders is insufficient; tailor-made communication channels for different audiences must be developed, both internally and externally (cf. Dawkins, 2005; Middlemiss, 2003).

The question of who will initiate specific value-added ideas, central to step 6, invokes similar responses in all five case. Related committees formed within the firms or with different stakeholders offered ideas, and senior managers played crucial roles.

As noted previously, the fourth-generation family member who was managing firm C introduced a new approach to CSR initiatives. In most cases though, owners outside a family firm appear less constrained by tradition and thus more aggressive in initiating CSR initiatives. In firms D and E, new CEOs challenged traditional practices, and in firm A, another key employee (i.e., the public relations and marketing manager) instituted the CSR brand management. Whether the proponent managers worked for a family or a public firm though, their passion for CSR brand management, whether intentional or intuitive, drives the firm toward CSR brand management.

Perhaps the most challenging process in the move stage is step 7. In all our cases, measuring the performance of the CSR brand remains a challenge. The family members that run firm C consider the measurement of CSR performance impossible, which inevitably means they cannot determine whether CSR adds brand value. A manager of firm C argues that perhaps the only important measurement is whether the firm is still running, surviving, and earning profits. If the firm can still hire employees who work hard and happily, its practices must be succeeding.

The publicly owned businesses use performance-related measurements of CSR, but their implementations are quite difficult. For firm D, the main obstacle is the cultural differences across its global markets. With headquarters in Germany, a key branch in the United Kingdom, and a primary market in the United States, the manager notes some conflicts. The German headquarters embrace a traditional, bureaucratic, slow-moving culture, totally different from the practices of its U.S. market. Such differences make it difficult to implement, or measure, the same policy at the global level.

To address a similar challenge, firm A uses its code of conduct as a benchmark to assess CSR brand practices, which reduces its evaluation pressures:

> The problem for CSR management is the measurement issue. To solve the problem we form our Code of Business Principles, which defines our relationships with all of our stakeholders, and the behaviors and conduct customers should expect from us in our dealings with them. We then will be able to implement one performance management system across the Group (compensation manager, firm A).

At the time of our study, a common solution was to recruit experts in socially responsible practices. After their recruitment, these employees participated in ongoing training and education, which retained them in the firm and ensured good practices in the long run to enhance brand value eventually. Some firms used different tools to examine their level of achievement, such as annual CSR or sustainability reports, surveys, storytelling, or third-party assessments. In combination, the case studies indicate that when firms form clear CSR brand strategies, they also tend to adopt multiple tools to measure, sustain, and improve their achievements.

Step 8 is often simultaneous with steps 6 and 7. Firms employ effective and efficient communications to ensure that, from top to bottom, their CSR brand culture gets nurtured and implemented throughout the firm. In all the case firms, the interviewees consider such communication important for establishing a CSR brand culture, whether intentionally or intuitively.

4.1.4. Refreeze Stage

The refreeze stage consists of only step 9, in which firms institutionalize their CSR brand strategy and apply it as part of their culture in developing their long-term strategy and decision-making processes. Regardless of how firms form their CSR brand strategy, the eventual creation of a stakeholder inclusive CSR brand culture at every level of the organization is crucial for maintaining the established CSR brand. Our study reinforces that "beyond internal voice, measurements, and consequences, a multi-stakeholder perspective must be institutionalized within the firm's culture and structure" (Werther and Chandler, 2005: 322).

4.2. Key Capabilities for CSR Brand Building

Our examination of the capabilities necessary to implement CSR brand strategies (see Section 2.1) reveals similar resources to those identified by Beverland et al. (2007). However, our study also shows that at different stages, firms must rely on various capabilities to build their

CSR brands. A detailed analysis of these capabilities offers insights into why firms attain different CSR branding strategies in reality.

Entrepreneurial capabilities appear more important for the initial step of establishing the CSR brand; they also have some influence on implementation processes. Reflexive capabilities support entrepreneurial capabilities, but they appear more important during the implementation processes. We find no strong evidence to support the significance of innovative capabilities, though some firms mentioned the need to be innovative and do things differently in the context of their CSR brand stagey. Finally, both a brand-supportive dominant logic and executional capabilities emerge as important for all cases, especially in the latter stages.

Different firms clearly rely on different capabilities to form their CSR brand strategies. Our findings confirm that firms with strong entrepreneurial capabilities tend to question long-held assumptions about business practices (Beverland et al., 2007), though these capabilities can take various forms. For example, the new CEO of firm D articulated new business values for the family firm that matched his strong passions and personal abilities. A manager in that firm reflected on this process:

> I don’t think it was the family that necessarily pushed him and told him, ‘You have to develop these values’. I think it was the guy who nearly died of cancer many years ago wants to do the job. He is a very people-orientated guy. I think he was very keen to create these values. Precisely, if not creating the value, he was trying to articulate these values basically (regional vice president, firm D).

