

RESEARCH-IN-BRIEF

The perspective of citizens on the responsibility of corporations: A multidimensional study of responsibility assessments

**Unternehmensverantwortung aus Bürgersicht:
Eine mehrdimensionale Analyse von
unternehmensbezogenen Verantwortungsurteilen**

Ulrike Röttger & Kerstin Thummes

Ulrike Röttger, Department of Communication, University of Muenster, Bispinghof 9–14, 48143 Muenster, Germany; Contact: [ulrike.roettger\(at\)uni-muenster.de](mailto:ulrike.roettger@uni-muenster.de)

Kerstin Thummes, Department of Communication, University of Muenster, Bispinghof 9–14, 48143 Muenster, Germany; Contact: [kerstin.thummes \(at\)uni-muenster.de](mailto:kerstin.thummes@uni-muenster.de)

The perspective of citizens on the responsibility of corporations: A multidimensional study of responsibility assessments

Unternehmensverantwortung aus Bürgersicht: Eine mehrdimensionale Analyse von unternehmensbezogenen Verantwortungsurteilen

Ulrike Röttger & Kerstin Thummes

Abstract: On the basis of four focus group discussions ($N = 32$) that were conducted in June 2015, the present study investigates the attribution and assessment of corporate responsibility by citizens. To obtain more differentiated insight into the attribution of responsibility to corporations, not only the objects of responsibility, but all the dimensions of judgments concerning responsibility were analysed, including the reasoning behind them. The findings show that in the context of corporate activity, citizens attribute responsibility not only to corporations themselves, but also to other social actors, like consumers and politicians, and situate responsibility on the levels of both individual and collective action. The objects of corporate responsibility, on the contrary, are narrowly defined along the chain of value-creation. It thus becomes clear that, contrary to the established practice of CSR communication, corporations should place particular focus on fulfilling their core responsibilities. After all, research on CSR communication needs to consider the attribution of corporate responsibility in its broader social context to take the complexity of responsibility assessments into account.

Keywords: Corporate responsibility, judgments of responsibility, corporate social responsibility (CSR), stakeholders, CSR communications

Zusammenfassung: Die vorliegende Studie analysiert auf Basis von vier Gruppendiskussionen ($N = 32$), die im Juni 2015 durchgeführt wurden, welche gesellschaftliche Verantwortung Bürgerinnen und Bürger Unternehmen zuschreiben und wie sie deren Verantwortungsübernahme bewerten. Um ein differenziertes Bild der unternehmensbezogenen Verantwortungsurteile zu gewinnen, wurden nicht nur Verantwortungsobjekte erhoben, sondern darüber hinaus auch der Verantwortungssender, das Verantwortungssubjekt und die Verantwortungsbegründung als weitere Elemente von Verantwortungsurteilen berücksichtigt. Die Befunde verdeutlichen differenzierte Verantwortungszuschreibungen: Die Bürger weisen im Kontext von Unternehmensaktivitäten nicht nur den Unternehmen selbst, sondern auch anderen gesellschaftlichen Akteuren wie Konsumenten und Politikern Verantwortung zu und verorten Verantwortung sowohl auf der Ebene individuellen als auch kollektiven Handelns. Im Gegensatz dazu sehen die Diskussionsteilnehmer die Objekte der Unternehmensverantwortung eng begrenzt auf Themen und Sachverhalte mit direktem Bezug zur Wertschöpfungskette. Es wird damit deutlich, dass sich Unternehmen im Gegensatz

zur aktuellen und etablierten Praxis der CSR-Kommunikation insbesondere auf die Erfüllung ihrer Kernaufgaben konzentrieren sollten. Mit Blick auf die Forschung im Bereich der CSR-Kommunikation verdeutlicht die vorliegende Studie, dass es erforderlich ist, unternehmensbezogene Verantwortungsurteile differenziert und in ihrer gesellschaftlichen Eingebundenheit zu erfassen, um so der Komplexität von unternehmensbezogenen Verantwortungsurteilen gerecht zu werden.

Schlagwörter: Corporate Social Responsibility (CSR), Unternehmensverantwortung, Stakeholder, CSR-Kommunikation.

1. Introduction

The extent and form of corporate responsibility are a constant topic of public debates on various issues like the shift towards renewable energies, financial crises, low wages or the cutting of jobs in favour of profit maximization, just to mention a few examples. These debates are fuelled by particular instances like the Volkswagen emissions scandal or ongoing criticism of working conditions at Amazon. In Germany, in particular, corporate engagement in social responsibilities is regarded with great scepticism. This can at least partially be traced back to a strong political influence on social matters that is characterized by extensive social security systems and the social market economy as opposed to countries with less political regulation that have a long history of corporate philanthropy like the United States (Matten & Moon, 2008).

