



The Influence of Religion on CSR Discourses – a comparative study of CSR communication in Turkey, Denmark and India

Religion og dens indflydelse på CSR diskurser – et komparativt studie af CSR kommunikation i Tyrkiet, Danmark og Indien

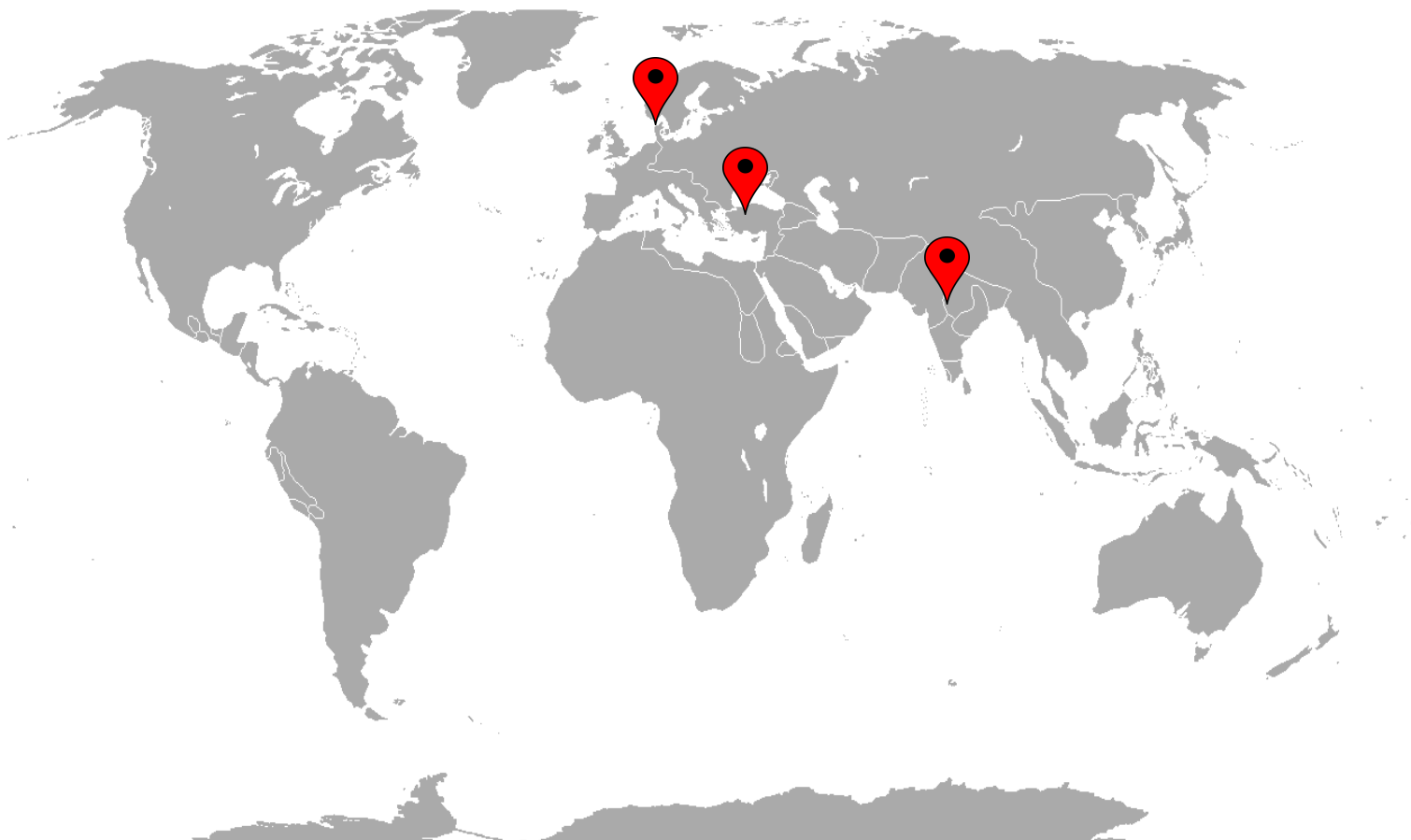
MASTER THESIS

MSc in Business Administration and Organisational Communication / Cand.merc.(kom)

Taps / pages: 272,668 / 120

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Abstract

Dette speciale undersøger, hvorvidt religiøse værdier i Islam, Kristendom og Hinduisme, indlejret i nationalkulturer i henholdsvis Tyrkiet, Danmark og Indien, kan ses at influere CSR diskurser blandt 15 virksomheder, der alle opererer inden for Fødevarer- og drikkevarerindustrien.

Den eksisterende CSR litteratur anerkender, at kulturelle forskelle har stor indflydelse på CSR kommunikation, ledelse samt implementering, og at det derfor er nødvendigt at have sådanne forskelle for øje i arbejdet med CSR. Sammenhængen mellem religion og CSR er dog stadig et relativt udforsket område i den akademiske litteratur, og derved bidrager dette speciale til litteraturen ved at udføre en kritisk diskursanalyse af CSR kommunikation fra fem virksomheder i hvert land.

Diskursanalysen tager udgangspunkt i Faircloughs tre-trins-model: tekst, diskursiv praksis samt social praksis, og undersøger CSR kommunikation i form af CSR rapporter, CSR afsnit i årsrapporter samt CSR sektioner på hjemmesider. Derudover inddrages Berger og Luckmanns videnssociologi, med særligt fokus på Bergers syn på religion og dens rolle i samfundet, til at analysere de sociale kontekster, som CSR kommunikationen fra hver af de tre lande omgives af.

Vores resultater viser, at CSR diskurserne identificeret i de tre lande udgøres af forskellige diskurser, og dermed ses de tre lande at prioritere og angribe CSR forskelligt. Det konkluderes, at religiøse værdier sandsynligvis kan ses at influere CSR diskurser i de tre lande med hensyn til tilgangen til, prioriteringen af, samt graden af tilknytning, som virksomhederne udtrykker i forhold til de CSR temaer, der kommunikeres.

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1 Introduction

In society today, legitimacy is vital for businesses to build and maintain in order to gain a 'social license to operate' (Ruggie, 2013). One of the means to build and retain corporate legitimacy is Corporate Social Responsibility (CSR), which can be described as the responsibility companies take to contribute to economic development while improving the quality of life of their employees and their families, as well as the local community and society as a whole (Cornelissen, 2011). Or very broadly, as *"the responsibility of enterprises for their impact on society"*, as the European Commission has defined it (2016a). CSR is in constant development and what it means for businesses has been discussed in both academia and business society ever since the concept emerged (Dahlsrud, 2008; Matten & Moon, 2008). However, what is generally agreed upon is that CSR is inevitable for international companies today, as it is expected of companies from a wide range of stakeholders, including employees, media and customers. The academic literature proves that what these stakeholders expect, and what is considered responsible behaviour, varies across cultures and nations (Antal & Sobczak, 2014; Matten & Moon, 2008; Ringov & Zollo, 2007), and yet CSR has predominantly been researched and defined from a Western perspective (Chapple & Moon, 2005).

Furthermore, CSR is increasingly becoming institutionalised with standardisations continuously being developed in order to ensure that companies adhere to their societal responsibilities, such as the UN Global Compact, the UN Guiding Principles on Business and Human Rights or the Global Reporting Initiative. In lack of global governance structures a 'voluntary corporate responsibility infrastructure' has emerged (Waddock, 2008), evolving around such standards that aims to assert peer pressure on companies (Schwartz & Tilling, 2009).

It is well documented that CSR must be considered in relation to its local context, as national cultures and business systems highly influence what local communities perceive as 'good' CSR (Antal & Sobczak, 2014; Jamali & Neville, 2011; Matten & Moon, 2008; Ringov & Zollo, 2007; Robertson, 1995), which might make it seem paradoxical that such standardisations are continuously developed and advocated. When CSR is standardised there is a tendency to define issues of CSR regardless of their specific contexts; whether cultural or organisational (Schwartz & Tilling, 2009). This then risks leading to CSR becoming 'isolated' or at least not making any actual change for e.g. the people working under poor conditions in developing countries, on which these standardisations will be enforced (Ibid.). What justifies the continuous elaboration of standards is the need to have some common rules globally, regarding *"the game of the business"* (Schwartz & Tilling, 2009, p. 298), but on the other hand, arguably CSR *"is a construct that must be open to debate if it is to develop constructively in different*

societal contexts" (Ibid.). However, what is yet to be thoroughly uncovered are which specific aspects of culture that are mainly linked to CSR, and what this means for business conduct in relation to CSR. Specifically, religion is interesting to look into as it centres on ethical values, and provides guidance for 'proper' behaviour (Ramasamy et al., 2010; Essoo & Dibb, 2004) - which is largely the point with CSR as well, cf. the definitions of CSR mentioned above. Hence, different religious values prescribing different ethical behaviour (Brammer et al., 2007) might be part of the explanation as to why CSR is understood and performed differently throughout the world. This is what this thesis sets out to investigate.

1.1 Problem Area

Both historically and contemporarily religion has influenced the value systems of nations and hence core values providing social identity for their members; this is widely recognized in sociology and psychology (Essoo & Dibb, 2004). Further, "(...) *religion is often a key element of culture, greatly influencing behaviour (...)*" (Essoo & Dibb, 2004, p. 684) and this influence is not only direct through a religious code of conduct that influence personal decision making, but also indirect as it influences attitude and value formation (Ibid.). Therefore, when looking at cultural differences the aspect of religion should not be underestimated or ignored. Since it has been established that religion, whether directly or indirectly, influence attitudes and behaviour - also in regards to CSR (Raimi et al., 2014; Hemingway & MacLagan, 2004; Angelidis & Ibrahim, 2004; Quazi, 2003) - we find it interesting to look into whether religious values are currently evident in the way companies articulate CSR.

1.2 Problem Statement

Based on the problem area our problem statement is as follows:

How do religious values influence CSR discourses in different parts of the world?

1.3 Approach of the Thesis

In order to answer the problem statement, we will look into how the three major religions that dominate in different parts of the world, namely Islam, Christianity and Hinduism, are influencing and shaping CSR discourses in Turkey, Denmark and India respectively. In order to do so, we will make use of Fairclough's Critical Discourse Analysis (CDA) to analyse the CSR communication among various companies within each of the three countries. We find Fairclough's CDA to be useful in this respect as it emphasises the dialectic relationship between text and context, hence you cannot make a textual analysis and try to understand the purpose of written text without taking into account the context in which the text was made (Fairclough, 2008). This dialectic understanding of text and context is fundamental for our investigation as we seek to establish whether or not underlying religious values,

which are historically embedded in the three different societies, may be influencing how the concept of CSR is articulated by companies. This will be done through an investigation of the companies' CSR communication as written in CSR reports, annual reports or on websites. Thus, language in written form constitutes the subject of our investigation in order to examine how the companies in each country construct a CSR discourse. Throughout this thesis *discourse* will be understood as "*language as social practice determined by social structures*" (Fairclough, 2015, p. 51), which encompasses an understanding of language as being in a dialectic relationship with the social domain surrounding it; hence, use of language is determined by its social context as well as it is constitutive for the social context (Jørgensen & Phillips, 2002). Consequently, CSR discourse should be understood as the way the companies articulate CSR, based on their specific social contexts.

Following the above, we will answer our problem statement by first looking into the social practice of each country, hence we will describe how their respective religions have played a role in shaping the societies and cultures, as well as determine the values that are specific to each religion. Then we will continue with a textual analysis of how CSR is articulated by the companies in each country, and subsequently, we will derive a series of dominating discourses from the companies' CSR communication that together make up the CSR discourse in each country. Finally, we will relate the identified discourses to the religious values identified, and compare the discourses of each country to see how they differ. This will enable us to reflect on the connections between the discourses found in the textual analysis and the religious context that applies to each country might be evident.

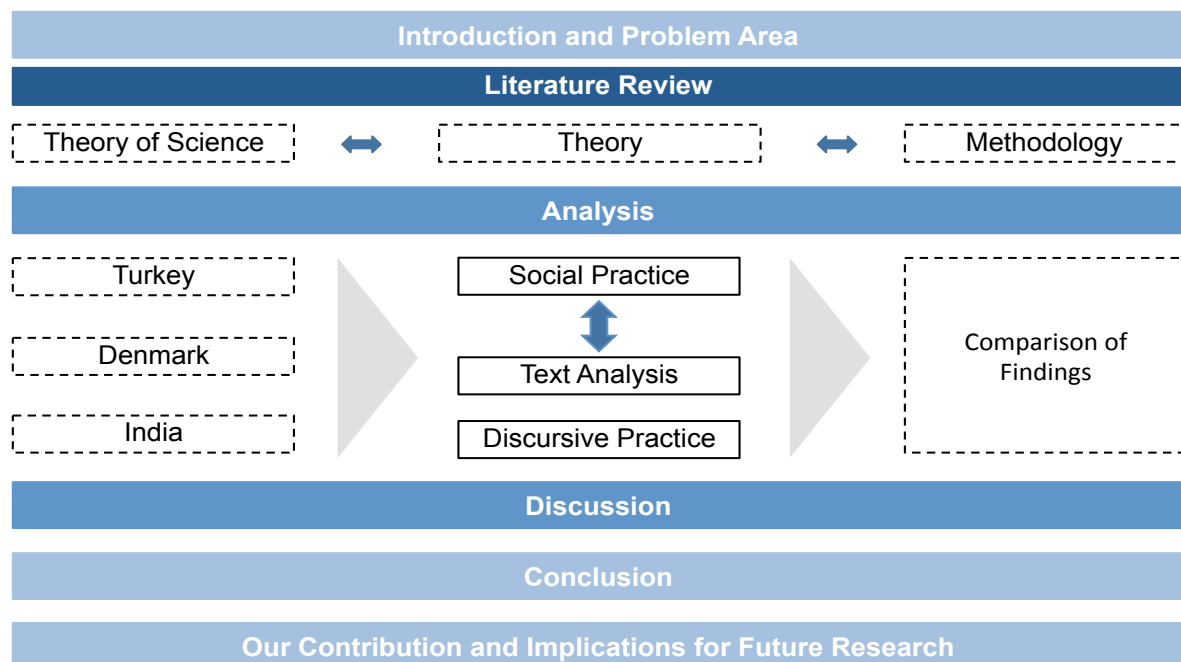


Figure 1: Overview of the thesis structure (figure of our own make)

Examining Culture and Religion

Before moving on to the examination of the existing literature, it is important to state that we are aware of the problematic that surround the concept of one national culture, since several subcultures are typically evident within a country. However, we undertake the position that a nation has central tendencies which constitute a national culture (French, 2007), hence, despite differences and exceptions, there are specific values and norms that are shared among a whole population, which constitute a national culture.

Furthermore, we are aware that it is important to show sensitivity towards such a subjective topic as religion. In this thesis, our understanding of religion is not limited to only comprising organised religion or people who actively perceive themselves as religious. Instead, we perceive religion as an ethical or moral compass that is so deeply rooted into our cultures that it guides our behaviour and what we perceive as being true (Baligh, 1994; Berger, 1993). Since an important aspect of CSR is ethics (see for example Carroll, 1991) and some literature even suggests that the diffusion of CSR has been successful due to its roots in religion (Raimi et al., 2014) we find it plausible to suggest that religious values may influence CSR discourses around the world, since different religions emphasise different ethical values.

2 Literature Review

While CSR has been gaining more attention in the business world, academic research has also had its interest in the concept. It has been examined through various angles and perspectives, such as instrumental, political, integrative and ethical theories (Garriga & Mele, 2004), and several studies have assessed the influence of communication, including the use of language, culture and religion on CSR (e.g. Raimi et al., 2014; Schoeneborn & Trittin, 2013; Matten & Moon, 2008). In the following literature review these studies will be addressed in order to position our thesis in the existing research. We will make use of a threefold structure: First, we will examine the rather prescriptive existing literature regarding CSR communication, management and implementation. Second, we will address the studies focusing on the influence of culture on CSR and the way it has - and continues to - unfold in companies around the world. Third, we will uncover the findings presented by existing research on religion and CSR, which tend to revolve around the correlation between the degree of religious piety and attitudes towards CSR.

2.1 Managing and Communicating CSR

CSR communication has been influenced by various disciplines e.g. marketing, corporate communication and management studies (Schoeneborn & Trittin, 2013; Podnar, 2008). Further, it is widely acknowledged that the field of CSR deals with managing multiple stakeholders (Porter & Kramer, 2011; Freeman, 2009), which is not only reflected in the literature regarding communication of CSR but also regarding management and implementation of CSR.

Morsing and Schultz (2006) have identified a need to develop sophisticated two-way communication processes when companies convey messages about CSR. Drawing on Grunig and Hunt's model of Public Relations (1984), Morsing and Schultz suggest three CSR communication strategies for managing stakeholders: *The stakeholder information strategy*, which is primarily one-way communication, *the stakeholder response strategy*, which comprise two-way asymmetrical communication, and *the stakeholder involvement strategy*, which in turn involves two-way symmetrical communication. Morsing and Schultz underline the importance of engaging in new and more complex relations with both internal and external stakeholders. Hence, they recommend an involvement strategy, observing that companies should be aware of regional cultural differences that exist among various types of stakeholders, without going into depth with what this means for the specific communication. Building on marketing, consumer and communication theory Du, Bhattacharya and Sen (2010) elaborate on how CSR communication can be operationalised. They identify three steps to consider when communicating CSR: 1) the communication itself, including message content and

channel; 2) the intended outcome, both internally and externally; and 3) the contingency factors that impact the effectiveness of CSR communication, which include the characteristics of stakeholders and the company in question. However, the article maintains a broad perspective on CSR communication just as Morsing and Schultz. In a large cross-country study of online CSR communication, Wanderley, Lucian, Farache and Filho (2008) conclude that information disclosure on corporate websites and definitions of CSR are strongly influenced by country of origin. Hence, the study supports that the characteristics of stakeholders and the company in question are affected by local conditions.

CSR reporting has become a mainstream business practice during the last two decades (KPMG, 2015), and research focusing on this show the same tendency as above. Hess (2008) argues that “*the ultimate aim of social reporting is, of course, to actually change corporate behaviour (...)*” (Hess, 2008, p. 460), meaning that corporations should work towards sustainable economic development. Hess further suggests that for social reporting to achieve this goal, the process must rely on three pillars: *Disclosure*, *Dialogue* and *Development*. In an empirical study of differences in CSR reporting in Australia and Slovenia, Golob and Bartlett (2007) found that the reporting process is influenced by the national context of the firm. In Australia, CSR reporting focuses on the quality of products, management and financial considerations, whereas in Slovenia the reporting rests on employee, community and environmental concerns. National differences in CSR priorities and content of reporting are also evident in a study by Chen and Bouvain (2009). By performing a content analysis on various CSR reports from leading companies in the United States, the United Kingdom, Australia and Germany, the authors found disparities regarding the emphasis put on the following CSR themes: employees, customers, suppliers, community, environment and society. In the United States, community and employee related issues were ranked with high importance, whereas in the United Kingdom the same issues were significant but rather from a health and safety perspective. In Australia the focus was put on customers, compared to Germany where environmental issues and participation in political processes were central. However, not only Western countries have been addressed in the literature. Chapple and Moon (2005) did a comparative study of CSR reporting on the Web among seven different Asian countries: India, Indonesia, Singapore, South Korea, Philippines, Thailand and Malaysia. The authors distinguish between three main CSR ‘waves’ in the communication; 1) *community involvement*, 2) *socially responsible production processes* and 3) *employee relation* - with community involvement being addressed with highest frequency among all companies in all countries. India is the country of the sample that reports most extensively on all three CSR waves with 67 % of the investigated companies reporting on community engagement, 58 % reporting on production processes and 31 % reporting on employee relations; compared to e.g. Singapore where 47 %, 21 % and 11 % of the companies reported respectively on the three waves. Furthermore, the study showed that companies

with international exposure; either international sales or international ownership, typically showed higher levels of CSR reporting, which was evident even for companies that only traded with other Asian countries. Thus, the authors concluded that CSR is rather a question of the imperatives of conducting business across borders than it is an indicator of Western companies having more advanced CSR imposed on their Asian counterparts. Quite the contrary, it appeared that international companies conform to the respective national profiles of the host countries in which they operate, rather than impose a CSR profile on them. Such cultural sensitivity and adaptation is recognized in the literature regarding CSR implementation and management by several theorists as being important (Perry, 2012; Boyd et al., 2007; Mamic, 2005), but is not elaborated on e.g. in terms of how it will affect the implementation process. Managing CSR across an organisation includes introducing policies and training of employees and/or suppliers, which should be tailored to the specific audience (Boyd et al., 2007; Mamic, 2005).

Based on the above we can highlight the importance put on cultural differences and stakeholder management as well as engagement in the existing literature regarding CSR communication, management and implementation. Empirical evidence supports the need for a comprehensive understanding of local contexts when either implementing or communicating CSR. Nevertheless, the majority of the studies concerning these areas of CSR take a rather normative approach and do not elaborate on what such differences actually mean for corporations. Neither do the studies discuss the multiplicity of culture, which is a complex entity to deal with.

2.2 Culture as a Differentiator of CSR

Culture is a wide-ranging concept that encompasses several levels; individual, organisational and national, just to mention the most obvious. Culture is a shared value system among specific groups of people, whether professional, organisational, national, ethnic or gender based (Jameson, 2007). National culture influences individuals on a political, sociological and psychological level, which in turn affects both the shaping of organisational cultures as well as the management of organisations (Hofstede, 1983). As is unveiled by the following articles, national and organisational cultures have large impact on how CSR is performed and diffused.

Based on Hofstede's (1983) value dimensions, Ringov and Zollo (2007) investigate how distinct national cultural characteristics impact on organisational CSR performance. With the use of social and environmental ratings of more than 450 public companies from 23 different countries, Ringov and Zollo set out to uncover the correlation between national culture and 'high' CSR performance among companies. However, it is worth noting that the ratings used in this regard are determined by Western

conceptions of what is 'good' social and environmental performance (e.g. gender egalitarianism such as board/management diversity and integration with core business). The authors concluded that corporations from national cultures, characterised by equality of both power and gender, exhibit the 'highest' CSR performances.

Matten and Moon (2008) contribute with another approach by focusing on why and how CSR differs between Europe and the United States. Due to different cultures and historically developed business systems, Matten and Moon conceptualise a framework where they define Europe as having an *implicit* approach to CSR, whereas the United States has an *explicit* approach. Implicit meaning that corporations' responsibility is already formalised through formal and informal institutions, whereas explicit CSR comprises corporations' own articulation of responsibility. Though, based on institutional theory, Matten and Moon (2008) argue that explicit CSR is rising in Europe due to changes in historically grown institutional frameworks and business systems, and at the same time implicit CSR is increasingly evident in the United States.

Both Ringov & Zollo (2007) and Matten & Moon (2008) address CSR as the uniform concept that has developed in the Western World and its diffusion via institutionalisation. Jamali and Neville (2011) investigate whether such dominant Western-style forms of CSR will be absorbed across developing countries, as the *convergence thesis* suggests, or if the CSR infrastructure will be tailored to the specific country's historical, cultural, economic and political context, as the *divergence thesis* proposes. The study takes its point of departure in a Lebanese context by interviewing several actors of relevance to the diffusion of CSR in Lebanon. Jamali and Neville propose a *crossvergence thesis*, whereby global convergence forces as well as local divergence forces result in complex expressions of CSR, combining elements from both theses. Furthermore, it is found that the dominating CSR discourse is widespread, but mainly used to describe initiatives that already take place; hence it is used as a 'cosmetic' level in developing countries. The authors conclude that there is a difference between CSR in developed and developing countries, and that "*cultural religious values in particular may be a strong element supporting divergence*" (Jamali & Neville, 2011, p. 615). Consequently, both local and international pressures shape organisational approaches to CSR, but Antal and Sobzac's (2014) case study argue that CSR is also influenced at micro level. They underline the individual level as influencing progression and development of CSR in organisations. It is the individual attributes of education, experience, personal expectations and aspirations that influence organisational behaviour, and the selection and implementation of particular CSR initiatives.

Jamali, Zanhour and Keshishian (2009) investigate how CSR varies between multinational corporations (MNCs) and small-medium sized enterprises (SMEs), among others due to differences in organisational cultures. For instance, they find that in SMEs, relationships with stakeholders are close and personalised. Further, CSR is not as formalised in SMEs, instead it is closely related to personal and religious motivations, and often revolves around philanthropy. This contrasts with CSR in MNCs where bureaucracy and complexity due to the size also result in distant relationships with stakeholders and a more structured approach to CSR.

To sum up, the above illustrates that culture is a rather complex entity as it consists of several interconnected levels that all influence how individuals and organisations approach CSR. Research has been occupied with explaining why differences exist and has approached culture in a more holistic way rather than exploring which specific elements of culture influence CSR. One of the many components of culture, namely religion, does get touched upon in the literature, but is rather implied than explored in detail. Furthermore, when religion has been touched upon, the focus has primarily been on the effect of individual religiousness on CSR, which will be evident in the following.

2.3 Religion as a Driver for CSR

The relationship between business ethics and religion was given much attention during the 1980's and 1990's (see e.g. Agle & Van Buren III, 1999; Herman & Schaeffer, 1997; Miesing & Preble, 1985). During the past two decades the correlation between CSR and religion has received renewed attention. The fact that there is a correlation has been recognized in the literature, for instance by Ramasamy, Young and Au (2010) who suggest that "*the way in which religious faith should influence ethical behaviour is clear*" (p. 62), as what is known as *The Golden Rule* in every major religion spells out the need to care for others the same way you care for yourself (Ramasamy et al., 2010; Brammer et al., 2007).

Raimi, Patel, Yekini and Aljadani (2014) suggest that CSR has its roots in religion, which they uncover by comparing what CSR stands for with the values written in religious sources such as the Bible and Islamic jurisprudence. The authors found that similar values recur in both the Qur'an and Bible, which have helped nurture the emergence and development of CSR. For instance, the Qur'an dictates that economic decisions are situated within the framework of ethics, worship and service to Allah, which fosters acceptance for CSR amongst Muslim managers. They perceive CSR as a voluntary duty, like other charity systems written in the Qur'an, which are performed with the intention of showing concern for society, but also in order to please Allah. Similarly, CSR is perceived as an expression of the biblical concept of *love of one's neighbour*, where the success of a Christian is measured in terms of

brotherhood and empathy. Raimi et al. state that Christianity is largely the foundation of CSR in Europe and the United States, since CSR has been gaining ground in these regions as a *social* responsibility for helping others in need.

Compared to other literature within this field, Raimi et al. (2014) take a holistic perspective on religion and CSR, whereas the majority of research has investigated religious piety more specifically regarding its effect on organisational behaviour and attitudes towards CSR. Hemingway and MacLagan (2004) argue that managers' individual values and motives can drive CSR even without a formalised CSR focus or strategy. Hence, where individual managers can influence CSR projects, they may initiate or change projects in favour of personal moral concerns. The authors propose two bases of motivation for CSR: strategic vs altruistic, and further conclude that though strategic motives may be the most obvious motivators they are typically not the sole motivators, as CSR is closely linked to personal altruistic values of managers, and that philanthropy and religion are closely coupled. These findings, which are based on a theoretical discussion of existing research, are supported by empirical studies by Longenecker, McKinney and Moore (2004) and Quazi (2003).

Based on an investigation of the impact of managerial demographics on the commitment to CSR, it was uncovered that *"the stronger the religious belief, the more a manager is likely to perceive social responsibility as going beyond regulatory requirements"* (Quazi, 2003, p. 828), which adds to the finding above that philanthropy is valued among religious managers. This is substantiated by Longenecker et al.'s (2004) study of religious and nonreligious business managers' ethical sensitivity, which provides evidence that religion plays a significant factor in business ethics. Furthermore, Angelidis and Ibrahim (2004) conducted a survey, based on the four-part construct of CSR developed by Carroll (1979) - i.e. CSR is constructed by legal, economic, ethical and philanthropic responsibilities - among more than 400 Christian business students. They revealed that the degree of religiousness was linked to the degree of concern towards the ethical component of CSR.

The studies above approach religion from a managerial perspective; hence they take an 'inside-out' standpoint regarding religion and CSR in organisations. Nevertheless, religion also plays a role in terms of what is expected of businesses in society. Brammer et al. (2007) explored 17,000 individuals across 20 countries to find how religious affiliation plays a role in shaping general attitudes towards CSR. Their findings suggest that there are differences in attitudes towards the three aspects of CSR, namely economic, social and environmental, between religions, as for instance the economic aspect is particularly central to Christian values, as the Bible associates work with worship, and God is painted as a worker, in whose image Christians were made. The social aspect is most explicit in Islam where

charitable activities in the form of *Zakat* (compulsory charity) are established to facilitate care of the weaker members of society. Though religions generally have few direct instructions regarding the environment, Buddhism is perceived to be the religion that ascribes highest significance to the environment (Brammer et al., 2007). Consumers' support for socially responsible companies is also influenced by religion, as suggested in a comparative study by Ramasamy et al. (2010). They distinguish between *extrinsic* and *intrinsic* values among consumers in Hong Kong and Singapore. Extrinsic values are related to self-respect, social-recognition and 'protecting your face', whereas intrinsic values are related to inner-harmony, happiness and a 'world of beauty'. Ramasamy et al. conclude that in Hong Kong intrinsic values were closely linked to CSR support, as compared to Singapore, where those, who put emphasis on extrinsic values, tend to provide more support for CSR. Hence, companies should adapt their approach to CSR with those values that drive support in the specific context.

As we have just shown, the research occupied with the correlation between religion and CSR has mostly focused on the degree of religiousness among individuals and how it influences their perception of CSR. The literature is in broad agreement that personal religious values and philanthropy are closely interrelated, implying that religion is a plausible driver for CSR.

2.4 Summary

Existing literature shows a complex but clear picture that CSR perceptions, performance and communication are highly dependent on local contexts of the individuals or companies in question, and even though several studies have addressed the influence of culture on CSR, the focus has had a tendency to be on a broad definition of culture.

An important element of culture is religion (Essoo & Dibb, 2004; Baligh, 1994; Berger, 1993), which has been proven to influence ethical decision-making and CSR in the literature. It is suggested that religious values have paved the way for CSR in the United States and Europe as CSR, being concerned with altruistic values, fits well with Christian values (Raimi et al., 2014). CSR is indeed recognized as a Western phenomenon, as the concept and evidence have been primarily documented in relation to developed countries, as e.g. North America, Western Europe, Australia and Japan (Chapple & Moon, 2005). In the existing literature religious affiliation has been investigated in relation to this Western concept of CSR by surveying individuals' own perception of their religiosity compared to their perceptions of CSR (e.g. Ramasamy et al., 2010; Brammer et al., 2007; Angelidis & Ibrahim, 2004; Longenecker et al., 2004; Quazi, 2003). To our knowledge, no literature exists that explores whether religious values are evident in the way companies communicate CSR even though plenty of literature

is highlighting the importance of exhibiting cultural sensitivity when communicating CSR (Perry, 2012; Boyd et al., 2007; Mamic, 2005). In alignment with Berger (1993) and Baligh (1994), we undertake the position that what guides our behaviour, and what we perceive as being true, is deeply rooted in our cultures and religious values. As a result, we hypothesise that the correlation between CSR and religion should also exist at a more unconscious level than what the previous literature has shown; hence even non-religious or less religious people will live by values stemming from religion by virtue of the culture which they are part of. In this thesis, we set out to investigate whether such underlying religious beliefs shape CSR discourses in different parts of the world, influenced by different religions. We do so by conducting a discourse analysis of CSR communication from various companies in three different countries to determine whether such differences are evident.

By conducting a discourse analysis, we will contribute to existing literature by researching whether religious values embedded in three different national cultures are evident in corporations' CSR communication, and if so, how the articulations of CSR may differ from country to country. Before conducting our analysis, we will thoroughly account for our scientific theoretical standpoint as well as the theoretical and methodological approach of the thesis.

3 Theory of Science

In this section, we will outline our scientific theoretical perspective and present how it relates to the method and theories chosen in the thesis. Fuglsang, Olsen and Rasborg (2013) describe theory of science as overriding reflections of what it means to engage in scientific research. Several scientific theoretical paradigms exist, each consisting of a set of ontological, epistemological and methodological perceptions that determine the lens through which the researcher views the world (Fuglsang et al., 2013; Nygaard, 2012). As a result, the theory of science is determining for the research method and the conclusions to be achieved (Nygaard, 2012).

3.1 Scientific Theoretical Perspective

As we have established above CSR is influenced by national cultures and contexts, but not enough attention has been paid to whether religious values actually have an impact on CSR discourses in different nations. Hence, the construction of a CSR discourse, which arises from a dialectic relationship between companies¹ and the social contexts, which surround them, is the pivotal point of the thesis.

On that basis, this thesis assumes a social constructivist approach to the subject area of investigation, as we understand CSR and the discourses that concern this concept as a social construction that has emerged through human practice; language, interaction and social processes (Rasborg, 2013). According to Kant (as cited in Rasborg, 2013) language is a precondition for identifying sense impressions and thus, our ability to acknowledge reality. This means that no objective understanding or truth about what CSR means exist outside of our language, but that this understanding is created through our verbalisation that accumulates into discourses and then constitute specific ways of attributing meaning to the world, or aspects of the world (Phillips & Schröder, 2005). On that same notion, social reality and our knowledge of it will always be a consequence of social interaction (Nygaard, 2012). Thus, the concept of CSR only exists to the extent that it is verbalized and negotiated in social interaction. Therefore, it is through an analysis of linguistic utterances that the answer to how religion might influence CSR discourses must be found.

