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An Ethical Framework for the Marketing of Corporate Social Responsibility

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ABSTRACT. *Purpose* The purpose of this paper is to develop an ethical framework for the marketing of corporate social responsibility. *Methods* The approach is a conceptual one based on virtue ethics and on the corporate identity literature. Furthermore, empirical research results are used to describe the opportunities and pitfalls of using marketing communication tools in the strategy of building a virtuous corporate brand. *Results/conclusions* An ethical framework that addresses the paradoxical relation between the consequentialist perspective many proponents of the marketing of CSR adopt, and ethical perspectives which criticize an exclusive profit-oriented approach to CSR. Furthermore, three CSR strategies in relation to the marketing of CSR are discussed. For each CSR strategy it is explored how a corporation could avoid falling into the promise/performance gap.

KEY WORDS: ethical branding, virtue ethics, marketing ethics, corporate social responsibility

Introduction

Investments in corporate social responsibility (CSR)[1] are believed to create value not only for stakeholders of the corporation, but also for a corporation itself. One possible way in which this value for the corporation can be created is through the marketing of corporate responsibility. Socially responsible corporate conduct and policies can further marketing and business goals if they are managed from a strategic marketing perspective. Furthermore, marketing tools and techniques can also be used in projects to promote good causes in a more effective way (Kotler and Lee, 2005). The past years have seen an enormous proliferation of these activities, especially in the United States.

Firms operating in European markets, however, seem to be reluctant to market their CSR endeavors. For instance, TNT has chosen a silence-speaks-louder-than-words-policy with respect to its CSR initiative. TNT originated from the incumbent Dutch mail operation PTT. In 1994 the Dutch PTT was the first mail and telephone company in the world to go public. Two years later, after acquiring TNT, the Dutch mail company transformed itself into a global logistics player with three businesses: mail, express, and contract logistics (Kaaij, 2006). In 2002, TNT and the World Food Program of the United Nations launched a long-term partnership, the so-called 'Moving the World' initiative, with the aim of helping in the fight against world hunger. TNT offered to support WFP with expertise as well as funding for at least 5 years. TNT abstained from any proactive external marketing communication activities regarding the Moving the World initiative. This was a strategic choice, based on the assumption that free publicity about the project would be the best way to communicate the initiative, and to further the reputation of TNT. This approach has been effective, since press exposure on the partnership went beyond all expectations, resulting in an improvement from the 26th place in 2001 to the 5th place in 2003 in an independent ranking of corporate reputations (Kaaij, 2006).

If one takes a closer look, however, TNT has used several initiatives to market social responsibility. Firstly, TNT has made limited use of cause related marketing in Italy. TNT gave a donation to WFP for each parcel shipped as a result of a direct mailing campaign targeting two thousand lost or lapsed clients. Furthermore, it has used employee volunteering, as a means to internal branding of what TNT stands for. Finally, they promoted the Moving the World initiative to more than 20 CEOs from companies such as Microsoft, Unilever, Heineken, and Citigroup at the 2005 World Economic Forum summit in Davos (Kaaij, 2006). Nevertheless, the question remains whether TNT should not communicate more to external parties about the success of their program. For instance, they could have initiated a cause related marketing campaign aimed at customers outside Italy. Another option would have been to start a cause promotion campaign in which TNT advertises about the good cause of WFP asking the public to make a contribution to it. These kinds of marketing initiatives are quite generally used in the United States and they might be suitable for the European context as well.

The example of TNT and WFP demonstrates the relevance of the notion of branding for the marketing of CSR. The importance of ''the brand'' is engendered by the emergence of an emotion economy, where the basis of purchasing decisions moves away from physical product characteristics to emotional experiences and symbolic product qualities that impart status and distinction (Feldwick, 2002; Pine and Gilmore, 1999). Infusing brands with these emotional and symbolic characteristics is termed branding. Branding is a form of communication, and like all communications it can be manipulative. Therefore, from an ethical perspective the question arises whether the branding of corporate social responsibility is morally acceptable. Under what ethical conditions may a corporation benefit from the branding of corporate responsibility? What are the main ethical pitfalls here? What is the relation between these ethical pitfalls and the business opportunities that are provided by CSR? Should the marketing of corporate responsibility perhaps be disapproved of all together since stressing the business case for CSR may drive out intrinsic moral motivations for corporate social responsibility?

In Section ''An ethical framework for the marketing of CSR'' of this article, the ethical issues surrounding the marketing of corporate social responsibility are discussed. These issues have partly been recognized in the business ethics literature. The contribution of this paper is that it combines a virtue ethical approach with a consequentialist perspective to describe the merits and perils with respect to the marketing of CSR. Furthermore, in Section ''Identifying the virtuous company'', the ethical framework will be expanded to include the development of conceptual framework to identify the virtuous corporation. This way, the problems with respect to the sincerity of the motivation behind the marketing of CSR can be discussed on the level of the corporation. It is argued that we need to distinguish the virtuous firm from the merely responsible firm. This distinction is important both from an ethical point of view as well as from a marketing perspective. From this starting point, several CSR strategies will be discussed in relation to the marketing of CSR in Section ''Corporate identity, CSR Strategy and the marketing of CSR.''