The new CEO of firm E, though not a family member, prioritized maintaining the original entrepreneurship of the family firm, to keep the so-called firm DNA in place. He observed that as the family business evolved and developed over generations, it became hard to maintain its values, because the way firms do business today is different from the methods preferred by past generations. However, this CEO mentioned his responsibility to re-activate those old-fashioned values:

> The first generation of the family business had a very strong value-for-money attitude. 'Getting married in the morning and working in the afternoon' reflects the working attitude of the first generation. So if it was true, it is perhaps inside the DNA of the business. But we didn't articulate it. Well, the value was understood by some people but not by others. You can't assume that people will absorb it through time. You have to be explicit about it (group managing director, firm E).

Entrepreneurship capabilities are not exclusive to privately owned firms though; firm A also exhibits a strong drive to try something new and challenging, as the following quote shows:

> At that time, we realized the problem of our corporate brand in relation to CSR. We started thinking how we could measure our behavior in CSR and transform our initiatives to make our corporate brand more outstanding. We decided that we needed to make our corporate values clearer, which are: performance, innovation, and trust (head of communication, firm A).

To highlight the importance of entrepreneurship to product brand development, firm B considers the potential spin-off value of its CSR efforts:

> All the time we are thinking of what else can we do differently. That is where the entrepreneurship comes from really. Some of the products you think coming out are amazingly successful from what you think they should be really … it is that pressure—we need to meet the targets, we need to out-perform the competitors, we need to keep everything else in control while we are doing that, pushes entrepreneurial thinking.

Not coincidently, firms with strong entrepreneurship capabilities also exhibit stronger reflexive capabilities, in support of the argument that reflexive capabilities promote entrepreneurial activity (Lukas and Bell, 2000). That is, reflexive capabilities teach firms good practices by correcting their mistakes.

Three firms note the importance of performance measurements, despite the difficulties associated with designing such measures. Whereas firm D introduced a performance measurement system, A relied on its code of conduct to guide employees, and E adapted its business to match its measurement efforts. However, all three cases acknowledge the challenges of measuring CSR brand performance. For example, the manager of firm E highlights an “emotional measure”:

> This is a business to be proud of. That sounds like a good emotional measure, but it’s a good measure. If you are not proud of what you are doing, don’t do it. If you are doing it, make sure you are proud of it. That can go for anything. That can go from what you do with your people, what products you make, and which way you should behave with your customer and suppliers and all the rest of it. It also goes to the element of CSR. If we are going to do it, we want to do it in the manner that makes it happen (group managing director, firm E).

Capabilities with regard to the dominant supporting logic pervade all cases. Regardless of whether the firms believed that they could integrate their CSR value with their brand value, they all attempted to implement their CSR brand culture in practice. This culture involves every employee and tries to guarantee consistent delivery of CSR initiatives, especially through ongoing communication that directly and indirectly sustains brand value over the short- and long-term. As a typical example, firm A’s manager described the need to spread good practices throughout the firm by telling successful stories and sharing individual experiences, to nurture the culture of the CSR brand in daily practice and make it a real driving force for the development of the CSR brand.

Finally, executional capabilities refer to the resources that firms can invest into their CSR brand-building process, as well as the performance expected. We find that firms that both create culture and establish specific policies tend to have more confidence in their ability to execute a CSR brand strategy (e.g., firms A and B). They tend to be value and performance driven, such that any policy that fails to add value gets dropped. In contrast, firms C, D, and E are less performance driven but also seem less confident of achieving success.

Prevalent across all cases is the importance of the executional capability of finding and maintaining the right employees. These hires include top managers with entrepreneurial capabilities and lower-level employees who represent “the best people in the marketplace for our businesses” (international operations manager, firm C). According to firm D, “We are only going to survive long term and deliver on our corporate social responsibility if we have good people to do it,” and firm B acknowledges that it needs to communicate its efforts to build the corporate brand and “get people into the firm, trying to get people to invest in it.” The recruitment policies that firms A and E use attempt to match employees’ values with the firms’ CSR brand value. As the manager of firm E explained, “It is important that we manage our corporate brand really in terms of a recruitment brand.”

Another important dimension common to all cases pertains to the financial resources for implementing the CSR brand strategy. Firm C contributes 1 percent of its pre-tax profits to charity and decided to maintain this level, even when its profits were falling. Firm E instead realistically stated that if the business did not make a profit, it could not afford to invest in CSR. In an economic recession, the financial resources needed to support CSR brand development become difficult to find; therefore, firm A highlights the need to identify the most appropriate CSR projects rather than spend indiscriminately:

> We spend more time on identifying good initiatives and make sure we will really run the initiative well, and to make sure we can see the value out of the initiatives according to the value I described. If there is no value, we won't even touch it. We get people who represent different stakeholders involved in order to articulate good initiatives. People get involved can be customers, suppliers, local communities, and sometimes environmental aspects (head of communication, firm A).

5. Discussion

Our study answers Polonsky and Jevons's (2009) call for research efforts designed to better understand the processes global firms can use to incorporate CSR into their branding strategies. In particular, with this exploratory study, we adopt a grounded approach to examine the processes and capabilities that pertain to CSR brand leadership. In turn, we contribute to existing literature in three main areas.

First, we extend Aaker and Joachimsthaler's (2000) framework of brand leadership by introducing the notion of a CSR brand. We also confirm that CSR brands have been intuitively and rationally designed and implemented in reality.