3.1.1 Sociology of Knowledge and Discourse Theory

As the purpose of the thesis is to investigate how CSR is articulated depending on local contexts, we find Berger and Luckmann's variant *sociology of knowledge* applicable as our perspective within the social constructivist paradigm. Their starting point is that "*what is real in the world is acknowledged differently by different individuals*" and that "*all human knowledge is developed, conveyed and maintained in social situations*" (Larsen, 2012, p. 124) (own translation). According to Berger and

¹ We understand companies, in this regard, as constituted by people, hence it is the people in the given

Luckmann (as cited in Larsen, 2012) while subjective knowledge of social reality is affected by context, this also applies the other way around; social contexts are affected by subjective knowledge of it. Further, the basic view is that society and its institutions are products of recurring patterns of action and the meanings that we, as members of societies, ascribe to them. As such, we build routines and habits that we use to interpret other people's actions, also called *typifications*. This in turn results in lasting societal institutions, which are then reified and perceived as an objective reality (Rasborg, 2013). That is to say that companies' articulations of CSR are affected by their local contexts, but also that they can in turn affect the local contexts. This point is essential for the chosen methodology of this thesis, as we cannot only focus on the CSR communication in itself, but have to compare and relate this to its relevant surroundings.

In addition, we will complement our epistemological standpoint with the use of Norman Fairclough's critical discourse analysis (CDA) in order to understand the dialectic relationship between 1) the linguistic characteristics and dominating discourses that are evident in the CSR communication of the chosen companies, and 2) the religious, cultural and societal contexts that shape their perceptions of CSR. Further, Fairclough's CDA is positioned within social constructivism as it rests on the understanding that our access to reality goes through language, and it emphasises the need to look at the discursive event in its contextual circumstances and how discourses are not just a result of, but also construct and constitute social relations and entities (Fairclough, 1992).

3.2 Scientific Theoretical Reflections

We place ourselves within the *epistemological* variation of constructivism, as described by Finn Collin as a belief that our knowledge of reality is socially constructed - compared to an *ontological* variation, where reality itself is perceived as being a social construction (cited in Rasborg, 2013; and in Larsen, 2012). This means that we believe that a physical reality exists (the chosen companies and their employees) but that the employees' understanding of CSR, and hence their articulation of CSR, as well as our understanding of CSR and these companies are created in social interaction, and may not be the same understandings.

Working within a social constructivist paradigm brings both opportunities and limitations regarding our research. As a consequence of our perception that the understanding of reality is a social construction, we cannot reach results that are definitive or reflect an objective truth or reality: "*since interpretations are certain perspectives that we lay down on reality, our acknowledgement of reality is not a simple reflection of it, on the contrary we are actively part of influencing or shaping it*" (Rasborg, 2013, p. 404) (own translation). This further means that our own sense data will influence the results

of the analysis, and we will not be able to reach a definitive truth about CSR and the ascription of meaning and articulation of this concept, based on religious values. Instead of focusing on presenting the truth, we focus on presenting new knowledge that arise around a certain phenomenon, when it is investigated (Wenneberg, 2000). Hence, the strength of the analysis and the results it will produce lies in the ability to create new knowledge about the correlation between CSR and religious values.

Furthermore, in order to ensure the validity of our results we will “*exhibit reflexivity*” about possible biases or values that we as researchers possess as a result of the social contexts that influence our perspective on reality, which may influence not only the way we see things, but also what we see (Bryman & Bell, 2007, p. 30). We will provide such reflections when they appear relevant in relation to our methodological and analytical choices.

Consequently, it should be noted that we as researchers are probably biased in our perception of CSR as the social construction in which we take part, is dominated by a Western context. However, the purpose of this thesis is not for us to evaluate whether the chosen companies perform ‘good’ or ‘bad’ CSR; it is to determine whether differences exist in how CSR is articulated between different countries, based on local contexts and religious backgrounds.

We will elaborate further on how the social constructivist paradigm interplays with our method and theoretical approaches in the following paragraphs.

4 Theory

In the following we will account for our theoretical approach, which is highly dependent on the scientific theoretical standpoint of the thesis. Given that we take a social constructivist standpoint and that the thesis revolves around different articulations of CSR, the chosen theories will have to pose an understanding of language as being constitutive of the social world and not only as a tool for thinking (Rasborg, 2013). Thus, language will have a considerable role in the theoretical framework since knowledge regarding how CSR discourses are constructed in various parts of the world will be gained through an analysis of the use of language. As mentioned previously, the concept of *discourse* encompasses such an understanding of the use of language (Jørgensen & Phillips, 2002), and will be utilised throughout this thesis. In continuation of this, it is important to state that during this thesis *CSR discourse* and *CSR communication* should not be mistaken with one another even though they are dialectically connected. We understand CSR discourse as *the way people speak about CSR*, which is influenced by their social context, whereas CSR communication is perceived as concrete strategic communication, such as a CSR report, that describes an approach to CSR.

4.1 Choice of Theoretical Framework

As mentioned earlier, we will approach the subject area of investigation rather differently than we saw in the existing literature. Instead of researching how the approach towards CSR is influenced by managers' degree of religiousness we want to uncover whether religious values influence companies' communication of CSR in various parts of the world. Here, we lean on the majority of existing literature and assume that CSR varies by definition throughout the world due to different cultural, societal and political structures-(Antal & Sobczak, 2014; Jamali & Neville, 2011; Matten & Moon, 2008; Golob & Barlett, 2007; Ringov & Zollo, 2007). Due to the scope of this thesis, we have narrowed our research to focus on the role of religious affiliations in relation to the differentiation of CSR, which is the reason why we find it relevant to apply Norman Fairclough's Critical Discourse Analysis (CDA) as the overall framework for this thesis. The CDA "[...] provides theories and methods for the empirical study of the relations between discourse and social and cultural developments in different social domains" (Jørgensen & Phillips, 2002, p. 60). Thus, it enables an analysis of how a discursive event is part of a social practice - a social practice, which on the one hand is affected by the event but on the other hand also is a constitutive for the event, hence social practice and a discursive event are in a dialectic relationship (Fairclough, 2008). The companies in Turkey, Denmark and India, respectively, are able to discursively influence the social domain, while those understandings and relations, which dominate the social practice surrounding the particular companies, bind the way they verbalise CSR. Hence, the way use of language reproduces and/or changes knowledge, identity and social relations

Theoretical Framework

Fairclough's CDA

Sociological Theory

cannot stand alone in a study if the aim is to understand how it is part of a specific social practice (Fairclough, 2008), which is exactly the purpose of this thesis.

However, discourse analysis has been approached differently by other discourse theorists, for instance Laclau and Mouffe (Jørgensen & Phillips, 2002). Even though all discourse theories have the same foundation in social constructionist premises, the theories do differ from one another. For instance, Laclau and Mouffe believe that discourse is the constitutive of the social, which means that society is built upon discourses and thus can only be understood through a study of language (Jørgensen & Phillips, 2002). Fairclough is not in complete accordance with Laclau and Mouffe's point of view as he believes discourse is just one of many aspects of any social practice as "[...] *some aspects of the social world function according to different logics [...]*" (Jørgensen & Phillips, 2002, p. 19), hence social life cannot be reduced to a matter of language (Fairclough, 2003). This is one of the most essential points with Fairclough's CDA as he believes that a discourse analysis cannot only consist of an analysis of texts, but must also consider other forms of social analysis in order to gain rightful interpretations of society.

Fairclough has presented a three dimensional model consisting of 1) a *text* dimension where the focus is upon the use of language in the subject under investigation, 2) *discursive practice*, which deals with the processes surrounding the subject-matter, and 3) *social practice* that takes in the wider context of the particular topic which is being researched (Fairclough, 2008). When applying his model, Fairclough encourages analysts to adopt an interdisciplinary perspective by introducing other theory in the social practice analysis (Ibid.). This enables us to include other theoretical perspectives in the thesis and thus illustrate how texts and discursive practices are part of a social practice.

In the third dimension of Fairclough's CDA, social practice, we will describe the religious values that apply to each country and how they are manifested in the respective cultures, and in the two first dimensions, text and discursive practice, we will focus on how the effect of religious beliefs is evident in the articulation and communication of CSR. The three dimensions are interconnected, meaning that text and discursive practice are in a dialectic relationship with the wider social practice (Fairclough, 2008). For the purpose of analysing the social practices of the three countries, we have chosen to include Peter Berger and Thomas Luckmann's (1966) sociological perspective on the construction of social reality with a special emphasis on Berger's (1993) point of view on religion and its role in society. Their sociological perspective will enable us to comprehend the role that religion plays for the individual and society as a whole. Furthermore, their theory takes the same philosophical stand as Fairclough's theory, which Berger explicitly explains by stating "*society is a dialectic phenomenon in*

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that it is a human product, and nothing but a human product, that yet continuously acts back upon its producer" (1973, p. 13). Thus, the two theories do not only complement each other, but also share underlying beliefs about the world, making the theories highly compatible for our analysis.

Based on the above, Fairclough's CDA will constitute the theoretical framework, while the investigation of how religious values influence the Turkish, Danish and Indian societies will have its stands in Berger and Luckmann's sociological theory.

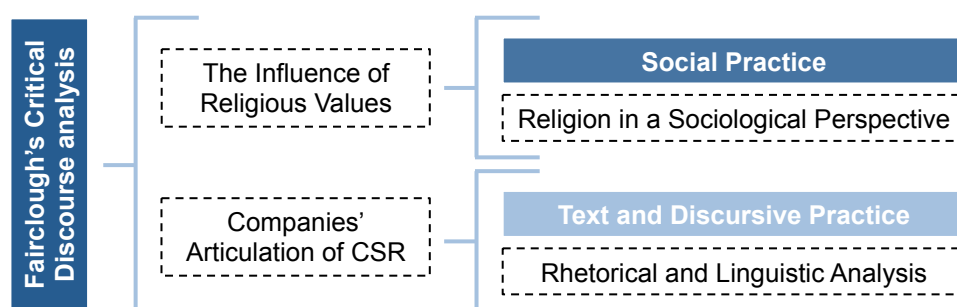


Figure 2: The theoretical framework of the thesis (figure of our own make)

The purpose of the theoretical framework is to ensure that we can answer our problem statement. Fairclough (2003) presents multiple concepts that can be included in an analysis of social and societal phenomena, which makes it both impossible as well as irrelevant to include them all. Current discourse analysts acknowledge this. Jørgensen and Philips (2002) describe the discourse analysis as a package containing philosophical premises, theoretical models, methodological guidelines and specific techniques for analysis, which cannot be dismissed, but the different elements, which this package contains, can be combined differently and with other perspectives. Hence, the theory should form an integrated whole but the elements used for the analysis of language, as well as the theory included to explain the social practice, need to be tailored to the particular analysis (Fairclough, 1992). Due to this, we will not be using the theory to the fullest but instead conduct adaptive measures in order to ensure that we research what is relevant for the problem statement. The chosen adaptive measures and the reason behind these choices will be explained in the following, where we elaborate further on the chosen theories.

4.2 Norman Fairclough's Critical Discourse Analysis

Before moving on to explain Fairclough's CDA in detail, we will first go more into depth with Fairclough's view on discourse, the purpose of the CDA, as well as what the primary elements of a discourse analysis are.

As mentioned, we undertake the same view of language as Fairclough and will use the umbrella term *discourse* for the use of language. Fairclough uses discourse to cover all that is spoken and written, as well as nonverbal communication and pictures (2008). It is through the use of language we are able to ascribe meaning to the world, as “[...] *discourse is in an active relation to reality*” (Fairclough, 2015, p. 41). Discourse contributes to the construction of social identities, social relations and systems of knowledge and belief (Fairclough, 1992). Furthermore, Fairclough perceives discourse as a social practice, which makes it not only a constitutive of the social but also a form of action that is socially and historically shaped and constrained. This is the primary focus of Fairclough's CDA, as the main purpose of the analysis is to research the tension between the social foundation and the social constitutive (Fairclough, 2008). In relation to our analysis, this implies that we are researching the relationship between the foundation of what is perceived as good behaviour in society according to underlying religious values and the way organisations in Turkey, Denmark and India articulate their responsibility towards the wider public.

As discourses are constrained by existing social structures, Fairclough undertakes a critical approach in his CDA. He believes that people do not place any attention to how their use of language is bound by cause and effect mechanisms; hence their practices and embedded common-sense assumptions are created on an unconscious level in accordance with predominant power relations (Fairclough, 2008). This perspective is inherited from Habermas, as they share the same view of the state and market as being suppressive of the human-to-human interaction. Fairclough therefore only regards power as something positive when it benefits the weak (Ibid.). Hence, Fairclough's objective with the CDA is to change the existing reality where discourses maintain unequal power relations, ideologies, economic, or political strategies (2015). However, this thesis will not focus on whether the discourses in question are repressive in nature, as this is out of our scope. Instead, the CDA framework will enable us to investigate how CSR discourses are constructed in the chosen countries, as well as the differences and/or similarities between the discourses in each country.

There are two main elements in the analysis of discourses: the *communicative event* and the *order of discourses* (Jørgensen & Phillips, 2002). The communicative event is any instance where language is used e.g. a CSR report. Focus is here on continuity and change, meaning how the communicative event draws upon known linguistic types and formats as well as how the event is creative and uses old resources in newfound ways (Fairclough, 2008). The order of discourses is the sum of all the discourses, which is used in the communicative event. Centre of attention moves to the structuralisation of the used discourses as well as the relations between the different discourses but

also other socially connected orders of discourses (Ibid.). Thus, the communicative event and order of discourses are in a dialectic relationship as the communicative event not only reproduces order of discourses, but it is also able to change the order with a creative use of language (Jørgensen & Phillips, 2002).

In order to study the communicative event and thus determine whether discourses are reproduced and/or changed, Fairclough's analytical procedure consists of the aforementioned three dimensions: text, discursive practice and social practice (Fairclough, 1992). The analysis of text is of a linguistic nature as it is the specific use of language, grammar and other textual features that are investigated. The analysis of the discursive practice focuses on how the text is produced and how it is interpreted, while the analysis of the social practice cover the wider social context, of which the communicative event is part (Fairclough, 2008). The three dimensions can also be explained by their analytical approaches: 1) the text dimension *describes* the formalities of the text; 2) the discursive practice *interprets* the relationship between text and interaction; and 3) the social practice *explains* the relationship between interaction and social context (Fairclough, 2015).

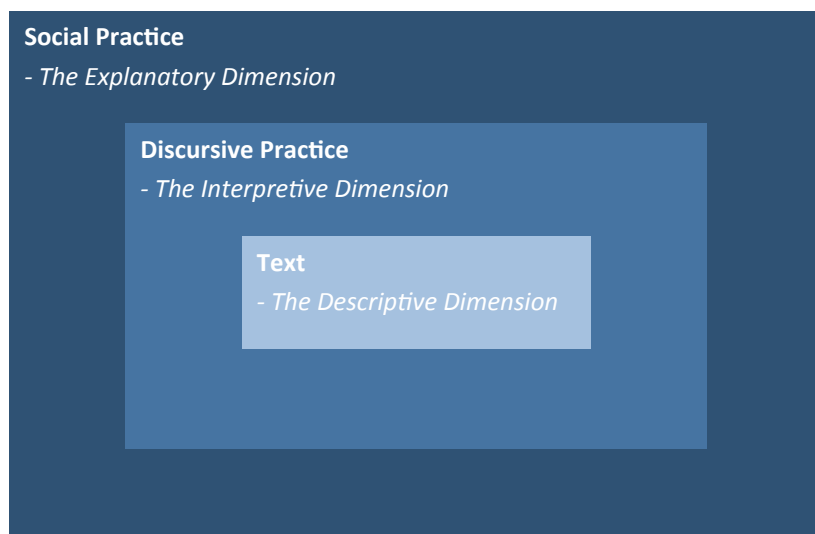


Figure 3: Fairclough's three dimensional model for analysing discourses (Fairclough, 1992, p. 29)

Figure 3 demonstrates the three dimensions and their interconnected relationship. Even though the three dimensions make up the communicative event - and especially text and discursive practice highly overlap (Fairclough, 1992) - the three dimensions should be analysed separately to the extent possible, in order to clearly demonstrate what happens in the various processes (Jørgensen & Phillips,

2002). Moreover, the focus on the interplay between discourses and social practice is found important in relation to the problem area of this thesis, as it enables us to analyse the linguistic, micro and macro related factors that surround the subject. Hence, it makes it possible for us to investigate multiple factors, which influence how the CSR discourses are constructed, articulated and communicated. However, it is important to acknowledge that Fairclough would be just as interested in how the texts are *constructing* and influencing the social domain, as he is interested in how the contexts influence the texts (Ibid.), but as this is out of our scope and analytical focus, we have chosen to exclude this perspective from the analysis.

Based on the above, we will in the following present our analytical approach to the three dimensions: text, discursive practice and social practice. However, we have chosen to structure our analysis by first addressing the social practice in order to clarify the social context and its restrictions, as we must acknowledge that the companies' choice of discourses depend on their surrounding structures, and hence, their choice of discourses are restricted by the social practice (Jørgensen & Phillips, 2002). Hereinafter, we will analyse the text dimension, followed by the discursive practice. The text dimension will be touched upon before the discursive analysis, as the textual findings will justify the interpretation of the discovered discourses (Fairclough, 1992). This rather unconventional structuring is found acceptable by Fairclough (2015), as the three-dimensional framework should be adjusted according to the research in focus. Furthermore, he points out that description presupposes understanding (Ibid.), making it impossible for us to pre-empt the social practice. Below we will elaborate each dimension in the same order, as they will be used in the analysis: social practice, text and discursive practice.

4.2.1 The Explanatory Dimension - Social Practice

The analysis of the social practice is conducted with a macro-perspective and involves an investigation of the non-discursive social relations and structures e.g. norms, conventions, behaviour, institutions etc., which surround the discursive practice (Jørgensen & Phillips, 2002; Fairclough, 1992). The objective of the analysis is to explain the social practice, and how it affects the discursive practice. The investigation can be conducted on various levels of abstraction e.g. a situational, institutional or societal level, and can involve financial, political or cultural aspects (Fairclough, 2008). Due to the purpose of this thesis we have chosen to focus on the societal level with an emphasis on the cultural aspects.

Fairclough does not present a method for analysis of the social practice, as he does with the investigation of text and discursive practice (Jørgensen & Phillips, 2002). Instead, he recommends

including sociological theory in order to shed light on the social practice in question, which is why we will draw upon Berger and Luckmann's sociological theory regarding the construction of social reality, with an emphasis on the societal role of religion. Their theoretical perspective, especially Berger's view on religion, will enable us to understand how religious affiliations influence the way people behave in their everyday lives. More explicitly, the theorisation will specify the importance of religion in the constitution of a 'meaningful life', as well as how institutions and norms come into existence and are changed over time (Berger, 1993; Berger & Luckmann, 1966). In this thesis, we will focus on the institutions and norms stemming from the moral codes in the different religious affiliations, as these social structures will provide indications of the expected human, societal as well as corporate responsibilities and thus, constitute the influencing force on the discursive practice of CSR.

4.2.2 The Descriptive Dimension - Text

The textual analysis covers the traditional forms of a linguistic analysis, e.g. choice of wording, semantics, construction of sentences and the overall textual structure. It is concerned with the formal properties of the text, making the analysis rather descriptive (Fairclough, 2015). Even though it is favourable to separate the meaning of texts and the textual formalities in the analysis, Fairclough (2008) acknowledges the difficulty of doing so in practice, since meaning is realised through the linguistic style. Hence, difference in meaning depends on difference in style.

In order to investigate how CSR is being verbalised we have included the following analytic elements: *choice of words, metaphors, modality, transitivity* and *visual images*, which will be explained more in detail in section 5.2.1. These concepts have been chosen, as they in conjunction will provide insight into how the communication of CSR has been constructed, including which topics are included and how the companies ascribe affiliation to these topics through linguistic tools. This will enable us to highlight the similarities and differences between the ways the companies in Turkey, Denmark and India articulate CSR.

Despite the fact that these analytical elements do not deal with religion per se, we believe that they will be useful in uncovering how CSR discourses are constructed in the different countries. Each of the elements will contribute to underline what is perceived as proper company conduct, and thereby the analytical elements will help us to determine if a correlation exists between CSR discourses and the different religious affiliations.

4.2.3 The Interpretive Dimension - Discursive Practice

In the analysis of the discursive practice the focus shifts to the production and consumption of the communicative event (Fairclough, 2008). These processes are both concerned with interpretation. The producer constructs the texts as an interpretation of the world, which the formal features of the text uncovered in the textual analysis are traces of. On the other hand, the traces also constitute cues for the receivers to interpret the text (Fairclough, 2015). The analysis of such understandings, meanings and interpretations, which are written into the text, can be conducted with the use of various analytical focuses (Jørgensen & Phillips, 2002). We have chosen to focus on *interdiscursive analysis*, which is an investigation of the types of discourses that are drawn upon in the communicative event (Fairclough, 2015). Texts draw upon a set of discourses creating a two-split focus on 1) how the producer combines and articulate those discourses in order to create certain understandings, and 2) on how the use of language reproduces an already existing order of discourse.

The analysis of the discursive practice will enable us to investigate if the companies use several discourse types and if so, if there is a dominating discourse in their CSR communication. We will be uncovering the level of interdiscursivity and thus, determine whether the use of certain discourses in the CSR communication is reproducing an order of discourse, and hence tapping into a set of religious discourses. Furthermore, we will be able to specify if there are any differences and/or similarities between the used discourses throughout the companies in the three different countries.

Before moving on to the methodology of the thesis, we will go more into depth with Berger and Luckmann's sociological theory.

4.3 Sociological Theory

Berger's conceptualisation of religion and its influence on the construction of reality is based on his earlier work with Luckmann (Berger, 1993), which is why we will begin by addressing their theory about the construction of social reality. However, we should point out that we will not include all of the concepts and terms from Berger and Luckmann's theories, as they are perceived to be too comprehensive and deal with more aspects than are found relevant for the problem area of this thesis. This is also substantiated by our choice of having the CDA as the main framework for this thesis, as it makes our analysis of a more linguistic character than of a sociological one. Therefore, we will only address a selection of Berger and Luckmann's concepts in the following theoretical examination.

4.3.1 Theoretical Examination of Berger and Luckmann's Construction of Reality

In order to analyse how and why certain understandings are diffused in society and evolve to shared norms and patterns for behaviour Berger and Luckmann have presented an ever-evolving dialectic process consisting of *externalisation*, *objectification* and *internalisation* (1966). Externalisation is the physical and mental human activity where reality becomes a product of individuals. Reality is a human construct, as it is formed by continuous actions and use of language. Hence, through the process of externalisation the individual's subjective worldviews are being presented to others who can then react upon these. The objectification process begins when the presented worldviews are detached from the subjective understanding, and as soon as the product of the externalisation reaches a state of factuality and appears as an outer and indisputable fact the objectification process is in effect. The constructed reality and its objective existence is then internalised into the individual, which happens through socialisation and interaction with others. Hence, the individual converts the structures of the objective reality into structures in the subjective consciousness and therefore the individual becomes a product of society (Berger, 1993) (See figure 4).

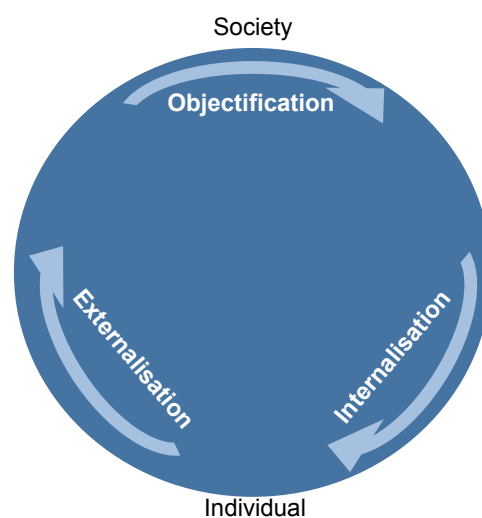


Figure 4: Berger and Luckmann's dialectic model (Riis, 1996, p. 131)

According to Berger (1993), the social construction of reality has to be understood first and foremost as an *order of experiences*, meaning that whatever the individual experience it has to be viewed in connection with the “meaningful” order of society, also called *nomos* (from the Greek term for “law”). The social reality constitutes a *nomos* both objectively and subjectively. The *objective nomos* is given in the objectification process, which is internalised and becomes part of the individual's own *subjective nomos*. Hence, social reality provides meaning to an otherwise chaotic life (Ibid.).

However, the *nomos* is fragile and can be threatened if the individual is cut off by its significant others (e.g. family and friends), and thus is precluded from the conversation in the social community. This is the state of *anomy*, and results in the individual not being able to orientate oneself among experiences; not being able to draw on the order that the individual uses to make sense of life; and not being able to have its own identity acknowledged. Therefore, Berger (1993) underlines that the most important function of society is to maintain *nomos* as the ultimate human need is to have meaning in life and thereby avoid chaos.

In order for *nomos* to be most effective it must be taken for granted, which means a state where the *nomos* intertwines with those understandings and elements that are found fundamental for *cosmos*, i.e. the structures of the universe. The *nomos* will be “(...) *endowed with a stability deriving from more powerful sources than the historical efforts of human beings* (Berger, 1973, p. 34), which is where the importance of religion arises. Religion is namely a sacred form of *cosmosing* as it has a mysterious and awe-inspiring power to validate the order of society, as well as provide meaning to life that is bigger than the human itself. Thus, religion becomes a stabiliser for *nomos* (Ibid.).

Religion is a social objectified knowledge and is perceived to be the historically most well-known and efficient tool for legitimising social orders and institutions. It has such strong power as it “(...) *relates the precarious reality constructions of empirical societies with ultimate reality*” (Berger, 1973, p. 41). Religion helps structure those aspects of life, which are perceived to be overwhelming and unexplainable, and thus limits the chances for the individual to experience chaos and *anomy*. Social institutions become legitimised through religion when they are situated within the sacred and cosmic frame of reference (Berger, 1993). This is also the reason why religion is deeply rooted within everyday actions and thus serves to maintain the reality in the socially constructed worldviews.

The above presentation of the processes behind the construction of social reality will form the basis for the analysis of the social practice. These processes will constitute our understanding of how the different religious values have influenced the formation of norms and certain types of behaviour in Turkey, Denmark and India respectively. Even though religion has a strong legitimising power it is still a socially constructed concept (Berger, 1993) that has evolved over time. Therefore, we will be addressing the religious affiliations in a historical perspective in order to address how they have been manifested in the three societies. However, it is important to state that we have not included all religious values within the different religions and therefore we will only be highlighting those we find to be relevant to our problem statement.

5 Methodology

In the following, we will present the methodological approach of the thesis, which constitutes the practice we used when gathering, processing and concluding information for the result to become new knowledge (Andersen, 2013). Before deciding on a methodological approach it is important to be aware of the scientific theoretical standpoint, as this is the main determinant for the methodological and theoretical choices that must be made during a research process (Andersen, 2013; Bryman & Bell, 2007). As outlined previously, this thesis takes a social constructivist standpoint, which most often entails a qualitative research strategy (Rasborg, 2013; Nygaard, 2012), as its basic assumptions are very similar to those of social constructivism (Bryman & Bell, 2007). Further, qualitative research is typically concerned with words (Ibid.), and thus fits well with our choice of using Fairclough's CDA as our theoretical and methodological approach, as described above. Below we will elaborate on our methodological decisions and reflections.

5.1 Research Design

Research design is the term for the way one explores a phenomenon that is the object of investigation (Andersen, 2013). The point of choosing a research design is to ensure that the documentation presented by the research can answer the main problem as unambiguously as possible (Ibid.). The purpose of this thesis is to examine whether different religious values affect CSR discourses around the world. As a result, our research is based on three cases, where our starting point is the concept of CSR. We will compare how the three largest world religions, namely Christianity, Islam and Hinduism (presented in order of number of adherents) (Pew Research Center, 2015) influence the construction of CSR discourses, in order to compare and contrast our findings, and thereby consider what is unique and what is common across the three cases. In that way, we believe we will be able to contribute with more valuable and interesting knowledge, than had we only focused on the influence of one or two religions. Further, it will enable us to produce more generally applicable knowledge (Bryman & Bell, 2007).

Consequently, our analysis will focus on three countries, where each of the three religions dominate: Denmark, Turkey and India respectively, and more specifically, our focus is on the CSR communication provided by five companies from each country. How we have chosen the countries and companies of investigation will be elaborated in sections 5.1.2.1 and 5.1.2.2.

5.1.1 Multiple Case Study

The research design of this thesis is mainly a *multiple case study*, but drawing on characteristics from a *comparative design* as described by Bryman and Bell (2007), as the two research designs are very similar when the research strategy is qualitative, as in this thesis. Below, we will elaborate on why we find it useful to combine the two instead of choosing just one.

The multiple case study is an extension of the case study design, which typically focuses on a single case; this can either be an *organisation, location, person* or an *event*. The emphasis is on an intensive investigation of the settings and context in order to reveal unique features of the particular case (Andersen, 2013; Bryman & Bell, 2007), which is compatible with a social constructivist approach, where context is highly influential on the individual perception of reality. The multiple case study includes more than one case with the purpose of comparison and producing general knowledge (Ibid.). Since we do not focus on one organisation in each country but rather five, it is not the distinctive feature of each organisation we are interested in, but more specifically the general characteristics of a CSR discourse derived from all of the organisations' communication in the specific country. Hence, we will argue that CSR, as a concept, is our 'case', and we want to examine how this concept is constructed according to the distinctive settings in which it is articulated and applied. Hence, we draw on the comparative design, as we want to "*examine particular issues or phenomena in two or more countries with the express intention of comparing their manifestations in different sociocultural settings (institutions, customs, traditions, value systems, lifestyles, language, thought patterns) using the same research instruments (...)*" (Bryman & Bell, 2007, p. 66). The comparative design proposes that the comparison of two or more meaningfully contrasting cases or situations will enable a better understanding of a social phenomenon (Ibid.). Hence, the combination of a multiple case study and a comparative design permits us to answer our problem statement within the limits of our scientific theoretical standpoint and theoretical framework: 1) By using the multiple case study we can uncover the specific circumstances relating to CSR within the three different countries, and consider what is unique and common for each country, and 2) by drawing on how the comparative design broadly defines a case as being a social phenomenon that can be compared and contrasted in order to gain greater awareness of this phenomenon, we will argue that CSR is our case.

5.1.2 Case Selection

Selecting a case to be researched is a key methodological decision. Our case selection consists of two levels: country selection and company selection. Below, we will explain how the selection took place.

5.1.2.1 Country Selection

As mentioned above, our research will focus on the three major religions Christianity, Islam and Hinduism, and therefore our main criteria for selecting countries was the amount of people ascribed to one of these religions in that country; hence the vast majority of the population need to belong to the same religion² for us to be able to assume that the people are guided by the same underlying religious values. Besides that, choosing the particular countries for further investigation were based on the assumption that it would benefit our investigation to choose from three somewhat different parts of the world in order to argue that the contexts, in which the chosen companies operate, are vastly different. This was already given though, as finding countries that are each dominated by one of the three different religions, automatically required looking to different parts of the world. One might argue that this argument fuels the critique that multiple case studies receive: researchers are often criticised for focusing on the contrasts between the cases instead of investigating in detail the specific contexts related to each case, which is regarded an issue, as the point of conducting case studies is to go into detail with the unique circumstances of a case (Bryman & Bell, 2007). Given that we are using Fairclough's CDA, we are required to pay attention to each case's unique context, as that is a given in his *social practice* (see section 4.2.1). Further, as mentioned earlier, the point of choosing several cases for the same study is exactly to compare meaningfully *contrasting* cases, and to be able to compare similarities and distinctions between these cases. Having said that, we will be aware of this critique during our analysis, and ensure that we do not oversee the uniqueness of each case.

Finally, the three chosen countries all have in common that the local governments have imposed some form of CSR legislation (GRI 2016a; 2016b; 2016c). We find this criterion useful, as we would argue that a focus from the local authorities on CSR in their societies would mean that the concept of CSR should be familiar to the companies operating within these countries³. It should be noted that this does not mean that all the investigated companies are necessarily subjects to the legislation though. How the companies have been selected will be elaborated on in section 5.1.2.2. The chosen countries are as follows:

Turkey

Approximately 99.8% of the Turkish population were Muslim in 2014; most of which are Sunni Muslims (CIA, 2014). Islam is divided into two branches, namely Sunni Muslims and Shia Muslims, where the overwhelming majority (87-90%) belongs to the Sunni branch (Pew Research Center,

² Cf. section 1.3 on examining culture and religion: we do not distinguish between 'active' believers and 'inactive' believers as we assume that underlying religious values guide people's behaviour

³ See USB stick for the CSR related legislation applying to the three countries

2015). Under the Turkish Labour Law No. 4857 all businesses (with very few exceptions) are required to manage and report on occupational health and safety-related performance indicators (GRI, 2016b). Furthermore, the Turkish Environment Law No. 2872 states that agencies, institutions and enterprises that might damage the environment must conduct an environmental impact assessment report (GRI, 2016b).

Denmark

In Denmark, 80% of the population were adherents of evangelical Lutheranism (a branch of Christianity) in 2014 (CIA, 2014). Christianity is by far the world's largest religion with nearly a third of the entire world population being adherents (Pew Research Center, 2015).