An ethical framework for the marketing of CSR

The many successful examples of corporations that benefit from an integrated approach to marketing and CSR should motivate any CEO who believes that no communication about corporate social initiatives is best, to reconsider this policy. Of course, a firm should not brag about corporate social initiatives, but there is an important difference between touting one's philanthropic activities and keeping stakeholders informed. Kotler and Lee acknowledge this problem from a strategic perspective and offer an old solution: do good and let others talk about it (for example the non-profit partner). Make sure you get an award from others or that they thank you on their website. The justification that Kotler and Lee give for their strategic approach to corporate social initiatives is essentially, although implicitly, consequentialist in nature. Everyone benefits from a strategic approach. Notably, the good cause receives more funds, more volunteers and public awareness than it would have received without the involvement of the corporation. On the one hand, this win-win perspective on the relationship between CSR and long-term profitability is convincing. It seems that the more a firm can benefit from its social initiatives the more it will be inclined to integrate CSR on a strategic decision-making level. Strategic integration increases the effectiveness of corporate social initiatives in promoting good causes. Porter and Kramer have even argued that without such a strategic integration, the result will be ''a hodgepodge of uncoordinated CSR and philanthropic activities disconnected from the company's strategy that neither make any meaningful social impact nor strengthen the firm's long-term competitiveness'' (Porter and Kramer, 2006). Furthermore, if good companies are rewarded for good deeds this in turn will encourage other companies to follow suit in creating value for the community (Stoll, 2002, p. 121). On the other hand, proponents of a strategic approach to CSR tend to overlook important ethical objections to a strictly strategic approach to CSR. As will be argued below, these objections may have consequences for the effectiveness of the marketing of CSR.

In order to formulate the possible moral objections against the marketing of CSR an ethical framework is needed that goes beyond consequentialism. There are several theories of ethics which could be used to problematize a merely strategic or consequential approach to the marketing of CSR. For instance, one could raise issues of justice with respect to the arbitrariness of the choice of good causes. Another possibility is to criticize the intentions behind the marketing of CSR as not stemming from moral obligation, by applying deontological ethics, for instance the ethics of Immanuel Kant. For the purpose of this paper, however, virtue ethics seems to be the most fruitful perspective because it allows us to conceptualize the virtuous character of a corporation and its implications for the ethics of marketing (Collier, 1995; Murphy, 1999). The marketing of a corporate brand as a responsible or virtuous brand refers to the ethical qualities of the corporation and its members. From a virtue ethical perspective it makes sense that the public personalizes the relationship with organizations. That is, consumers tend to form relationships with brands in much the same way as they form relationships with people (Aaker et al., 2004). This explains why the motivation and corresponding corporate identity behind CSR initiatives matter to consumers.

From a virtue ethical perspective, an action can be virtuous only if it is performed from the proper motive.[2] This implies that if an action is merely motivated by the self-interest of a firm, it should not be considered to be virtuous. The action still may be the right thing to do, but it does not deserve our ethical appraisal to the same extent as a virtuous action does, being performed from the proper motive. As consumers tend to personalize the relationship with a corporate brand, it should come as no surprise that they judge the 'personality' of the corporation *as if* one is actually dealing with a moral person. As a result, the behavior of a corporation is judged in virtue ethical terms such as 'crooked,' 'corrupt,' or 'trustworthy,' and 'responsible.' Furthermore, there is some research evidence which suggests consumers will punish firms that are perceived as insincere in their social involvement (Becker-Olsen et al., 2006; Brown and Dacin, 1997; Sen and Bhattacharya, 2001). Therefore, it is generally advisable for a firm to pay attention to the trustworthiness and credibility of their communication about their CSR initiatives.

One might believe that given the skepsis of the consumer it is best not to communicate at all about the CSR initiatives. However, if companies do not inform consumers properly about the CSR initiatives they take, they will not, or to a lesser extent, reap the benefits of their investments in CSR. As a consequence, their ambitions with respect with CSR will be tempered. One could even argue that CSR initiatives that create no value for the corporation itself are morally problematic since the management of the firm has a duty to the stockholders to use company's resources to enhance the firm's competitiveness (Porter and Kramer, 2002). From a stakeholder perspective the continuity of the firm, and therefore its competitiveness, is an important instrumental moral value, as generally all stakeholders have an interest in the continuity of the firm.[3] It follows that the management of a company is not free to give company resources away if there is no expected benefit for the company. If, on the contrary, these resources are used in a way that enhances the firm's CSR performance, and contributes to the competitiveness of the corporation as well, the overall level of corporate contributions to society would probably increase (Porter and Kramer, 2002). From a consequentialist point of view, it is therefore important that a firm adapts a strategic approach to CSR.

Prima facie, however, this strategic approach to CSR seems to contradict the virtue ethical perspective on the right motivation behind CSR. As was mentioned above, consumers tend to punish firms that are perceived as insincere with respect to their CSR initiative. A merely strategic perspective on CSR has a negative impact on consumer attitude toward the firm's CSR initiative, if this strategic or profit-motivation is communicated to consumers by the corporation as the prime reason to engage in CSR (Becker-Olsen et al., 2006). Hence, it is advisable from a strategic perspective, to not explicitly refer to the benefits that the CSR initiative is expected to reap for the corporation. The contradiction between virtue ethics and consequentialism seems to be that it is morally good from a consequentialist perspective to be not completely honest about one's motivation behind CSR, whereas insincerity itself is a vice. This, however, is a paradox which can be dealt with by differentiating between the motivation behind CSR policy and initiatives on the one hand, and the best approach to reach the goals set out by the CSR policy on the other. If the main motivation for a strategic approach to CSR is based on the belief that the most good will be produced for all parties involved by taking this strategic approach, this attitude is not immoral, but rather of a benevolent nature. Only if the interest of the firm is the sole motivation to engage in CSR initiatives (a narrow-minded profit orientation) one could rightly object from a virtue ethical perspective that this diminishes the moral value of the initiative. Without the proper motivation behind the marketing of CSR these initiatives might have good consequences but are not to be admired as virtuous conduct.