Second, we expand on Maon et al.'s (2009) proposed integrated framework of CSR by applying it to a specific CSR brand context. Compared with existing applications (e.g., Beverland et al., 2007), we follow the outlined steps and stages more closely, and we identify nine core tasks that are crucial for firms in their efforts to generate CSR brand value. In doing so, we demonstrate the relevance of strategic planning models in designing and implementing strategically integrated CSR-related initiatives, though we also acknowledge that the development of such initiatives might require strong corporate abilities to cope with unplanned, emerging events and demands in firms' complex and turbulent environments (Smith and Lenssen, 2009).

Our detailed reflection on each process associated with the design and development of CSR value enables us to link every step to specific capabilities. Unlike Beverland et al. (2007), who adopt a capabilities view to study global brand leadership, we identify the different capabilities on which firms should rely during different stages. Moreover, we consider diverse ownership structures, such that we identify the different mindsets and behaviors exhibited by privately versus publicly owned firms. Those differences help explain varying views of CSR brand leadership and the unique adoptions of different approaches.

In our study, we find that ownership determines whether a firm takes a long- or short-term view of CSR. The privately owned firms tend to adopt a longer-term view and follow a naturally emergent CSR agenda. These managers then have less incentive to integrate CSR and branding activities, because their CSR has evolved along with the firm and is something they will perform, regardless of whether it leads to brand value or is known to the public. Publicly owned firms instead take a shorter-term view, based on their relatively clear goal of designing a CSR agenda and integrating their CSR and branding activities. These managers face pressures associated with accountability, limited resources, and public governance; they also make more direct comparisons of the value derived from investing in CSR than do privately owned firms. These findings enrich current and emerging research efforts to address the links between ownership structures and CSR strategies and practices (Ghazali, 2007; Graves and Waddock, 1994).

Furthermore, we find that specific markets involve unique dynamics that determine the development of CSR brands. For example, brand architecture substantially influences the strategic positioning of CSR brand leadership. Some firms exert more effort to support the corporate brand, whereas others concentrate on product brands. Despite concerns about multiple stakeholders, firms cannot turn every CSR effort into added brand value for everyone; for example, sometimes CSR benefits only the local community or local employees. These benefits still may entail brand value at the corporate level though, because they can enhance corporate reputation and image, which help the firm attract talented people (Greening and Turban, 2000) or investors (Arya and Zhang, 2009) and maintain good relationships with its business partners (Hess et al., 2002). Similarly, CSR efforts that benefit the environment can become brand value at the product level, because they may minimize costs or improve quality for consumers (DeSimone and Popoff, 2000). Because every firm has its own brand architecture, CSR brand leadership takes on different emphases and characteristics. As our study highlights, beyond a value protection perspective (Werther and Chandler, 2006), connecting CSR commitments with branding practices can represent value creation opportunities for global companies (Brady, 2003; McElhaney, 2008).

We identify several other factors that affect CSR brand leadership. For example, industry-specific factors determine the meaning of CSR in practice, such that managers will find it hard to establish an effective CSR initiative if they fail to consider the influence of their industry on the ability to generate value. At the firm level, most of our cases adopt a top-down decision-making process for CSR initiatives. Furthermore, our study lends support to Perrini et al.'s (2007) claim that the size of firms is a critical matter; even if they are all privately owned, small and large firms face different levels of complexity in their efforts to measure CSR outcomes or resolve cultural conflicts. Finally, at the level of individual managers, our study demonstrates that key managers play key roles in developing CSR brand leadership. In particular, the entrepreneurship of the owner or CEO directly affects the formation of the CSR culture and adaptation to the CSR environment.

5.1. Managerial Implications

The findings suggest several managerial implications. First, the anecdotes and quotes from our interviewees demonstrate the risk of thinking of CSR and brand as independent strategies.

Particularly for firms that compete in global markets, it is important to consider how value creation relates to multiple stakeholders simultaneously.

Second, the cases we study show that it is important to understand the processes associated with designing and implementing CSR brands to maximize the benefits for as many stakeholders as possible and control for potential risks. Such an understanding requires sensitivity to current pressures and issues, unfreezing existing CSR and brand strategies, undertaking movements, and refreezing with an established CSR brand strategy.

Third, managers cannot expect to establish a CSR brand only with the backing of financial support. Firms need to identify and build entrepreneurial and innovative capabilities as well. Reflexive capabilities also are important for the sensitizing and moving stages. Capabilities that support culture and executional capabilities are particularly crucial across all stages of developing the CSR brand.

Fourth, our study findings indicate that managers should go beyond developing simple corporate identities and pursue rich brand identities that build the firm's reputation as one that focuses on CSR. Managers should actively pursue capabilities that enable them to do so. To achieve brand positioning, firms must work effectively across many functions, such as internal marketing programs that educate employees about CSR objectives and activities, the importance of the brand, and the existence of CSR brand-relevant activities. Firms should implement human resource systems that reinforce employees' belief in the brand.