Under the Danish Financial Statements Act, the Danish Parliament made it obligatory for the largest Danish companies to report on their initiatives regarding CSR in 2008 (GRI, 2016a). In 2013, it was additionally required that the companies report whether they have policies in place to ensure respect for human rights and to reduce the companies' impact on the climate. Further, the Danish Parliament requires the largest companies to improve gender balance in the top management (Ibid.).

India

The majority of Hindus live in India. Worldwide approximately 1 billion people practiced Hinduism in 2014, and the majority of them inhabit India (Pew Research Center, 2015), making India an easy choice to be investigated. India is located in the South of Asia and about 80 % of India's inhabitants are Hindus (CIA, 2014). In India, several legislative initiatives exist, probably the most well known being 'The Companies Bill' from 2012, which states that all profit-making companies must spend money on CSR. If they do not, they need to explain the reason why (GRI, 2016c). In 2014, the Bill was revised and now requires companies to spend at least 2 % of their profits on CSR. This applies to companies who earn a profit of minimum 50 million rupees over a three-year period (Banerjee, n.d.).

Data \ Country	Turkey	Denmark	India
Religion	Islam: Sunni Muslims	Christianity: Evangelical Lutheran	Hindu
Percentage of adherents in population (annum 2014)	99.8%	80%	79.8 %
Examples of CSR Legislation	Labour Law No. 4857, 2003 Environment Law No. 2872, 1983	Act amending the Danish Financial Statements Act §99a on Corporate Responsibility, 2008 and §99b on Gender Composition of Management, 2013	The Companies Bill, 2012 Annual 'environmental audit report', 1992 Indian Factories Act, 1987

Table 1: Overview of selected countries (table of our own make)

5.1.2.2 Company Selection

After having selected the countries to be investigated, we needed to choose five companies in each country in order to confine our objects of analysis. For the purpose of comparing the companies we listed some criteria they needed to fulfil: 1) all companies needed to operate within the same industry, 2) the companies needed to have some form of dedicated CSR communication (e.g. in a report, or a page on their website), 3) the communication needed to be in English in order for us to understand and investigate it, and 4) in order to be able to argue that each company is rooted within the respective culture of the country, we estimated that minimum 80% of the board of directors needed to be of local origin. In extension of these criteria it is worth noting the second and third criteria - that the companies must have CSR communication and that it must be in English - probably contribute to 1) favouring companies that have a systematised CSR approach to some degree and 2) homogenising the language and thus restricting the way the companies can communicate their CSR initiatives.

For the purpose of identifying five companies in Turkey, Denmark and India all within the same industry, we made use of Euromonitor International's search function, *Passport*. Euromonitor International is an independent provider of strategic market research, and *Passport* is their "*global market intelligence service on industries, countries and consumers*" (Euromonitor International, 2016a). We decided to choose companies within the Fast Moving Consumer Goods (FMCG) industry, and hereunder the food and beverages industry, as companies operating within this industry are especially dependent on natural, human and physical resources in their productions (Hartmann, 2011). Furthermore, it is an industry that is in the public's eyes as people have strong opinions about what they eat and drink (Ibid.).

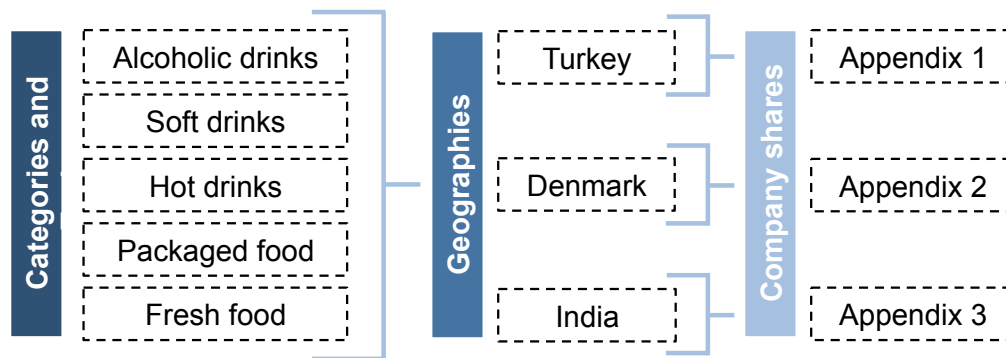


Figure 5: Selection of companies within Euromonitor International *Passport* (figure of our own make)

Figure 5 illustrates how the search was approached. First, we chose all categories within food and beverages (*alcoholic drinks, soft drinks, hot drinks, packaged food and fresh food*). Second, we selected our country of investigation, and third, we chose the companies to be listed by *company shares*, defined by "*the share of sales and actual sales by a company in a time series by standard data types*" (Euromonitor International, 2016b). Subsequently, we were presented with a list of companies, listed by category and share of sales (within the chosen country) in each year, from 2010 to 2014. We decided to discard the year 2015, since not all company shares were announced at the date of our search. Following this approach, we conducted this search for all three countries, and sorted the lists so all categories were mixed, and the companies were ranked according to company shares only (see Appendices 1 (Turkey), 2 (Denmark) and 3 (India) for the lists). Finally, we chose to look at the year 2014 for the information to be as current as possible. At this point, the first criterion was fulfilled. In order to ensure the other three criteria, we went through each list and researched the companies in order, to determine whether they fulfilled our criteria. When a company matched all four criteria, we highlighted it (see Appendices 1, 2 and 3) and continued until we had five companies in each country.

The majority of the chosen companies have international business activities. Hence, the chosen companies were identified, and are listed in the table below:

Turkey	Denmark	India
Anadolu Efes	Carlsberg Group	Tata Global Beverages Ltd
Yasar Holding	Danish Crown	Dabur India Ltd
Ülker	Arla Foods	Parle Bisleri Ltd
Erbak-Uludag Mesrubatlari AS	Harboe	Parle Products Pvt Ltd
Eti Gida San ve Tic AS	Royal Unibrew	Ruchi Soya Ltd

Table 2: Overview of selected companies (table of our own make)

5.1.3 Data Collection

As previously mentioned, our primary data in the thesis consists of documents, or more specifically, CSR communication from the five companies in Turkey, Denmark and India respectively, which will constitute our empirical data for the text analysis. Before continuing with how we collected data, it is worth noting that in this thesis we use the term CSR to cover both the economic, social and environmental aspects of CSR, regardless of how the companies have designated their initiatives. The companies use the terms CSR, SR, CR and sustainability at random to describe their efforts within these three aspects (economic, social and environment). Hence, all these terms are understood as CSR in this thesis.

For the process of collecting data, we firstly looked for CSR reports from 2014 (to match the year we settled on in the company selection); if no CSR reports were published, we would then look for CSR paragraphs in annual reports. If no such paragraphs existed, we would finally search for relevant CSR communication on the companies' websites.⁴ We have excluded data such as CSR policies or marketing material from the data collection since the scope of the thesis requires that we limit the amount of data to a manageable quantity. Furthermore, we consider CSR reporting, annual reporting and websites key tools for communicating CSR activities to stakeholders (Wanderley et al., 2008; Golob & Bartlett, 2007), and as such we believe that these will provide satisfactory data for the purpose of this thesis. It is worth noting though, that for Turkey and India particularly, there are two companies in each country that have more comprehensive CSR communication than the other three companies, which means that they touch upon more issues and hence discourses. The issues that are distinct for these

⁴ See USB stick for the gathered CSR communication

two companies only in each country will not be included in the analysis, as we estimate that they are not representative for the industry in the country.

Country	Turkey	Denmark	India
Data			
CSR Report	Anadolu Efes Yasar Holding	Danish Crown Arla Foods Harboe Royal Unibrew	Dabur India Ltd
Section in Annual Report	Ülker	Carlsberg Group	Ruchi Soya Ltd
CSR section(s) on webpage	Erbak-Uludag Mesrubatlari AS http://www.uludagicecek.com.tr/en/about-us/our-social-responsibility-activities.aspx Eti Gida San ve Tic AS http://www.etietieti.com/eti-yellow-bicycle	NONE	Tata Global Beverages Ltd http://www.tataglobalbeverages.com/sustainability Parle Bisleri Ltd http://www.bisleri.com/# Parle Products Pvt Ltd http://www.parleproducts.com/csr/overview.php#

Table 3: Overview of the CSR communication that form the foundation of the analyses of text and discursive practice (table of our own make)

Since our primary data consists of CSR reporting, annual reporting or communication on websites it falls under the category of *organisational documents* as it is publicly available and produced by the companies themselves (Bryman & Bell, 2007). Documents that constitute the only source of data should be evaluated according to their *authenticity*, *credibility*, *representativeness* and *meaning* (Bryman & Bell, 2007, p. 555). As the CSR communication comes from the companies themselves we consider it authentic (Ibid.), and as the CSR communication is also clear and comprehensible, it fulfils the criteria of meaning. CSR reports, annual reports and website communication are typical ways of communicating CSR (Wanderley et al., 2008; Golob & Bartlett, 2007) and thereby the documents are representative. Finally, regarding the credibility it is worth noting that each company might have a particular point of view or an agenda they want to get across, which is different from what other societal or organisational actors perceive of the same situation. Therefore, the CSR communication might be biased in favour of the agenda that the company in question has. Since the purpose of our thesis is to investigate how CSR discourses are constructed in different parts of the world, based on different religious values, and as each country is represented by five companies and hence five

different pieces of CSR communication, we do believe that our data also fulfils the criteria of being credible.

5.2 Research method

The research method is associated with the research design, but the two are often confused (Bryman & Bell, 2007). As is evident above, the research design is much broader than the research method, as in our case the research design is a multiple case study/comparative design, which focuses on three cases. However, once these three cases are chosen, a research method is necessary in order to determine how to collect data. Based on our qualitative approach and decision to make use of Fairclough's CDA, our primary data will be documents. Fairclough's CDA is often described as a method as well as a theory (Jørgensen & Phillips, 2002), which means that the CDA provides both an analytical and a methodological approach to the dimension *text*. Fairclough places great focus on the textual dimension of a discursive event (2002; 2008; 2015), which will also be given great emphasis in this thesis in order to identify whether differences in CSR communication are evident and based on religious values. However, Fairclough does not provide a methodological approach to the dimension of *social practice*, but recommends using a sociological approach (Fairclough, 2008). The empirical data for this part of the analysis will be constituted by existing literature as we need to include religious and historical documents to determine how religion influences the construction of reality in each country (Riis, 1996). However, the literature regarding religion does not include the original religious sources such as the Bible or the Qur'an. As we are not students of religion we estimate that this is out of our professional scope, and instead we use literature in which interpretations, of what e.g. the Biblical values entail, are provided. We are aware that this opens up for the possibility that the authors have influenced the meanings of the religious texts with their own biases. On the other hand, in continuation of the purpose of this thesis, we are interested in how religious values are embedded in the three countries and how they have been historically manifested in the different societies today. Therefore, the original religious texts are not as interesting to us compared to the literature that describes this process for each country. In order to minimise potential biases we have remained critical towards the choice of literature, as we have looked into the authors and selected multiple sources to ensure a certain degree of objectivity.

5.2.1 Analytical Framework

As mentioned above, Fairclough provides a methodological approach to the text dimension, namely an analytical framework of how to analyse our empirical data. The analytical elements that we have selected to constitute our analytical framework will be elaborated below. Since these dimensions

highly interrelate, they will be mixed and drawn upon in the textual analyses of each country, when found relevant, in order to provide a coherent analysis and thereby avoid repetition.

Choice of Words

In the analysis of words the focus is upon wording and keywords that has cultural significance as well as variable and changing meanings - depending on the context they are in (Fairclough, 1992). It is through the analysis of choice of words we will be able to understand how certain subjects and agendas are being verbalised and ascribed meaning to, as it is by the use of specific words that the sender ascribes meaning to the world. The sender can affect the meaning by drawing more attention to some words instead of others (Fairclough, 2015; 2008). According to Fairclough, it is of limited value to understand language just as a vocabulary that is documented in a dictionary (2008), since a word has different meanings in different contexts. Thus, the analysis of words has to be done in relation to the overall context. This enables us to focus on how the same concept of CSR is being articulated differently.

Metaphors

In continuation of choice of words, we find it interesting to investigate the use of figurative language and metaphors in the CSR communication, as the use of metaphors signals how the companies understand and organise their reality. According to Fairclough: *"metaphors structure the way we think and the way we act, and our systems of knowledge and belief, in a pervasive and fundamental way"* (1992, p. 194). The objective of this part of the textual analysis therefore is to discover where the metaphors used in the communicative event have been taken elsewhere from, as well as to determine if these can be related to the religious and cultural values identified during the analyses of social practice (Fairclough, 1992). Thus, this analysis will enable us to uncover how the companies think about CSR through the way they are metaphorizing their communication. For instance, if they are using expressions like *"flourish"*, *"blooming"* and *"nurture"*, it could signal that the companies perceive CSR as something that evolves and advances over time.

Transitivity

When analysing transitivity in a communicative event, it is the processes and how these processes are connected with subjects and/or objects that are of interest (Fairclough, 2008). The analysis of transitivity deals with sentence constructions of *relational processes*, *action processes*, *mental processes* and *event processes* (Fairclough, 1992). A relational process is where a verb in a sentence indicates a relationship between people and/or things, e.g. *"climate change is part of our risk management"*, whereas an action process is where a subject (also called an agent) acts in accordance with an object,

e.g. *“global issues change company conduct”*. Closely connected with action processes are mental processes, which deal with how subjects perceive or feel about a given object, e.g. *“we fear climate change”* (Ibid.). The analysis of transitivity further focuses on whether the statement is constructed actively or passively. In an active sentence construction, the agent is made explicit as the example above, whereas in the passive sentences the goal of the statement is made as the subject, and the agent is either constructed as a passive agent e.g. *“By reducing the environmental impact...”* or omitted altogether e.g. *“human rights were considered”* (Ibid.). The choice of a passive agent is either due to the agent being unknown, the agent being irrelevant or a wish to deliberately hide the agent in order to reduce agency and responsibility for the specific statement (Jørgensen & Phillips, 2002; Fairclough, 1992). The passive voice makes the claim a kind of natural phenomenon and thus turns the statement into given and already known information. The analysis of transitivity will therefore enable us to determine *what* or *who* is attributed significance as well as uncover the responsibility for the specific statements constructed throughout the CSR communication.

Modality

Closely connected with transitivity is modality, which is related to the sender's degree of affinity with or affiliation to a specific statement (Jørgensen & Phillips, 2002). The analytic objective is therefore to determine the degree of affinity expressed with propositions through modality (Fairclough, 1992). The affiliation is often demonstrated through modal verbs like *“must”, “should”, “can”* etc., but also the tense of used verbs, modal adverbs and expressions of hedging e.g. *“a bit of”* all signify how important the claim is for the sender. Moreover, Fairclough distinguishes between two forms of modality: subjective or objective (Jørgensen & Phillips, 2002). If objective modality is being used in the text, the claims are being presented as facts and undeniable truths, whereas texts with subjective modality will come across as being more personal e.g. *“we believe climate changes is severe”*. Subjective modality reveals that the senders are projecting their own perspective to the text and thus it is the speaker's own affinity that is evident. The analysis of modality will therefore enable us to analyse the companies' affiliation to different statements and determine which CSR topics are more important to them than others.

Visual Images

The last element of the textual analysis focuses on the visual images that the companies use in their CSR communication, as discourse not only consist of spoken and written language but also pictures and illustrations (Jørgensen & Phillips, 2002). This extension of the textual analysis is considered acceptable by Fairclough, even though he is a linguist. He believes pictures can be more powerful than

written language, as he states “*a visual image can, if it works, instantaneously create a world which potential consumer, producer and product can jointly inhabit, before a reader gets to read (or a viewer to hear) the language*” (1992, p. 211). Hence, we find it relevant to investigate how visual images may support the communication of CSR, as well as how the visuals contribute to the construction of the companies’ understanding of CSR.

5.2.2 Coding as Empirical Approach

As part of our text analysis, we will process, systematise and code the data to make it more easily accessible and create an overview of the companies’ communication, by use of Attride-Stirling’s (2001) thematic network analysis. Fairclough (2008) is generally occupied with smaller bits of text, but since our amount of data is as large as it is, we find this approach relevant in order to pick some pieces of text to be used for the textual analysis. Furthermore, the coding will be used especially in conjunction with the analysis of *choice of words* in order to identify dominating keywords and themes throughout the texts. These themes will be summed up in the thematic networks, which will provide an illustrative overview of the themes identified within each country’s CSR communication.

Attride-Stirling’s thematic network analysis “*enables a methodical systematization of textual data, (...) aids the organization of an analysis and its presentation, and allows a sensitive, insightful and rich exploration of a text’s overt structures and underlying patterns*” (Attride-Stirling, 2011, p. 386). By processing the data like this we can gain deeper insights into the companies’ CSR communication, and at the same time it becomes transparent how various perspectives arise and find expression (Attride-Stirling, 2001). Thematic networks are defined as “*web-like illustrations (networks) that summarize the main themes constituting a piece of text*” (Attride-Stirling, 2001, p. 386), and these networks illustrate the process of going from text to interpretation (Attride-Stirling, 2001).

The method presents three levels of themes, namely *basic themes*, *organising themes* and *global themes* (Ibid.). The figure on the following page illustrates the structure of a thematic network and the interdependency of the three themes:

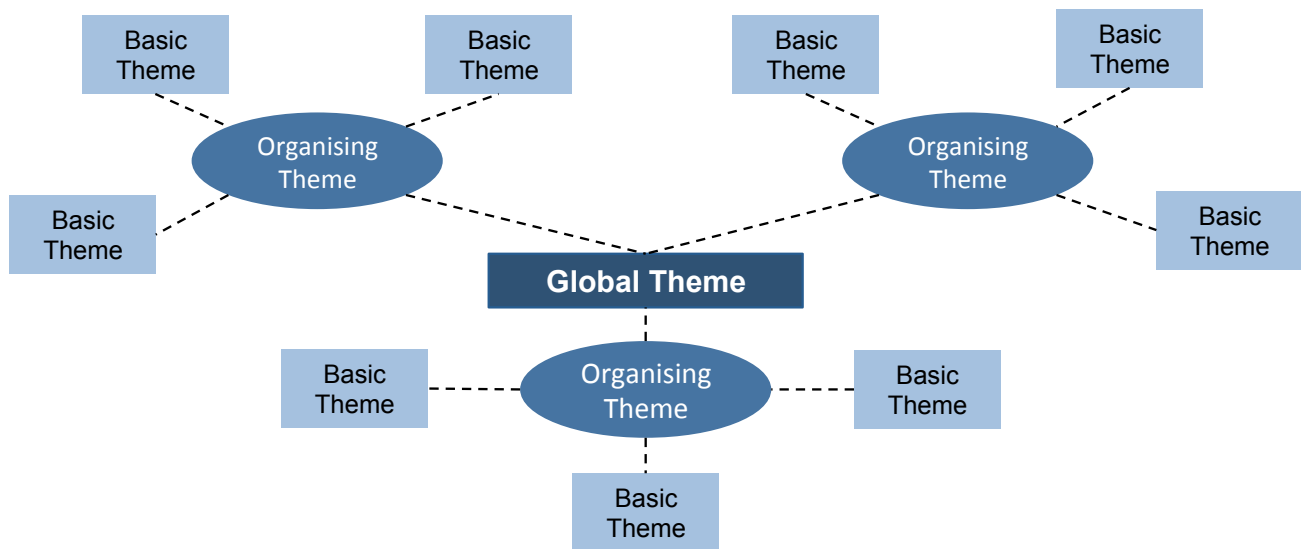


Figure 6: Attride-Stirling's thematic network (Attride-Stirling, 2001, p. 388)

Basic Theme

As implied by its name, the basic theme is exactly basic and does not say much about the text as a whole. Therefore, the basic themes must be read in the context of other basic themes in order for them to make sense (Attride-Stirling, 2001.). When put together, the basic themes represent an organising theme.

Organising Theme

The organising themes group the basic themes of similar issues into "*clusters of signification*", which then reveal more of what is going on in the text (Attride-Stirling, 2001, p. 389). Furthermore, the organising themes enhance the meaning of the broader themes in the text, when grouping organising themes into clusters, and thus creating global themes (Ibid.).

Global Theme

Global themes are the superordinate themes that tell us what the text as a whole is about, as they "*present an argument, or a position or an assertion about a given issue or reality*" (Attride-Stirling, 2001, p. 389). A text can contain more than one global theme depending on the complexity of the data. However, there will be fewer global themes, than organising and basic themes (Ibid.)

The Analytical Steps

Specifically, the thematic network analysis consists of six steps: 1) Coding the material, 2) Identifying themes, 3) Constructing thematic networks, 4) Describing and exploring thematic networks, 5) Summarising thematic networks and 6) Interpreting patterns (Attride-Stirling, 2001).

The first step consists of breaking the texts into smaller manageable segments by use of a coding framework, devised based on recurrent issues in the texts and a set of theoretical constructs (Ibid.). Then you a) construct some codes, which are used to b) dissect the text into segments of meaning according to the codes (Ibid.). We read our empirical material several times and marked words and perspectives that were continuously repeated, and based on that we devised a set of codes for each country (see Appendices 4, 5 and 6). Then we went through the material again and by use of our codes we selected chunks of text and words to be used in step two.

In this second step, we a) went through the text segments and refined the dominating themes found in the texts (Ibid.). Then we b) reduced the data into a “*set of significant themes that succinctly summarize the text*” (Attride-Stirling, 2001, p. 392).

Thirdly, networks were constructed by arranging the themes into coherent groupings of similar topics (Ibid.). The themes that are now gathered in different groupings, or networks, constitute the basic themes. Hence, next step was to organise these basic themes, within each network, into clusters and deduce broader organising themes from these clusters (Ibid.). Subsequently, the global themes were defined based on the claims, propositions or arguments that the organising themes represent (Ibid.).

Steps 4, 5 and 6 concern the analysis and interpretation of the constructed networks (Ibid), which will be done continuously during the analysis of text and discursive practice.

5.3 Determination of Validity

To ensure that the results of the thesis can be considered valid we must consider the quality of the investigation. Jørgensen and Phillips (2002) list three criteria that can be used to determine the validity of a discourse analysis: *Coherence*, *Fruitfulness* and *Transparency* (p. 125).

Coherence entails that the analysis must present coherent arguments as well as be in line with the discourse analytical account (Jørgensen & Phillips, 2002). We believe that all aspects of our analysis are consistent with the CDA, and therefore we argue that this criterion is fulfilled. Second, the

fruitfulness of the thesis can help determine its validity (Ibid.), which focuses on the “*explanatory potential of the analytical framework including its ability to provide new explanations*” (Jørgensen & Phillips, 2002, p. 125). As we have outlined in the literature review, we place ourselves in a gap by researching the link between religious values and CSR communication to determine whether religious values can be said to influence the understanding of CSR in different parts of the world. Our ambition is to provide new knowledge regarding the concept of CSR, and thereby provide new explanations as to why CSR differs depending on local context. As a result, we estimate that the criterion of fruitfulness is also met. The third criterion, transparency, considers the presentation of results (Jørgensen & Phillips, 2002). The reader must be able to evaluate the researcher’s interpretations by being presented with examples of the empirical data as well as detailed explanations of how the researcher reaches her conclusions (Ibid.). We will once again argue that we fulfil this criterion, since we will regularly draw in examples and quotations from our empirical material as well as provide overview of our findings and elaborate on how we have reached those findings.

Based on the above we would argue that we meet Jørgensen and Phillips’ three criteria of validity.

5.4 Reflections on our roles as analysts

When undertaking the roles as discourse analysts within a project that is based on a social constructionist perspective it is important to exhibit thorough reflexivity about our own influence on the outcome of the analysis (Jørgensen & Phillips, 2002). We have already touched upon this subject in the section *Theory of Science* yet we want to elaborate a little on the main implications here.

Since discourses are socially constructed meaning systems, it might be problematic for us to work with discourses that are close to us, as they are too familiar (Ibid.). Hence, if a discourse is familiar it might be difficult to treat it as exactly a social construct that could have been different, since we as analysts share many of the same taken-for-granted understandings as expressed in our materials (Ibid.). This might prove an issue in our analysis of the Danish companies, since we are used to being part of the CSR discourses that dominate here. In the same way that it might be a challenge that we are living in Denmark and therefore our perception of social reality is deeply rooted in the culture here, this could also be our benefit as we might be able to connect some dots easier and on a more detailed level, between the way we perceive CSR and our religious values, simply because we know the culture. These challenges and/or benefits are not as evident in relation to the analyses of Turkey and India, since we are complete outsiders to their respective religions and cultures, as well as CSR discourses.

Furthermore, we are aware that if this same study had been conducted in Delhi by two Indians they might conclude differently regarding the correlation between CSR and Hinduism - and the same goes for Turkey and Islam. This would probably even be the case if two other Danes were conducting the analysis, as our own perceptions of reality not only influence how we see things, but also what we see. This will obviously be determining for the results that we are able to produce.

6 Analysis

As we are now moving on to the analysis of whether - and how - religious values are evident in the different companies' CSR communication, we will briefly outline the structure of the analysis. First and foremost, the analysis will be 'separated' in three, hence first we will look into 1) Turkey, followed by 2) Denmark and then 3) India. Each part is structured so that first we outline the social practice of the country, second we conduct the text analysis of the communication from the five companies representing the country, and finally, we interpret the text analysis based on the uncovered values in the social practice and present the identified discourses in the discursive practice sections. To sum up the discourses identified in the three countries, we will complete the analysis with a comparison of the similarities and differences that are evident between the countries' CSR discourses.

Additionally, in the sections of Social Practice for each country, we will identify the overriding values that characterise this specific religion and its perception of proper behaviour. This is done based on our gathered historical literature, and we will be emphasising each religion's outlook on humans, its perspective on way of life as well as perspective on nature.

6.1 Turkey

In the following, we will analyse the context that is unique for Turkey, including religion and culture, followed by a text analysis of the five Turkish companies' CSR communication. The discourses identified will be elaborated and related to the identified religious values in Discursive Practice (section 6.1.3).

6.1.1 Social Practice

In the following we will be addressing Islam, particularly the branch of Sunni-Islam, and uncover the moral codes and values embedded in the religion. Subsequently, we will focus on how Islam has been manifested in the lives of the Turkish people throughout modern time. This will enable us to understand the context that applies to the Turkish CSR communication, and thus, the analysis will constitute the foundation for us to determine whether or not the understanding of CSR that is evident in Turkey can be linked with religious values.

6.1.1.1 Islam in Turkey

A central element within Islam is the belief in the one and only almighty God, Allah (Skovgaard-Petersen, 2003). Muslims believe that Allah governs the World, as he knows both the past and the future, thus they must follow the commands for proper actions, which Allah has provided, in order for them to enter paradise and thereby avoid hell, when the world comes to an end. Being punished for one's wrongful actions is often repeated within the religious scripts and has made a fear of 'judgement day' an essential part of Islam (Sørlander, 2006).

Muslims are dictated proper behaviour through two religious scripts: the Qur'an and Hadith (Tønnsen, 2006; Skovgaard-Petersen, 2003). The Qur'an is based on a revelation that the prophet, Muhammad, was given by an archangel on behalf of Allah (Tønnsen, 2006). The Qur'an is the complete and definitive revelation, meaning that no other revelations will or have been given since (Skovgaard-Petersen, 2003). Besides the Qur'an, the religious script of Hadith exists, which involves what Muhammad has said and done in relation to the practice of Islam, e.g. prayers, charity and pilgrimage (Skovgaard-Petersen, 2003). The Hadith moreover includes the advice given by Muhammad to others of his time (Tønnsen, 2006), which has later been adopted as guidance for living Muslims.

The Practice of Sunni-Muslims

The practice of Islam is divided in two: Sunni Muslims and Shia Muslims, and today the Turkish people are dominated by Sunni Muslims (Yavus, 2008); why we will focus on the Sunni way of practicing Islam and the values that are perceived to be important for them.

Sunni-Muslims believe that the Qur'an and the Hadith should be interpreted as if Allah's words were law (Yavus, 2008; Tønnsen, 2006). However, how the interpretation should happen varies, which has lead to four different schools of jurisprudence. In Turkey the Hanafi School of law is applied (Yavus, 2008), which values personal opinion and analogy (Solow, 2016). Hence, the establishment of rules and guidance is derived from a comparison of the Qur'an and Hadith, and if the words of the Qur'an and Hadith are perceived to be unambiguous or non-adequate, personal reasoning is called for. This has resulted in the practice of Islam in Turkey to be perceived as one of the most liberal forms within the Muslim community (Murphy, 2002).

6.1.1.2 Muslim Values and Actions

According to the Qur'an, one of the most precious missions in life is to take care of one's family and preserve one's biological bonds (Tønnsen, 2006). To be unwed and childless is thought to be against Allah's will and the natural order in life, as reproduction is an essential human duty (Jensen &

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

Rothstein, 2002). Thus, having children are of great value and a goal in itself, but a Muslim's duties are not restricted to 'only' bringing children into the world; Muslims must also play an important part during children's adolescence. Taking care of children implies primarily that a Muslim must pass on his expertise and experiences and encourage children to seek further knowledge, thus, take on the role of parenting them (Tønnsen, 2006; 2000).

Moreover, the community is of high value within Islam. Allah encourages people to always act in accordance to their neighbours and relatives, which have made the bond to others a significant part of the Muslim identity (Yavus, 2008; Jensen & Rothstein, 2002). Whenever Muslims are in doubt whether their actions are perceived to be right in the eyes of Allah, the decision often relies on what is perceived to be the best for the community (Jensen & Rothstein, 2002). Besides aligning one's thinking in terms of benefitting the common good, Allah also stresses the shared obligation of helping both poor and weak. Every Muslim is required to help out wherever it is needed, as it is a joint responsibility to empower the community (Skovgaard-Petersen, 2003; Hassan, 1998). Hence, Muslims ought to think in terms of the community and act according to what is best for the community as a whole. However, the community is thought of as the 'Muslim community', as Islam differentiates between faithful Muslims and those belonging to other religious affiliations, which are perceived to be of second-rate (Jensen, 2006; Tønnsen, 2006).

The Five Pillars of Islam

As a result of being an action-oriented religion, values are often formulated as specific actions (Yavus, 2008). The Five Pillars of Islam constitute five acts that any Muslim has to follow and conduct all the way through his or her life (Skovgaard-Petersen, 2003; Hassan, 1998). The first Pillar deals with the unity of Allah and it is stated that every action a Muslim conducts must be done in favour of Allah. The second Pillar elaborates on how to conduct a proper prayer. The third Pillar is centred on the yearly fast that every Muslim have to do at the same time, as it is an act of solidarity and equality. The fourth Pillar concerns a pilgrimage to the first Muslim mosque, Mecca, whereas the fifth Pillar deals with mandatory charity (Hassan, 1998).

The Pillar regarding charity requires a yearly contribution of at least 2.5 % of one's fortune to Muslims in need. Within Islam it is not frowned upon to be rich, but the religion does not tolerate a strong desire for money, making the Pillar of charity closely related to the value of empowering the community, as earlier mentioned. According to Hassan (1998), the contribution is perceived to be a spiritual investment in Allah, who will provide the proper return on 'judgement day', but it is also an act of showing self-sacrifice and care for others and thus, liberate oneself of selfishness. This liberation

though, will only happen if the contribution is made quietly and without any self-promotion; hence it must be a truly selfless act.

6.1.1.3 Islam And The Turkish Identity

According to Yavuz (2008) and Sørensen and Boel (2005), being a Muslim is perceived to be a key element of the national identity of Turkey, which dates back to especially the Cold War. At that time the Turkish Muslims were frightened of the Communists and their atheism (Sørensen & Boel, 2005), which resulted in Islam being internalised even stronger as the cultural and moral legacy within the Turkish society (Yavuz, 2008). The Turkish people continued acting in accordance with the 'Muslim way of doing things', as this differentiated them from the non-Muslim Slavic population (Ibid.), and therefore was an act of resistance towards the communistic regime. The national feeling of being a Turkish Muslim and not 'only' a Turk has continued until this day, which the Head of the Directorate of Religious Affairs in Turkey, at the time, M. N. Yilmaz, stated explicitly a few years ago in a speech: *"if we take those acquired Islamic characteristics out of Turkish national identity, there will be little left behind. Islam molds Turkish national identity. Islam is both reason and guarantor of our national existence"* (as cited in Yavuz, 2008, p. 133).

Summary

To sum up the social practice of Turkey, the Muslim outlook on people centres on collectivism. Islam emphasises the awareness and responsibility towards the Muslim community, as Muslims are favoured over other religious beliefs. The focus on collectivism is also evident in the Muslim way of life, as Muslims' duties encompass 1) reproducing and passing on knowledge to children, 2) conducting decision-making in terms of the common good, and 3) contributing to charity for people in need in order to show self-sacrifice and care for others. Hence, proper behaviour revolves around taking care of other 'fellow' Muslims. However, it is interesting to note that a perspective on nature is not being emphasised among the Muslim values, which is due to the special status human beings have been given in Islam (Jensen & Rothstein, 2002). Despite the nature being part of Allah's creation, and therefore it must be respected, humans are regarded to be of first rank. Hence, Muslims' first priority and main responsibility is the state of the human beings.