Since an exclusive profit-motivation feeds the skepsis of the consumer, CSR initiatives are likely to be less effective as they could be, if the motivation behind them is perceived as strategic and profit-oriented in nature. Therefore, a company that wants to develop an ambitious CSR policy, should be very careful to avoid the impression that ultimately the company is only in it for the money. To be sure, consumers do not condemn CSR initiatives en masse, and allow for the fact that a firm should also attend to its competitiveness. Therefore, it is not hypocritical for a company to be careful not to stress the business case for CSR in their marketing of CSR. The outcome of the ethical evaluation given above is that a company should develop an ethical approach to the marketing of CSR which is sensitive to the personalized relation of consumers to brands and honors the virtues and corresponding duties of truthfulness and accuracy. This is not only required from a virtue ethical perspective, but also promises to lead to more effective CSR initiatives in the sense that they increase the benefits for society and for the company.

Another important good consequence of such an ethical approach to the marketing of CSR is that it avoids to use good corporate conduct as a mere means toward increased profits and positive brand associations. Stoll (2002) convincingly argues that deception about the corporate character of a company has detrimental effects on the institution of trust in an economy (see also Gustafsson, 2005). Furthermore, it undermines the motivation for companies to actually engage in right action rather than merely appearing to merit moral praise. She concludes that the ethics of marketing good corporate conduct should therefore not allow for mild deception, which is allowed to a certain degree in normal advertisements and sales (as long as consumers are aware of the practices of puffery in the marketing of goods and services). Indeed, a corporation should not deceive about its actual efforts with respect to CSR. The virtues of truthfulness and accuracy are relevant here. Accuracy is needed to ensure that the content of what we say is true. Whereas truthfulness or sincerity is a virtue that should make us say what we actually believe, accuracy is about the quality of these beliefs themselves. That accuracy is indeed a moral virtue, becomes clear if we consider that accuracy demands a decision about the value of additional possible information against the costs of acquiring it. These information costs together with the fact that there are external obstacles (for example, lack of good scientific research or lack of consensus among researchers) and internal obstacles (pride, fear of consequences) to truth discovery, make the disposition to these obstacles subject to moral evaluation (Williams, 2002, p. 125).

A virtue ethical perspective does not only focus on the individual virtues of employees, but can also be used to evaluate the corporate culture (Solomon, 1993, pp. 133–135). The actual virtues of a corporation may defer from how the corporation is perceived by consumers and the general public. For this reason we need to distinguish between the corporate identity of a firm on the one hand, and the perceived brand image on the other. From a marketing and business perspective, it is relevant to assess the ethical dimension of corporate identity. Without such an assessment one cannot develop a consistent and integrated approach to CSR strategy and marketing. The main reason for this is that one of the conditions for a successful CSR strategy is that it should show no misalignment with the corporate identity. For example, the extent to which an oil company will be perceived to be a green company is restricted by the fact that the non-sustainable exploitation of oil will be the core activity of oil companies for some years to come. In the next section the concept of a virtuous corporation is related to a model of corporate identity in which the possible gap between the perceived and actual identity of a corporation plays a central role.

Identifying the virtuous company

Virtue ethics is generally understood as only relevant for individuals. The application to organizations, therefore, needs to be justified. Murphy provides three reasons why virtues can be applied to organizations (Murphy, 1999, p. 111). First, the corporation can be viewed as a community in that it has many members, a set of rules and an expectation that everyone contributes to accomplish the goals of the organization (see also Solomon, 1993). Second, the corporate culture can evolve over time to a corporate character, which Murphy defines as ''those stable traits that are reinforced over time and nurtured within the organization'' (Murphy, 1999, p. 111). Third, individual virtues can be understood as or translated into corporate ones that are excellences appropriate to businesses. For instance, a company may be known as trustworthy or a good employer. Therefore, it makes sense when consumers judge the behavior of a corporation in virtue ethical terms.

In order to determine whether a firm is a virtuous company, we need a model of corporate identity that allows us to describe the stable dispositions of a firm to act in virtuous ways. Furthermore, the model should enable us to investigate the various facets of corporate meaning to get an idea of what a virtuous company can be. Unfortunately, there are a lot of different corporate-level concepts that together describe these various facets of corporate meaning. The corporate-level concepts of corporate identity, organizational identity, corporate reputation, corporate branding, and corporate image all provide a lens through which to comprehend organizations in a new way. The problem, however, is that these concepts have been developed and used by different disciplines, and by scholars and managers. As a result, the research area that these concepts inhabit is rather fragmented. In my opinion, Balmer and Greyser[4] have developed a framework which relates these concepts in a meaningful way.