5.2. Limitations and Further Research

We acknowledge several limitations to our research. First, the context of the firms we have chosen may limit the generalizability of our results. Further research in other industry contexts could uncover a broader range of possible identity-related attributes and supportive capabilities that may be required to support CSR branding programs. Second, our case firms all work with customers who require adaptation and customized support. Additional research might consider the effects of these customer markets and determine if our results transfer to brands that appeal to customers with lesser adaptation demands. Third, research could examine differences in CSR brand building for firms that use different brand architecture strategies, because we examine only firms that rely on a single corporate brand. Fourth, further research should establish clearer relationships between each brand identity attribute and the supportive firm-level capability (i.e., which capabilities are necessary to support certain brand promises?). Such research also could examine the relevance of the different capabilities.

Fourth, our discussion of core components and capabilities in developing a global CSR brand program suggests a linear process that spans four stages (nine steps). Thus, the analysis suggests the design and implementation of global CSR brand programs can be fostered through purposeful, step-by-step managerial endeavours, which supports existing but still sparse literature on CSR design and development (e.g., Maignan et al., 2005; Maon et al., 2009; Werre, 2003). Despite the practical usefulness of our prescriptive model, we acknowledge that it may present only a partial account of real-world global CSR brand programs though. For example, some firms may skip some stages or regress to earlier ones (e.g., during relationship marketing program development; Beverland and Lindgreen, 2004); in other cases, a firm might appear advanced in specific CSR brand-related areas but still lag behind with regard to the adoption of certain capabilities or neglect some key components. Further research should address some of residual weaknesses of our model, perhaps through the use of in-depth longitudinal case studies with multiple retrospective (cross-industry) case studies about the CSR brand development at given firms.

These limitations certainly should be considered when interpreting our results; however, even despite them, we believe our study offers several significant contributions.

6. References

Aaker, D.A., and Joachimsthaler, E. (2000), "The lure of global branding", *Harvard Business Review*, Vol. 77, No. 6, pp. 137-144.

American Marketing Association (2010), http://www.marketingpower.com/_layouts/Dictionary.aspx?dLetter=B (accessed January 22, 2010).

Arya, B., and Zhang**,** G. (2009), **"**Institutional reforms and investor reactions to CSR announcements: evidence from an emerging economy", *Journal of Management Studies***,** Vol. 46, No. 7, pp. 1089-1112.

Balmer J., and Gray, E. (2003), "Corporate brands: what are they? What of them?" *European Journal of Marketing*, Vol. 37, No. 7-8, pp. 972-997.

Beverland, M.B., Kates, S.M., Lindgreen, A., and Chung, E. (2010), "Exploring consumer conflict management in service encounters", *Journal of the Academy of Marketing Science*, in press.

Beverland, M.B. and Lindgreen, A. (2004), "Relationship use and market dynamism: a model of relationship evolution", *Journal of Marketing Management*, Vol. 20, No. 7-8, pp. 825-858.

Beverland, M.B., and Lindgreen, A. (2010), "What makes a good case study? A positivist review of qualitative case research published in Industrial Marketing Management, pp. 1971–2006", *Industrial Marketing Management*, Vol. 39, No. 1, in press.

Beverland, M.B., Napoli, J., and Lindgreen, A. (2007), "Industrial global brand leadership: a capabilities view", *Industrial Marketing Management*, Vol. 36, No. 8, pp. 1084-1093.

Blomqvist, K.H., and Posner, S. (2004), "Three strategies for integrating CSR with brand marketing", *Market Leader*, Summer, pp. 33-36.

Brady, A. (2003), "How to generate sustainable brand value from responsibility", *Journal of Brand Management*, Vol. 10, No. 4/5, pp. 279-289.

Brooks, S. (2005), “Corporate social responsibility and strategic management: the prospects for converging discourses”, *Strategic Change*, Vol. 14, No. 7, pp. 401-411

Carroll, A.B. (1979), “A three-dimensional conceptual model of corporate performance”, *Academy of Management Review*, Vol. 4, No.4, pp. 497-505.

Carroll, A.B. (2004), “Managing ethically with global stakeholders: a present and future challenge”, *Academy of Management Executive*, Vol. 18, No. 2, pp.114-120.

Dawkins, J. (2005), “Corporate responsibility: the communication challenge”, *Journal of Communication Management*, Vol. 9, No. 2, pp. 108–119.

Dawkins, D. and Lewis, S. (2003), “CSR in stakeholder expectations and their implication for company strategy”, *Journal of Business Ethics*, Vol. 44, No. 2, 185-193.

Dawson, P. (2003), *Understanding Organisational Change: Contemporary Experience of People at Work*. Sage Publications, London.

den Hond F. and de Bakker F.G.A. (2007), “Ideologically motivated activism: how activist groups influence corporate social change activities”, *Academy of Management* Review, Vol. 32, No. 3, pp. 901-924.

DeSimone, L. and Popoff, F. (2000), *Eco-efficiency: The business link to sustainable development*. MIT Press, Cambridge, MA.

Du, S., C.B. Bhattacharya, and S. Sen (2007), “Reaping relational rewards from corporate social responsibility: the role of competitive positioning,” *International Journal of Research in Marketing*, Vol. 24, No. 3, pp. 224-241.