6.1.2 Textual Analysis

Based on one section in an annual report, two CSR reports and two web pages (see table 3 on page 36), we will in the following look into how the Turkish companies articulate CSR by investigating their choice of words, metaphors, transitivity, modality and visual images. The textual analysis is structured according to the thematic networks, we were able to create based on the coding of the Turkish CSR

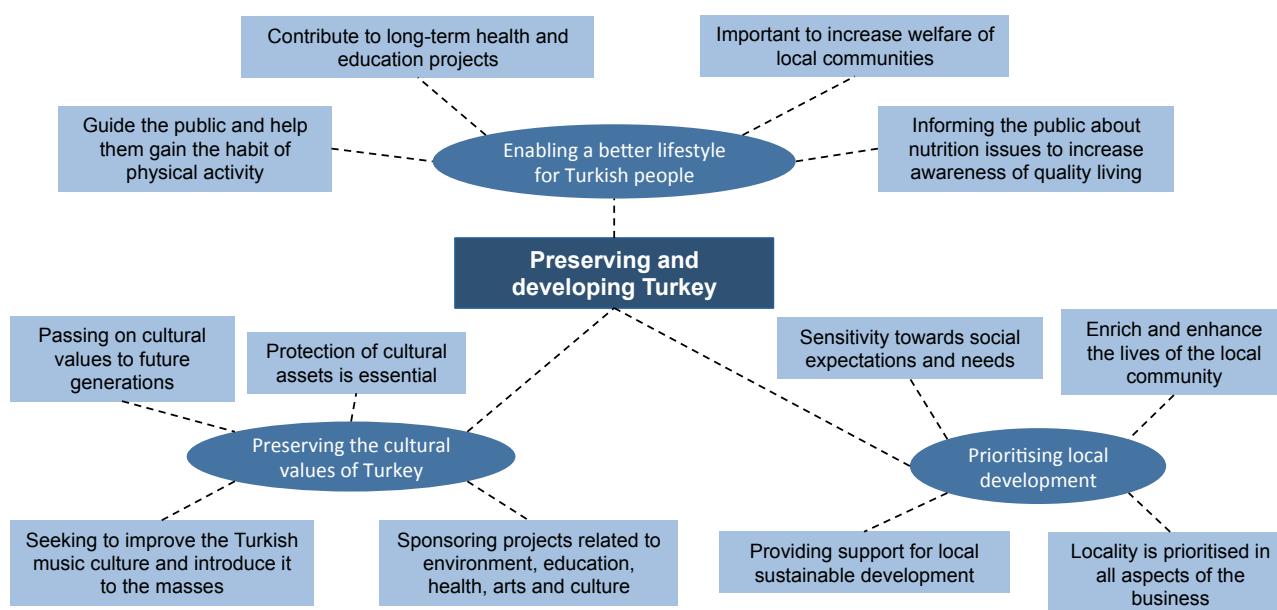
Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

communication. The coding enabled us to identify recurrent keywords (see Appendix 4 for full list), which signal the meaning that the Turkish companies ascribe to CSR.

During the textual analyses of all three countries we will highlight keywords in bold in the examples in order to illustrate our arguments to the reader. Furthermore, we will omit the use of company names in the examples as well as in the text, as we estimate that they are confusing to the overall impression of the text, while they do not bring any value, in terms of answering our problem statement; since our focus is not on the specific companies but on the findings we can generate across all five companies, in each country.

6.1.2.1 Preserving and Developing Turkey

Based on keywords such as 'local community', 'national culture', 'quality of life' and 'contribution', the first theme regarding strengthening local communities, of which the Turkish companies are a part, was identified. The Turkish companies have a large focus on developing locally, improving welfare and preserving cultural values, which is also illustrated in the thematic network below:



The Turkish companies are taking active ownership of their actions and beliefs towards community development, as they are predominately using active sentence constructions with either the usage of “we”, the name of the company or the name of the particular CSR initiative. This indicates that they are taking full responsibility for their actions and by combining it with the use of verbs in present tense such as “seek” and “ensure” (see examples below), the Turkish companies signify that their actions towards the communities are continuous (Fairclough, 1992). Thus, the importance the companies ascribe to developing the communities is underlined:

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison
<p><i>"We seek to positively impact the development of the communities in which we operate"</i> (Anadolu Efes, 2015, p. 33)</p> <p><i>"Our business strategies are, therefore, intended to ensure that our companies have a social effect on communities in its area of interaction"</i> (Yasar, 2015, p. 31)</p> <p><i>"(...) [the company's approach to CSR] includes efforts to enrich and enhance the lives of the society we operate in"</i> (Erbak-Uludağ, 2016)</p>			

The companies ascribe local development with phrases like:

*"Increase **physical activity** (...) through [building] a football infrastructure"* (Ülker, 2015, p. 38)

*"(...) [company name] provides [contributions, ed.] to the **arts**, to **education**, to **sports** and to the protection of **cultural assets**"* (Yasar, 2015, p. 16)

*"(...) **create** awareness for the necessity of **activity** for a **healthy life**"* (Eti Gıda San Ve Tic, 2015a)

*"(...) provide the **necessary** resources for high school's **art** and **sports clubs**"* (Erbak-Uludağ, 2016)

Hence, the general tendency across the Turkish companies is to focus on strengthening the quality of life in the local communities in terms of health, culture and education. The last example uses the modal adjective "*necessary*", which indicates that the company perceives its contribution to the local community as something that is required. Additionally, it is evident in all of the above examples that the companies are aware of their surroundings and the societal needs, which further supports the significance that the Turkish companies ascribe to community development.

The contributions the Turkish companies make to local development are detached from the companies' own businesses and value chains, as they mainly support and engage in activities, such as sports clubs and arts; indicating a philanthropic understanding of CSR, as the discretionary responsibilities of business "*(...) includes actively engaging in acts or programs to promote human welfare or good will*" (Carroll, 1991, p. 42), which often is utilised through "*(...) donations directed at various causes such as education, community improvement, and arts and culture*" (Carroll & Shabana, 2010). Despite a heavy use of verbs such as "*support*" and "*contribute*", to describe the support the Turkish companies provide to various causes the words "*donate*"/"*donations*" are just mentioned three times throughout the Turkish CSR communication (Anadolu Efes, 2015, p. 34; Yasar, 2015, p. 94 &

Analysis	Discussion	Conclusion	Contribution & Future Research
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116). This indicates that the Turkish companies do not want to create an immediate association of them ‘just’ giving money, as the companies feel engaged in the development of communities and do not only perceive their initiatives as ‘simple transfers’ or donations.

The companies’ high affiliation towards community development is further evident in the companies’ heavy use of modal adjectives combined with the use of relational processes:

“[Company name] is aware of the importance of increasing the socio-economic and socio-cultural welfare of the communities in which it operates” (Anadolu Efes, 2015, p. 33)

*“(…) our **ultimate** target is adding value to their [consumers, ed.] lives” (Yasar, 2015, p. 50)*

*“Local employment is a **significant** pillar of [the company’s, ed.] human resource policy” (Anadolu Efes, 2015, p. 33)*

As the examples above show, the use of relational sentences ascribe responsibility to the companies, meaning that “*increasing welfare*”, “*local employment*” and “*adding value to others’ lives*” become equal to their business behaviour. The majority of statements are presented as subjective modalities as it is the companies’ perspectives, which are being projected into the sentences and by using the adjectives “*ultimate*” and “*significant*”, the Turkish companies emphasise the importance of their efforts.

An interesting element in the emphasis on strengthening the community is that “*local communities*” seem to be within the boundaries of Turkey only. Across all of the companies’ CSR communication the word “*Turkey*” is mentioned more than 150 times, as the companies’ initiatives either take place in or aim to benefit the country, making it evident that all the Turkish CSR efforts are centred - with “*pride*” - on the nation of Turkey, which is illustrated in the following statements:

*“the project experience the **pride** of representing **Turkey**” (Eti Gıda San Ve Tic, 2015c)*

*“(…) [company name] provides contribution to the economic and social development of **the country**” (Yasar, 2015, p. 12)*

Despite no explicit reference to Turkey in the last example, the use of a definite article in front of “*country*” indicates that the company is certain that the receiver is aware of which country is being referred to. Thus, the receiver and sender share a code of reference (Helder, 2011), meaning that both

Analysis	Discussion	Conclusion	Contribution & Future Research
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parties have an implicit agreement that “*the country*” is naturally Turkey. The shared code of reference is further substantiated by the wording of “*our country*” used throughout two of the companies’ CSR communication, for example:

*“(...) support **our** students (...) in becoming valuable, successful and responsible individuals for **our country**”* (Erbak-Uludağ, 2016)

*“(...) [the company started a project, ed.] to preserve the cultural values of **our country**”* (Eti-Gada San Ve Tic, 2015e)

By using a personal pronoun like “*our*” the companies seek to affect the receiver emotionally as well as stress the feeling of belonging to the same unity (Helder, 2011), hence the Turkish companies are making use of *pathos* (Ibid.). The shared reference of “*our*” furthermore indicates that the Turkish companies try to underline that their CSR efforts are not conducted for the companies’ own advantage, but in favour of society at large; though within the boundaries of ‘their shared nation, Turkey’. The distinction between ‘us’ (the Turkish people) and ‘them’ (everybody else) also becomes apparent in the ‘national feeling’ that the Turkish companies express. They appear to be of the firm belief that sustaining the country’s ‘survival’ in the future is something that the companies have to take responsibility for, and therefore is an important part of their CSR efforts.

In continuation of the strong national feeling identified above, and as is evident from the thematic network, another aim of the companies’ focus on community development is to maintain the cultural values of Turkey:

*“(...) [the company] seeks to **improve the culture** of international classical music in **our country** and **introduce it to the masses**”* (Erbak Uludağ, 2016)

*“(...) [the company] started [an initiative, ed.] to **preserve the cultural values of our country** and to pass them on to future generations”* (Eti Gada San Ve tic, 2015e)

*“(...) [the company] regards (...) the **protection of cultural assets** as an **important** and **essential** means of the principle of **sharing with society**”* (Yasar, 2015, p. 95)

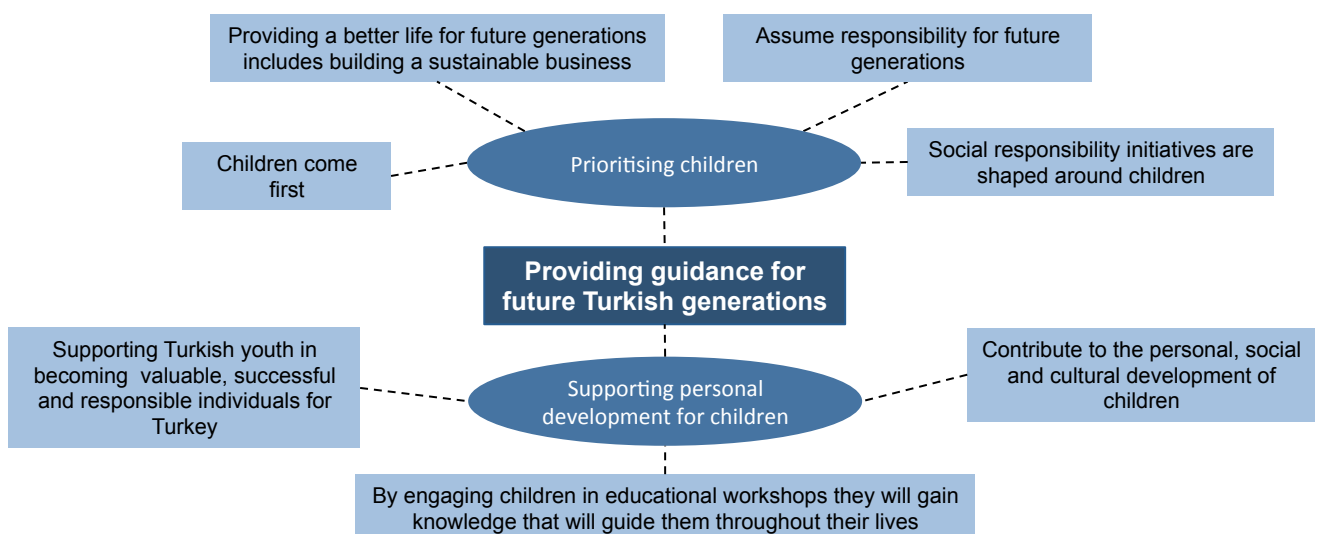
Hence, the companies’ emphasis on contributing to the Turkish communities applies not only to local development, but also to preserve the cultural values of the nation, which feeds into the philanthropic understanding of CSR, regarding the support of arts and culture. By using value-laden words such as

“preserve” and “protection” combined with “important” and “essential”, the Turkish companies are indicating that the maintenance of national values is important to them. They are emotionally invested in the statements, which is further highlighted by using a mental process as is evident in the last example above, “as an important (...)”. Furthermore, phrasing the contribution as “sharing with society”, indicates an understanding of their CSR initiatives, as something they share with society. Hence, the previous argument regarding the Turkish companies’ engagement in their community initiatives, as more than ‘just’ donations is further substantiated. Therefore, arguably the Turkish companies want to express their solidarity with the community.

To sum up, it can be concluded that an essential part of the Turkish understanding of CSR centres on contributing to the development of local communities within the boundaries of Turkey. The companies are supporting causes that are targeted towards improving and disseminating sports and arts, increasing the educational level and preserving the cultural legacy. However, the efforts have no direct connection to the businesses or their value chains, but rather centre on contributing to local causes, which indicates a philanthropic understanding of CSR.

6.1.2.2 Providing Guidance for Future Turkish Generations

As was apparent in the previous theme the Turkish companies are emphasising the need for improvement of the educational level in Turkey, which feeds into the second theme identified revolving around youth. This theme was identified based on keywords as ‘future generations’, ‘better life’ and ‘children’. The significance of fostering and supporting future generations is explicitly made in the Turkish companies CSR communication, which is illustrated in the thematic network below:



The Turkish companies are prioritising children in their CSR efforts, as several of their CSR initiatives centre on “*children*” and “*future generations*”, which also is evident in the below examples:

*“[The company] **shapes** its social responsibility mainly around **children**, inspired by the words of its founder (...): ‘Everyone has the right to **a happy childhood**, no matter where they live’. ” (Ülker, 2015, p. 36)*

*“[The company], with an enthusiasm to **create a better future**, assumes its responsibility to **new generations**” (Anadolu Efes, 2015, p. 1)*

*“(…) [the company] **produces** sustainable values to be **inherited** to the **future generations**”(Yasar, 2015, p. 12)*

Through use of active agency the Turkish companies assume responsibility towards ensuring “*a happy childhood*” and “*a better future*” of the children. Despite one of the companies’ expression of hesitation by the use of the modal adverb “*mainly*”, the companies are generally emphasising their on-going commitment towards children by using verbs in present tense. Furthermore, one of the companies has highlighted their CSR efforts under the headline “*children first*” (Ülker, 2015, p. 36), which indicates that children are ascribed great importance for the company as the statement is presented as a categorical modality, and thus cannot be denied. However, the way the companies are addressing their responsibilities towards children indicates that passing on knowledge or ‘lecturing’ the children is the purpose of their initiatives, almost as if the companies were parenting them. For instance, by stating that “*[the company] produces sustainable values to be inherited to the future generations*”, the company assumes a position of superiority, and the values that they live by should be passed on to their descendants. Hence, they take part in influencing values and behaviour of the future generations. This is further evident in the following examples:

*“(…) the aim of [a CSR initiative is, ed.] contributing to the **personal, social and cultural development** of the children” (Eti Gıda San Ve tic, 2015b)*

*“[A CSR initiative, ed.] continues to contribute to the **cultural, psychological and mental development** of children” (Yasar, 2015, p. 96)*

The Turkish companies are emphasising personal, social, psychological and mental development, which feeds into the ‘parenting’ role. Moreover, the use of phrases such as “***touch** children’s lives*” and “***guide** children throughout their lives*” when articulating the aim of their CSR initiatives (Ülker, 2015,

Turkey

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p. 38; Eti Gıda San Ve Tic, 2015d) further substantiates the tone of passing on knowledge as well as indicates the companies' wish to have impact on the children's lives.

The importance of making an impact on children's lives is further supported by the heavy use of photographs of happy children throughout all of the Turkish CSR communication:



Pictures taken from Erbak-Uludağ, 2016; Eti Gıda San Ve Tic, 2015d; Ülker, 2015 Yasar, 2015

The photographs are mainly used in connection with written paragraphs, where the companies are stating what their various initiatives include, as well as the impact these initiatives have had on the public. Using photographs makes the sender and its main messages appear trustworthy (Ogilvy, 1985), and hence the companies come across as being more sincere in their actions of supporting the children in their personal development. The visual images illustrate the effect the companies have (or at least wish to have) on the Turkish youth, which transforms the impacts and actions of the companies into something conceivable.

However, the constant emphasis on supporting the development of the “*future generations*” does not only indicate that children's progress is an important part of doing CSR in Turkey, but also indicate that the Turkish companies aspire to have long-lasting impacts. By using the word “*future*” the Turkish companies insinuate that they have a long-term perspective on their contributions; the Turkish contributions should help the current generation - as well as the coming generations - “*in becoming*

valuable, successful and responsible individuals" (Erbak-Uludağ, 2016). This long-term perspective is also evident in the aspiration of enabling "*a better life*", which is evident in the below examples:

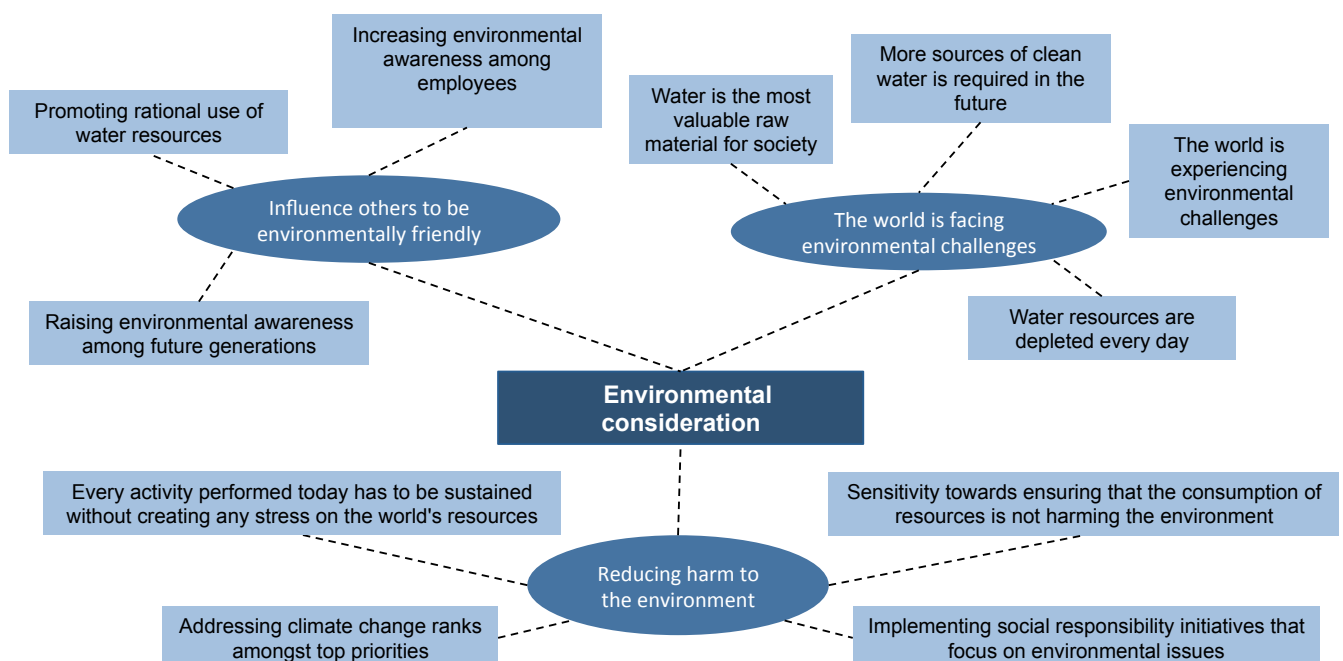
*"The basis of our sustainability approach consists of (...) contributing to a **better life**" (Yasar, 2015, p. 36)*

*"(...) emphasizing our commitment to support the sustaining of a **better life** for **future generations**" (Anadolu Efes, 2015, p. 3)*

In order to summarise the theme, it is clear that the Turkish companies' aspire to create better lives for future generations, which include supporting children's personal and educational development, as well as increase their awareness of CSR-related issues. The Turkish companies assume an almost parental responsibility for developing and guiding the future generations.

6.1.2.3 Environmental Consideration

In addition to the large focus upon the social dimensions of CSR as described above, the environmental aspect is also touched upon in all of the Turkish companies' CSR communication. The keywords that form the foundation of this theme are 'energy resources' 'environmental protection' and 'environmental issues', and it centres on efforts against "*climate change*", as evident in the thematic network:



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The Turkish companies are ascribing their actions towards the environment as being part of their “*top priorities*” and something they are “*extremely sensitive*” towards:

*“Addressing **climate changes** ranks amongst our **top priorities**”* (Anadolu Efes, 2015, p. 3)

*“(...) our company is **extremely sensitive** to ensuring that our packaging does **not harm the environment**”* (Erbak Uludağ, 2016)

By using a modal adjective such as “*extremely*” the company signifies high affiliation towards ensuring that their operations have incorporated environmental considerations. However, this example constitutes an exception rather than the rule within the Turkish CSR communication, as the Turkish companies generally create a ‘pattern of justification’ to why they are engaging in environmental initiatives, and thereby distance themselves from the topic. The paragraphs that relate to environment are initiated with sentences that make use of relational processes, as evident by the use of “*is*”, and are combined with objective modality as it is not explicitly proclaimed who are behind the statements:

*“Turkey **is** not rich in water resources”* (Eti Gıda San Ve Tic, 2015c)

*“Although three fourths of the earth **is** covered with water, the amount of fresh water that can be used by the human beings is only 1% of the existing water amount”* (Yasar, 2015, p. 10)

*“Today’s world **is** experiencing rapid change. As a result of an increasing population, a new generation with a new lifestyle expectation has been born. In relation to this demographic change social, economic and environmental challenges also arise”* (Anadolu Efes, 2015, p. 10)

Action processes follow the relational processes above, where the companies also use active agency:

*“Every year, **we consume** less water in our breweries and malteries, thus protecting the most valuable raw material for society”* (Anadolu Efes, 2015, p. 14)

*“**[Company name]** integrates environmental protection into its social responsibility efforts”* (Ülker, 2015, p. 38)

By combining both relational and action processes in this order, the Turkish companies are establishing cause and effect. They are justifying their actions based on the use of relational processes and objective modality. Hence, these statements provide reasons as to why the companies e.g. “*consume less water*” and “*integrate environmental protection*” into their CSR initiatives. The use of

Analysis	Discussion	Conclusion	Contribution & Future Research
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objective modality indicates that the Turkish companies do not want to take ownership over the statements, and are therefore distancing themselves from the claims, which arguably expresses a lower degree of affinity than what was evident in the community theme.

This noticeable difference compared to the rest of the CSR communication could indicate that the Turkish companies are trying to explain why they have included the environmental aspect in their CSR communication, and thus indicate that climate change is not perceived as something the Turkish companies would ‘naturally’ take responsibility for. This is further evident in the frequent use of war-related terminology throughout the environmental related paragraphs:

*“Handling the **combat against climate change** within the scope of its sustainability approach (...)”*
(Yasar, 2015, p. 39)

*“A **roadmap** was prepared for adaption to climate (in an area where the company operates, ed.)”* (Eti Gada San Ve tic, 2015c)

*“(...) **combating** climate risk is of major importance (...) We have the utmost focus on **tackling** this issue in a wide perspective (...)”* (Andalou Efes, 2015, p. 3)

*“[The company] was publicly recognised (...) for all of its efforts in **fighting erosion**”* (Ülker, 2015, p. 37)

Using metaphors in the CSR communication with words like “*combat*”, “*tackling*” and “*fighting*” signifies that the Turkish companies perceive climate change as a foreign threat, which needs to be handled. This could further substantiate the perception of the environmental aspect not being a natural part of taking responsibility, as the Turkish companies perceive climate change as an ‘enemy’ that must be fought in order for the them to be able to focus on their main priorities, namely contributing to the development of the community and taking care of future generations.

Furthermore, the previously identified ‘parental’ role that the Turkish companies seem to undertake in terms of influencing and guiding children, also expands to the broader public, when it comes to the environment. The Turkish companies are trying to influence others to become more environmentally friendly and have established CSR initiatives with the purpose of increasing “*environmental awareness*” among their employees, as well as the Turkish citizens in general (Yasar, 2015, p. 39; Ülker, 2015, p. 38). When the companies are addressing people’s resource consumption, they are drawing upon value-laden words, e.g. “*it’s all about using your **common sense***”, “*using the water resources **rationally***”, “*the amount of water extracted **unnecessarily** from the ground*” and “***reckless***

irrigation in agriculture” (Eti Gada San Ve Tic, 2015c). By using such phrases the companies appeal to the public’s emotions - more precisely their conscience - and promote a sense of guilt.

To sum up, the Turkish companies exhibit awareness towards the environment in their business operations, but also see a need to influence others to think about their environmental impact, which is in line with the previous themes, in which guidance and passing on knowledge was also evident. Through the use of war terminology the Turkish companies are emphasising their understanding of climate change as a ‘fight’. However, it is evident that the environmental aspect of CSR is not something that the Turkish companies perceive as a natural part of their responsibility, and therefore, arguably, the environmental aspect of CSR is not as important to them as the social aspects.

6.1.3 Discursive Practice

On the basis of the text analysis we will in the following address the discourses the Turkish companies were seen to draw upon in the articulation of CSR. The series of dominating discourses will be related to the religious values identified during the social practice, as the way the Turkish companies verbalise CSR is bound by those understandings and relations, which dominate their surroundings (Fairclough, 2008). This will enable us to see if the Turkish companies’ use of language reproduces an order of discourse, and thereby tap into a set of religious values regarding proper conduct. Furthermore, we have chosen to focus on the interdiscursivity in the CSR communication, which sets out to investigate the types of discourses that are drawn upon in the communicative event (Fairclough, 2015). Thus, the discursive practice will centre on how the Turkish companies articulate the various discourses as well as combine the discourses in order to create their understanding of CSR; together these discourses constitute the Turkish CSR discourse.

Discourse identified	Evident by	Associated religious value
Community discourse	<u>Choice of words</u> : Local community, national culture, Turkey, contribution, “we” etc. <u>Transitivity</u> : Taking action, assuming responsibility, equalising business behaviour with e.g. “adding value to others’ lives” through relational processes <u>Modality</u> : Present tense to show continuous actions, emphasising importance with the use of adjectives	Collectivism Charity
Parenting discourse	<u>Choice of words</u> : Future generations, better life, guidance, touch lives etc. <u>Transitivity</u> : Assume responsibility through active agency <u>Modality</u> : Present tense to show continuous actions, responsibility is naturally taken due to objective modality e.g. “children first” <u>Use of visuals</u> : Focus on happy children	Family Collectivism
Environment discourse	<u>Choice of word</u> : Energy resources, environmental protection, climate change etc. <u>Transitivity</u> : Uses a pattern of justification by combining relational processes with action processes <u>Modality</u> : Distancing themselves and showing lower degree of affinity <u>Metaphors</u> : Perceives climate change as a foreign threat by use of war-terminology	No immediate association

Table 4: Overview of identified discourses in Turkey (table of our own make)

Based on the textual analysis we were able to identify three different discourses: *the community discourse*, *the parenting discourse* and *the environment discourse*. However, only two of the discourses can be linked with the uncovered religious values, making the last discourse inexplicable within the scope of our social practice and thus indicates that other influencing factors are at stake. However, the discourse is not less valid for this reason, as it is still considered relevant to include, since it constitutes a part of the Turkish CSR discourse. The table below summarises the identified discourses, how they were identified, as well as which religious values the discourses can possibly be associated with:

6.1.3.1 The Community Discourse And Its Religious Precedents

The community discourse is evident in the way the Turkish companies articulate and assert emphasis on local development, improving welfare in the communities and preserving cultural values as part of their CSR. The Turkish companies are committed to ensuring that their initiatives have an “*impact [on, ed.] the development of the communities*” as well as “*enrich and enhance the lives of the society*” (Anadolu Efes, 2015, p. 33; Erbak-Uludağ, 2016). Hence, the community discourse emphasises that CSR is an act of solidarity with the community, which is also evident in the use of the shared reference “*our country*” (Erbak-Uludağ, 2016; Eti-Gada San Ve Tic, 2015e). By using such a reference, the Turkish companies appeal to a patriotic feeling and create a sense of solidarity within the boundaries of Turkey. Hence, the community discourse makes a point of CSR being for the benefit of the nation.

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

Furthermore, the Turkish companies' contributions to *"arts, to education, to sports and to the protection of cultural assets"* (Yasar, 2015, p. 95) are connected to a philanthropic understanding of CSR, which the community discourse rests on, as it is about giving back to the community without any commercial purpose. However, the word *"donating"*, which would have indicated that the only purpose is to provide monetary funds, is only used three times and thus almost avoided within the CSR communication. Hence, the community discourse encompasses a greater engagement and affection towards the community than a simple donation would signal.

Consequently, the Turkish community discourse indicates affection towards the companies' home country and a philanthropic understanding of CSR, which might be explained by the Muslim outlook on people, centring on collectivism, as well as the mandatory charity every Muslim has to make each year (Yavus, 2008; Jensen & Rothstein, 2002; Hassan, 1998). Showing solidarity - as encompassed in the community discourse - can be related to the Muslim duty of empowering the community, meaning that each Muslim should consider the welfare of the community, when they make decisions, and must contribute to improving the life of others, especially those in need, which is manifested in the obligatory Muslim charity (Hassan, 1998). Thus, the Turkish companies' emphasis on contributing to the community by supporting activities targeted towards improving the welfare of Turkish communities and educational levels of Turkish youth could be argued to be a reproduction of Muslim values.

Furthermore, the Muslim outlook on people could be a possible explanation to the fact that the Turkish companies have such strong focus on contributing to 'their own' communities within Turkey, as it is stated within Islam that Muslims are favoured over other religious affiliations (Jensen, 2006; Tønnsen, 2006). Hence, one's 'own people' seem to be prioritised, which is evident in the Turkish companies' community discourse as they do not consider the communities outside of Turkey.

6.1.3.2 The Parenting Discourse And Its Religious Precedents

In addition to the discourse above, the Turkish companies also draw on what we call the 'parenting' discourse, as one of their focus areas centres on guiding, aiding development and passing on knowledge to future generations. The Turkish companies are using phrases such as *"guide children"*, *"produce (...) values to be inherited to future generations"* *"contribute to the (...) development of the children"* and *"touch children's lives"* (Eti Gada San Ve tic, 2015d; Yasar, 2015, p. 12; Eti Gada San Ve tic, 2015b; Ülker, 2015, p. 38), which demonstrates that CSR is understood as taking responsibility for - or at least being a part of - the upbringing of children. Thus the parenting discourse illustrates that doing

CSR in Turkey revolves around having an impact on future generations. This is further evident by the heavy use of photographs of cheerful children.

Moreover, the Turkish companies stress that the role of ‘parenting’ is naturally given, as they make use of statements, such as “*children first*” (Ülker, 2015, p. 36). This indicates that the parenting discourse rests on an implicit and shared understanding that the development of children and creating “*a better life for future generations*” (Anadolu Efes, 2015, p. 3) is a top priority. Thus, CSR is not only to be understood as taking responsibility for developing the community, as was evident above, but also as the guidance and shaping of future generations.

The parenting discourse may be connected to the specific duty of being an essential part in the upbringing of one’s children. Within Islam one of the missions in life is perceived to be passing on expertise and experiences, as well as encourage future generations to continuously develop themselves, as this is the only way that life can be improved (Tønnsen, 2006; 2000). The Muslim aspiration of enhancing the quality of life for future generations and ensuring that children become ‘good’ citizens may therefore explain why the parenting discourse has been included as part of the Turkish companies’ CSR discourse. This particular Muslim value generally applies to one’s own children, and therefore this discourse seems to have been transformed into a more common responsibility towards all children in Turkey. Hence, this change enables the companies to partake in efforts that are typically not related to corporate efforts. Furthermore, Islam states that a Muslim has to think in line of what is best for the community as a whole and not only one’s family (Yavus, 2008; Jensen & Rothstein, 2002), which is a prioritisation that seem to be evident in the parenting discourse, as it emphasises the development of children as being important to Turkey as a whole. Thereby, this discourse could arguably be a modified reproduction of the Muslim value of contributing to development of future generations, and indicates that an important aspect of CSR for Turkish companies is to provide guidance and development for children. This discourse furthermore draws upon a philanthropic understanding of CSR.

6.1.3.3 The Environment Discourse

Besides the two previous discourses, the Turkish companies also draw on an environment discourse in their CSR communication. By addressing their environmental initiatives as a “*combat against climate change*” (Yasar, 2015, p. 39), combined with a focus on “*energy resources*” and “*environmental protection*” in their business operations (Eti Gıda San Ve Tic, 2015c; Ülker, 2015, p. 38), the Turkish environment discourse implies a strategic focus on CSR, which is in opposition to the philanthropic understanding, which was identified above. The construction of paragraphs in the Turkish CSR

communication outlines a pattern of justification; meaning that the Turkish companies are combining both relational and action processes, which consequently results in a creation of cause and effect. This indicates that caring for the environment probably does not come natural for the Turkish companies, as they feel the need to specify the reason behind their actions. This might be explained by the fact that the environment discourse cannot be related to any of the Muslim values identified. However, its existence indicates that environmental efforts are part of the CSR discourse.