Balmer and Greyser believe that the various corporate-level concepts mentioned above do not form a disparate collection of insights but can be seen as parts of a whole. They call their framework the AC^2ID Test. This acronym stands for five identity types: actual identity, communicated identity, conceived identity, ideal identity, and desired identity. Balmer and Greyser reject any monolithic definition of corporate identity. They base their multiple-identity concept on empirical research that shows that, to some extent, the five identities can co-exist comfortably within a company even if they are slightly different. They warn, however, that any meaningful incongruence between two or more of the five identities can pose problems for a company with its relevant stakeholders. The five identity types are defined as follows:[5]

1. Actual identity: The actual identity constitutes the current attributes of the corporation. It is shaped by a number of elements, including corporate ownership, the leadership style of management, organizational structure, business activities and markets covered, the range and quality of products and services offered, and overall business performance. *Also encompassed is the set of values held by management and employees* (emphasis van de Ven).
2. Communicated identity: The communicated identity is most clearly revealed through ''controllable'' corporate communication. This typically encompasses advertising, sponsorship, and public relations. In addition, it derives from 'non-controllable' communication, e.g., word-of-mouth, media commentary, and the like.
3. Conceived identity: The conceived identity refers to perceptual concepts – corporate image, corporate reputation, and corporate branding. These are the perceptions of the company – its multi-attribute and overall corporate image and corporate reputation – held by relevant stakeholders. According to Balmer and Greyser, it is up to management to decide who counts as a relevant stakeholder. For the purpose of this paper, however, this definition

of the conceived identity is too narrow, because with respect to CSR, the perceived identity of the firm by NGOs and by engaged members of the general public, can be crucial, whether management acknowledges them or not. Furthermore, one could argue from a moral perspective that everyone who has a normative legitimate claim should be considered a stakeholder. Even from a strategic perspective it is advisable to include legitimate stakeholders since they can easily become powerful stakeholders once they get the attention of the media (Mitchell et al., 1997).

4. Ideal identity: The ideal identity is the optimum positioning of the organization in its market (or markets) in a given time frame. This is normally based on current knowledge from the strategic planners and others about the organization's capabilities and prospects in the context of the general business and competitive environment.
5. Desired identity: The desired identity lives in the hearts and minds of corporate leaders; it is their vision for the organization. Although this identity type is often misguidedly assumed to be virtually identical to the ideal identity, they typically come from different sources. Whereas the ideal identity normally emerges after a period of research and analysis, the desired identity may have more to do with a vision informed by a CEO's personality and ego than with a rational assessment of the organization's actual identity in a particular time frame.

According to Balmer and Greyser, organizations must manage their multiple identities to avoid potentially harmful misalignments. In the context of this paper, those identity misalignments are of special interest that show a mismatch between what is communicated about CSR initiatives and how different groups, stakeholders and non-stakeholders, perceive the company (conceived identity). If there is a mismatch between what is said or promised about the CSR initiatives of a company and the actual attributes of this company (actual identity), the company runs the risk that this promise/performance gap will be discovered and that they will be accused of being hypocritical and of deception of the public. This promise/performance gap can even occur in a company where the management truly believes that its actual identity is in alignment with its communicated identity, because the strong commitment to the desired identity blinds them to the real performance of the firm. Balmer and Greyser mention The Body Shop as an example of the latter. The Body Shop's desired identity, as formulated by its founder Anita Roddick, drove both its philosophy and its strategy. The positioning of the product was reflected especially through the company's environmentally friendly product formulas and its claim that the products were not tested on animals. Another element of its ethical profile was that it did not make use of advertising in the early days. This was partly because of the lack of resources to promote the products in the way that was conventional in the cosmetics industry. In the beginning, Roddick relied on the free publicity The Body Shop received because of its different way of doing business (Roddick, 1991). In the early phase of The Body Shop, the desired, actual, and communicated identities were in alignment.

Trouble began as the company's vigorous espousal of its values, like the promotion of human rights and fair trade, led to external explorations of the company's actual practices and, at the same time, the company became a multinational enterprise, including expansion of its activities to the United States. The penetration of the U.S. market, however, forced The Body Shop to invest in advertising campaigns, leaving doubts about how different The Body Shop actually was in this respect (Hartman and Beck-Dudley, 1999). Furthermore, the rapid growth forced The Body Shop to buy ingredients that were not produced under the conditions of fair trade. Especially the very critical articles of John Entine led to widely reported accusations and a debate on the validity of the company's ethical and environmental credentials (Entine, 1994, 2002). As criticisms continued, The Body Shop decided to undertake an ethical audit. This audit report mentioned a number of inconsistencies between The Body Shop's statement of its policies (communicated identity) and the underlying reality (actual identity). Media coverage of these inconsistencies did not improve the perception of The Body Shop. As a result, the conceived identity of The Body Shop was no longer in line with the desired and communicated identity (Balmers and Greyser, 2003, p. 26).

A judgment of the virtues and vices of a firm should be based on an assessment of its actual identity. After all, it is the actual identity of a firm that should be the object of moral approbation or disapprobation, and the conceived identity should not conflict with it. An assessment of the actual identity of a large complex corporation is not an easy job. It is necessary to examine the actual heterogeneous characteristics of the corporation, such as the organizational structure, the leadership style, and the multiple sets of shared values held by management and employees. Furthermore, to get a good picture of the overall attributes of the firm, an in-depth study of the firm and its past behavior is required. In evaluating the ethical quality of this behavior it is necessary to conduct an ethical and environmental audit that includes the opinions of stakeholders of the firm. In this way, it is possible to get a picture of how a firm usually deals with its stakeholders and the environment.

Since a serious and unbiased assessment of the actual identity of a corporation is a time consuming enterprise, requiring a lot of resources, many people rely on the impression of a firm given by the media. To prevent its conceived identity from being determined totally by the media, a corporation can choose to provide information about the social, ethical, and environmental aspects of its business practices. Corporate communications is thus of key importance in ensuring that the conceived identity of a firm is not too much out of line with its actual identity. If, however, a firm makes certain assertions which are at loggerheads with its actual identity, the promise/performance gap will expose the firm to the risk of becoming the main figure in a business scandal. It follows from this that the first step in the determination of the right approach to the marketing of CSR is a reflection on the ideal and actual identities of the firm, the CSR strategy it has adopted or wants to adopt, and the possibilities this generates to position itself as a virtuous company.