Eisenhardt, K.M. (1989), “Building theories from case study research”, *Academy of Management Review*, Vol. 14, No. 4, pp. 532-550.

Eisenhardt, K.M. (1991), “Better stories and better constructs: the case for rigor and comparative logic”, *Academy of Management Review*, Vol. 16, No. 3, pp. 620-627.

Ellen, P., Webb, D.J., and Mohr, L.A. (2006), "Building corporate associations: Consumer attributions for corporate socially responsible programs", *Journal of the Academy of Marketing Science*, Vol. 34, No. 2, pp. 147-157.

Freeman, R.E. (1984), *Strategic management: A stakeholder approach*. Pitman, Boston, MA.

Freeman, R.E. (1998), "A stakeholder theory of the modern corporation." In Pincus, L.B. (Ed.), *Perspectives in business ethics*. McGraw-Hill, Singapore, pp. 171-181.

Garriga, E., and Melé, D. (2004), "Corporate social responsibility theories: Mapping the territory", *Journal of Business Ethics,* Vol. 53, No. 1-2, pp. 51-71.

George, J.M., and Jones, G.R. (1996), *Understanding and Managing Organizational Behavior*. Addison-Wesley, Reading, MA.

Ghazali, N. (2007), "Ownership structure and corporate social responsibility disclosure: some Malaysian evidence", *Corporate Governance,* Vol. 7, No. 3, pp. 251-266.

Graves, S., and Waddock, S. (1994), "Institutional owners and corporate social performance", *Academy of Management Journal*, Vol. 37, No. 4, pp. 1034-1046.

Greening, D., and Turban, D. (2000). "Corporate social performance as a competitive advantage in attracting a quality workforce", *Business and Society*, Vol. 39, No. 3, pp. 254–280.

Hemingway, C., and Maclagan, P. (2004), "Managers' personal values as drivers of corporate social responsibility", *Journal of Business Ethics*, Vol. 50, No. 1, pp. 33–44.

Hess, D., Rogovsky, N., and Dunfee, T. (2002), "The next wave of corporate community involvement: corporate social initiatives", *California Management Review*, Vol. 44, No. 2, pp. 110-125.

Hill, J. (2001), "Thinking about a more sustainable business: an indicators approach", *Corporate Environmental Strategy,* Vol. 8, No. 1, pp. 30-38.

Husted, B., and Allen, D. (2007), "Strategic corporate social responsibility and value creation through large firms: lessons from the Spanish experience", *Long Range Planning*, Vol. 40, No. 6, pp. 594-610.

Jawahar, I., and McLaughlin, G. (2001), "Toward a descriptive stakeholder theory: an organizational life cycle approach", *Academy of Management Review*, Vol. 26, No. 3, pp. 397-414.

Jones, T. (1995), "Instrumental stakeholder theory: a synthesis of ethics and economics", *Academy of Management Review*, Vol. 20, No. 2, pp. 92–117.

Kitchin, T. (2003), "Corporate responsibility: A brand extension", *Journal of Brand Management*, Vol. 10, No. 4-5, pp. 312-326.

Klein, J., and Dawar, N. (2004), "Corporate social responsibility and consumers' attributions and brand evaluations in a product-harm crisis", *International Journal of Research in Marketing*, Vol. 21, No. 3, pp. 203-221.

Kotler, P. (1997), *Marketing Management* (7th ed.). Prentice Hall, Upper Saddle River, NJ.

Kotler, P., and Lee, N. (2005), *Corporate social responsibility: Doing the most good for your company and your cause*. John Wiley & Sons, Hoboken, NJ.

Lewin, K. (1951), *Field Theory in Social Science*. Harper & Row, New York, NY.

Lincoln, Y.S. and Guba, E. (1985), *Naturalistic Inquiry*. Sage Publications, Beverly Hills, CA.

Lindgreen, A. (2008), *Managing Market Relationships*. Gower Publishing, Aldershot.

Lindgreen, A., Swaen, V., and Maon, F. (2009), "Corporate social responsibility implementation", *Journal of Business Ethics*, Vol. 85, Suppl. 2, pp. 251-256.

Lukas, B.A., and Bell, S.J. (2000), "Strategic market position and R&D capability in global manufacturing industries", *Industrial Market Management*, Vol. 29, No. 6, pp. 565-574.

Maignan, I., Hillebrand, B., and McAlister, D. (2002), “Managing socially responsible buying: how to integrate non-economic criteria into the purchasing process”, *European Management Journal*, Vol. 20, No. 6, pp. 641-648.

Maignan, I., and Ferrell, O.C (2004), “Corporate social responsibility and marketing: an integrative framework”, *Journal of the Academy of Marketing Science*, Vol. 32, No. 1, pp. 3-20.

Maignan I., Ferrell O.C., and Ferrell L. (2005), “A stakeholder model for implementing social responsibility in marketing”, *European Journal of Marketing*, Vol. 39, No. 9-10, pp. 956-977.

Maio, E. (2003), “Managing brand in the new stakeholder environment”, *Journal of Business Ethics*, Vol. 44, No. 2, pp. 235-246.