Interdiscursivity

To sum up, the Turkish companies' CSR discourse is made up of three different discourses, where two of the discourses (the community discourse and the parenting discourse) indicated higher affiliation for the Turkish companies. These two discourses were seen to draw upon each other, as the Turkish companies combined statements concerning 'caring' and 'development' with the 'community' and their 'country' as a whole, and furthermore, contributing to a 'better life' not only applied to the Turkish children but to the entire country in general. Additionally, the environment discourse were also seen to draw upon the parenting discourse, as it - besides concerning the companies' own impact in their productions - also revolved around 'teaching' the Turkish population to handle natural resources with care.

6.2 Denmark

We will continue by analysing the context that is specific for Denmark in relation to religion, which will be followed by a text analysis of the five Danish companies' CSR communication. The discourses identified based on the textual analysis will be elaborated and related to the religious values identified in Social Practice during Discursive Practice (section 6.2.3).

6.2.1 Social Practice

In the following we will examine the context that surrounds the Danish CSR communication, hence Christianity and its manifestation in the Danish society. First, we will look into the historical development of Christianity in Denmark, followed by how it has been embedded into Danish culture. This enables an understanding of the social reality that the Danish companies operate within, as well as an understanding of the religious values that dominate in Danish culture. Hereby, we can determine if the Danish CSR discourse can be linked with religious values.

6.2.1.1 Christianity in Denmark

In the Christian faith God is constituted by the Holy Trinity; the Father, the Son and the Holy Spirit (Jensen & Rothstein, 2002). This is the main differentiator of Christianity and other monotheistic

religions, such as Islam, as God appears in three different shapes, and Jesus is perceived to be God himself in human form (Ibid.). The Father is the sovereign creator of the world and the human. The Son, Jesus Christ, comes down to the humans to take on their sins and gives them a new beginning. The Holy Spirit constitutes the idea of God's creative power that operates in the world and in the community of believers, until the day Christ will reappear to judge on the Last Day (Ibid.).

Christianity in Denmark roots back to around the year 1000 (Lausten, 2008). During this time the Catholic Church ruled, and was an independent institution with the mission of converting the Western societies to live in accordance with Christian ideals (Ingesman, 2000). In the early 1500s the Reformation took place in Denmark, which became Protestant⁵ together with the majority of Western Europe, and more specifically the Danes became Evangelical Lutheran (Lausten, 2008; Ingesman, 2000). At the same time, the Church in Denmark became a State church (Ingesman, 2000).

6.2.1.2 The Religious Values of Protestantism

Christians perceive God as loving; Christianity constitute ethical teachings and the Bible makes up guidelines for living a life of love in which the overriding value is Christian charity, better known as love of one's neighbour. This is a selfless act of giving back to one's neighbours (Jensen & Rothstein, 2002). The Double Commandment of Love says that you should love God and your neighbour as you love yourself (Ibid.). The Christian ethics revolve around the Ten Commandments (e.g. you shall not murder, steal or covet), but as these are impossible to practice completely they do not constitute law (Jensen, 2006). Being sinful does not begin with a wrong action, it begins with having bad thoughts, as Luther puts it "*good works do not make a good man, but a good man does good works*" (as cited in Wiwe, 2013, p. 95 (own translation); Jensen & Rothstein, 2002). Furthermore, Jesus promotes tolerance and respect for diversity and he encourages the destruction of borders and that we should include 'the others' (Moxnes, 2007). This is also true regarding the relationship between men and women; to Jesus all are equal and men are nothing without women, as well as women are nothing without men (Wiwe, 2013).

Luther's Reformatory Christianity

Professor of theology, Martin Luther (1483-1546) is one of the founders of the new understanding of Christianity that constitutes the foundation of the evangelical movement (Lausten, 2008). He found that the old interpretations of the Bible and biblical scripts were wrong; he broke with the previous understanding of God's justice as something that was earned by doing good deeds and with the ascetic

⁵ Protestantism is one of the three main currents within Christianity, and includes the Evangelical-lutheran church among others

life of monks, nuns and priests as the 'ideal' (Ibid.). Instead, Luther suggested that salvation and eternal life was a free gift from God given to those who believed in Jesus. Hence, through faith and not good deeds would people receive the mercy of God (Ibid.). Furthermore, according to Luther, the Bible was the only source of divine knowledge, which challenged the authority of the Pope (Lausten, 2008; Moxnes, 2007). As such, Luther revalued the daily life of laymen - it was no longer only the few (monks, nuns, priests) who could live an ideal Christian life - now it was showing responsibility in one's daily life that became the ideal (Moxnes, 2007). This break with an authority of the Church also led to an increased focus on individualism instead of collectivism, as well as equality instead of hierarchy (Ibid.).

6.2.1.3 The Manifestation of Religious Values in Denmark

It is agreed among religious historians, academics and politicians that the Christian religion has had an influence on the Danish society, as it is today (Wiwe, 2013; Petersen & Petersen, 2007; Dabelsteen, 2011; Jensen & Rothstein, 2002). Despite the fact that a vast majority of Danes are members of the Danish Church (as they automatically become a member by birth), the Danish people generally do not participate in weekly services (Jensen & Rothstein, 2002). On the other hand, the Danes are frequent users of the Church's rituals that mark religious festivals such as baptisms, confirmations, weddings and funerals (Ibid.). Therefore, according to Wiwe (2013) and Jensen and Rothstein (2002) Danes could also be called 'cultural Christians' (Wiwe, 2013; Jensen & Rothstein, 2002). According to Wiwe (2013) the history and culture of Denmark are under such influence from Christian values that most Danes would probably fall under the term 'cultural Christian', since their childhood and upbringing have been embossed with Christian values to a large extent. This indicates that the Christian values and traditions have been objectified in the Danish society, to a degree where they appear as inevitable givens in daily life.

Denmark has an officially established Church - namely the Danish Evangelical Lutheran Church, which is generally acknowledged as an institutional necessity in the Danish society (Wiwe, 2013). The Protestant traditions and values are not only perceived as Danish cultural heritage, but they are also practically evident throughout the society. For instance, every year the opening of the Danish Parliament is marked by a church service (Ibid.). Furthermore, in 2007 the Danish government at the time appointed a committee to elaborate a 'Democracy Canon' with the purpose of strengthening knowledge of the principles of freedom and representative government that forms the basis of the Danish democracy (Wiwe, 2013; Undervisningsministeriet, 2008). In this canon, Paul the apostle is singled out as a forerunner for some of the values that are represented in modern perception of

Analysis	Discussion	Conclusion	Contribution & Future Research
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democracy: equality and equal rights (Ibid.). These examples further proof that externalisation, objectification and internalisation of Christian values are in effect in Denmark.

Danish Culture

According to Petersen et al. (2007), Christian charity, solidarity, justice, equality and trust are appreciated values in the Danish culture. Love of one's neighbour is fundamental and all people are regarded to be equal of standing and hence have equal rights (Wiwe, 2013). What is more, work and employment are important values in the Danish society and play a big role in the construction of Danish people's identity (Kærgård, 2007). The Protestant work ethic is highlighted as a possible reason behind, as the Danish attitude towards work is believed to originate from a religious standpoint, based on Luther's revaluation of work to be just as good as prayer (Ibid.). Within Protestantism people are predestined to either salvation or damnation and with the beginning of capitalism, which entered Western Europe in the Early Modern Period, the accumulation of wealth was perceived to be a sign of salvation (Ibid.). Hence, as accumulation of wealth became the sign people sought, working hard to achieve this became the obvious solution (Ibid.). Furthermore, according to Kærgård (2007) work was further perceived to be an act of Christian charity, as it also benefitted the neighbour, and with Luther's theology people no longer had to spend much time on doing ecclesiastical deeds such as pilgrimages, which freed up a lot of time to be spend on work. Hence, the Danish heritage contains the idea that the good man provides his labour for the benefit of his neighbour and thus, the common good (Ibid.).

Summary

The Protestant values are still evident in Denmark and play a role in Danish culture. The Protestant outlook on people involves individualism, and emphasises responsibility of one's own life, as well as respecting diversity and equal rights. Furthermore, the Protestant way of life centres on the concepts of: 1) love of one's neighbour, which translates into treating others as one's wishes to be treated, 2) abiding by the 10 commandments, which according to Luther is about what is in your heart and not what you do, and 3) demonstrating a high work ethic, since it is perceived to be beneficial for not only oneself, but also one's neighbour. This is a result of Luther's revaluation of work and his break with authorities. Proper behaviour therefore revolves around demonstrating solidarity, as everyone should be treated with respect and an open mind, as well as contributing to the common good by providing one's work capacity. However, as is evident in the review of Christianity in Denmark above, the environment does not play a large role in Christianity and thus in Protestantism. This can be explained by its anthropocentric standpoint, which means that it is a religion that puts human in centre. In the

Creation it is said that humans are created in God's image as opposed to animals, and that humans are to reign over the nature (Jensen & Rothstein, 2002).

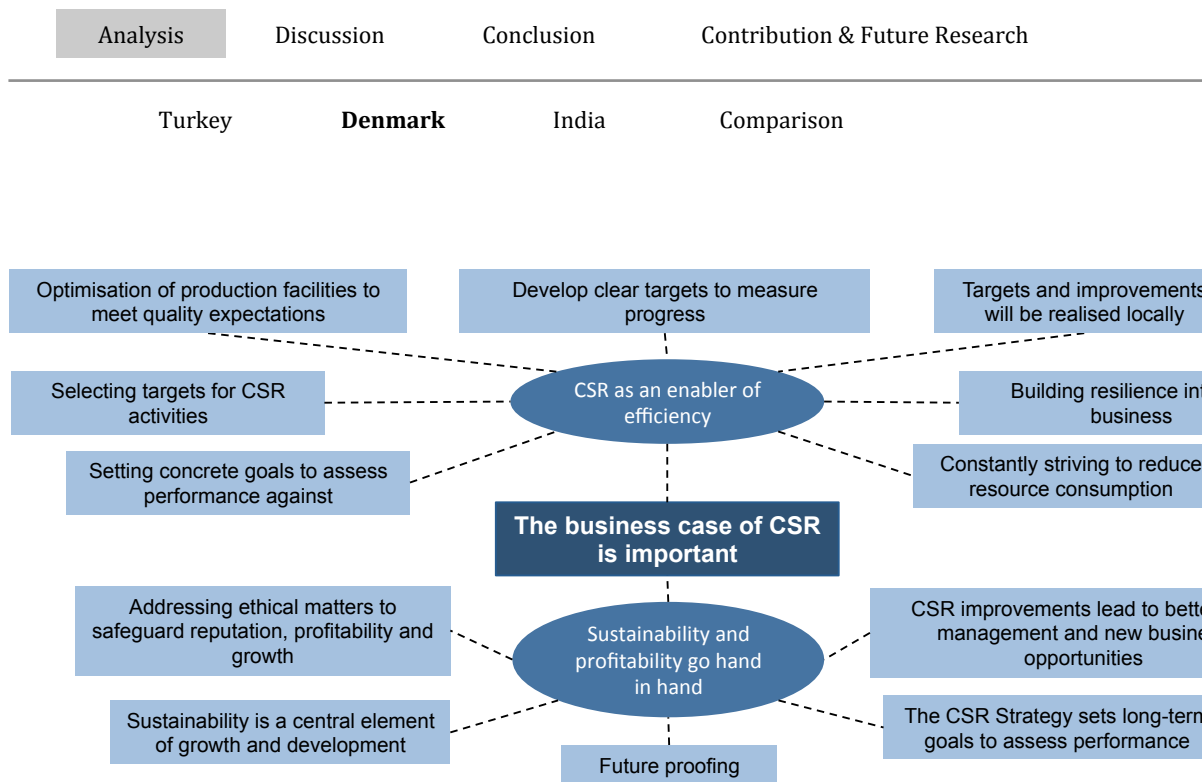
6.2.2 Textual Analysis

In the following, we will analyse how the Danish companies are articulating CSR based on the gathering of four CSR reports and one section in an annual report (see table 3 on page 36). This data constitutes the foundation for investigating how the companies in Denmark articulate CSR and thereby construct a CSR discourse. During our coding process we were able to identify a number of keywords across the Danish companies' CSR communication (see Appendix 5 for full list), which are centring on different themes and wordings; all indicating the different meanings that the Danish companies ascribe to CSR.

6.2.2.1 The Business Case of CSR is Important

The most dominating and pervading theme identified in the Danish companies' CSR communication centred on proving the business case for their CSR initiatives. *"The business case for CSR refers to the arguments that provide rational justification for CSR initiatives from a primarily corporate economic/financial perspective"* (Carroll & Shabana, 2010), hence the business case for CSR is about demonstrating the advantages that companies receive from engaging in CSR, such as enhanced competitive advantage, win-win relationships with stakeholders, cost and risk reductions as well as legitimacy and reputation benefits (Ibid.). This theme functions as an umbrella over the other themes, as it seems to tap into all of the themes that are touched upon in the Danish CSR communication, one way or the other, which will be evident during the entire textual analysis of Denmark.

The business case theme is evident through the large focus on profitability, efficiency, optimisation and growth which is expressed in the thematic network on the following page.



The keywords that form the basis of this identified theme are among others ‘profitability’, ‘business opportunities’ and ‘development’:

*“Sustainability is a central element in [the company’s] strategy for the group’s continued **growth** and **development**”* (Harboe, 2015, p. 2)

*“The **CSR efforts** support a good dialogue with consumers, customers and suppliers, which contributes towards **increasing production efficiency** and decreasing wastage and **towards reducing non-financial risks** and creating and sustaining a **strong corporate identity** and culture. At the same time, these efforts contribute towards creating new **business opportunities**”* (Royal Unibrew, 2015, p. 49)

*“(…) we create **shareholder benefits** through CSR improvements that have led to better **risk management**, increased **efficiency**, new **business opportunities** and **enhanced consumer support** for the category”* (Carlsberg Group, 2015, p. 3)

*“Looking ahead, I believe we have implemented a number of initiatives, both globally and locally, that will help us to **build resilience** into our business, thereby preparing us for **future growth** in an environment of heightened global challenges”* (Danish Crown, 2015, p. 3)

*“We want to **grow** and we **care** about how we do it. We address ethical and quality matters in a sustainable and responsible manner to **safeguard** the company’s **reputation, profitability and growth**”* (Arla Foods, 2015, p. 2)

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

First of all, the Danish companies make heavy use of active agents, such as “we” or referring to the name of the company, which means that responsibility is given to the companies themselves, and thus they are taking active ownership of their claims. Second of all, these quotes clearly express the objective that sustainability and CSR must be - and is actually perceived to be - profitable and a driver for business. One company furthermore states it quite distinctly by stating that “*sustainability and profitability go hand in hand*” (Arla Foods, 2015, p. 4), in which the use of objective modality makes the claim appear as an indisputable fact (Fairclough, 1992). The affiliation towards this theme is furthermore substantiated by the use of transitivity. For instance, the first example above uses a relational process to establish a relationship between “*sustainability*” and the focus of the company’s strategy, by saying “*sustainability is a central element in [the company’s] strategy (...)*”. This puts sustainability equal to the strategy, and thus makes sustainability a key element in the ensurance of growth and development. Thereby the company express its belief in the business case for CSR. The latter two examples make use of mental processes by stating: “*I believe*” and “*we want to*” which further indicates subjective modality, meaning that these are expressions of the companies’ own opinions and feelings. Hence, this signals strong affiliation towards the claims.

In continuation of this, we saw several words being repeated, such as ‘risks’, ‘efficiency’ and ‘future’, which further underline CSR as being a driver for business. Hence, CSR is perceived as an investment that pays off in the long run in various ways; for instance by “*creating and sustaining a strong corporate identity*” and “*enhancing consumer support*”, which builds a strong reputation and thereby creates legitimacy for the companies. It is also stated that CSR “*help us to build resilience into our business*”, that it “*leads to better risk management*” and that it is a central element in a strategy that aims at “*continuous growth*”. Thereby, CSR is - besides an enabler of business - a way of ‘future proofing’ the business, which is also an evident argument in the thematic network - meaning that engaging in CSR ‘protects’ the companies from potential risks, such as reputational crises or losing competitiveness.

Another keyword identified was ‘targets’, which was evident in relation to measuring the effects of the companies’ CSR initiatives:

*“[The company’s] Board of Directors has fixed a **target** for one-third of the members of the Board of Directors to be women” (Harboe, 2015, p. 3)*

*“It remains the **target** to reduce the number of occupational accidents to zero and to continue the focused safety efforts” (Royal Unibrew, 2015, p. 50)*

Turkey

Denmark

India

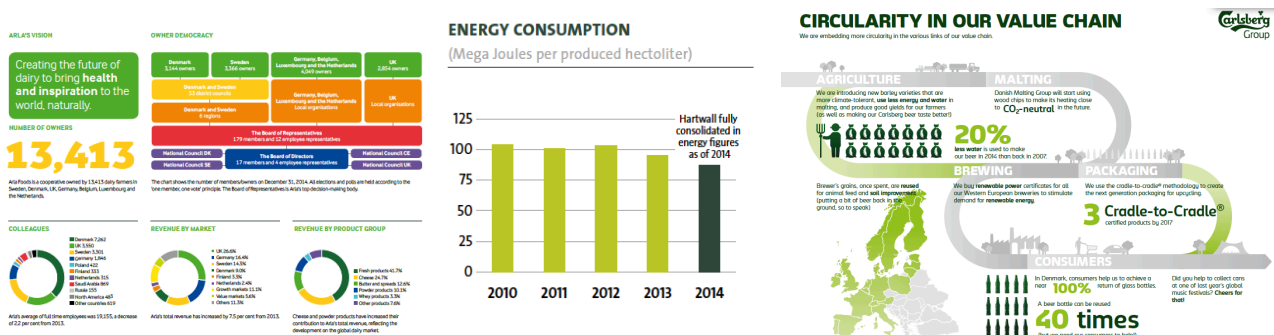
Comparison

*"[The company] has developed a roadmap to assess and map all the methods by which the business can reach its environmental **strategy targets**" (Arla Foods, 2015, p. 38)*

*"Within all areas, [the company] has set **long term goals** for us to assess our performance against"*
(Danish Crown, 2015, p. 6)

As mentioned above, setting targets (or "goals" as the final example refers to it) enable the Danish companies to continuously measure their CSR performance, and hence feeds into the business case theme, as it provides a means to explicitly show the progress the companies make. This is stressed by the use of action processes, such as "has fixed a target", "the target to reduce" or "has developed a roadmap (...) to reach strategy targets [ed.]". These phrases indicate that the companies are acting upon a goal, which they have set targets for.

The focus on business development, measurement, profitability and efficiency that make up the business case theme proves that the business justification and rationale behind engaging in CSR is essential for the Danish companies. This is further substantiated by the heavy use of graphic illustrations and graphs:



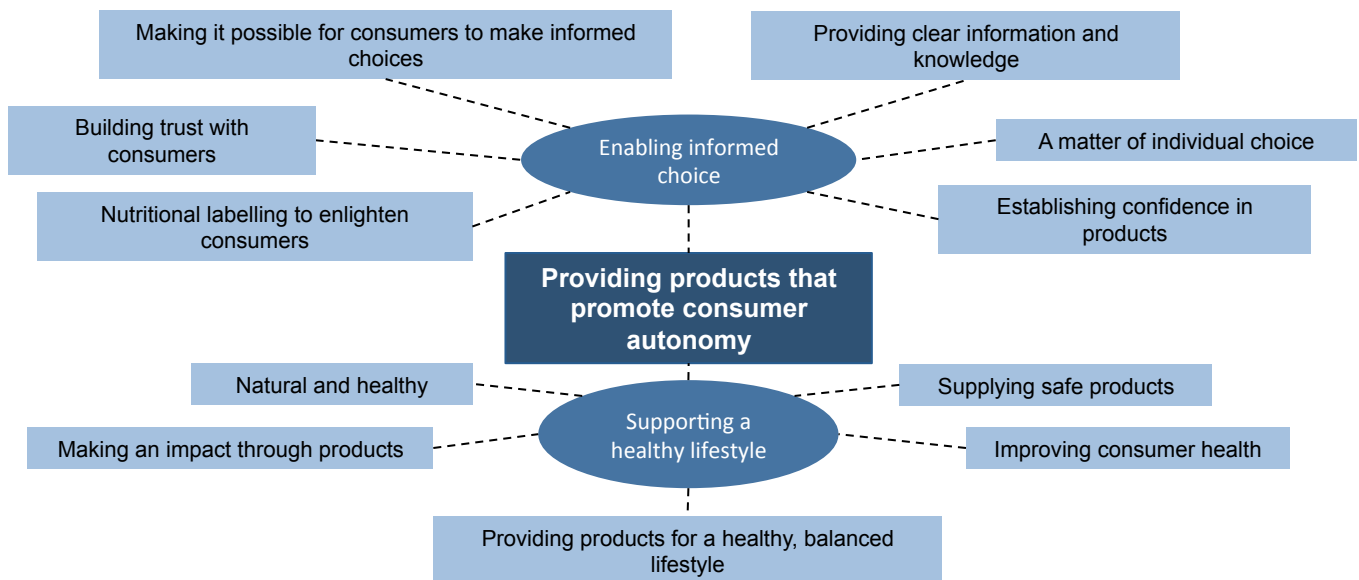
Pictures taken from Arla Foods, 2015; Royal Unibrew, 2015; Carlsberg Group, 2015

These graphs support the companies' claims with quantitative data and provide evidence of the business case. Thereby, they support a rational and logic way of thinking about CSR. As is evident from the above quotes and visuals, the Danish companies appeal to reason, and thus use the appeal form *logos*, by providing facts and arguments as to why CSR is beneficial for business conduct. Additionally, compared to Turkey, and especially India (will be evident in section 6.3.2) no metaphors were identifiable in the Danish CSR communication, neither for this theme nor the other identified themes. Hence, the logos-based approach and very 'plain' use of language distinguishes Denmark from both Turkey and India.

To sum up the business case theme, it revolves around establishing the financial and operational benefits that CSR provide. The Danish companies put a large emphasis on the enhanced efficiency, cost optimisations and business resilience as well as new opportunities that come with their CSR engagement. Hence, facts, targets and results - preferably measurable ones - are presented throughout the CSR communication to underline the advantage of CSR, and thereby proving the business case.

6.2.2.2 Providing Products that Promote Consumer Autonomy

Another dominating theme identified in the Danish CSR communication is based on choice of words, such as 'health', 'information' and 'choice', and centres on providing knowledge in order to enable consumers to make their own informed choices, as well as contributing to healthy lifestyles among consumers. The thematic network summarises the theme below:



As mentioned above, this theme revolves around the consumers, and ensuring their enlightenment, health and making them feel good. Across the five companies, there is a general tendency towards focusing on enabling consumers to make informed choices about what they eat and drink, as well as providing safe and healthy products that fit into a healthy and balanced lifestyle:

*"[The company] wishes to play our part in **improving consumer health**, (...). We will ensure that our products carry nutritional labelling so that consumers have a **genuine choice**" (Danish Crown, 2015, p.*

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

*“(...) we aim to make it possible for consumers to **make their own informed** choice of products based on clear information and knowledge” (Arla Foods, 2015, p. 27)*

*“(...) 67% of our products now **carry health information**” (Carlsberg Group, 2015, p. 28)*

*“We respect that beer consumption is for adults only and is a matter of **individual choice**” (Royal Unibrew, 2015, p. 50)*

These examples underline that providing health information on products is a focus among all the Danish companies. The statements further express the attitude that information is what the consumers need in order to be able to make healthy choices; almost all of the above examples starts by expressing the wish to contribute to consumer health, which is then followed by a statement that underlines the importance of nutrition information. The use of mental processes, such as *“wishes to play”* and *“we respect that”* together with active agents, indicates that the companies are emotionally involved in *“improving consumer health”* and are of the belief that consumption *“is a matter of individual choice”*. Furthermore, subjective modality is evident in the examples above, as the companies project their own degree of affiliation to the claims. This further expresses a strong commitment to the claims, and indicates that the statements are ‘personal’ opinions of the companies. This focus on providing information and acknowledging consumers’ right and ability to make an individual choice enables consumer autonomy, which further signals that the companies seek to establish equality between them, as organisations, and the consumers. Additionally, the statements indicate that even though the companies express a wish to contribute to a healthy lifestyle, it is up to the consumers to make a choice; and all the companies can do in that respect is to provide the knowledge that enables such a choice. As a result, the companies place the final responsibility of making the right decision on the consumer, which further signifies that the companies do not want to be perceived as authorities that dictate how to be healthy; consumers must assume responsibility for their own health. On the other hand, the companies acknowledge that this requires that consumers can trust the companies, which is expressed by use of the modal verb *“must”* and a relational process that equals *“safe products”* to *“top priority”*, hence strong commitment to these claims is evident:

*“**Consumers** in all our markets **must** be able to rely on our products being of a **very high quality** and produced under **safe conditions**” (Royal Unibrew, 2015, p. 49)*

*“Supplying **safe products** is [the company’s] **top priority**” (Arla Foods, 2015, p. 27)*

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

The use of active agency when the Danish companies discuss their production indicates that this is an area where the companies feel confident in taking action:

***“We make every effort** to ensure that our processes are safe, and that **high quality standards** are maintained, and **continuously improved**, throughout the entire supply chain, from the raw material to the finished product”* (Arla Foods, 2015, p. 28)

***“We are committed to:** creating our products in a way that **optimises** use of resources across our operations while **minimising** our impact on the environment”* (Carlsberg Group, 2015, p. 6)

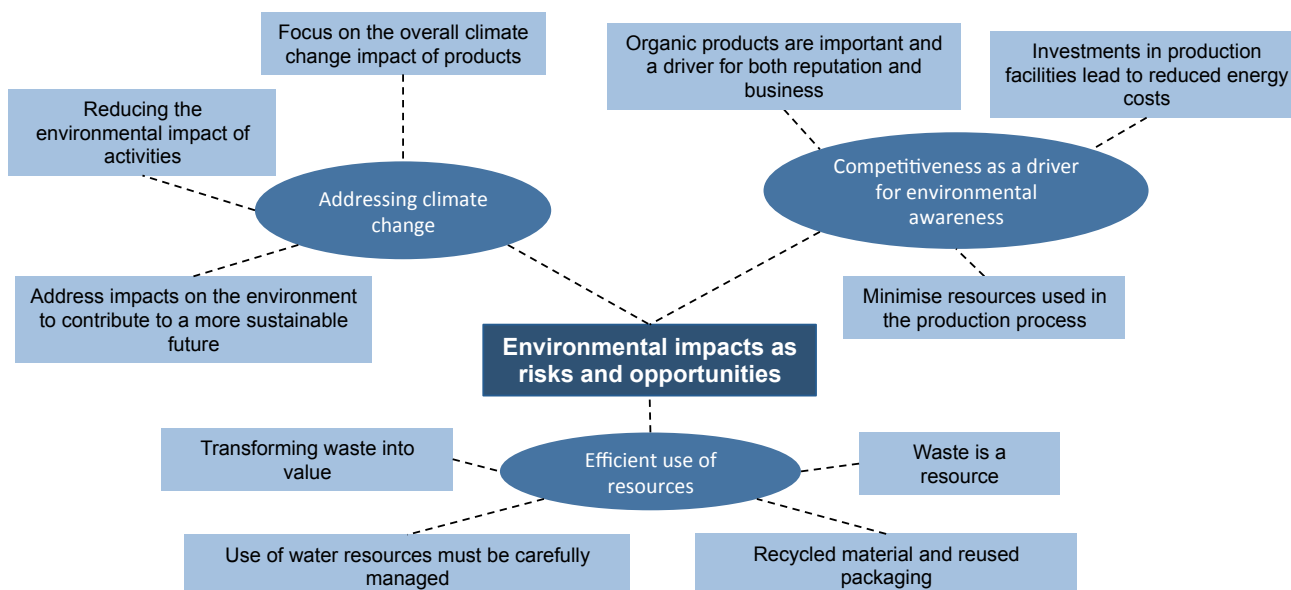
Furthermore, “*make every effort*”, “*high quality standards*” and “*continuously improved*”, as well as “*committed to*”, “*optimises*” and “*minimising*” are all words that indicate action and thus supports the confidence the companies express. The personal pronoun ‘our’ is typically used in relation to products and processes, which together with active agency indicates a strong sense of ownership. Additionally, an overall heavy use of categorical modality without any hesitant remarks further underlines the companies’ commitment. This implies that regarding the core of their business - their operations and products - the Danish companies seem confident about their impacts. This is where they see their greatest opportunities, which is also evident in the following theme, namely environment.

To recapitulate, the Danish companies feel strongly about providing consumer autonomy by enabling informed choice and thereby, as indicated by the companies, a healthy lifestyle. Furthermore, when it comes to their own production and products the companies express confidence in their ability to act upon and improve their impact. Hence, CSR in Denmark is highly related to the core competencies of the firms.

6.2.2.3 Environmental Impacts as Risks and Opportunities

Another recurring theme that we identified based on the coding concerns the environment, in regards to the companies’ impacts and use of resources, as well as the advantages that the Danish companies achieve by investing in sustainable production. The theme is based on keywords such as ‘environmental impact’, ‘resources’ and ‘production’, which is illustrated in the network on the following page:

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison



As is evident in the thematic network, the Danish companies address climate change by focusing on the impact they have through their production and products:

*“At [the company] we address a wide range of **environmental** and agricultural issues. And our goal is always the same – to work consistently towards **reducing our environmental and climate impact** (...)”*
(Arla Foods, 2015, p. 37)

*“[The company’s] objective is to **minimise** the resources used in the **production** process as much as possible (...), thereby **reducing the environmental impact** of its activities”* (Harboe, 2015, p. 2)

*“[The company] focuses on the overall **climate change impact** of our products. We are therefore working to **reduce the environmental impact** of the group’s activities”* (Danish Crown, 2015, p. 21)

Action processes dominate in the above examples, by use of “address”, “minimise” and “working to”, which implies that they are acting upon goals (Fairclough, 1992). In this case, the goal is explicitly stated for all companies: to reduce environmental impact. The use of active agency indicates that the companies take full responsibility of reducing their environmental impact, and their categorical assertions indicate full affiliation, e.g. “[the company’s] objective is to minimise the resources used in the production process”, which is stated in a way that makes it unquestionable.

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

Moreover, ‘efficiency’ and ‘profitability’ are also issues that are being addressed in relation to the companies’ environmental efforts, which highlights the business case of considering environmental impacts:

*“Within packaging, in particular, we have significant opportunities to reduce our environmental impact, **lower our** cost base and **make more effective use of our materials**, thereby transforming waste into value”* (Carlsberg Group, 2015, p. 3)

*“(...) all product and packaging development **take into account resource use** and general **environmental impact**”* (Harboe, 2015, p. 2)

*“Organic products are important to us and a **driver** for both **reputation** and **business** in several markets”* (Arla Foods, 2015, p. 18)

*“As expected, last year’s investments in new cooling towers and compressors significantly **reduced energy costs** in the current year, and **further reductions** can be expected to be achieved in the coming financial year”* (Harboe, 2015, p. 2)

These examples underline not only the economic benefits of reducing their environmental impact, but also improved reputation and business opportunities. Hence, the business case is clearly evident when the Danish companies discuss the environment. Furthermore, the choice of words, such as “*significant(ly)*” and “*transforming waste into value*” indicate that the companies want to emphasise their opportunities and savings, which together with categorical modality, indicates full approval and accept of the claim.