Corporate identity, CSR Strategy, and the marketing of CSR

A corporation's formulation of its ideal identity should reflect how the firm wants to deal with the social and environmental aspects of its business. This first step is the most difficult one because a firm's management has to adapt the definition of the desired identity to the ideal identity, whereas management is predisposed to strive for their conception of the desired identity. For instance, the desired identity may be that management wants to develop an excellent sustainable business, whereas the consumer does not reward the efforts that are made in this respect. Part of the ideal identity may then be that the firm keeps a low profile with respect to sustainability, for instance by restricting itself to obeying the law, until the market shows more interest for sustainable businesses. It is important to be careful here, because with respect to sustainable business and other CSR initiatives, it may well be that the most visionary companies with a strong sense of their desired identity have the future (Collins and Porras, 1997). Moreover, according to Collier a sense of an appropriate corporate purpose in relation to human flourishing is the central feature of a virtuous organization (Collier, 1995).

The reflection on the ideal identity with respect to CSR should lead to a choice for one or more of the following CSR strategies: reputation management, building a virtuous corporate brand, and ethical product differentiation. The choice for one or more of these strategies should be based on a strategic argument that corresponds with the ideal identity of the firm. The strategy of reputation protection and improvement focuses on the basic requirements of conducting a responsible business in order to obtain and maintain a license to operate from society. This strategy is particularly well-suited for corporations who have begun to systematically address the needs of their key stakeholders, and which are also responsive to criticisms from the wider external environment of the firm. They do not, however, yet excel with respect to their CSR initiatives. In other words, they are responsible companies, but not yet virtuous companies.

If, and only if, a company has become a virtuous company, it should consider to adopt the second CSR strategy of building a virtuous corporate brand. This CSR strategy exceeds the ambition of the reputation protection and improvement strategy in that it makes an explicit promise to the stakeholders and the general public that the corporation (the corporate brand) excels with respect to their CSR endeavors. Corporate branding has a lot in common with the concept of corporate reputation, since both concepts are build on perceptions held of the organization by individuals and stakeholder groups. That is why these concepts were understood to be part of the conceived identity. Corporate branding, however, transcends the conceived identity of the framework of Balmer and Greyser as it was presented in Section ''Identifying the virtuous company.'' According to Balmer and Greyser, corporate brands can be viewed as an additional identity type that both transcends and encompasses the other five identity types. It transcends the five other identity types because corporate brands can be applied to other identities and entities, can be shared with other organizations, and have a life and worth of their own (Balmer and Greyser, 2003, pp. 250–251). It encompasses the other five identity types because a corporate brand does not exist in a vacuum and touches ground in its relation to the other identity types. Balmer expresses the relation between a corporate brand and the other identity types as follows: ''A corporate brand involves, in most instances, the conscious decision by senior management to distil, and make known, the attributes of the organization's identity in the form of a clearly defined branding proposition. This proposition underpins organizational efforts to communicate, differentiate, and enhance the brand vis-à-vis stakeholder groups and networks. The proposition may be viewed as the organization's covenant with its customers, stakeholder groups and networks'' (Balmer, 2003, p. 313).

Corporate branding builds on the actual identity of a company, including its culture and its structure. It derives a clear and differentiating branding proposition from it and treats it as covenant with its stakeholder groups and network. The notion of a covenant has obvious moral implications. If a company is for whatever reason not able to live up to this covenant the promise/performance gap will be opened. Companies who explicitly refer to social and or environmental responsibilities in their corporate branding proposition are even more susceptible to the promise/performance gap. That is why a corporate branding strategy that includes a reference to social and/or environmental responsibilities implies a strong commitment to these responsibilities and a lot of attention to the nature and content of corporate communications with respect to these responsibilities. In other words, the commitment to corporate responsibility has to be authentic (Middlemiss, 2003). The brand manager is ''accountable for the corporation walking the talk that the marketing and communications disciplines craft and promote'' (Maio, 2003, p. 236).

To build a virtuous corporate brand a company has to decide how it will communicate about its CSR endeavors. The main decision is whether it will make use of both marketing communication instruments and corporate communication or only the latter. The use of marketing communication instruments like advertising, sponsoring, direct marketing, packaging and promotions, adds a very strong commercial dimension to the branding strategy which easily arouses public scepsis. Is the company only in it for the money? If not, how can the different stakeholder groups recognize and distinguish a genuine commitment to corporate social responsibility from mere superficial cause promotions and cause related marketing?

A firm can choose to restrict its communication about its CSR policies and activities to social and environmental reporting and the website. This approach to the communication of a firm's CSR involvement is rather low profile, since it does not make use of marketing communication instruments like public relations, advertising, sponsoring, and promotions. Keeping a low profile can be recommended to companies who want to build a virtuous corporate brand without raising high expectations about the virtuous nature of the company. The main strategic reason to keep a low profile is when a company's actual identity does not allow a pretentious positioning of the social and environmental values of the brand (communicated identity). Some of these values represent the bar of attributes and characteristics that every corporation must meet who would be respected and preferred among its various stakeholders. Since stakeholders seem to raise this bar (Maio, 2003, p. 239), it becomes increasingly difficult to claim an unique positioning of the corporate brand on the basis of social and environmental values (Schlegelmilch and Pollach, 2005, p. 273). For this reason, the strategy of building a virtuous brand will often be focused and restricted to the protection and improvement of corporate reputation. Corresponding corporate communication instruments are social and environmental reporting, publication of an ethical code, an interactive website, and trained personnel who embody the brand in the personal interaction with key stakeholders. Especially the involvement of the employees who personify the brand to other stakeholders is important in a branding strategy. The CEO of the company and the board of directors, of course, have a special responsibility in representing the brand values (Balmer, 2003).