Maon, F., Lindgreen, A., and Swaen, V. (2009), “Designing and implementing corporate social responsibility: an integrative framework grounded in theory and practice”, *Journal of Business Ethics*, Vol. 87, Suppl. 1, pp. 71-89.

Margolis, J., and Walsh, J. (2003), “Misery loves companies: rethinking social initiatives by business”, *Administrative Science Quarterly*, Vol. 48, No. 2, pp. 268-289.

Maxfield, S. (2008), “Reconciling corporate citizenship and competitive strategy: insights from economic theory”, *Journal of Business Ethics*, Vol. 80, No. 2, pp. 367-377.

McElhaney, K. (2008). *Just good business: The strategic guide to aligning corporate responsibility and brand*. Berret-Koehler Publishing, San Francisco, CA.

McWilliams A., Siegel, D. 2000. “Corporate social responsibility and financial performance: correlation or misspecification?”, *Strategic Management Journal*, Vol. 21, No. 5, pp. 603-609.

McWilliams, A., Siegel, D. and Wright, P.M. (2006) “Corporate social responsibility: Strategic implications”, *Journal of Management Studies*, Vol. 43, No. 1, pp. 1-18.

Menon, S., and Kahn, B. (2003), “Corporate sponsorships of philanthropic activities: When do they impact perception of sponsor brand?” *Journal of Consumer Psychology*, Vol. 13, No. 3, pp. 316-327.

Michell, P., King, J., and Reast, J. (2001), “Brand values related to industrial products”, *Industrial Marketing Management*, Vol. 30, No. 5, pp. 415-425.

Middlemiss, N. (2003), “Authentic not cosmetic: CSR as brand enhancement”, *Journal of Brand Management*, Vol. 10, No. 4-5, pp. 353-61.

Miles, M., Munilla, L., and Darroch, J. (2006), “The role of strategic conversations with stakeholders in the formation of corporate social responsibility strategy”, *Journal of Business Ethics*, Vol. 69, No. 2, pp. 195–205.

Moon, J. (2001), “Business social responsibility: a source of social capital?” *Reason in Practice*, Vol. 1, No. 3, pp. 35-45.

Mudambi, S. (2002), “Branding importance in business-to-business markets: Three buyer clusters”, *Industrial Marketing Management*, Vol. 31, No. 6, pp. 525-533.

Mudambi, S.M., Doyle, P., and Wong, V. (1997), “An exploration of branding in industrial markets”, *Industrial Market Management*, Vol. 26, No. 5, pp. 433-446.

Perrini, F., Russo, A., and Tencati, A. (2007), “CSR strategies of SMEs and large firms: evidence from Italy”, *Journal of Business Ethics*, Vol. 74, No. 3, pp. 285-300.

Polonsky, M., and Jevons, C. (2006), “Understanding issue complexity when building a socially responsible brand”, *European Business Review*, Vol. 18, No. 5, pp. 340-349.

Polonsky, M., and Jevons, C., (2009), “Global branding and strategic CSR: an overview of three types of complexity”, *International Marketing Review*, Vol. 26, No. 3, 327-347.

Porter, M.E., and Kramer, M.R. (2006), “Strategy and society: The link between competitive advantage and corporate social responsibility”, *Harvard Business Review*, Vol. 84 No. 12, pp. 78-92.

Post, J., Lawrence, A., and Weber, J. (1999), *Business and society: Corporate strategy, public policy and ethics* (9th edition). McGraw-Hill, Boston, MA.

Savitz, A.W., and Weber, K. (2006), *The triple bottom line: How today's best-run companies are achieving economic, social, and environmental success*. Jossey-Bass, San Francisco, CA.

Secchi, D. (2007), "Utilitarian, managerial and relational theories of corporate social responsibility", *International Journal of Management Reviews*, Vol. 9, No. 4, pp. 347-373.

Sen S., and Bhattacharya, C.B. (2001), "Does doing good always lead to doing better? Consumer reactions to corporate social responsibility", *Journal of Marketing Research*, Vol. 38 No. 2, pp. 225-243

Sen S., Bhattacharya, C. B., and Korschun, D. (2006), "The role of corporate social responsibility in strengthening multiple stakeholder relationships: A field experiment", *Journal of the Academy of Marketing Science*, Vol. 34, No. 2, pp. 158-166.

Sethi, S. P. (1975), "Dimensions of corporate social performance: an analytical framework", *California Management Review*, Vol. 17, No. 3 pp. 58-64.

Sharma, S., and Vredenburg, H. (1998), "Proactive corporate environmental strategy and the development of competitively valuable organizational capabilities", *Strategic Management Journal*, Vol. 19, No. 8, pp. 739-753.

Smith, C. (2003), "Corporate social responsibility: Whether or how?", *California Management Review*, Vol. 45, No. 4, pp. 52-76.

Smith, N.C., and Lenssen, G. (2009), "Mainstreaming corporate responsibility: an introduction", In Smith, N.C., and Lenssen, G. (eds.), *Mainstreaming corporate responsibility*. John Wiley & Sons, Chichester, pp 2-7.