The use of target setting is also evident in the environment theme, which further stresses the mix with the business case theme:

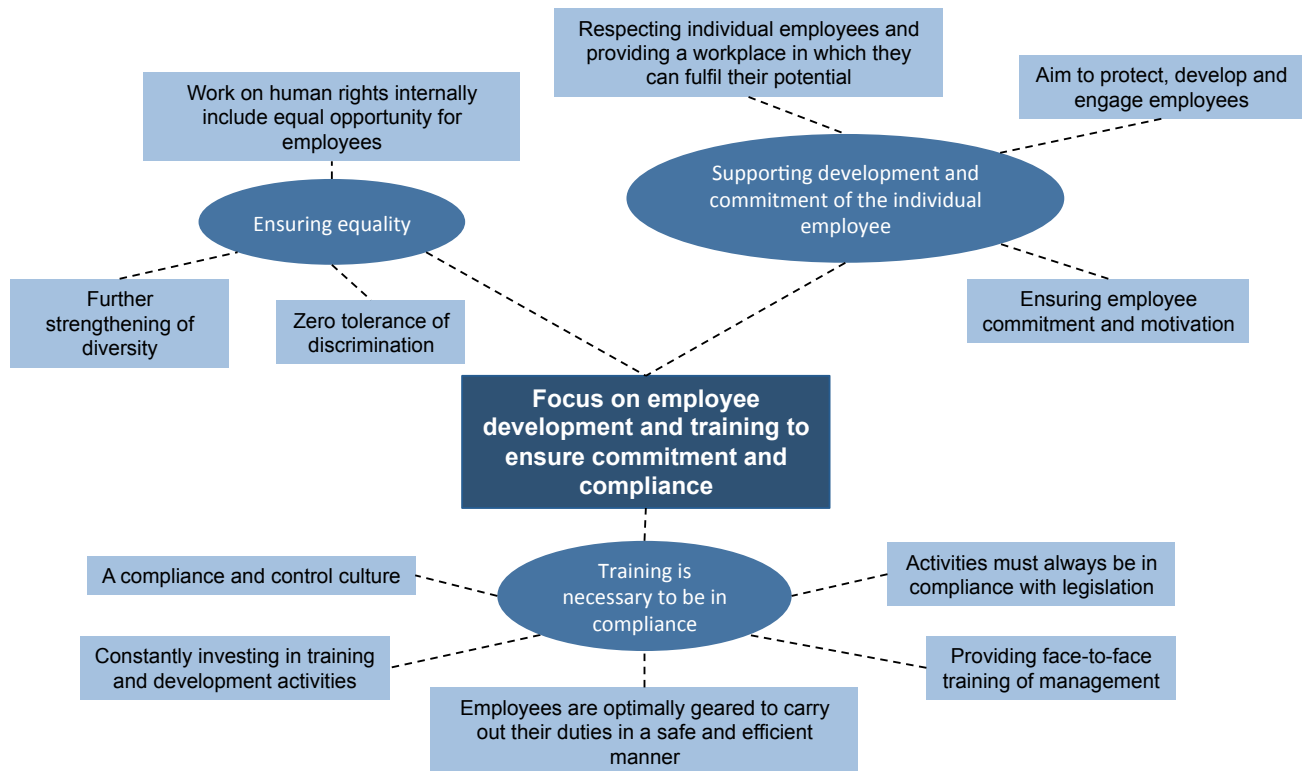
*“In addition, we continue to drive the environmental agenda with **tough targets** to achieve our environmental strategy 2020”* (Arla Foods, 2015, p. 5)

As is evident in all of the above examples, this theme primarily relates to the core competencies of the businesses: their products. Hence, the Danish businesses have their own productions and products as starting points for developing CSR initiatives, as was also evident in the theme regarding information.

In order to sum up, the Danish companies demonstrate high affiliation towards the benefits they receive in terms of reduced costs by more efficient use of materials and reputational improvements, which is underlined by tapping into the business case theme. The products are their point of departure and the companies express ability to take action by use of active agents and action processes.

6.2.2.4 Focus on Employee Development and Training to Ensure Commitment and Compliance

This theme revolves around training employees and their opportunities for development, as well as employee engagement and commitment. The theme is identified based on keywords such as ‘equality’, ‘individual employees’ and ‘competencies’. The thematic network illustrating this theme is evident below:



In the following representative example the Danish companies' focus on employee development is evident, and by the choice of wording, such as “*respecting*” and “*fulfil their potential*” the companies underline their responsibility towards meeting the wishes of the employees:

*“Conducting business in accordance with international standards, **respecting individual employees** and providing a workplace in which those employees can **fulfill their potential** are essential to the success of a company”* (Carlsberg Group, 2015, p. 33)

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

The example is stated as a fact and thereby realises objective modality, indicating that this company believes it is given that ensuring welfare of their employees is not only something to strive for, but it is “*essential*” for business success. On the other hand, the omission of an agent also implies a passive voice, which together with objective modality indicates that this is not an expression of the company’s own opinion, and hence a certain degree of distance towards the statement is evident.

However, it is interesting how employees are mentioned as “*individual employees*” throughout the Danish communication, as evident in the above example and in e.g. “*remove the risk of accidents for the **individual** employee*” (Danish Crown, 2015, p. 8). This emphasis on “*individual*” suggests that the well-being of a group is no more important than that of the individual person. Additionally, this focus on individuality is supported by a focus on equality and diversity among the companies’ workforce:

*“Work on human rights internally in the group **include equal opportunity** for employees regardless of gender, race, sexual orientation or other personal matters”* (Danish Crown, 2015, p. 14).

*“[The company] **does not tolerate discrimination** of its employees due to gender, race, religion or political affiliation”* (Royal Unibrew, 2015, p. 51).

*“During 2014, we have continued training managers in how to **avoid personal or cultural biases** when selecting candidates”* (Arla Foods, 2015, p. 54).

The above proposes that equality and individuality are important values, which constitute a shared understanding of how employees should be regarded and treated among Danish companies. However, these examples also demonstrate a certain degree of distance; for instance, no personal pronouns are found, as compared to a very distinct use of ‘our’ in relation to the companies’ products as identified in the second theme. The Danish companies either omit a pronoun completely, such as in the first and latter examples, or use “*its*” instead, which is less personal than ‘our’ (Helder, 2011). In relation to employee development and equality, the companies also mention the commitment and engagement of their employees:

*“We aim to **protect, develop and engage** our employees”* (Carlsberg Group, 2015, p. 30)

*“[It is an objective, ed.] to ensure the positive development of **staff motivation and commitment** throughout the entire Group”* (Danish Crown, 2015, p. 11)

The fact that these statements are presented in relation to employee development, equality and diversity, indicate that employee engagement and commitment are connected to employees' equal opportunities for further development and advancement. This suggests that investing in equality and diversity, as well as the development of employees, also results in more committed employees; which feeds into the business case theme as previously identified. The business case is also reflected in the high focus on 'training', which was evident in one of the examples above, and was one of the identified keywords for this theme. All the five Danish companies place great emphasis on the need to train their employees:

*"[The company] is constantly investing in **training** and **development** activities to ensure that its employees are optimally geared to **carrying out their duties** in a **safe and efficient** manner"* (Harboe, 2015, p. 3)

*"We must train our employees **and foster a clear compliance culture** across the Group"* (Carlsberg Group, 2015, p. 35)

In the examples concerning training, the use of active agency is more evident, and the same goes for the use of 'our'. This indicates slightly more ownership than the examples regarding equality. The use of the modal verb "must" and the wording "constantly investing in training" further indicates high affiliation towards these claims. These quotes additionally imply that training employees must be done in order to ensure efficiency and to minimise risk of non-compliance, which indicates a view of the employees as a resource that must be optimised in order for the business to be successful. As such, this feeds into the business case theme, as the development of the employees is not just for the sake of their own objectives of personal development but also to benefit the companies in terms of risk reduction.

Furthermore, in the last example above, the need to be in compliance is also made evident, which is given quite some attention in the Danish CSR communication. Operating in accordance with legislation and international standards is evident across all five companies, and relates to the need for training of employees. In this regard, a new *lexical item* has been constructed, namely "compliance culture" which is used in two of the companies' CSR communication:

*"The **compliance and control culture** in [the company]"* (Arla Foods, 2015, p. 12)

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

*“We embarked on an ongoing programme to provide face-to-face training for senior management in all high-risk markets (...) in order to reinforce a **culture of compliance**” (Carlsberg Group, 2015, p. 35)*

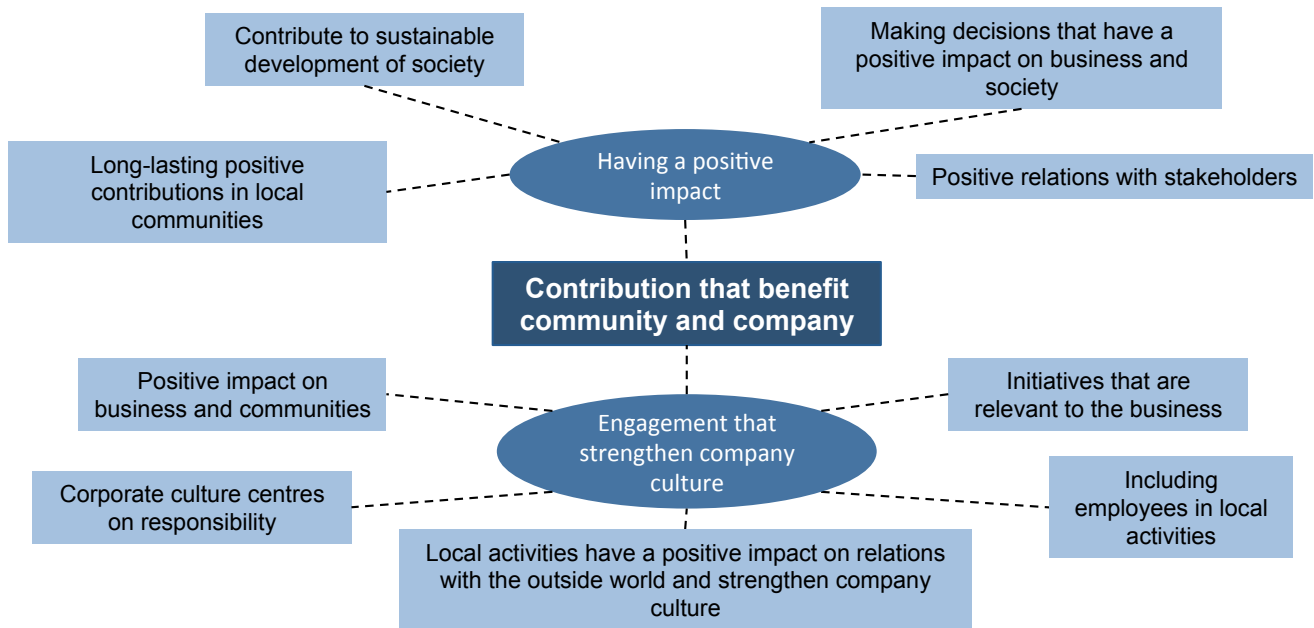
Though only two of the companies mention “*compliance culture*” explicitly, “*compliance*”, as well as achieving “*certifications*” and living up to “*internationally recognised standards*” are recurring in all of the companies’ communication, and therefore we will argue that “*compliance culture*” is probably not an unfamiliar term to the other three companies. “*Creating lexical items brings particular perspectives on domains of experience into wider theoretical, scientific, cultural or ideological purview*” (Fairclough, 1992, p. 191) and combining “*compliance*” with “*culture*” - the latter being a shared value system among specific groups of people, whether professional, organisational, national, ethnic or gender based (Jameson, 2007) - suggests that compliance can or should become a natural part of the shared value system among Danish organisations.

To summarise the employee theme, it is first of all interesting that the Danish companies put more emphasis on the individual, than what was evident in Turkey. Hence, respecting individual and equal right to development is important, though the companies did seem to distance themselves somewhat from these statements, and hence, this is not estimated as their highest priority among the CSR initiatives. Second of all, a large focus on training employees to ensure efficiency and compliance as well as employee commitment was evident, which feeds into the business case theme, and here the Danish companies were seen to take more ownership, and thereby express slightly higher affiliation.

6.2.2.5 Contribution that Benefit Community and Company

The final theme identified during the coding analysis revolves around the community, and how the Danish companies can ensure a positive impact on the local societies that they operate within. This theme is summarised in the network on the following page.

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison



This theme was identified based on keywords such as, ‘community’, ‘local’ and ‘positive impact’, and centres on creating good relations with stakeholders, and engaging locally where the businesses operate to strengthen not only community development but also company culture.

Several statements highlight the importance of contributing to the local communities, and having a positive impact on the surroundings. This is highlighted by use of relational processes that equalise business activities and decisions with “*positive impact*”, as is evident in the following examples:

*“(…) we are committed to making decisions that have a **positive impact** on our business and the **communities** in which we operate”* (Danish Crown, 2015, p. 3; Carlsberg, 2015, p. 3)

*“The activities have a **positive impact** on the group’s relations with the **outside world** (….) and strengthen company culture”* (Harboe, 2015, p. 4)

*“By being there, (….) and creating sustainable **local** employment, we expect to make a **long-lasting positive contribution** wherever we **operate**”* (Arla Foods, 2015, p. 57)

*“We must continuously seek to (….) **contribute positively** to the overall **development of society**”* (Royal Unibrew, 2015, p. 49)

The use of active agency indicates that the companies assume responsibility towards the claims. The final example above uses the modal verb “*must*”, however this indication of high affiliation is not recurring throughout all of the companies’ communication, which is evident in the way the example before softens their claim by using “*expect*” and thus signalling that positive contribution is not guaranteed.

Furthermore, it is worth noting that no specific community is mentioned or highlighted. Statements such as “*the outside world*”, “*communities in which we operate*” and “*wherever we operate*” suggest that the companies want to contribute locally where their business is taking place - no matter where that is, and not limited to just one place, but everywhere they have a presence. Hence, contribution is about giving back to the communities that the companies utilise and derive an advantage of - and not just communities at random. Hence, the contribution towards local communities not only benefit the community, it also benefits the company making the contribution, since they are active and present in these communities. Seen from this point of view, arguably the business case theme is also evident here, and is underlined by statements such as “*positive impact on our business and the communities*” and “*positive impact on relations with the outside world and strengthen company culture [ed.]*”, as focus is not exclusively on the communities, but also on the business advantages. This is also evident in the following examples:

“(…) we endeavour to involve ourselves in wider **social initiatives which are relevant to our business activities**” (Arla Foods, 2015, p. 58)

“A key focus of our community engagement is **the involvement of our own employees** in this work” (Carlsberg Group, 2015, p. 37)

“**Several sites [company sites, ed.] are already involved** in donating food and making a significant difference to their local communities” (Danish Crown, 2015, p. 16)

“(…) we have prioritised **local activities that engage our colleagues**. These contribute to local charities, conservation and sporting activities” (Arla Foods, 2015, p. 59)

“The activities have **a positive impact** on the group’s relations with the outside world, just as they **contribute to strengthening company culture** and a sense of togetherness” (Harboe, 2015, p. 4)

As is evident in these examples, the involvement of employees is essential, as this contributes to strengthening the culture within the company and a “*sense of togetherness*” among employees.

Therefore, as was evident in the other themes as well, the Danish companies place great emphasis on the need for their CSR initiatives to be contributive to themselves as well.

To summarise this theme, the companies emphasise the responsibility of giving back to the communities in which they are present and use resources from. However, they do not unanimously agree on the degree of affiliation towards the theme, and they underline the need for the activities to be beneficial not only to the community, but also to the company, which further supports the arguments that the companies develop CSR initiatives that are close to their core. In this case, they seek to engage their own employees to reap the benefits of stronger company cultures. Thereby, the companies prove a business case for their community engagement as well.

6.2.3 Discursive Practice

In the following will we address the discourses the Danish companies were seen to draw upon in the articulation of CSR. We will focus on how the Danish companies articulate the various discourses as well as combine the discourses in order to create their understanding of CSR; together these discourses constitute the Danish CSR discourse.

Based on the textual analysis of the Danish CSR communication we were able to identify four different discourses: *the business case discourse*, *the individuality discourse*, *the community discourse* and *the environment discourse*. However, we will argue that the link between these discourses and the religious values identified in Denmark is more vague than the links we found in Turkey and India (see sections 6.1.3 and 6.3.3). Though, to some extent three of the discourses can be linked to the religious values uncovered within our scope of social practice, which will be elaborated below. The table below summarises the identified discourses:

Discourse identified	Evident by	Associated religious value
Business case discourse	<p><u>Choice of words</u>: Profitability, efficiency, corporate reputation, business opportunities, targets etc.</p> <p><u>Transitivity</u>: Assuming responsibility by use of active agency, mental processes as e.g. “<i>we want to</i>” and relational processes express own opinions and clear connections between CSR and strategy/profitability, action processes indicate immediate attention</p> <p><u>Modality</u>: Objective modality indicates the relation between CSR and profitability is given, subjective modality projects companies’ subjective beliefs, e.g. “<i>I believe</i>”</p> <p><u>Use of visuals</u>: Graphics and tables underline a factual approach and provide quantitative support for the business case</p>	Protestant work ethic
Individuality discourse	<p><u>Choice of words</u>: Individual employees, enable consumers to make own choices, ensure trust, equal opportunity for employees, less use of personal pronouns</p> <p><u>Transitivity</u>: Assume responsibility through active agency, mental processes express affection towards the topic, such as “<i>wishes to play</i>”, passive voice indicates some distance towards employee development</p> <p><u>Modality</u>: Categorical modality indicates high acceptance of claims, subjective modality express high affiliation towards claims</p>	Individualism Equality
Community discourse	<p><u>Choice of words</u>: Community, positive impact, giving back where companies are present, own gain underlined</p> <p><u>Transitivity</u>: Use of active agency to assume responsibility</p> <p><u>Modality</u>: Ambiguous use of modal verbs and hedging e.g. “<i>we must</i>” have positive impact vs. “<i>we expect</i>” to have positive impact</p>	Love of one’s neighbour
Environment discourse	<p><u>Choice of words</u>: Environmental impact, resources, production, products, efficiency</p> <p><u>Transitivity</u>: Action processes and active agency indicates ownership and urgent actions to minimise impacts</p> <p><u>Modality</u>: Categorical modality indicates full acceptance of claims</p>	No immediate association

Table 5: Overview of identified discourses in Denmark (table of our own make)

6.2.3.1 The Business Case Discourse And Its Religious Precedents

The Danish companies make heavy use of a business case discourse, which emphasises the profitability, enhanced efficiency of production and resource use, minimisation of costs as well as optimisation of business opportunities and reputation that CSR provides. This was evident by use of phrases such as “*sustainability and profitability go hand in hand*” (Arla Foods, 2015, p. 4), “*(...) we create shareholder benefits through CSR improvements (...)*” (Carlsberg Group, 2015, p. 3) or “*(...) help us to build resilience into our business, thereby preparing us for future growth*” (Danish Crown, 2015, p. 3). These examples underline the financial benefits of CSR engagement, and were accompanied by statements focusing on “*strong corporate identity*”, “*better risk management*” and “*new business*

opportunities" (Carlsberg Group, 2015, p. 3; Royal Unibrew, 2015, p. 49). The business case discourse stresses an understanding of CSR as being a strategic effort that must have business relevance and thus, provide commercial advantages of some kind. Furthermore, the Danish companies perceive the business case for CSR as being a given truth, and believe that they can conduct business in a manner that is both responsible towards the outside world, and beneficial to their own business.

The Danish companies' large focus on being efficient and profitable might be explained by the Protestant work ethic. Due to Luther's revaluation of work, the provision of labour becomes a sign of worship, and it is further translated into a way of benefitting one's neighbour, as work is perceived to create value for the community, for instance by the provision of goods (Kærgård, 2007). Hence, the Danish companies' constant endeavour to optimise and improve business operations could possibly be a reproduction of the Protestant work ethic, as it could indicate that the Danish companies perceive their provision of a prosperous company to be an act of solidarity towards the community in itself.

6.2.3.2 The Individuality Discourse And Its Religious Precedents

The individuality discourse is especially evident in the Danish companies' communication concerning consumers and employees. The companies place great emphasis on "[providing nutritional labelling, ed.] so that consumers have a genuine choice" (Danish Crown, 2015, p. 32), as well as ensuring that consumers are equipped with the right knowledge and information to "*make their own informed choice of products*" (Arla Foods, 2015, p. 27). The companies express a belief that the best way they can contribute to consumers' health is by enabling their ability to make informed choices. Hence, the companies want to establish equality among themselves and the consumers, as they want the consumers to rely on their own ability to make a healthy choice; through the individuality discourse the companies indicate that the final responsibility of making healthy choices is on the consumers themselves.

When it comes to the Danish companies' own employees the individuality discourse is evident by their use of "*individual employees*" (Danish Crown, 2015, p. 8; Carlsberg Group, 2015, p. 33), which indicates an understanding of individuals being equally important as the collective. This is further substantiated by the emphasis on the employees' "*equal opportunities*" (Danish Crown, 2015, p. 14; Royal Unibrew, 2015, p. 51; Arla Foods 2015, p. 54) and their individual rights to "*fulfil their potential*" (Carlsberg Group, 2015, p. 33). Furthermore, a focus on training of their employees is evident in relation to enabling the development of employees, which indicates that the business case discourse is drawn upon, as the training of employees fosters "*efficient*", "*safe*" and "*compliant*" production (Harboe, 2015, p. 3; Carlsberg Group, 2015, p. 35).

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

The inclusion of the individuality discourse in the Danish companies' CSR discourse may be connected to the Protestant outlook on people, which stresses individuality and equality among people. Along with Luther's break with authorities, equality was promoted in the Danish society and greater focus was placed on the individual taking responsibility for their own daily life, than what was previously the case (Moxnes, 2007). These Protestant values seem to be reproduced in the individuality discourse, as the Danish companies show respect towards the rights of both their consumers and employees. The emphasis on providing information in order to enhance each consumer's ability to make responsible decisions, indicates a respect towards the consumers' free will, which combined with a focus on individual employees' personal right to further development, could be argued to relate to the Protestant values of individuality and equality. By drawing on the individuality discourse, the Danish companies signal that they believe that part of their responsibility is to create equal opportunity for all of their employees as well as to enable autonomy of their consumers, as they are entitled to know the products they choose to buy. Thus, it may be argued that articulating CSR with the use of the individuality discourse is a reproduction of Protestant values.

6.2.3.2 The Community Discourse And Its Religious Precedents

The community discourse in Denmark shows commitment towards having a positive impact within the communities where the Danish companies are present. This is evident by "*positive impact*" being put equal to business activities and decisions, as well as phrases such as "*(...) we endeavour to involve ourselves in wider social initiatives*" (Arla Foods, 2015, p. 58) and "*we must continuously seek to (...) contribute positively to the overall development of society*" (Royal Unibrew, 2015, p. 49). Additionally, the companies emphasise the communities in which they have an active presence by stating, "*(...) communities in which we operate*" (Danish Crown, 2015, p. 3; Carlsberg, 2015, p. 3) and "*positive contribution wherever we operate*" (Arla Foods, 2015, p. 57). Thus, their contributions are directed towards the communities from which they are deriving resources, such as local workforce, and thus the community discourse involves not only a positive impact on the communities but also on the companies, since their presence means that they reap benefits from the initiatives as well. This emphasis on their own gain is evident by statements such as "*positive impact on our business and the communities*" and "*positive impact on relations with the outside world and strengthen company culture [ed.]*", (Danish Crown, 2015, p. 3; Carlsberg, 2015, p. 3; Harboe, 2015, p. 4). For instance, the Danish companies want to involve their own employees in their community activities to foster a strong internal company culture. Hence, the activities should be beneficial for both the external community as well as the internal 'community', and consequently, the community discourse is also drawing on the business case discourse.

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

The use of the community discourse could possibly be related to the Protestant value of love of one's neighbour. Hence, one of the fundamental values within Protestantism is to selflessly give back to one's neighbour what you have been given yourself (Wive, 2013; Jensen & Rothstein, 2002). This could possibly be an explanation to why the Danish companies are emphasising their consideration of the impacts they have on communities. However, the community discourse were seen to draw upon the business case discourse, which may come across as being contradictory, taken this selfless-centred religious value into consideration. However, showing love for one's neighbour has been manifested in Protestantism to include providing work for the common good (Kærgård, 2007), and thus the community discourse could still be a reflection of this religious value.

6.2.3.3 The Environment Discourse

The final discourse that the Danish companies were seen to draw upon in their CSR communication was an environmental discourse emphasising the impact of their products and production on the environment. This discourse is particularly seen to draw on the business case discourse as the motivation behind their environmental initiatives are all related to e.g. minimising resource consumption and hence increase efficiency, or reducing energy consumption and thereby lower costs, as is evident by statements such as *"we have significant opportunities to reduce our environmental impact, lower our cost base and make more effective use of our materials, thereby transforming waste into value"* (Carlsberg Group, 2015, p. 3) and *"investments in new cooling towers and compressors significantly reduced energy costs in the current year"* (Harboe, 2015, p. 2). Besides highlighting financial benefits the companies also perceived their engagement in environmental initiatives as a driver for *"both reputation and business"* (Arla Foods, 2015, p. 18). However, the environment discourse cannot be immediately related to any of the identified religious values, as no emphasis on nature or environment is evident within Christianity, where humans have historically been interpreted as 'rulers' of the planet. Though, the high affiliation can instead be related to the value of Protestant work ethics as was argued to be a possible link to the business case discourse. Thereby, if the Danish companies perceive engagement in environmental initiatives to be profitable and a way to grow their business to become more valuable, it might be related to an underlying belief that they are contributing to the common good by doing so, as the Protestant work ethic suggests.

Interdiscursivity

To sum up, it can be concluded that the Danish companies CSR discourse is made up by four different discourses, though with the dominance of the business case discourse, as it intertwines with all the other three discourses. The Danish companies emphasise the commercial benefits from all of their CSR initiatives and thus express a clear strategic approach to CSR.

6.3 India

In the following, we will investigate the unique context of India, in terms of religion and culture. Subsequently, we will conduct a text analysis of the five Indian companies' CSR communication, to reveal a set of discourses, which constitute the Indian CSR discourse. The identified discourses will be elaborated upon during the discursive practice (section 6.3.3).

6.3.1 Social Practice

In the following we will focus on Hinduism; the religious moral codes and the manifestation of the religion within the Indian society throughout recent history. This will enable us to understand the context that applies to the Indian CSR communication, and thus constitute the foundation for us to determine whether or not the CSR discourse can be linked with the religious values.

6.3.1.1 Hinduism and the Circular Understanding of Life

Compared to the two previous religions, Hinduism differentiates by being a religion without any distinct founder, no human authority like Muhammad or Jesus, or any statement of faith that determines what Hinduism is (Poulsen, 2012; Sand, 2003). The origin of Hinduism dates back to 1500 BC, when the indigenous people of India was mixed with outsiders, and their combined faiths created a shared idea of a higher purpose of the human life; namely to create a good and happy life here and now. This has evolved into what is today called Hinduism; making it the native religion of India (Kumar & Bæk-Sørensen, 2015; Poulsen, 2012; Egeberg et al., 2006).

What is more, Hinduism also varies from the two previous religions in terms of the number of Gods. Compared to Christianity and Islam, Hinduism is a polytheistic religion with more than 330 million different Gods (Poulsen, 2012), resulting in a diverse Hindu pantheon containing both simple and more abstract Gods, with different purposes. The more abstract Gods are worshipped in hope of improving the afterlife, whereas the more simple Gods are cultivated in order to receive guidance and help with everyday issues (Sand, 2003). The practice of Hinduism is not definite and it is up to the individual to determine which Gods to worship, and therefore the religious practice is receptive to free interpretations. However, the Hindus believe in a trinity of Gods that personify the cosmic functions of creation, maintenance and destruction: Brahma, Vishnu and Shiva (Sand, 2003). Brahma is 'the creator God', who periodically creates everything in the universe, and he is the all-pervading spirit, meaning that he is within everything (humans, animals, nature) (Nørhøj, 2015a). Vishnu is known as 'the preserving God' and he supports the positive forces in life, and maintains the order and harmony in the universe. When imbalance occurs in the social order he reappears on Earth, either as human or animal, and redeems the world and humanity from devastation (Egeberg et al., 2006). Shiva, on the

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

other hand, is ‘the destructor’, who periodically destroys the universe, to prepare for new life. This periodical destruction and creation of the universe is connected to the Hindu understanding of time as cyclical, which will be elaborated below.

According to Hinduism, the world does not progress linearly but instead circularly, meaning that the world and its elements are constantly created and destroyed (Sand, 2003). Hindus believe that they are reborn innumerable times (e.g. as human, animal or natural phenomenon), as they are trapped within the never-ending circulation. Consequently, salvation is centred on the release of this circular process as the Hindus’ soul ultimately can be fused together with the soul of the Earth, resulting in the escape from being reborn (Poulsen, 2012; Egeberg et al., 2006; Sand, 2003). Salvation can be achieved through one of three ways: 1) By recognising one’s lusts and achieve a high degree of self-control, and gaining knowledge through intellectual studies, and then combine it with mental and physical exercises e.g. meditation, yoga and/or abstention from any form of indulgence (Poulsen, 2012; Egeberg et al., 2006). 2) By solely concentrating on one’s actions without focusing on the consequences, meaning the Hindu has to be completely engaged in his actions, here and now, as one is believed to be purer in his thoughts and wants, when the outcome is not considered. 3) By devoting all of one’s actions as a sacrifice for one’s chosen God(s) (Poulsen, 2012).

Nevertheless, according to Poulsen (2012) the path to salvation is perceived to be almost impossible since the human being by nature is controlled by, and unaware of its desires. Therefore, the Hindus are concerned with the concept of karma, which is the sum of a Hindu’s actions and lifestyle, as well as the determinant for how one is to be reborn (Poulsen, 2012; Sand, 2003; Nørhøj, 2015a). If the sum of actions is perceived to be good, according to the Hindu values, one possesses good karma and will be reborn as a ‘good creature’. Whereas if the actions are perceived to be unsatisfactory, the Hindu holds bad karma and will be reborn as a ‘poor creature’ (Sand, 2003). Thus, the fate of a Hindu is self-inflicted (Nørhøj, 2015a).

6.3.1.2 Hindu Purposes and Values

The pursuit of liberation from the circulation is not the only aspiration in life for a Hindu, as it is believed that there are three other aims in life: 1) To achieve prosperity and success for one’s family as well as for the whole society, 2) to find love and happiness, and 3) to live in accordance with the social and moral duties, which are manifested under the concept of dharma (Poulsen, 2012; Sand, 2003). Dharma is the normative and ethical rules a Hindu must follow in order to achieve good karma and thus, a good rebirth in the next life (Kjærgaard, 2005; Sand, 2003). According to Sand (2003), the ethical rules are very similar to the Ten Commandments within Christianity, as they, among others,

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

contain the commandments of 'do not kill', 'do not lie' and 'have no lust for others' properties'. However, dharma also differentiates from the Christian commandments as it advises Hindus to live the simplest life possible, to seek true knowledge and to achieve inner peace by gaining control of one's senses (Poulsen, 2012). Dharma furthermore contains guidelines - also called the caste system - for different social classes as each class have different purposes in life, and together they all support each other and take part in the construction of society (Nørhøj, 2005a; Sand, 2003). The first caste consists of priests and scholars, whose purpose it is to study the Gods and teach others. Next are the warriors and princes, who constitute the second caste, and ought to protect the people in society. The third caste, consisting of the business class of merchants, landowners, skilled craftspeople and officials, has 'business' as their purpose. The fourth and final caste is referred to as Dalits, whose purpose is to serve all the other castes (Kumar & Bæk-Sørensen, 2015; Sand, 2003). Thus, proper actions are partly determined by normative guidelines and partly by the class a hindu belongs to.

Additionally, Hinduism also values religious diversity (Kumar & Bæk-Sørensen, 2015). The core of Hinduism is to respect all religions regardless of differences, as well as not to regard the Hindu followers as the only 'true' believers. Diversity is accepted and everyone has the right to do and think as they want, as the Hindus believe, "*there are multiple ways to reach one's higher divine self*" (Kumar & Bæk-Sørensen, 2015, p. 46). However, this is not to be mistaken with the Christian value of love of one's neighbour, as according to Nørhøj (2015b), this is not to be found within the Hindu religion. Instead of emphasising love for others, Hinduism emphasises mutual respect and has a non-violent principle, meaning that Hindus must not harm others.

In line with respecting others' beliefs, and the fact that Hindus believe that their Gods permeate everything in life, nature and animals have received a special place in the religion - especially compared to Christianity and Islam (Kumar & Bæk-Sørensen, 2015; Fibiger, 2014). The lives of both animals and nature are regarded to be just as important as the lives of fellow human beings, and thus, animals and nature must be protected. The Hindus have a strong belief that their shared mother is 'Mother Nature', which has resulted in a worship of nature (Kumar & Bæk-Sørensen, 2015). Hence, the environment as well as animals is of great value within the Hindu belief.

6.3.1.3 The Manifestation of Hindu Values

Since no statement of faith or a distinct religious script like the Bible or the Qur'an exists, Hinduism is a religion that has constantly evolved and been subject to reinterpretation through time (Kumar & Bæk-Sørensen, 2015). However, the Hindu values listed above are the overriding values that have

been internalised into the Indian population, and thus are believed to be rooted within the Indian identity today (Poulsen, 2012).

According to Kumar and Bæk-Sørensen (2015), the values of ‘doing no harm’ and ‘respecting others’ - despite of religious differences - lie deep within the Indians. The Indian Hindus have experienced a great deal of suffering under attempts of religious conversion by both Christians and Muslims, but the Hindus’ inner-strength and belief to live a simple life is perceived to have helped them out of various crises (Kumar & Bæk-Sørensen, 2015). This is evident in more recent time as well, in relation to India’s independence from the British ruling in the middle of the 20th century. The Indian spiritual and political leader, Mahatma Gandhi, was able to mobilise the Indian population to resist the colonial power, but not by the use of violence or other physical struggles. Instead, he practiced the Hindu values of doing no harm, possessing a high degree of self-control, and serenity, which resulted in the Indians demonstrating in peace. The manifestation of Hindu values throughout this period is viewed with great pride amongst Indians today (Ibid.).

In addition to the above, the strong belief in Mother Nature, and thus the great respect of nature and animals, is rooted within the everyday practices of an Indian Hindu. For instance, it is common amongst Hindus to abstain from eating any form of meat (Kumar & Bæk-Sørensen, 2015; Chodavarapu, 2014; Poulsen, 2012).

Summary

Hinduism constitutes a complicated religion with an endless number of Gods to be worshipped, based on individual choice. The Hindu outlook on humans is one of tolerance and respect towards diversity, at least when it comes to ‘others’, as there are certain rules under the concept of dharma that must be followed within the Hindu community. The Hindu way of life prescribes four purposes for the Hindus, which are 1) to achieve success for oneself, one’s family and the society as a whole, 2) to find love and happiness, 3) to live according to the moral values as manifested in dharma, and 4) to ultimately find redemption from the never-ending circulation of life. The concept of dharma has predestined all Hindus’ roles in society depending on the caste one is born into, and besides following the rules that one’s caste prescribes for you, the Hindus are instructed to live as simple as possible. Furthermore, reaching redemption from the circulation of life is related to the Hindu belief in reincarnation, and their salvation is related to their soul’s fusion with the Earth. There are different ways to reach such salvation, but since all of these are close to impossible to comply with, the concept of karma exists. Karma is the sum of one’s actions throughout a lifetime, which determines the creature that will be his or her reincarnation.