If, on the contrary, a corporation chooses to position itself as a corporate brand which truly excels with respect to its approach to CSR, it has to take into account the conditions that influence consumer attitude and behavior with respect to the marketing of CSR. Empirical research mentions the following important conditions for a positive effect of CSR initiatives on consumer attitude toward the company and their purchase behavior: (i) a strong reputation of the company. The stronger the reputation of the company the more positive its estimation of the companies CSR activities; (ii) a high company to issue/cause fit; (iii) a personal tie with the good cause of the CSR initiative. There is even a strong consumer-company identification in cases were the customer already has a strong identification with the good cause (Becker-Olsen et al., 2006; Bhattacharya and Sen, 2004, p. 15). These positive effects are weakened when customers believe that the product is of a mediocre quality. Then, CSR initiatives are believed to distract the company of their core business of making a good product. (iv) Furthermore, most consumers are not prepared to pay a premium price for social responsibility. Consumers are only willing to pay a premium price when they have a strong commitment to the good cause of the CSR initiative (Bhattacharya and Sen, 2004, p. 20). (v) Finally, proactive CSR initiatives generate more positive thoughts and attitudes than reactive initiatives. The proactive CSR initiatives are also perceived as helping both the firm and the cause, while reactive CSR initiatives are perceived as selfish and profit driven. Corporate credibility, corporate positioning, and purchase intentions are all enhanced when the initiatives are proactive (Becker-Olsen et al., 2006, pp. 51–52).

The following recommendations for the marketing of CSR can be derived from the research results summarized above. First of all, only corporate brands which already have a strong reputation should contemplate to use its CSR initiatives to promote marketing and other business goals directly. It is a necessary condition to start with the communication and marketing of CSR. Above, we argued that the actual identity of a firm should be the starting point of building a virtuous brand. Now, it can be added that the firm should have a good reputation to start with. If the actual identity is misperceived by the stakeholders, this misalignment should be addressed first, before starting a campaign which highlights the CSR activities of the firm. It follows that a company should conduct marketing research with respect to the corporate reputation (conceived identity).

Secondly, in order to achieve certain marketing goals a company should select a cause or issue that has a high fit with its core values and competencies, and that also fits with the corporate reputation. Furthermore, research suggests that in case of a high company to issue/cause fit, there is more positive overall attitude when the motivation for the CSR initiative is perceived to be socially motivated compared to a profit-motivated CSR initiative (Becker-Olsen et al., 2006, p. 50). Therefore, marketers should be aware of how the firm communicates its motivation for getting involved with a given initiative. Profit-motivation does not necessarily reduce perceived corporate credibility. Instead, skepticism is triggered by a discrepancy between stated objectives and actual firm actions. For example, when the objectives of the campaign are stated to be purely social and the actions of the firm seem to be self-serving. This danger is especially present in a cause-related marketing campaign, since the company directly benefits from the positive associations with the good cause (Webb and Mohr, 1998).

The virtues of sincerity, accuracy, modesty, and compassion or empathy are relevant here. In order to be and appear sincere, the motivation of the firm should always be revealed in a straightforward manner. If a company acts partly out of self-interest, it should not try to cover that up. In such a case it makes sense to communicate against the background of the win-win scenario, admitting that both the cause and the company win as a result of the CSR initiative. However, it seems better not to make explicit reference to the self-interest of the company in the marketing communication. Since, a too strong explicit reference to business goals will probably weaken the positive effect of a CSR initiative on consumer overall attitude toward the company. The way some companies have resolved this tension is by showing how the cause relates to the core values and competences of the company. If there is direct link between the cause and the core competencies of the firm, one can credibly argue that the cause is understood to be part of one's corporate responsibility. Many companies in the U.S. have adopted this approach already. Of the U.S. businesses discussing CSR on their corporate websites, 58.5% presented their social responsibility involvement as a part or an extension of their core values. In contrast, European firms in the U.K., France, and the Netherlands most often introduced CSR either as performance driven (the view of CSR as good for business) or as a response to stakeholders' scrutiny and pressures (Maignan and Ralston, 2002, p. 505). In other words European companies tend to present their CSR involvement as a profit-driven reactive strategy, instead of a proactive initiative to fulfill their corporate duties to society against the background of their own corporate values. If the empirical research mentioned above, which was conducted using samples of American consumers, also has some validity for European consumers, the European companies discussing their CSR activities on their website can improve their presentation a lot. Although we do not have empirical data that confirm that European consumers will have less positive attitudes toward CSR initiatives when they are profit-motivated, the research of Maignan found that economic responsibilities are considered to be least important compared to legal, ethical and philanthropic responsibilities by French and German consumers (Maignan, 2001). Therefore, there is some evidence to support that European companies can improve the way they communicate on CSR on their website by relating CSR initiatives to corporate values and principles in order to secure the actual and apparent sincerity of their CSR involvement.

The virtue of accuracy is strongly related to the virtue of sincerity, because accuracy should be the basis for every assertion in CSR-related corporate communications. The facts should be double-checked, and the corporation should know how strongly it can backup its assertions with sound evidence. In the case discussion of Chiquita below, the meaning of the virtue of accuracy will be illustrated.