In the last few years, the body of research on corporate responsibility, mostly labelled as “Corporate Social Responsibility” (CSR), has constantly increased. It can be noted, however, that hardly any systematic reference to the basic concept of responsibility and to the conditions that influence responsibility assessments gets made in the con-

text of CSR research. The concept of responsibility thus remains rather vague and indeterminate in CSR literature (cf. Jarolimek & Linke, 2015). Analyses often refer merely to the definition of the objects of responsibility – like the economic or ecological responsibility of businesses – and fail to address other relevant elements of responsibility assessments: like, for instance, the rationale behind responsibility assessments (i.e. Becker-Olsen et al., 2006; Kim, 2011; Tench et al., 2007).

Assuming that corporate responsibility is an attribution that is formed and institutionalized by the co-creation of meaning between different actors in public discourse (Golob et al. 2013, 179–180; Schultz et al., 2013; Wehmeier & Röttger, 2011), the concepts of CSR and CSR communication are closely intertwined. Corporations have to take stakeholder expectations on responsibility into account to communicate about their responsibility in public without provoking misunderstandings and doubts about their credibility. Therefore, this article presents initial findings from a study that aims at a differentiated analysis of the attribution and assessment of corporate responsibility by different participants in public discourse. The introduced re-

sults refer to the perception of citizens, whose perspective has been neglected in CSR research. The analysis is based on four focus group discussions on the topic of corporate responsibility in the textile and the automobile industry, involving a total of 32 persons.

2. Responsibility as a multidimensional attribution construct

The body of literature on moral philosophy and ethics offers highly diverse explanations and interpretations of the concept of responsibility: For instance, scholars distinguish between legal and moral responsibility and between individual and collective responsibility, as well as between a descriptive and a normative application of the concept of responsibility (Lenk, 1987, p. 115; Lenk & Maring, 1993, p. 230). Yet, there is a broad consensus on defining responsibility as a socially constructed multidimensional relation (cf. Seidel, 2011, p. 35; Lenk & Maring, 1993, p. 241; Bayertz, 1995, p. 4). Accordingly, judgments of responsibility are “interpretive attribution constructs that come into being by way of the association of a descriptive account and a normative assessment” (Heidbrink, 2010) and thereby always have an evaluative character. Fundamentally, they consist of the following elements:

- A sender of responsibility: Who attributes responsibility?
- A subject of responsibility: To whom is responsibility attributed?
- An object of responsibility: What is the object of the attribution of responsibility?
- A criterion: What are the reasons for the attribution of responsibility?

The criterion of responsibility ascriptions can be further differentiated into the instance of responsibility and the reference to a norm (cf. Heidbrink, 2010; Lenk & Maring, 1993). Finally, the evaluative utterance of a judgment of responsibility cannot only concern the question of what responsibility a subject has or should assume, but also includes an assessment of the way in which responsibility is concretely assumed or not assumed by the subject of responsibility.

Furthermore, different objects of responsibility can be distinguished. With respect to the question of what responsibility can be attributed to corporations, responsibility for the consequences of one’s actions and area-of-competence responsibility must be considered (cf. Gerhards et al., 2007; Lenk & Maring, 1993). In the case of responsibility for the consequences of one’s actions, an action is, with respect to its consequences, attributed to a particular agent, who is viewed as being causally responsible for these consequences. Area-of-competence responsibility comprises the responsibility – whether it is assigned on legal, moral or other grounds – of an agent for future actions or the solution of upcoming problems.

In light of the increasing complexity of social interactions, within which the consequences of action can rarely be attributed unambiguously to a single responsible party, an enlargement of the responsibility of individual agents beyond their immediate field of action can be observed (cf. Bayertz, 1995, p. 25; Heidbrink, 2010, p. 6; Fetzner, 2004, p. 31). Due to the impossibility of ascertaining all the causal interconnections among actions, corporate responsibility is no longer determined retrospectively by reference to the in-

tended consequences of actions, but rather it is frequently established prospectively by reference to generalised societal, rather than narrowly business-related, goals (cf. Bayertz, 1995, pp. 31; Schmitt & Röttger, 2011, p. 180). The more diffuse the attribution of responsibility and the delimitation of the object of responsibility, the more difficult it is to judge who should assume responsibility. Hence, precisely in the relatively complex case of corporate responsibility, uncertainty and conflict have to be expected.

Up until now, CSR research has failed to undertake a systematic differentiation of the concept of responsibility into the above-mentioned elements of judgments of responsibility. (For a pertinent theoretical account, see Jarolimek & Linke, 2015). As a consequence, different actors' assessments of corporate responsibility have, for the most part, been analysed in an undifferentiated manner. Instead, definitions predominate that are limited to concrete objects of responsibility: like, for instance, the subdivision into economic, social and ecological responsibility (see, among others, Dahlsrud, 2008; Jarolimek 2014; for an overview, see Golob et al., 2013; Garriga & Melé, 2004).