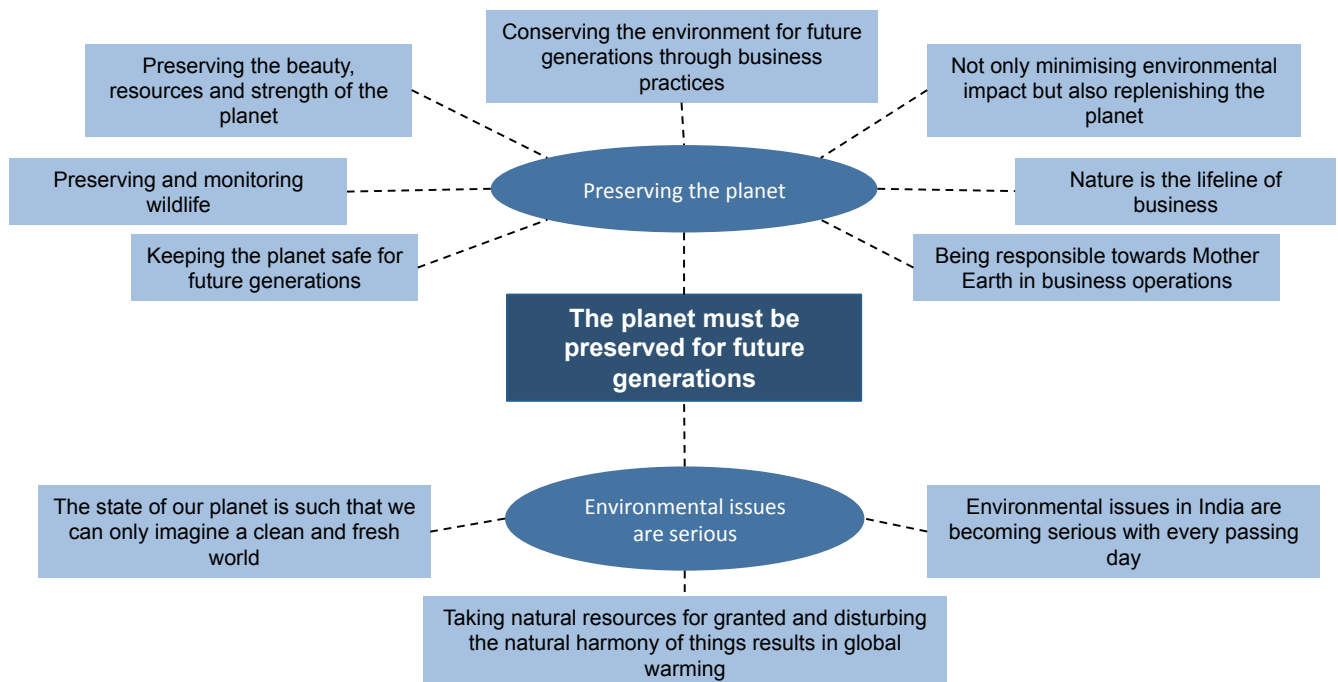
Regarding the perspective on environment and nature, Hindus feel closely connected to the Earth, and perceive their common mother to be Mother Nature. Humans are integrated into the nature, just as the Gods are. Hence, all of the creatures in nature are part of the same circulation (Jensen & Rothstein, 2002). This further means that as compared to Islam and Christianity, nature plays a larger role in Hinduism and is equal to humans and animals in its status of being a living thing.

6.3.2 Textual Analysis

In the following we will look into how the Indian companies articulate CSR by investigating their choice of words, as well as their use of metaphors, transitivity, modality and visual images. The data that forms the foundation of the Indian text analysis are three web pages, one CSR report and one section in an annual report (see table 3 on page 36). During our coding analysis we have identified a list of keywords (see Appendix 6 for full list), which form the foundation of the themes, identified.

6.3.2.1 The Planet Must Be Preserved for Future Generations

The first and most prevailing theme in the Indian CSR communication centres on the environment, as well as the 'planet', 'Mother Earth' and 'climate change', which were keywords identified during the coding analysis. The thematic network below illustrates this theme:



The environment receives great attention by the Indian companies and the vast majority of their CSR initiatives are concerned with environmental issues. The theme is dominated by pathos as it appeals to

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

emotion and there is a heavy use of figurative and narrative language. This is evident in the examples below:

*“In our operations, we continue to **be responsible** to our farmers, communities and **the Mother Earth**”* (Ruchi Soya Ltd, 2015b, p. 15).

*“We know that we have a responsibility to **take care of our planet** and preserve its **beauty, resources and strength**”* (Dabur India Ltd, 2015, p. 32)

*“**The world is a home** not just to human beings but also to a wide variety of animals and plants. All of them are **dependent on each other** for survival. When **we** take these natural resources **for granted** or **disturb the natural harmony** of things, we face consequences like global warming”* (Parle Products Pvt Ltd, 2016c).

Especially in the last example narrative text and the use of *pathos* is clearly evident - it is quite dramatic in its wording and conveys an attitude towards global warming as being a natural consequence of human disrespect towards the natural resources and other creatures inhabiting the world. Additionally, the first half of the statement is written as an objective modality, which means that it is not evident who is behind the claim, however, the use of “we” in the second half indicates that this is the company making a statement. In this context, arguably the “we” should not be interpreted as only the company though, but as everyone inhabiting the world and who are guilty of taking natural resources for granted, including the company itself.

Metaphors are also evident in the examples above, as for instance “*Mother Earth*” is used to describe the planet. The choice of this metaphor can be explained by the Hindu religion, as attributing human characteristics to natural phenomena is widely used in religion, and is known as *anthropomorphism* (Hansen, n.d.). Hence, the fact that the Earth is addressed as “her” and “mother” can relate to the Hindu belief in Gods permeating everything and their divine respect for Mother Nature. Furthermore, the female counterpart to the preserving God, Vishnu, is called Lakshmi and she stands for the fertility of the Earth and its output, as well as the motherly figure (Fibiger, n.d.). If the harvest is good, Lakshmi has expressed her positive side; if it is poor, her negative side has been revealed (Ibid.). This could further relate to the latter example above, and be interpreted as if Lakshmi has demonstrated her anger of the human disturbance to the natural harmony, which has resulted in global warming. Furthermore, attributing a quality as “*strength*” to the Earth, which is evident in the second example

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

above, also expresses a certain degree of humbleness towards the planet; its powers are greater than those of humans and thus we must be careful.

Additionally, the use of narratives in their CSR communication is evident across all of the Indian companies:

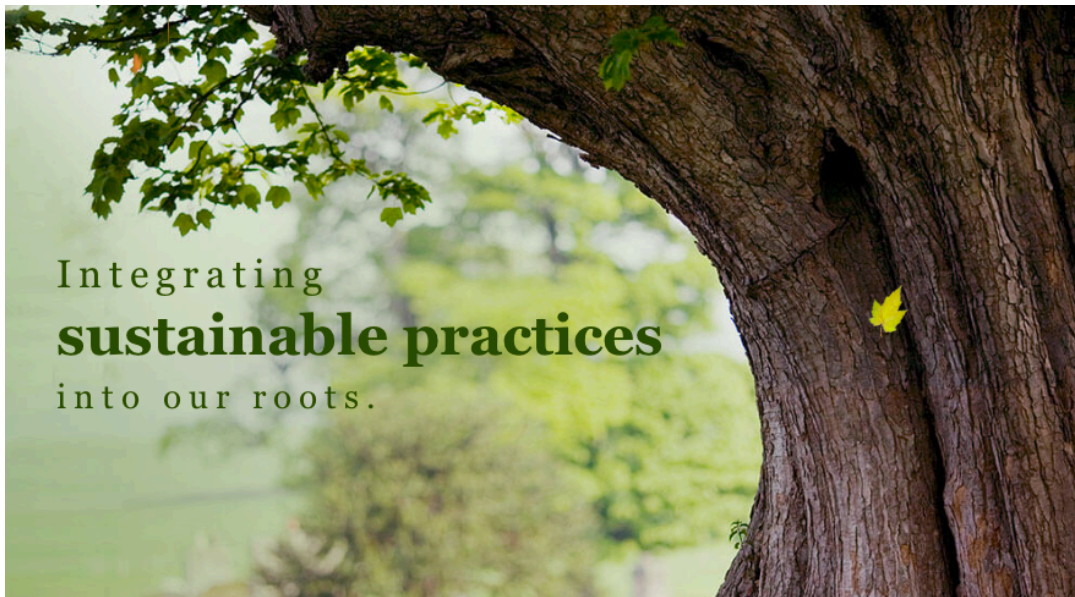
*“Imagine a world that's **clean and fresh** as the way we inherited it. **Imagine** a world full of trees, birds and animals. The fact that we have to imagine it, **speaks volumes** about the state of our planet”* (Parle Products Pvt Ltd, 2016c).

These narratives express subjective attitudes towards the topic in question by use of pathos. For instance, using the word “*imagine*” first of all appeals to the reader to start using the imagination, and second of all, clearly states that this company believes that the picture described is not a picture of the current state of the planet. This is further emphasised in the last sentence, establishing that the current state of the planet is not favourable. Furthermore, this statement expresses the opinion that “*we inherited*” the planet “*clean and fresh*” and “*full of trees, birds and animals*” but now this is in the past and ‘we’ can only try to imagine such a world - also indicating that ‘we’ did not take care of the inheritance ‘we’ received. Again, the use of ‘we’ includes not only the company itself, but everyone, which further distributes the responsibility of preserving the planet to everyone living on it.

In addition to the identified metaphor concerning ‘Mother Earth’, the Indian companies also use terms from the nature to describe themselves and their business:

*“Integrating sustainable practices into **our roots**”* (Tata Global Beverages Ltd, 2015e)

This statement becomes even more powerful as it is stated on top of a picture of the trunk of a tree, as is evident in the picture on the next page. Here, the metaphor is ‘turned around’ and the company describes itself as a tree, in which sustainability should be embedded all the way “*into its roots*”, which indicates the companies’ strong affinity and cohesion with nature.



Picture taken from Tata Global Beverages Ltd, 2015e

Moreover, there is a high level of active agency when addressing the environmental aspect of CSR, as the Indian companies primarily use “we” to assume responsibility. This is combined with the use of subjective modality, as it is clear that these are opinions of the Indian companies themselves, indicating a high affiliation towards the subject. Furthermore, the Indian companies are expressing their personal beliefs by use of mental processes as evident in the following:

“[The company] feels this [contributing to a cleaner, greener planet, ed.] is the best gift that we can give our kids” (Tata Global Beverages Ltd, 2015a)

“We believe that we haven’t inherited the earth, but merely borrowed it from our children” (Parle Products Pvt Ltd, 2016c)

“We believe in not just complying with the laws and regulations, but going beyond the mandates to keep our planet safe for future generations” (Dabur India Ltd, 2015, p. 15)

In the above examples “feels” and “believe” realise mental processes, which indicate that the companies ‘personally’ believe that they ought to “contribute to a cleaner and greener planet”, and that “the earth is borrowed” and therefore must be “kept safe”. Mental processes create an emotional attachment to the statements and thereby signify high commitment (Fairclough, 1992).

In addition, the Indian companies are also combining, relational processes with objective modality as evident below:

*“Nature **is** the lifeline of our business”* (Dabur India Ltd, 2015, p. 32)

*“The world **is** a home **not just** to human beings but also to a **wide variety** of animals and plants”* (Parle Products Pvt Ltd, 2016c)

Presented as indisputable facts “the world” equals “home”, but “not just” a home for “human beings” - also for “animals” and “plants” - while “nature” is put equal to “the lifeline” of business. By combining these statements with mental processes it becomes ‘natural’ that the companies possess a strong need to take care of the planet. Moreover, this theme is the only identified theme in India where there is a tendency to use action processes across all of the Indian companies, such as in the examples below:

*“(...) we **strive** for performance that (...) reduces our **environmental** impact”* (Dabur India Ltd, 2015, p. 33)

*“Our sustainability initiatives **are directed** towards (...) and most important, towards the **environment**”* (Ruchi Soya Ltd, 2015b, p. 15)

This indicates that the Indian companies regard the environment to be the only issue that demands immediate action, and thus it substantiates the previous findings of the planet’s significance. It is also interesting to note that the environmental efforts of the Indian companies are very much related to their own production and consumption of waste and water, as well as recycling of their packaging, for instance one company has an initiative to collect PET scrap and crush it (Parle Bisleri Ltd, n.d., a), whereas another has an initiative to harvest water for its coffee plantations (Tata Global Beverages Ltd, 2015f).

The dominance of nature and environment in the Indian CSR communication is also displayed with the use of visuals, as evident in the pictures on the next page. Especially trees and leaves are found in all of the CSR communication, and generally used as icons, for instance to show page numbers or paragraphs, as is evident below. Furthermore, the illustration in the bottom left corner below shows a track record with a tree growing from it, as a way of illustrating the company’s long history. This further emphasises the Indian companies’ cohesion with nature.

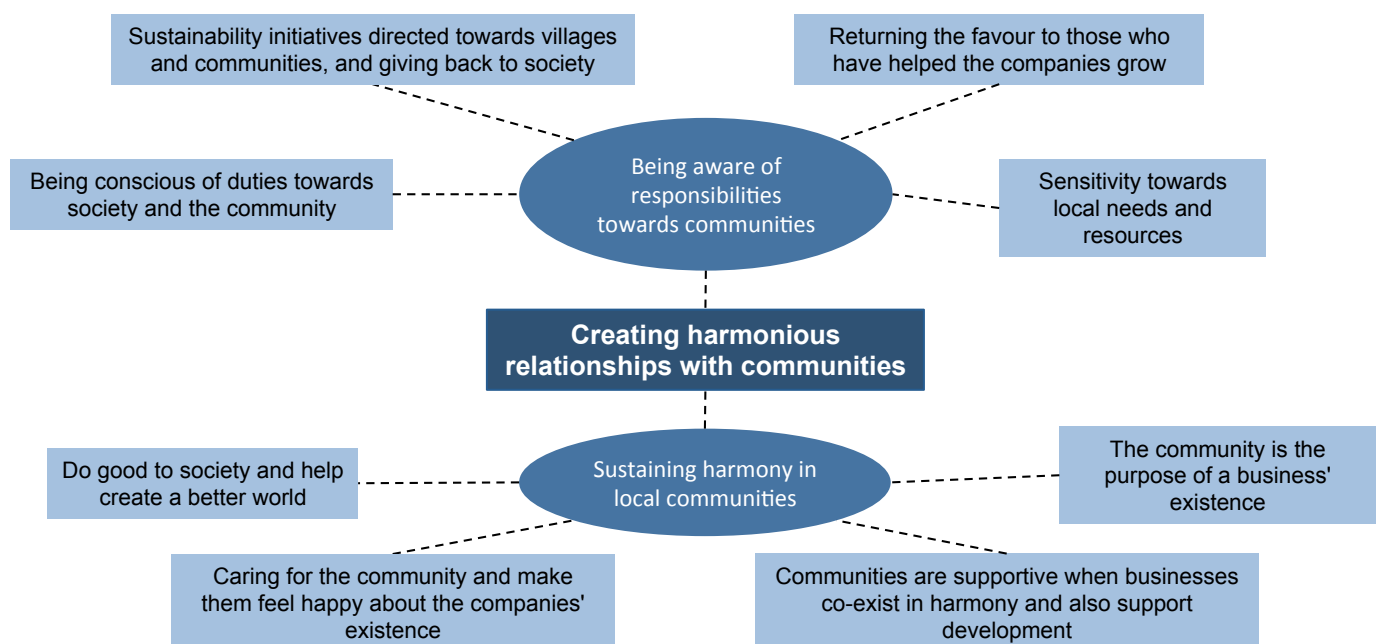


Pictures taken from Dabur India Ltd, 2015; Parle Bisleri Ltd, n.d., c

To sum up the environment theme identified in India, protecting the planet is an important aspect of CSR as is evident by the companies' use of both mental, relational and action processes; pathos; narrative and figurative language; as well as visual images. The Indian companies express very high affinity towards protecting and preserving the planet, and indicates a clear cohesion with the nature by use of the metaphor "*Mother Earth*" and referring to themselves as e.g. a tree with roots. Finally, they take ownership over their actions and impact and places emphasis on improving their use of resources in their own production.

6.3.2.2 Creating Harmonious Relationships with Communities

The second theme that we identified in the Indian CSR communication is based on keywords, such as 'community', 'harmony' and 'sensitivity' as is evident in the thematic network below:



Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

Similar to the theme concerning the environment, this theme also makes use of pathos, as it appeals to the emotions of the readers, by use of value-laden words such as “*care for*”, “*feel happy*”, “*the purpose of its existence*”, “*deeply conscious*” and “*harmony*”:

*“The company’s policy **has been** to care for the **neighbours in the community** we operate and make them **feel happy** that we exist amongst them”* (Ruchi Soya Ltd, 2015a, p. 43)

*“The **community** is not just another stakeholder in business, but is, in fact, **the very purpose** of its [the company, ed.] existence”* (Tata Global Beverages Ltd, 2015a)

*“All through his life [the founder of the company, ed.], he **was deeply conscious** of his **duties** towards **society and the community**”* (Parle Products Pvt Ltd, 2016a)

*“**Communities are supportive** when businesses co-exist in **harmony** and also support development”*
(Tata Global Beverages Ltd, 2015a)

These statements express affection towards communities and indicate that the welfare of communities is important to Indian businesses. One company even states that the community is perceived to be more than a stakeholder, but actually constitutes the purpose of the company’s existence. As is also evident above, the companies make use of relational processes by stating that “*the community **is** the purpose of its existence, ed.*”, “*he **was** deeply conscious*” and “*communities **are** supportive when businesses co-exist in harmony, ed.*”, which indicate high affinity as they are putting the communities equal to their existence, their founder and their coexistence with other businesses, respectively. This is further substantiated in the following examples, where tailoring initiatives to the local needs of the communities and engaging them in the ambition of creating a better future is an evident aspiration:

*“Our community outreach initiatives **have been** developed keeping in mind the **specific needs** of the **communities** that we operate within”* (Dabur India Ltd, 2015, p. 4)

*“There are no universally accepted approaches to rural development. Hence, based on the **local need** and resource availability we **have undertaken** the following projects (...)”* (Parle Bisleri Ltd, n.d., c)

*“It must be visible and tangible for them [neighbours in the community, ed.] to be **partners** in a building a **better tomorrow for all**”* (Ruchi Soya Ltd, 2015a, p. 43)

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

However, the companies primarily use present perfect tense when they discuss their responsibilities towards communities, as is evident above in *“has been to care”* and *“have been developed”*, which modulate the sentences and indicates that the community is no longer top of mind for the companies (Helder, 2011), and results in detachment from the claims. Furthermore, the limited space that the community theme take up in the Indian CSR communication, and the few number of initiatives that are dedicated to the community also underlines that their focus is elsewhere.

The use of objective modality in this context further indicates distance:

*“**The community** is not just another stakeholder in business, but is, in fact, the very purpose of its [the company, ed.] existence”* (Tata Global Beverages Ltd, 2015a)

*“**There are** no universally accepted approaches to rural development”* (Dabur India Ltd, 2015, p. 3)

*“**Communities are** supportive when businesses co-exist in harmony”* (Tata Global Beverages Ltd, 2015a)

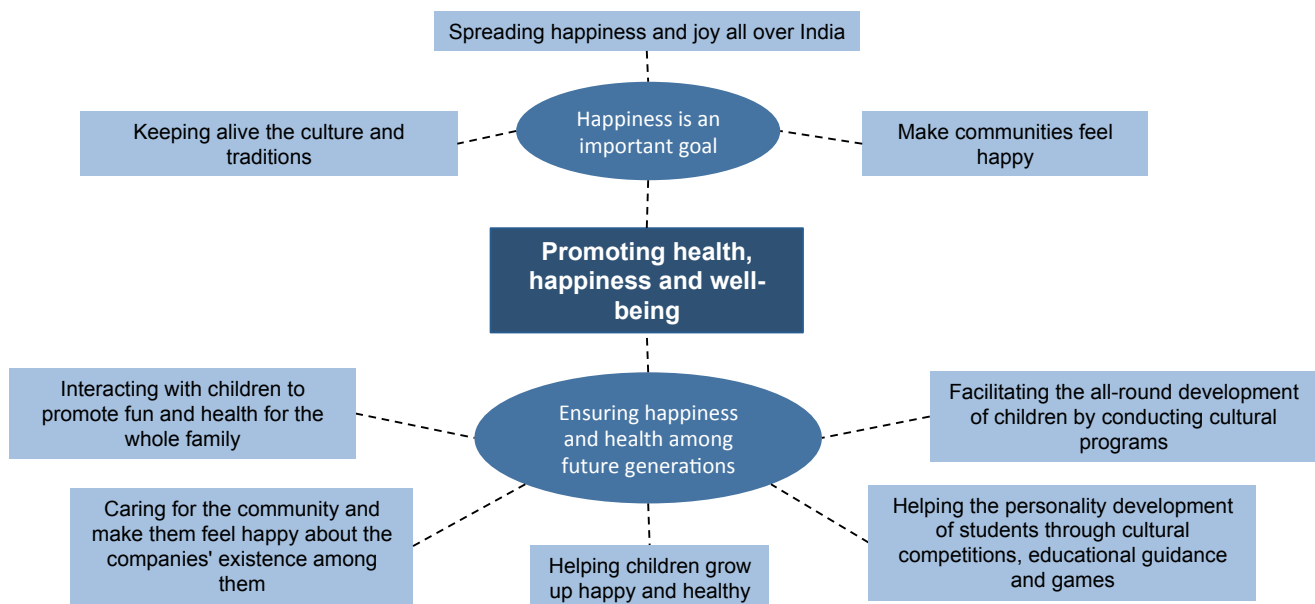
These claims are presented without the companies projecting their own perspectives, and though the companies appeared affectionate towards the community by the use of positive value-laden words as established above, the companies are creating a distance to the statements by the use of modality. Hence, lower affinity is ascribed to the community theme than what was evident in the theme centring on environment.

Summing up, the Indian companies express a modified degree of affinity towards the community theme, as they use value-laden words to signify their belief in the need for harmony in the community. However, the use of modality indicates that the companies are distancing themselves somewhat from the responsibility of supporting the communities, and therefore we argue that community initiatives are not a top priority for the Indian companies.

6.3.2.3 Promoting Health, Happiness and Well-being

This theme was identified based on keywords such as ‘happiness’, ‘future generations’ and ‘children’. It centres on spreading happiness and joy, as well as promoting health and well-being among children, especially. The theme is illustrated in the thematic network on the following page.

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison



As we found in Turkey, children take up a large part of the Indian companies' CSR communication, which concern ensuring their health, happiness and development:

*"Dedicated to **enriching the lives of people across India**, [the company] has been keenly involved in the promotion of programmes to facilitate the all-round **development of children**"* (Parle Products Pvt Ltd, 2016b)

*"Doing our part **to help children** grow up **happy and healthy** has been part of [the company's] social commitment since the beginning"* (Dabur India Ltd, 2015, p. 59)

Happiness, health and fun are common objectives across the Indian companies. Happy and harmonious communities, as well as happy and healthy "*future generations*" take up a large part of the CSR communication in India. Therefore, children are a big driver for doing good, however, the initiatives are not limited to being beneficial for only children - they are also meant to provide a better life for people in general, which is evident in the first example above.

The focus on well-being is illustrated in the Indian companies' communication by use of more symbolic pictures, in the sense that instead of 'just' illustrating cases or text paragraphs, as was evident in both Turkey and Denmark, it actually places associations in one's mind that are not directly linked to the written text.



Picture taken from Dabur India Ltd, 2015, p. 47

For instance, this picture is used to illustrate a text paragraph concerning workplace health, fun at the workplace and an 'open door policy' (Dabur India Ltd, 2015). Interestingly, nowhere are the words 'yoga', 'stretching' or similarly to be found. Hence, the fact that this picture is used as an illustration in this exact context would indicate that seeing a picture of a woman doing yoga (taking into account yoga's position within the Hindu religion and the Indian society in general; this is likely what the picture illustrates) automatically creates an association of relaxation, unwinding and informality within the minds of the Indian people.

Additionally, the Indian companies make use of modal adjectives, such as "*keenly*" which is evident below, as well as the use of present tense verbs, indicating that spreading happiness is a continuous focus for the companies:

*"As part of its Corporate Social Responsibility Policy, [the company] **is keenly** involved in the overall development of the younger generation, with a focused endeavor to (...) **spread happiness and joy** all over"* (Parle products Pvt. Ltd, 2016a)

*"Our health focused initiatives **are** backed by the **belief** that a **healthy** child is a **happy** child"* (Dabur India Ltd, 2015, p. 61)

Furthermore, the use of subjective modality in the last example is evident by the expression of the company's own belief, which indicates high affiliation towards the statement "*a healthy child is a happy child*", and further realises a relational process as "*healthy child*" and "*happy child*" are equalised. As also evident in all of the examples provided above, this theme is dominated by the use of pathos as the

companies appeal to the emotions of the readers by putting emphasis on the happiness and health of children.

The focus on 'happiness' and even 'fun', as is evident in the example below, is quite unique for India compared to the other two countries. For instance, one company describes in detail how a given event provided a great experience that will not easily be forgotten by the involved parties:

*"The event [an event in relation to the festival of Saraswati Puja, ed.⁶] is one of much **fanfare and celebration**, keeping alive the culture and traditions"* (Parle Products Pvt Ltd, 2016a).

And the company continues to describe the event:

*"Performances by popular artistes make it a **night to remember** for every invitee present there. The awards and adulation makes it **unforgettable for the winners**"* (Parle Products Pvt Ltd, 2016b)

This event is the culmination of a school contest arranged by the company in relation to a Hindu festival honouring the Goddess of wisdom and knowledge, Saraswati Vandana. The purpose of the contest is to let children exhibit their creative skills and then celebrate the winners at a large event, as described above (Parle Products Pvt Ltd, 2016b). Hence, the nature of the companies' CSR initiatives is philanthropic in relation to this theme, as they are not related to their core competencies, but instead relate to the culture of India, and centre on providing happiness and development of children. This philanthropic approach is substantiated by the Indian companies' support for educational institutions, hospitals and the like (Parle Products Pvt Ltd, 2016d; Tata Global Beverages Ltd, 2015d; Parle Bisleri, n.d., c; Ruchi Soya Ltd, 2015a, Dabur India Ltd, 2015)

To sum up, the Indian companies show high affiliation to this theme, which focuses on the happiness, well-being and health of the people of India, and particularly children. The Indian companies' support the community by contributing to educational institutions and hospitals, as well as arranging and participating in events with the purpose of preserving the Hindu religion and culture and providing a great experience for the children involved. Hence, this theme promotes a philanthropic approach to CSR as compared to the theme concerning the environment, where the companies' CSR initiatives were all related to the core of the businesses, namely production and products.

⁶ A religious Hindu festival

6.3.3 Discursive Practice

Based on the textual analysis, we will in the following address the discourses that the Indian companies were seen to draw upon. Together, these discourses constitute the Indian CSR discourse.

Based on the textual analysis of the Indian CSR communication we were able to identify three different discourses: *the environment discourse*, *the community discourse* and *the happiness discourse*, which are summarised in the table below:

Discourse identified	Evident by	Associated religious value
Environment discourse	<p><u>Choice of words</u>: Planet, climate change, environmental impact etc., combined with a heavy use of figurative and narrative language e.g. “Mother Earth”, “imagine..”</p> <p><u>Transitivity</u>: Assuming responsibility for actions and beliefs, showing emotional attachment through mental processes, demonstrating action is needed by use of action processes</p> <p><u>Modality</u>: Expressing strong affiliation through subjective modality</p> <p><u>Use of visuals</u>: Focus on nature</p> <p><u>Metaphors</u>: Attributing nature with human characteristics e.g. “Mother Nature”</p>	Harmony with nature
Community discourse	<p><u>Choice of words</u>: Community, harmony, caring, sensitivity etc.</p> <p><u>Transitivity</u>: Equalising the community with the companies’ existence through relational processes</p> <p><u>Modality</u>: Distancing themselves through objective modality and use of present perfect tense</p>	Respect for others Karma
Happiness discourse	<p><u>Choice of word</u>: Happiness, children, joy, future generations, people, health etc.</p> <p><u>Modality</u>: Showing high affiliation by use of modal adjectives and subjective modality</p> <p><u>Use of visuals</u>: Symbolic pictures e.g. a woman performing yoga</p>	Pursuit of happiness

Table 6: Overview of identified discourses in India (table of our own make)

6.3.3.1 The Environment Discourse And Its Religious Precedents

The environment discourse is evident in the way the Indian companies articulate and assert emphasis on protecting the planet and its natural harmony as part of their CSR efforts. Through active agency the Indian companies indicate that they are committed to reduce their environmental impact throughout all of their business operations, as they articulate a responsibility towards “(...) *the Mother Earth*” (Ruchi Soya Ltd, 2015b, p. 15) and “*to take care of our planet and preserve its beauty, resources and strength*” (Dabur India Ltd, 2015, p. 32), which illustrates that the environment discourse rests on the understanding that the planet must be protected. This discourse also illustrates a spiritual understanding of the relationship the Indian companies have with the planet, which is supported by

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

phrases such as “[we must not, ed.] disturb the natural harmony of things” (Parle Products Pvt Ltd, 2016c) as well as referring to the planet as ‘Mother Earth’. Finally, the discourse is supported by visuals that illustrate trees and leaves, and thus further emphasise the Indian companies’ affection towards the nature. The majority of the Indian companies’ CSR initiatives concern the environment and the protection of it, and they all relate to the Indian companies’ own production and products, which indicates a strategic approach to their CSR efforts. However, this approach is only evident regarding their environmental efforts, as the rest of their CSR communication centres on a philanthropic understanding of CSR. Hence, the environment discourse entails a distinct approach to this topic, compared to their other initiatives.

The Indian companies’ emphasis on protecting the planet and its natural harmony, which is an important part of the environment discourse, may be related to the Hindu perspective on nature. Within Hinduism nature is regarded as being just as important as the lives of human beings (Kumar & Bæk-Sørensen, 2015), making it essential for a Hindu to take care of the nature, which seems to be reproduced in the Indian environment discourse. Additionally, the way the Indian companies refer to the planet as “*Mother Earth*” can be coupled with the Hindus’ belief in nature being their shared mother, namely ‘Mother Nature’ (Kumar & Bæk-Sørensen, 2015; Jensen & Rothstein, 2002). Hence, this is arguably a reproduction of the Hindu value that prescribes respect for all living things, as these are all creatures of their shared mother.

6.3.3.2 The Community Discourse And Its Religious Precedents

The second discourse we identified in the Indian CSR communication demonstrates a sense of connection with the local communities, and focuses on ensuring the ‘harmony’ between businesses and stakeholders, as well as “*caring for the neighbours in the community we operate and make them feel happy that we exist amongst them*” (Ruchi Soya Ltd, 2015a, p. 43). Pathos is evident as the Indian companies appeal to emotions by use of value-laden words, such as “*caring for*” and “*feel happy*” as evident in the former example. The community discourse also indicates an understanding of the community as equal to the Indian companies’ existence, and their duties towards society, which is evident in phrases like “*the community is the very purpose of its [the company, ed.] existence, ed.*” (Tata Global Beverages Ltd, 2015a). However, the Indian companies create distance between themselves and the community, and thereby indicates that community initiatives are not their top priority, which is further stressed by the low number of initiatives centring on the community. The community discourse indicates a philanthropic understanding of CSR, as the initiatives that the companies have initiated are of a charitable character and do not relate to their business core.

Analysis	Discussion	Conclusion	Contribution & Future Research
Turkey	Denmark	India	Comparison

The Indian companies' focus on their relations with the community, can be argued to relate to the Hindu belief of creating balance and harmony between all living things. Hinduism emphasises mutual respect and tolerance towards people's differences (Nørhøj, 2015b), as everyone have to live side by side in harmony. This might offer an explanation as to why the Indian companies feel a responsibility to ensure that the communities, in which they operate, are not affected poorly by their actions but rather benefits or even feel happy by their presence.

Furthermore, the Hindu fear of being reborn into a 'poor creature' (Sand, 2003) might also explain why the community discourse rests on a philanthropic understanding of CSR. The Hindus believe they must do good deeds to reach good karma and thus increase the chances of being reborn as a 'good creature' (Nørhøj, 2015a), which could further insinuate that the Indian companies perceive their contribution to the communities as a good deed - and thus is way for them to improve their karma. However, the distance that was also evident in the community discourse might also be explained by Hindu values. Hindus believe their fate is self-inflicted and there is no appreciable focus on the collective in Hinduism, on the contrary, Hinduism emphasises individual choice (Ibid.). This could provide a possible reason to why the community is not top priority among the Indian companies.