Spiggle, S. (1994), "Analysis and interpretation of qualitative data in consumer research", *Journal of Consumer Research*, Vol. 21, No. 3, pp. 491-503.

Strauss, A. and Corbin, J. (1998), *Basics of Qualitative Research*, 2nd ed. Sage Publications, Newbury Park, CT.

Webster, F. and Keller, K.L. (2004), “A roadmap for branding in industrial markets”, *Journal of Brand Management*, Vol. 11, No. 5, pp. 388-402.

Werhane, P., and Freeman, R. E. (1999), “Business ethics: the state of the art”, *International Journal of Management Reviews*, Vol. 1, No. 1, 1-16.

Werre, M. (2003), “Implementing corporate responsibility: the Chiquita case”, *Journal of Business Ethics*, Vol. 44, No.2, pp. 247-260.

Werther, W.B., and Chandler, D. (2005), “Strategic corporate social responsibility as a global brand insurance”, *Business Horizons*, Vol. 48, No. 4, pp. 317-324.

Windsor, D. (2006), “Corporate social responsibility: three key approaches”, *Journal of Management Studies*, Vol. 43, No. 1, pp. 93-114.

Yin, R.K. (1994), *Case Study Research: Design and Methods*, 2nd ed. Sage Publications, Thousand Oaks, CA.

York, J. G. (2009), “Pragmatic sustainability: translating environmental ethics into competitive advantage”, *Journal of Business Ethics*, Vol. 85, No.1, pp. 97-109.

Zyglidopoulos, S. (2002), “The social and environmental responsibilities of multinationals: evidence from the Brent Spar case”, *Journal of Business Ethics* Vol. 36, No. 1/2, 141-151.

Table 1a Case Background and Interviews

FIRM	PROFILE						BRAND LEADERSHIP AND CSR				INTERVIEWS		
	Age of Brands (Years)	**Ownership**	**Sector**	**Product**	**Product Range**	**Sales per Year**	**Brand Position**	**Brand Focus**	**Number of Countries in which Sales Occur**	**CSR Publications**	**Number of Formal Interviews**	**Seniority of the Interviewees**	
A	150	Public	Manufacturer and service provider	Medical devices and services	Over 1,000 products	$3.8 billion	UK's largest and one of the top globally	More on corporate branding	32	Annual sustainability report 2001-2008	2	Head of communication	Compensati manager
B	150	Public	Manufacturer	Household cleaning and health and personal care products	6 main categories	£ 6,563 million	15 'power brands' are either number 1 or 2 globally	More on product branding	60	CSR reports dating back to 2000	1	Regional supply director	
C	125	Family-owned	Distributor & service provider	Safety clothing and equipment	8 main categories	n/a	UK leading	Both corporate and product brand	Product distributed to over 100 countries	Web site highlights	2	International operations director	Vice chairm
D	118	Family-owned	Manufacturer	Pharmaceutical products mainly vaccines and medicines	5 major categories	$23.9 billion	World leading	More on corporate brand, with some divisions more focused on product branding	Products sell all over the world	Corporate responsibility reports since 2003	1	Regional vice president	
E	158	Family-owned	Manufacturer, distributor and service provider	Food and restaurant	5 major businesses	n/a	UK leading (partially)	Both corporate and product brand	UK based with limited extension to Europe	Web site highlights	2	Group managing director	Chairman

Table 1b Case Background: CSR Commitment and Activities

Firm and Examples of Its CSR Commitment and Activities	Firm and Examples of Its CSR Commitment and Activities
Firm A: At the heart the firm's brand is the ambition to help people regain their lives. The firm pursues sustainable development in three areas: social, environmental, and economic. For social activities for example, average voluntary labor turnover decreased from 9% (2008) to 6.5% (2009). Direct donations to charitable and community activities totaled £1.2 million, a 25% increase on the previous year. Community programs also include the donations of products and employees volunteering time. For environmental activities for example, waste recycling doubled over the last five years. CO_2 emission fell by 4% and water consumption by 26%.	*Firm D*: The firm is committed to full and fair information about its activities, locally, nationally, and globally; and the firm has expressed its commitment to the United Nations' Global Compact responsible behavior principles on labor relations, human rights, and environmental protection. Locally, the firm engages in open dialogue with neighbors.
Firm B: The firm states publicly its commitment to becoming a more sustainable firm. For example, the firm is an active participant in the European Brand Association Program for Responsible Sourcing. Other examples include the firm's continued move to reduce its environmental impact, for example reducing the firm's total carbon footprint by 20% by 2020, against a 2007 baseline. Other examples include the firm's investment in health, hygiene, and social development locally and globally (e.g., more than £1.6 million to community programs worldwide in 2008).	*Firm E*: The firm gives away 1% (minimum) of its profits; members of the shareholding family oversee the firm's charitable giving including for example initiatives to fund achievement awards for children from city schools and to change the perception of the region in order to enhance business environment, attract investment, and create well-paid jobs. As well, the firm monitors closely its environmental impact; this includes meeting and, when appropriate, exceeding requirements of all relevant legislation, design for environmentally friendly products and production systems, and educating its employees on the firm's environmental impact. The firm works closely together with customers.
Firm C: The firm's core values include a strong commitment to its employees and the communities it operates within. The firm's financial support to its communities total at least 1% of its pre-tax profits. Also, the firm collaborates with its partners to promote ethical standards in its supply chain. Environmental activities include recycling 99% of packaging waste. The firm won the ICAEW Corporate Responsibility Award in 2010 for its social work in communities and the British Safety Industry Federation's service excellence award in 2010 for its advice and guidance on, and innovative design to, health and safety product requirements.	