Modesty, not feigned modesty, is also crucial to the trustworthiness of marketing communication with respect to CSR. With respect to social and ecological issues actions always speak louder than words. The only way for the consumer to test the sincerity of the company is by looking at its actions and comparing these to the claims the company communicated about its CSR initiatives. That is why social and ethical reporting becomes increasingly important. Furthermore, the company should communicate with compassion about its CSR initiatives. After all, the company has to direct its communication to those consumers who already have a strong identification with the good cause. This implies that they have strong compassionate feelings toward the issue. As a consequence they will be sensitive to signs of compassions and empathy in the way company communicates about the good cause. The way The Body Shop used to communicate about for instance the protection of animal rights is a nice example of empathic communication on a subject about which the customers have strong feelings.

The virtues of sincerity, accuracy, modesty, and compassion are also relevant for the marketing communication used in the CSR strategy of ethical product differentiation. A firm can distinguish its products or service from competitors with either the strategy of building a virtuous corporate brand reputation or an ethical product differentiation strategy. The difference between these two differentiation strategies is that ethical product differentiation is about differentiating a *certain product or service* on the basis of an environmental or social product quality resulting in brand preference, and often in a premium price. Building a virtuous corporate brand is about differentiating the corporate brand on the basis of the brand promise. The ethical product differentiation strategy can be developed relatively independent of a corporate branding strategy. There are many examples of such strategies. Take, for instance, the firms that use fair-trade labels to sell coffee or bananas at a premium price, assuring that part of the premium will benefit small farmers who are dependent on such a premium for a 'reasonable and fair income.' By convincing buyers of the social value offered at the premium price, the firms succeed in differentiating their 'fair' product from normal, 'unfair' trade. Another example is the market for social responsible investments where ethical or social investment funds are offered and are preferred by the investor because of this ethical aspect. These social responsible investment funds can be offered to the public by financial institutions which do not have a virtuous corporate branding strategy themselves. It seems to suffice when their corporate image and reputation do not conflict with the ethical or ecological goals adopted in the selection process of responsible investments.

With respect to the ethical and/or ecological claims which are communicated to the consumer via advertisements, packaging, and public relations communication, the virtues mentioned above are of utmost importance. Ethical and ecological claims which serve to differentiate the product, and to legitimize a premium price, tend to arouse public scrutiny to the highest degree. The following case discussion of Chiquita will also illustrate this point.

The CSR strategies of building a virtuous corporate brand and the ethical product differentiation can be combined. For instance, Chiquita asserts that all its bananas are produced in a sustainable way. To back-up this claim Chiquita refers to their Better Banana Project (BBP) in which Chiquita cooperates with the Rainforest Alliance. The cooperation stems from 1992, when the Rainforest Alliance contacted Chiquita and opened a discussion on sustainable agriculture in its banana farms. Today, the Rainforest Alliance serves as the International Secretariat of the Conservation Agriculture Network, an association of independent organizations conducting social-environmental certifications throughout the region. Certification criteria ensure that farms conserve wildlife habitat and natural resources, responsibly manage agrochemicals, and promote worker welfare and community well-being.The Better Banana project standards are respected by outside experts as objective, concrete, and measurable. The Chiquita owned farms are annually inspected and certified if they comply with the BBP-standards.

Chiquita has been quite successful in building a strong reputation with respect to CSR.[6] Chiquita has explicitly included CSR in its corporate branding proposition. Continuous improvement in this area has become part of its covenant with its stakeholders. Initially, Chiquita restricted itself to what we called the modest communication strategy with respect to CSR. They used the website, social reports, and publicity to build their reputation as a virtuous corporate brand. At the end of 2005, Chiquita started using the logo of the Rain Forest Alliance in its commercial communication. Ever since, the well-known blue Miss Chiquita sticker is accompanied by a sticker of the green frog of the Rain Forest Alliance on every single banana. This already has raised questions among consumer organizations: How green is the green frog? The judgment is mildly critical. There is positive appreciation for the fact that Chiquita protects the rain forest and complies to the standards of the Rain Forest Alliance. At the same, some consumer and environmental organizations think that Chiquita has to be more ambitious to really qualify as a sustainable corporation. For instance, it is asserted that Chiquita still uses herbicides against mold, while there is an alternative available that does not pollute the environment, with the use of a ground cover. The following reaction of a consumer illustrates the skepticism triggered by the introduction of the frog logo:

> In Sweden we have a certification organization called 'KRAV', similar to the dutch 'Max Havelaar' or 'Fair trade'. It deals with both sustainable agriculture and reasonable prices when buying from farmers. In Sweden that's what everybody wants and then Chiquita pulls a stunt with a frog which claims less than the KRAV. I think few people are fooled, but rather offended by the frog. People here are used to ignoring claims like 'ecological', 'nature-friendly', frogs and pandas and instead look for the symbols of the established organisations which work with more holistic regulations (like KRAV, TCO, etc.).[7]

The commercial use of the Rain Forest Alliance logo is a bit more trickier than Chiquita might have anticipated. By using the Rain Forest Alliance logo it has extended its CSR Strategy to the strategy of ethical product differentiation. This strategy demands special attention to the nature of the ethical or sustainability claims and the way these are communicated. It seems that one cannot use the claim to be responsible or sustainable even in cases were the company has invested a lot in these issues, without running the risk of raising too high expectations of the interested public.