6.3.3.3 The Happiness Discourse And Its Religious Precedents

The happiness discourse that the Indian companies draw upon emphasises their dedication towards ensuring healthy and happy children, as well as "*enriching the lives of people across India*" (Parle Products Pvt Ltd, 2016b). 'Healthy' and 'happy' are equalised and the companies express high affinity and ownership of these claims. Furthermore, the happiness discourse emphasises the companies' continuous ambition to provide happiness and joy for people and children of India. As was evident in the community discourse, the happiness discourse indicates a philanthropic understanding of CSR, as it mainly centres on arranging competitions and events during Hindu festivals to provide fun and "*unforgettable*" nights for the children involved (Parle Products Pvt Ltd, 2016b), besides charitable donations to educational and health institutions. Lastly, by use of visual images as e.g. a woman doing yoga, the Indian companies draw in references to welfare and well-being without actually mentioning 'yoga' in the text. Hence, symbolic images are used to emphasise the discourse.

The inclusion of the happiness discourse may be related to one of the three aims in a Hindu's life, namely to seek love and happiness (Poulsen, 2012; Sand, 2003). Hinduism focuses on enrichening one's life with pleasure, which could be a reason why the Indian companies are asserting emphasis on bringing happiness into the lives of children and people in general. Thus, it can be argued that the happiness discourse is a reproduction of the Hindu value to seek happiness in life. Furthermore, the

happiness discourse encompasses a focus on improving welfare among its employees, which is substantiated by symbolic pictures such as a woman doing yoga. This could further be argued to have a connection to Hindu values, since a Hindu perceives a happy life to be based on achieving inner peace gained through mental and physical exercises e.g. meditation or yoga (Poulsen, 2012; Egeberg et al., 2006). Hence, this might explain the use of pictures and further indicate a link between the happiness discourse and Hindu values.

Furthermore, the happiness discourse rest on a philanthropic understanding of CSR, just as the community discourse does, and as mentioned above the philanthropic understanding might be related to the Hindu concept of karma. As Hindus believe they must do good deeds to reach good karma and thus increase the chances of being reborn as 'good creatures' (Nørhøj, 2015a), the Indian companies' charitable contributions may be perceived as doing good deeds and thus are a way for them to improve their karma.

Interdiscursivity

To sum up, the Indian CSR discourse were seen to be made up by three different discourses, whereas the most dominating discourse was the environment discourse. The two other discourses, community and happiness, were closely interlinked as especially the community discourse was seen to draw upon the happiness discourse, in that it stressed the importance of communities feeling happy with the companies' existence.

6.4 Comparison Of Findings

Based on the discourse analyses of the CSR communication in Turkey, Denmark and India, we uncovered some differences and similarities in the three CSR discourses, which will be addressed in the following.

The CSR discourses in all three countries draw upon an environment discourse as well as a community discourse, however their approach towards these aspects of CSR are different. Furthermore, each country-specific CSR discourse is also drawing upon its own distinct discourses; in Turkey a parenting discourse was evident, which highly intertwined with the community discourse; in Denmark, an individuality discourse as well as a business case discourse were apparent, the latter being highly influential on the entire CSR communication in Denmark; and in India, a happiness discourse was included, which was seen to be drawn upon in both the environment discourse and community discourse, as the Indian companies place great emphasis in ensuring harmony between all living things, and thus happiness and well-being for all. Arguably, these differences in the three countries'

construction of CSR discourses can be linked to the different religious values that prevail in each country. For instance, the community discourses in all countries revolve around giving back to local communities; however, the perception of 'local' differs, as for India and Turkey - the latter particularly - the communities in question are all within their own geographical frontiers, which stands in opposition to the Danish companies who do not 'limit' their perception of community to be only within Denmark, but rather to encompass the local communities in which the companies have a presence, which might as well be in another country. This could be explained by the fact that love of one's neighbour preaches that you should treat others the way you wish to be treated yourself, and that the division between 'us' and 'others' should be destroyed. In Islam, which prevails in Turkey, there is a clear distinction between 'us' and 'them', and Muslims should ensure well-being among 'their own' people before helping others.

Furthermore, the findings indicate that all countries are interested in issues of well-being, though among different actors. In Turkey, the companies are asserting great emphasis on increasing the general welfare of the local population, particularly children, as part of their responsibility, which is also evident by their use of the parenting discourse. In Denmark focus is rather on employee welfare and commitment, as well as enabling consumers to choose a healthy lifestyle, which is emphasised by drawing on the individuality discourse, and might therefore be related to the Protestant outlook on people, which emphasises individuality and equality. The Danish companies' focus on including their employees in their community initiatives, in order to foster a strong internal company culture, further indicates that the business case discourse is drawn upon. The Danish focus on proving the business case for all of their CSR initiatives can possibly be explained by the Protestant work ethic, which centres on the provision of work as a kind of worship, as well as a way of contributing to the common good and thereby benefitting one's neighbours. The Indian companies are somewhat similar to the Turkish in their focus, as this also revolves around the Indian people, and children especially, however, they rather emphasise happiness, welfare and harmony in the communities, whereas in Turkey, they prioritise personal, mental, cultural and educational development - and express a wish to guide children in their way through life to help them become good citizens. This may be explained by their variations in values, as Hindus have as an aim in life to seek happiness and believe in harmony between all living things being a necessity for their possibility of reaching redemption from the circularity of life. In Turkey, Muslim values rather centre on the welfare of the community as a whole, as well as upbringing of children and passing on knowledge to them.

Additionally, not only the companies' approaches to the issues can be argued to have a link to their respective religious values, but also the affiliation towards the issues that they articulate in their CSR communication. The Turkish companies express their contributions to local communities as something "*necessary*" and required by them, and show strong affiliation towards these issues, whereas they express some distance towards their environment initiatives, which might be related to their religious values, in which environment is not seen to be a priority. The Indian companies express a dedication towards improving the welfare in the communities, but they insinuate that it is not their highest CSR priority, which may be explained by the rather individualistic outlook on people among Hindus. Instead, the environment receives great attention and high affinity from the Indian companies, where they emphasise protection and preservation of the planet, which may be related to the Hindu perspective on nature that entails a perception of 'Mother Nature' being the origin of all living creatures and thus, nature is just as important as humans. The Danish companies express highest affiliation towards the issues that revolve around their own products and productions, which is especially evident in the environment and individuality discourses. This is further supported by the dominant use of the business case discourse, which the Danish companies also express high affinity towards, compared to the community discourse that seems to be given lower priority. The focus on the strategic benefits of CSR is not evident in either the Indian or the Turkish CSR discourses. In Turkey, almost all of their CSR initiatives are more or less decoupled from the companies' own business and value chains, and are mostly translated into supporting local causes; indicating that they primarily perceive CSR as philanthropic efforts. However, the environment discourse is an exception, as their initiatives in relation to this issue largely concern their own productions and impacts. This is also the case in India, where the companies express a philanthropic understanding of CSR concerning their contribution to the community, however, their environmental efforts are - similarly to Denmark and Turkey - of a strategic character, as they emphasise the impact of products and productions, and initiatives that can optimise resource use. Since environmental efforts make up the majority of the Indian companies CSR communication their approach to CSR is a balance between a philanthropic and a strategic one.

To sum up, we can conclude that differences among the CSR discourses in Turkey, Denmark and India were evident, and that religious values may offer an explanation to these differences. In Turkey, the community discourse dominates, which may be related to the Muslim emphasis on the collective. In Denmark, the business case dominates, which may be related to the Protestant work ethic, and in India, the environment discourse dominates which may be related to the Hindu belief that nature is just as important as human beings. However, it is also evident that other influencing factors are at play

as some of the findings cannot be explained within the scope of our analysis, for instance that all of the companies are approaching their environmental efforts almost similarly. The homogeneity of this particular aspect indicates that not only religion is at play here, as the religious values in the three countries did not express similar importance to environment.

7 Discussion

As established in our sections on Discursive Practice and the following Comparison we found some possible correlations between the three countries' CSR discourses and their religious values. There was an evident difference in foci between the countries regarding their prioritisation and affiliation towards the different aspects of CSR, which could be a result of influence from religious values that are embedded in their cultures and hence guide their behaviour and structure of thinking.

Though our focus in this thesis has been to investigate whether a connection exists between religious values and CSR discourses in different countries, we are aware that religion is not the only influencing factor on CSR. As Matten and Moon (2008) argue "*national differences in CSR can be explained by historically grown institutional frameworks that shape 'national business systems'*" (Matten & Moon, 2008, p. 407). National business systems (NBSs) are influenced by political systems, financial systems, education and labour systems as well as cultural systems (Ibid.), hence religion only constitutes a small part of the combined package that make up the concept of CSR in one country. The importance of considering the entire context of NBSs when analysing CSR is also manifested by Jamali and Neville (2011) who further points to institutional pressures as being a huge influencing factor on CSR. Hence, rather than being absolute truths, our findings are speculations on whether religion - in its capacity of being an influencing factor on the cultural system that is part of shaping an NBS, but also influencing the political system as was evident in the social practices of each country - can be argued to have an influence on CSR discourses in different countries. This further implies that the differences identified between the Turkish, Danish and Indian CSR communications might as well be related to differences in their NBSs, such as variations in poverty, accessibility and quality of education, as well as variations in their political and governmental systems regarding the degree of welfare benefits, for instance. Such influencing factors are out of scope in this thesis but are well established in the literature (Antal & Sobzac, 2014; Jamali & Neville, 2011; Matten & Moon, 2008; Ringov & Zollo, 2007; Robertson, 1995), and it is not our intention to diminish those. Quite the contrary, as the scope of our thesis cannot explain why the environment discourse, identified in all three countries, particularly stands out as 1) it could not be immediately related to any religious values in neither Turkey nor Denmark and 2) it was the only aspect of CSR that was seen to be approached almost identically among all three countries. Therefore we will discuss this further in the following by drawing on some of the articles presented in our literature review, combined with institutional theory, to present a few possible explanations.

Chen and Bouvain (2009) found that CSR reports from the UK, the US, Germany and Australia showed different emphasis on the themes identified, as for example Australian companies emphasised social

and environmental issues over employees, who were on the other hand given high emphasis in US reports. They further concluded that significant differences were evident regarding issues of society, community and customers depending on the country in question, whereas differences in the mention of environmental issues were rather related to which industry the investigated companies operated within (Chen & Bouvain, 2009). Our findings back these conclusions as we also found variations among the countries in the mentioning of the issues of community and customers, which could be explained by religious values as we have established previously. However, we found differences regarding environment between the countries in terms of their attribution of significance - or perhaps more accurate: affection - towards the theme, as for instance India expressed distinctly more emotional attachment than what was evident in the two other countries, though Turkey also made use of more value-laden terms than Denmark. Nevertheless, the approach to environmental issues were more or less the same across all countries, as they were all related to resource use and energy consumption in their own productions, even in India and Turkey who otherwise expressed a philanthropic understanding of CSR. Drawing on Chen and Bouvain this can be explained by the characteristics of the industry, which in our sample is the same across the three countries (i.e. FMCG: food and beverages). Hence, the fact that environment constitutes a dominating theme but that we did not see an immediate correlation between the Danish and Turkish religious values and their environmental discourses can thus be explained by pressure from the industry.

According to DiMaggio and Powell (1983) isomorphic pressures create norms that spread across an institutional field, which cause organisations within specific industries to become increasingly similar (DiMaggio & Powell, 1983). Isomorphic pressure offers an explanation to why industry and not country might be determinant for the approach to environment in Turkey, Denmark and India, as the fact that they produce food and drinks further means that they rely on the same resources and thus they face the same challenges in this regard. This was for instance evident by the focus on water management in all three countries. However, following this argument it would be natural to question why such homogenisation is not evident in terms of all of the CSR themes identified. This suggests that some aspects of CSR are more susceptible to isomorphic pressures than others, which might be explained by the motives of engaging in CSR activities. Hemingway and MacLagan (2004) proposed two motives for engaging in CSR, where one is strategic motivation and the other is altruistic or idealistic motivation (Hemingway & MacLagan, 2004). Hence, the strategic driver of CSR is commercial purposes (Ibid.), or as defined by Lyon and Maxwell (2008) strategic CSR is profitable CSR. This motivation is clearly evident in Denmark by the use of what we have termed the business case discourse. However, the altruistic motivation for CSR is related to philanthropy, which is further closely related to religious

values (Hemingway & MacLagan, 2004), and thus not centred on profits (Lyon & Maxwell, 2008). This altruistic motivation was evident in both Turkey and India, where their approach was significantly different than Denmark regarding all other issues than environment. Arguably, one could suggest that the more personal or emotional attachment to the issues in question, the more imperviousness towards isomorphic pressures, as the issues are then too deeply rooted within cultural and religious values. This was for instance evident regarding the issues of community and children in both India and Turkey, who showed more emotional attachment to these issues, compared to the degree of affiliation the Danish companies expressed. Hence, since such attachment is not the case for environment in neither Turkey nor Denmark, the explanation for their emphasis on this theme may be related to institutional isomorphic pressure instead.

However, this does not explain why the approaches to the environmental theme were so similar, even in India, unless India too is subject to isomorphic pressure in terms of environmental efforts (in spite of the argument above that high emotional attachment result in lower receptiveness of institutional pressure, since India did express high emotional attachment to environment). Arguably, this is very likely taking into account the global character that the issue of climate change has, as it is a universal challenge unlike many other CSR related issues, which are distinct for each country to a larger degree, as they typically relate to challenges within each unique NBS. Thus, in spite of religious differences that might ascribe different degrees of value to the nature, the consequences of climate change are clear across the entire world and the solutions to these challenges are the same too. An example of the global approach to climate change include the parallel processes that took place in 2015 to 1) develop a set of global Sustainable Development Goals (SDG) that set out to tackle climate change, among others (United Nations, n.d.), as well as 2) the efforts of the United Nations Framework Convention on Climate Change to adopt a universal and legally binding climate deal, also known as the Paris Agreement, which so far has 177 signatory countries, including Turkey, Denmark and India (United Nations, 2016; European Commission, 2016b; UN Chronicle, 2015). Furthermore, the SDGs apply to all nations and though they are not legally binding it is expected of governments that they take ownership and initiate action to ensure achievement of the SDGs (United Nations, n.d.; United Nations Global Compact, n.d.). Thus, such initiatives will likely impose isomorphic pressure on organisations around the world in the area of environment and climate change, as politicians and world leaders are undertaking these challenges under the same umbrella of defined targets and actions. Hence, institutional pressures and climate change as a political CSR-agenda might explain why the environment discourse differs compared to the other discourses identified.

'Green' Religion

In opposition to what was argued above, and throughout this thesis, one might assert that the correlation between Christianity, Islam and environmental concern is not as vague as proposed until now. Within our analysis we focused on historically embedded religious values of Christianity and Islam in which environment does not play an appreciable role. However, following the environmental crisis of climate change, and the serious consequences humanity is facing, several theologians have begun re-interpreting the Biblical texts and the Qur'an in favour of a more 'green' theology (Jensen & Rothstein, 2002). Hence, with the emerging debate on climate change new understandings of the human's role on Earth has arisen (Ibid.). In Christianity this has given rise to a new interpretation of humans as 'administrators' of the Earth, instead of 'rulers', whereas in Islam focus has shifted towards the unity of the Creation with Allah as the creator, and humans as just a part of that creation (Ibid.). This re-interpretation arguably culminated when religious leaders around the world began interfering in the political debate in 2014, where religious leaders from Jewish, Catholic, Hindu, Islamic, Buddhist and Anglican organisations in Australia joined forces to bring an appeal to the world's leaders to change the world's energy supply from fossil fuels to sustainable and green energy (Herbener, 2014). Catholic Bishops presented the same request during the Climate Conference in Peru later in 2014 (Ibid.) and last year, Pope Francis also presented a call for moral action to protect the poorest from the impacts of climate change (Maibach et al., 2015). Interestingly, since the Pope intervened, more American Catholics have also become concerned about global warming (Ibid.). Based on this, it can be argued that religion not only influences CSR but that it is a two-way process. Since politics and religion are part of the same social reality (Jensen & Rothstein, 2002), this would not be a radical suggestion. Conversely, since all religions are abstract and constantly changing (Ibid.), they are highly dependent on their social contexts for interpretation, which is necessary for religion to remain relevant (Ibid.). This is an interesting point of view for this thesis as it could turn the entire analysis around and suggest that the real influence is rather from CSR towards religion. However, it seems more likely to suggest that religion and CSR - in its capacity of being a political topic as well (as established above) - are in a dialectic relationship in which they constantly influence each other. From this standpoint, the emphasis on environment within the Turkish and Danish CSR communication might then actually be explicable by their religious values, if we were to argue that these new interpretations of the relationship between nature and human have been objectified and internalised in the organisations.

The discussion above proves the complexity of CSR and religion, as well as culture, which was also evident during the review of existing literature within this field. Hence, there are many possible

reasons as to why the environment discourse differentiates from the other identified discourses, and we have only highlighted a few.

8 Conclusion

The purpose of this thesis was to investigate whether religious values embedded in national cultures have an impact on CSR discourses in different parts of the world. As demonstrated in our literature review, culture is a well-documented influence on CSR communication, management and implementation. However, the role of religion in regards to CSR communication has not yet been thoroughly investigated, even though religion constitutes a large part of culture and therefore influences value systems that determine decision making and thus, guidance for 'proper' behaviour (Ramasamy et al., 2010; Essoo & Dibb, 2004). Religion has further been documented to play a role in terms of business ethics (Longenecker et al., 2004; Quazi, 2003) and since CSR centres on ethical business conduct, the correlation would seem natural (Ramasamy et al., 2010; Carroll, 1991).

We have made use of Fairclough's Critical Discourse Analysis (CDA), which consists of the three steps; text, discursive practice and social practice, to examine CSR communication from 15 companies in total, all operating within the industry of Foods and Beverages, from three different countries. Hence, our analysis was based on CSR communication such as CSR reports, CSR sections in Annual Reports or CSR sections on websites from five companies in Turkey, Denmark and India respectively. Fairclough's CDA enabled us to look into the various discourses that each country make use of and that combined constitute the CSR discourse in each country. Thus, by use of the CDA, we investigated the dialectic relationship between CSR communication and the social context surrounding the communication in Turkey, where the main religion is Islam; in Denmark, where Protestantism is prevailing; and in India, where Hinduism dominates.

In Turkey, we identified three dominating discourses that together constitute the Turkish CSR discourse: the community discourse, the parenting discourse and the environment discourse. The community discourse revolves around local development, welfare and preserving the culture of Turkey. We suggested that this discourse might be explained by the Muslim outlook on people, which is focused on collectivism and the prioritisation of the community, particularly the Muslim community, as well as the mandatory charity, which is embedded in Islam. The parenting discourse centres on guiding and aiding the development of future generations, which might be explained by the Muslim duty of bringing children into the world and taking part in their upbringing by passing on knowledge and experience. The environment discourse concerns the combat of climate change and could not

immediately be related to any of the identified Muslim values. Especially the community discourse and the parenting discourse were seen to be intertwined and were the two most dominating discourses, as well as the ones that the Turkish companies' expressed highest affinity towards.

In Denmark, we identified four dominating discourses that together make up the Danish CSR discourse: the business case discourse, the individuality discourse, the community discourse and the environment discourse. We argued that the correlation between the discourses identified and the religious values specified was harder to determine for the Danish companies, than within the other two countries. However, we did see some possible links. The business case discourse emphasises the commercial benefits of engaging in CSR, such as profitability, efficiency in terms of resource use, minimisation of costs and reputational benefits. We proposed that this discourse might be explained by the Protestant work ethic, in which work is perceived to be a way of worshipping God while also benefitting the community. The individuality discourse centres on prioritising individuality and equality among employees and consumers, in terms of ensuring employees' personal development as well as enabling consumers' individual choices. We suggested that the Protestant outlook on people, which is individualistic and advises equality, could explain this discourse. The community discourse revolves around having a positive impact in the communities where the Danish companies are present, as well as engaging their employees in the initiatives. We argue that it could possibly be related to the value of love of one's neighbour, which implies that you should treat others, the same way you wish to be treated. The environment discourse concerns the environmental impact the companies have in relation to their production, and could not be related to any of the Protestant values identified. However, the heavy mix with the business case discourse would suggest that the Danish companies might see environmental issues as beneficial for their operations, and thus, the Protestant work ethic might also be an explanation to this discourse. The business case discourse was arguably the most important and dominating of the discourses within the Danish CSR communication, and all other discourses were seen to draw upon it.

In India, we identified three discourses: the environment discourse, the community discourse and the happiness discourse, which combined constitute the Indian CSR discourse. The environment discourse centres on protecting and replenishing the planet, or 'Mother Earth', as well as maintaining the natural harmony of things. We proposed that this discourse is connected with the Hindu perspective on nature. Nature is believed to be as important as other living creatures, and 'Mother Nature' is the shared mother of all living. The community discourse concerns harmonious relationships between stakeholders and businesses, and might be related to the Hindu outlook on people which values

tolerance and respect. The happiness discourse revolves around ensuring health and happiness among children, as well as people in India generally. It is suggested that this discourse relates to one of the four Hindu aims in life; to seek love and happiness. The Indian CSR discourse draws heavily on the environment discourse, and the community and happiness discourses are closely intertwined throughout the CSR communication, as they both concern well-being and happiness in communities.

Based on a comparison of the findings from each country, we argue that there are differences among the CSR discourses, which might be related to the religious values that are prominent within each country. Hence, though all three countries make use of a community discourse, in Turkey it revolves around improving life within their own country, compared to Denmark where the community discourse centres on giving back wherever the Danish companies are operating, as well as involving own employees to foster a strong internal culture. The parenting discourse emphasises the Turkish companies' focus on improving quality of life for children and Turkey in general, and together with the community discourse these express a clear focus on the companies as being part of the community. India's community and happiness discourses also centre on children and the people of India in general, quite like the Turkish discourses, however, focus is rather on their happiness and providing experiences that the children can memorise, rather than taking an active part in their upbringing.

The Danish CSR discourse places great emphasis on the business case for CSR, and unlike both India and Turkey, all discourses and initiatives described centre on the businesses and thereby express a strategic approach to CSR. Turkey predominantly takes a philanthropic approach to CSR, as their CSR communication is dominated by their initiatives towards the community, whereas India is somewhere in between, as their approach to community and happiness is of a more philanthropic nature than their approach to environment, which is of a strategic character; and as the latter dominates no definite approach can be defined. Interestingly, India is the only country where a connection between the environment discourse and religious values could be argued to exist, however, the Indian approach to environment is similar to the Turkish and Danish approaches as they all are focusing on how they can limit their own environmental impact, of their productions and products. In relation to this, the environment discourse is also the only identified discourse in Turkey where a strategic approach to CSR is evident, and in neither Turkey nor Denmark can the discourse be related to the religious values identified within Islam and Protestantism. However, this was disputed in the Discussion, as new interpretations of both Islam and Christianity have been emerging since the crisis of climate change became evident. Furthermore, other possible influencing factors of the CSR discourses identified were

discussed, with a focus on the environment discourse, such as local political, educational and governmental situations, as well as isomorphic institutional pressures.

Based on the CDA conducted in this thesis it is thus suggested that religious values may influence CSR discourses around the world in terms of prioritisation of, and the degree of affiliation evident towards different themes in the CSR communication, and thereby the approach to CSR.

9 Our Contribution and Implications for Future Research

Supported by existing literature that has established a connection between religious values, ethical attitudes and CSR (Raimi et al., 2014; Ramasamy et al., 2010; Brammer et al., 2007; Hemingway & MacLagan, 2004; Carroll, 1991), we hypothesised that religious values would influence how CSR discourses are shaped around the world, since different religions emphasise different ethical values, which this thesis set out to investigate.

As previously mentioned, to our knowledge no literature exists that explores whether religious values are evident in the way companies communicate CSR, even though plenty of literature is highlighting the importance of exhibiting cultural sensitivity when communicating CSR (Perry, 2012; Boyd et al., 2007; Mamic, 2005). Hence, the literature has been focused on religious affiliation by surveying individuals' (typically managers) own perceptions of their religiosity compared to their perceptions of CSR (e.g. Ramasamy et al., 2010; Brammer et al., 2007; Angelidis & Ibrahim, 2004; Longenecker et al., 2004; Quazi, 2003). Our thesis therefore contributes to the existing literature by having explored whether religious values embedded in three different national cultures are evident in companies' CSR communication within each country, and thus whether religious values are influencing CSR discourses in these three countries; Turkey, Denmark and India. Hence, we provide a new perspective to the research by conducting a discourse analysis of CSR communication and relating it to its specific contextual conditions, rather than taking a more empirical approach as most of the literature has done up till now. However, our findings also encourage further research in this topic in order to determine the connection between religion and CSR. For instance, as mentioned in the Discussion, it could be interesting to look further into whether some aspects of CSR are more sensitive towards impact from religious values than others. So far, literature has suggested a connection between religious affiliation and a philanthropic approach to CSR, but our thesis suggests that there may also be a connection between specific topics related to CSR and religious values. In continuation of this it is also up to future research to look into the degree of impact that religion has on CSR compared to other influencing factors, such as industry, isomorphic institutional pressures on CSR as well as local political or social

agendas that might be prevalent within NBSs. Finally, based on our conclusions it would be interesting to further look into what these findings mean in practice for companies, who seek to adapt CSR communication, management or implementation to local customs and norms.

10 References

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11 Appendices

Appendix 1: Company Shares in Turkey

Extraction of the derived excel sheet from Euromonitor International's search function, *Passport* (see full excel sheet on USB-stick). The selected Turkish companies are highlighted in grey.

Company Shares (Global - Historical Owner) % breakdown			
Categories	Companies	2014	Own comments (dated 08.02.16)
Alcoholic Drinks	Anadolu Group	63.30	Chosen
Packaged Food	Artisanal	45.10	No website
Hot Drinks	Cay Isletmeleri Genel Müdürlüğü	40.80	Not in English
Soft Drinks	Coca-Cola Co, The	30.40	Not Turkish
Soft Drinks	Others	28.20	Inadequate
Soft Drinks	Coca-Cola Co, The	20.90	Not Turkish
Alcoholic Drinks	Carlsberg A/S	20.70	Not Turkish
Soft Drinks	Others	16.80	Inadequate
Hot Drinks	Unilever Group	14.70	Not Turkish
Hot Drinks	Nestlé SA	11.10	Not Turkish
Soft Drinks	Danone, Groupe	10.50	Not Turkish
Soft Drinks	Nestlé SA	10.30	Not Turkish
Packaged Food	Others	10.00	Inadequate
Hot Drinks	Dogus Cay	9.40	No CSR-profile
Packaged Food	Private Label	9.00	Inadequate
Soft Drinks	PepsiCo Inc	8.90	Not Turkish
Hot Drinks	Private Label	8.20	Inadequate
Soft Drinks	Danone, Groupe	6.90	Not Turkish

Categories	Companies	2014	Own comments (dated 08.02.16)
Soft Drinks	PepsiCo Inc	6.70	Not Turkish
Packaged Food	Yildiz Holding AS	6.50	Conglomerate, chosen to focus on the daughter company, Ülker which solely produces food and beverages
Soft Drinks	Nestlé SA	6.30	Not Turkish
Alcoholic Drinks	Diageo Plc	5.50	Not Turkish
Soft Drinks	Aytac Dis Ticaret Yatirim San AS	4.60	No CSR-profile
Soft Drinks	Unilever Group	4.40	Not Turkish
Hot Drinks	Kuru Kahveci Mehmet Efendi Ltc	3.80	No CSR-profile
Soft Drinks	Erbak-Uludag Mesrubatlari AS	3.80	Chosen
Packaged Food	Unilever Group	3.80	Not Turkish
Alcoholic Drinks	Others	3.70	Inadequate
Soft Drinks	Private Label	3.00	Inadequate
Hot Drinks	Others	3.00	Inadequate
Hot Drinks	Dogadan Gida Urunleri San ve Paz AS	2.90	No CSR-profile
Soft Drinks	Private Label	2.70	Inadequate
Soft Drinks	Yasar Holding AS	2.70	Chosen
Packaged Food	Tadim Gida Maddeleri Sanayii ve Ticaret AS	2.30	No CSR-profile
Packaged Food	Eti Gida San ve Tic AS	2.20	Chosen

Appendix 2: Company Shares in Denmark

Extraction of the derived excel sheet from Euromonitor International's search function, *Passport* (see full excel sheet on USB-stick). The selected Danish companies are highlighted in grey.

Company Shares (Global - Historical Owner) % breakdown			
Categories	Companies	2014	Own comments (dated 08.02.16)
Alcoholic Drinks	Carlsberg A/S	35.10	Chosen
Alcoholic Drinks	Others	32.30	Inadequate
Alcoholic Drinks	Coca-Cola Co, The	25.00	Not Danish
Soft Drinks	DE Master Blenders 1753 NV	24.20	Not Danish
Hot Drinks	Private Label	19.80	Inadequate
Packaged Food	Coca-Cola Co, The	19.50	Not Danish
Soft Drinks	Private Label	18.20	Inadequate
Soft Drinks	BKI Foods A/S	16.20	Chosen
Hot Drinks	Nestlé SA	15.50	Not Danish
Hot Drinks	Arla Foods Amba	15.30	Chosen
Packaged Food	Private Label	14.50	Inadequate
Hot Drinks	Private Label	13.70	Inadequate
Soft Drinks	Mondelez International Inc	12.10	Not Danish
Hot Drinks	Royal Unibrew A/S	11.40	Chosen
Soft Drinks	Arla Foods Amba	10.10	Not Danish
Soft Drinks	Others	10.00	Inadequate
Packaged Food	PepsiCo Inc	9.80	Not Danish
Soft Drinks	Artisanal	7.60	Not Danish
Packaged Food	PepsiCo Inc	6.90	Not Danish

Categories	Companies	2014	Own comments (dated 08.02.16)
Soft Drinks	Others	6.30	Inadequate
Soft Drinks	Others	6.20	Inadequate
Soft Drinks	Danone, Groupe	5.80	Not Danish
Soft Drinks	Private Label	5.30	Inadequate
Alcoholic Drinks	Others	4.30	Inadequate
Hot Drinks	Harboes Bryggeri A/S	4.10	Chosen

Appendix 3: Company Shares in India

Extraction of the derived excel sheet from Euromonitor International's search function, *Passport* (see full excel sheet on USB-stick). The selected Danish companies are highlighted in grey.

Company Shares (Global - Historical Owner) % breakdown			
Categories	Companies	2014	Own comments (dated 08.02.16)
Soft Drinks	Coca-Cola Co, The	37.90	Not Indian
Packaged Food	Others	28.40	Inadequate
Soft Drinks	PepsiCo Inc	25.50	Not Indian
Alcoholic Drinks	UB Group	24.50	No CSR profile
Soft Drinks	PepsiCo Inc	23.20	Not Indian
Hot Drinks	Unilever Group	22.80	Not Indian
Hot Drinks	Others	22.30	Inadequate
Soft Drinks	PepsiCo Inc	22.00	Not Indian
Soft Drinks	Others	20.70	Inadequate
Soft Drinks	Others	20.40	Inadequate
Alcoholic Drinks	Diageo Plc	19.20	Not Indian
Hot Drinks	GlaxoSmithKline Plc	18.20	Not Indian
Hot Drinks	Tata Global Beverages Ltd	16.50	Chosen
Alcoholic Drinks	Others	14.70	Inadequate
Soft Drinks	Others	13.80	Inadequate
Alcoholic Drinks	SABMiller Plc	12.30	Not Indian
Soft Drinks	Parle Bisleri Ltd	11.20	Chosen
Packaged Food	Gujarat Co-operative Milk Marketing Federation Ltd	7.10	No CSR profile

Categories	Companies	2014	Own comments (dated 08.02.16)
Soft Drinks	Parle Agro Pvt Ltd	6.40	No CSR profile
Alcoholic Drinks	Pernod Ricard Groupe	5.80	Not Indian
Hot Drinks	Nestlé SA	5.50	Not Indian
Alcoholic Drinks	Allied Blenders & Distillers Pvt Ltd	5.30	No CSR profile
Soft Drinks	Dabur India Ltd	5.00	Chosen
Soft Drinks	Parle Agro Pvt Ltd	4.50	No CSR profile
Packaged Food	Nestlé SA	4.20	Not Indian
Packaged Food	National Dairy Development Board	4.10	No CSR profile
Packaged Food	Britannia Industries Ltd	4.00	Not Indian
Alcoholic Drinks	Carlsberg A/S	3.70	Not Indian
Packaged Food	Ruchi Group	3.60	Chosen
Hot Drinks	Gujarat Tea Processors & Packers Ltd	3.50	No website
Hot Drinks	Mondelez International Inc	3.40	Not Indian
Packaged Food	Parle Products Pvt Ltd	3.20	Chosen

Appendix 4: Codes in Turkey

Long term	Support	Energy
Quality of life	Contribution	Environmental issues
Welfare	Sponsorships	Environmental protection
Local community	Climate change	National culture
Health	Energy resources	Future generations
Physical activity	Water	Children
Better life	Turkey	

Appendix 5: Codes in Denmark

Contribution	CSR work/efforts	Equality
Value creation	Profitability	Training
Community	New business opportunities	International standards
Local	Development	Compliance culture
Information	Risk management	Transparency
Choice	Future	Organic
Health and safety	Diversity	Environmental impact
Circularity		

Appendix 6: Codes in India

Giving back	Mother Earth	Sensitivity
Stakeholders	Planet	Harmony
Community	Climate change	Nature
Society	Traditions	Health and well-being
Youth/children	Happiness	India
Positive impact	Water	