3. Research questions and method

The focus of many existing studies on customer perceptions of CSR measures, and the effect of such measures on them, reduces corporate responsibility to its economic dimension. In order to adopt a broader societal perspective, we do not analyse the expectations of consumers towards the responsibility of corporations, but focus on citizens' assessments of respon-

sibility. For the question of whether and to what extent corporations should intervene in non-economic domains of responsibility affects people not primarily in their role as consumers, but rather as social deciders: namely, as citizens. It can, moreover, be assumed that citizens have expectations towards corporations that go beyond the simple consumption of products and aspects relating to the latter.

The guiding questions of our research are:

RQ 1: How do citizens assess the responsibility of corporations?

1a. Which subjects is responsibility ascribed to?

1b. Which objects of responsibility are ascribed to corporations?

1c. What are reasons for the ascription of responsibility?

RQ 2: Do industry-specific differences exist between the automotive and textile industry with respect to the ascription and assessment of responsibility?

Even though the areas of responsibility differ depending on the industry (Riess, 2012), hardly any studies analyse industry-specific differences with respect to the ascription and assessment of responsibility. For this study, the automotive and the textile industry were chosen as objects of research because they meet the following criteria: They are regularly covered by media reports and, offering typical consumer products, they are present in the daily lives of citizens in Germany. In both industries, strategic communication heavily relies on the topic of responsibility because it is a relevant driver for reputation. Finally, the production of

Table 1. Composition of the discussion groups

4 Discussion Groups with 32 Participants			
2 Discussion Groups on the Automobile Industry (n = 16)		2 Discussion Groups on the Textile Industry (n = 16)	
Group 1 (n = 9) <ul style="list-style-type: none"> • 2 Women, 7 Men • 21–64 Years Old • 6 economically active persons, 1 student, 2 retirees 	Group 2 (n = 7) <ul style="list-style-type: none"> • 2 Women, 5 Men • 21–59 Years Old • 4 economically active persons, 2 students, 1 retiree 	Group 3 (n = 9) <ul style="list-style-type: none"> • 4 Women, 5 Men • 25–65 Years Old • 6 economically active persons, 2 students, 1 retiree 	Group 4 (n = 7) <ul style="list-style-type: none"> • 4 Women, 3 Men • 23–61 Years Old • 4 economically active persons, 2 students, 1 retiree

these industries at least partly takes place in Germany and both industries are of great importance to the German economy, so that corporate responsibility in these fields can be assumed to be perceived as a relevant topic by German citizens.

A qualitative, open research design is useful for obtaining highly differentiated insights into citizens’ assessments of corporate responsibility – also because existing research provides contradictory findings on the attribution of responsibility. Hence, in June 2015, four discussion groups were assembled.¹ Of the 32 participants, 12 were women and 20 were men. The groups were mixed in terms of the age of participants and their professional situation (students, economically-active persons, retirees). (See Table 1.)

Citizens’ assessments of responsibility were surveyed with respect to two exemplary industries, in which, on the one hand, corporate responsibility has a strong impact on reputation building and which, on the other hand, are characterised by a close proximity to consumers. Two discussion groups were held on the example of the textile

industry and two, on that of the automobile industry.

The focus group sessions were structured by a discussion guide that covered five thematic blocks following the elements of responsibility by Lenk and Maring (1993): (1) sender of responsibility, (2) objects of responsibility, (3) addressees, (4) reasons for the attribution of responsibility and (5) limits of corporate responsibility. In addition to this, one further dimension has been included: 6) the way of assuming responsibility (How should companies act responsible?).

The desired autonomy of the discussions (Bohnsack & Schäffer, 2001, p. 331) was stimulated by industry-specific examples, so that the participants could connect their personal experiences to the proposed thematic aspects of the discussion. The focus group sessions lasted between an hour and a half and an hour and 45 minutes, and they proceeded without any methodological problems.

The discussions were recorded with audio and video equipment and evaluated as part of a qualitative content analysis following the methodological guidelines established by Mayring (2010). By a deductive procedure, core analytical categories were first derived from the different dimensions of the discussion guide (Mayring, 2010, p. 603);

¹ The group discussions were conducted as part of a research seminar in the master’s program on Strategic Communication at the Department of Communication of the University of Münster, Germany.

by way of repeated sample coding, these categories were then inductively developed and supplemented. To assure that all statements with relevant content are considered, a completely open category was also integrated into the system of categories. Following the initial coding, this open category was evaluated once again. The coding of the statements from the four group discussions was first undertaken by two coders per discussion session. These coding results were then compared, re-coded if necessary, and consolidated.