Summary and conclusions

In this paper an ethical framework for the marketing of CSR was developed which combined a consequentialist approach with a virtue ethical perspective. From a consequentialist point of view it proved to be recommendable for a firm to adopt a strategic approach toward CSR which integrates the marketing and business goals of CSR, and relates these to the core competences and values of the firm. This strategic approach, however, should not be emphasized too strongly in the marketing communication with respect to the CSR initiatives, because it may have a negative influence on the perceived sincerity of the firm and its CSR endeavors. The issue of sincerity of a CSR initiative is both an actual issue for consumers and an important topic in virtue ethics. This leads to the paradoxical conclusion that from a consequentialist perspective it is better not to refer to the strategic importance of the chosen CSR strategy in marketing communication, whereas this could be seen as a lack of honesty (unvirtuous) toward the consumer. This paradox can be solved by differentiating between the motivation behind CSR policy and initiatives on the one hand, and the best way to reach the goals set out by the CSR policy on the other hand. A choice for a strategic approach to CSR does not necessarily imply that the motivation of management behind it is strictly or mainly self-serving. On the contrary, this choice can and should be motivated by the conviction that it will be beneficial for all those involved.

The issue of the sincerity of a firm's motivation behind CSR can be reformulated in terms of the corporate identities of a firm. A virtuous company is a company which has stable dispositions to act virtuously. For instance, the virtue of accuracy should permeate the culture of an organization, and should be reflected in the appropriate operating procedures of an organization and in the organizational structure. The virtues of a company are part of the actual corporate identity, and should be the basis for corporate and marketing communication about CSR initiatives. That is, the communicated identity should reflect the core values and competencies of the firm which are relevant in relation to the specific CSR topic that is at hand. If the communicated identity is not in alignment with the actual identity, a firm risks to fall into the promise/performance gap. Since the sincerity of a firm's motivation is a critical factor in the success of the marketing of CSR, the communication specialists working for a firm should pay special attention to the danger of over promising.

In the last section ''Corporate identity, CSR Strategy and the marketing of CSR'', the following three CSR strategies were discussed in relation to the marketing of CSR: (i) the strategy of reputation protection and improvement; (ii) the strategy of building a virtuous corporate brand; (iii) ethical product differentiation. The last two strategies are the most ambitious CSR strategies which presuppose that the general level of organizational ethics is high, and which allow for the use of several corporate communication instruments like the corporate website or ethical and environmental reporting. The use of marketing communication instruments like cause-related marketing, advertising, and public relations is only recommendable for those companies who qualify as virtuous companies with a good reputation with respect to CSR. The normative assumptions which support these recommendations are derived from the ethical framework presented in the ''An ethical framework for the marketing of CSR'' section. The central assumption is that a firm should want to avoid the promise/performance gap because this is the functional equivalent to insincerity for a firm. To say it differently, the insincerity of a firm cannot be measured by the deed of one or two organizational members, but only by a discrepancy between words and deeds of the company. Apart from the virtue ethical reason to avoid insincerity, a firm has sound business reasons to avoid the appearance of hypocrisy since consumers do tend to punish insincere corporate conduct.

Further research could provide more details about the conditions which determine a positive or negative reaction of consumers on the marketing of CSR. For instance, there is still not much empirical research available about consumer responses to the marketing of CSR outside the United States. Therefore, this article extrapolated the research results with respect to the reaction of American consumers to consumers in some European countries. It would be especially interesting to see whether the rather skeptical consumer responses to the marketing of CSR are changing into a more general acceptance, or, on the contrary, into a more general skepticism, as a result of the increasing exposure to it now more and more companies are using cause related marketing campaigns. A second line of empirical research, which would be of great value for further reflection on the possibilities and limitations of the strategy of building a virtuous corporate brand, is the impact of mergers and acquisitions on the brand perceptions of consumers who are interested in CSR. To name just one example, what is the impact of the acquisition of The Body Shop by L'Oreal in 2006 on the brand perception, and buying behavior of customers of The Body Shop? It would be especially interesting to see whether the conceived identity of The Body Shop suffers from the acquisition by L'Oreal, since the latter corporation is part of the cosmetic industry that has been criticized by Anita Roddick in the past for the use of animal testing, and for commercials which project an unrealistic beauty image for women.

Notes

[1] Although the term CSR seems to refer only to the social responsibility of the firm, this term is generally understood to include the responsibility for the stakeholders of the firm as well as the responsibility for their impact on the environment. The European Commission, for example, defines CSR as "(...) a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis, as they are increasingly aware that responsible behavior leads to sustainable business success." Commission of the European Communities, *Communication from the Commission Concerning Corporate Social Responsibility: A Business Contribution to Sustainable Development*. Brussels, July 2, 2002, COM (2002), 347 final, p. 3 (http://europa.eu.int/comm/employment_social/soc-dial/csr/csr_index.htm).

[2] Aristotle (1934), *The Nicomachean Ethics* (Harvard University Press, Cambridge, Massachusetts), book II. iv. 1–4. See also Hume (2003, originally 1739/40), 3.2.1.2.

[3] Compare Hill and Jones (1992, p. 145): "obviously, the claims of different groups may conflict... However, on a more general level, each group can be seen as having a stake in the continued existence of the firm." This passage is also quoted with approval by Phillips et al. (2003, p. 484).

[4] Balmer and Greyser (2003, p. 1).

[5] The definitions are taken from: Balmer and Greyser, *Managing the Multiple Identities of the Corporation*, in: Balmer and Greyser (2003, pp. 16–17).

[6] Notwithstanding the involvement of Chiquita in the now defunct payoff of Colombian terrorists in order to protect its banana-growing operation in Colombia. Chiquita voluntarily alerted the Justice Department in April 2003 of the deals, which by that time had been ongoing for 15 years ('Banana executives won't be prosecuted', *South Bend Tribune*, September 12, 2007.).

[7] http://www.triplepundit.com/pages/chiquita-launches-rainforest-a-001551.php (accessed 10 March 2006).

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