Table 2 Criteria for assessing research quality: trustworthiness

Trustworthiness criterion, and how we address it	Trustworthiness criterion, and how we address it
Confirmability → Interviews with knowledgeable informants from case firms; interviews with other firms located nearby. Discussions with academic colleagues; presentation of research findings at brand marketing conference and as a working paper series. Four researchers analyze the collected data; QSR: NUD*IST is employed. Finally, we tack between literature and data. These efforts help us expand and refine our interpretation of the findings.	*Generality* → The number and length of interviews, as well as the reach of saturation with the number of case firms, enable us to discover multiple aspects of CSR brand development and processes.
Credibility → Four researchers are involved in setting up the research and interpreting the findings. All informants are invited to provide feedback after the analysis. Firms A, B, and C participate in a meeting (halfway through our research) with four other local firms, with the aim of discussing the opportunities and challenges that firms face in terms of CSR, including the development of CSR brands. Initial findings from our research were presented in this meeting for feedback.	*Integrity* → Our interview questions are non-threatening in nature and allow informants to present the material in their own terms. Thus informants are open about the research issues.
Dependability → The historical development of CSR brand(s) is discussed; most of the case firms have largely developed and implemented their brand programs. Because of differences in each firm's context (e.g., history, industry sector), we can able to offer a broader perspective of CSR brand development and capabilities.	*Transferability* → We provide background information on the case firms and locate each firm within its industry sector. We use different research settings (manufacturing, distributing, and/or providing services relating to medical/pharmaceutical products and devices, household/personal cleaning and care, safety equipment, food/restaurant products). We give detailed descriptions of each firm's development of CSR brand(s). Finally, we employ a standardized interview protocol, clear procedures for data analysis, and a database that is the input for our qualitative analysis (undertaken through QSR: NUD*IST).
Fit → The question whether our findings is in line with what we examine is addressed through credibility, dependability, and confirmability (cf. Beverland et al., 2010).	*Understanding* → Informants are invited to provide feedback on our initial interpretation. We also presented our initial findings in the meeting mentioned in the credibility cell, at a brand marketing conference, and in a working paper series, thereby inviting colleagues to question our findings.

Table 3 Core components and capabilities in developing a global CSR brand program

FINDINGS	SENSITIZE	UNFREEZE				MOVE		REFREEZE
	Step 1 **Raising CSR awareness inside the organization**	Step 2 **Assessing corporate societal context**	Step 3 **Establishing a vision and a working definition for CSR**	Step 4 **Assessing current CSR status**	Step 5 **Developing a CSR integrated strategic plan**	Step 6 **Implementing CSR-integrated strategic plan**	Step 8 **Evaluating CSR integrated strategies and communication**	Step 9 **Institutionalizing CSR**
						Step 7 Communicating about CSR commitments and performance		
	STAGE 1: PLAN					**STAGE 2: DO**	**STAGE 3: CHECK/IMPROVE**	**STAGE 4: MAINSTREAM**
Core task	*Have we realized that CSR can be initiated for adding brand value?*	*Who are the key stakeholders to be considered?*	*What core value should CSR and brand follow together?*	*What is the current CSR brand status*	*How to integrate CSR value and brand value together?*	*Who will initiative specific value-added idea?*	*How do we know CSR is adding value to our brand?*	*How is the main stream of CSR brand amplified and sustained?*
Firm A	Driven by market-based factors: differentiation	Local community, employee, customer	Value: corporate value, performance related	Take competition into benchmarking	Rationally link	Committee, professionally	Formal report, storytelling, survey, third party	Culture, employee, public image
Firm B	Driven by market-based factors: compliance	Local community, employee, customer, environment	Value: corporate value, performance related	Take competition into benchmarking	Rationally linked	Committee, professionally	Formal report, survey, third party	Culture and employee, public image
Firm C*	Driven by valued-based factors: change of CEO	Local community, employee, customer	Value: right practice, people, community	Maintain cultural embedded tradition	Intuitively linked	Led by key person	Storytelling	Culture and employee
Firm D*	Driven by valued-based factors: change of CEO	Local community, employee, customer	Value: right practice, people, community	Maintain cultural embedded tradition	Intuitively linked	Led by key person	Formal report, third party	Culture, employee, public image
Firm E*	Driven by valued-based factors: change of CEO	Local community, employee, customer	Value: right practice, people, community	Maintain cultural embedded tradition	Intuitively linked	Led by key person	Storytelling, survey	Culture, employee

Note: Three cases marked with * are family-owned businesses.