4. Results

4.1 Subjects of responsibility

As expected, corporations as the principal bearers of action are most frequently mentioned as subjects of responsibility. Within the company, above all, the board of directors and management are identified as subjects of responsibility. Management decisions are thought to have significant influence, as well as a broad scope, which thus demands a particular assumption of responsibility by the decision-makers.

Apart from the companies themselves, the individual consumer and society as a whole are also frequently singled out as subjects of responsibility:

I also believe that very often the customer has to take on more responsibility, to be well informed, where do I shop and also somehow to assume the responsibility for how much I buy [...]. (TN3, GD_T2)²

On this view, each individual is morally responsible for his or her own acts (of purchase) and has the power to punish a corporation for irresponsible

behaviour: for example, by way of boycotting or by refusing to buy. This sort of assumption of responsibility by consumers is seen as an ideal:

Of course, I also don't expect them [the corporations – author's addition] to do this by themselves, but rather that we...say, I'm only going to buy your stuff if you do all this. And if you promise me now that you will protect the environment, then that is not enough for me...then I'd also like you please to help people [...]. In effect, that we thus make demands as consumers on what we buy and thereby exercise power then and assume responsibility ourselves for what we buy; that, in effect, corporations are pulled along behind us. I don't expect businesses to take the lead. (TN6, GD_T2)

In many places, moreover, politicians are mentioned as subjects of responsibility. Participants note that they are responsible for establishing the legal framework, in order not to leave standards like working conditions and sustainability to the “good will” of corporations. In other words, per the view that gained wide expression in the discussions, corporations have to be legally obligated to adopt the necessary measures, since otherwise nothing will happen. The slow reaction of the political level also was raised as a problem, it being seen as inferior to the fast and flexible action of corporations. Thus, in the eyes of the discussants, politics is viewed as often being merely reactive.

4.2 Objects of responsibility

In discussing the questions of for whom or what corporations have responsibility, the conflict between the economic rationale of profit maximization, on the

² All quotes were translated from the German.

one hand, and socially-responsible behaviour, on the other, played a central role in all the groups. Several participants in the discussions on the textile industry even believe that there is a fundamental incompatibility between a profit-orientation and the contribution of “good deeds” for society:

I think that as long as a business is profit-oriented, it probably cannot be good [...]. I'm always asking myself, who pays for the profit-orientation? Who has to make the sacrifices for it? (TN5, GD_T1).

Fundamentally, corporations should at least assume social responsibility to the extent that they create stable jobs and provide financial security for their employees. Corporations are thus clearly understood by participants as an integral part of society. Nonetheless, on the view of the discussants, the responsibility of businesses relates, above all, to activities situated along the chain of value-creation. Everything that goes beyond that is good, but cannot be expected.

That automobile companies are now responsible for stopping climate change – one can't expect that. We ourselves as society are responsible, every one of us has to ask, am I going to drive my SUV now or ride my bicycle. (TN8, GD_A1).

Apart from this, legal framework conditions play an important role in the discussions. Corporations are expected to act in conformity with the law. All the groups debated whether respecting laws is already tantamount to an assumption of responsibility. The pro and contra positions are, to a large extent, equally represented. Some of the discussants are of the view that corporate responsibility is essentially limited

to acting in accordance with the laws and paying taxes.

The participants hardly expect corporations to assume responsibility for philanthropic reasons. Some of them even expressed the opinion that corporations should not get involved in social areas like child care and education and, more generally, they should keep out of the employees' private sphere.

The discussions revealed that the concrete topics and contents of social responsibility are associated with a great variety of expectations on the part of the population:

- In all the groups, a good – responsible – corporation is, among other things, defined by way of profits. In general, the profit motive is regarded as legitimate, since profit is what first creates the margin for action in which responsible behaviour is possible.
- In all the groups, corporate engagement for the environment is widely thematised. Topics like the sustainable use of resources, closed production circuits, recycling, and short transportation distances are felt to be particularly important.
- The responsibility of corporations for their own employees is thematised in all the discussion sessions and is regarded as being of central importance. The participants make very precise statements about what the assumption of responsibility vis-à-vis employees should look like. This includes preserving jobs in Germany and assuring that production is not transferred to other countries and that workers are not replaced by machines.

4.3 Reasoning behind responsibility assessments

Participants argued for the necessity of corporations assuming responsibility in very different ways. The reasons given can be roughly distinguished according to ecological, social, economic, and political aspects. Over half of the statements refer to economic reasons and a fourth refers to social reasons. Political and ecological reasons, on the contrary, were barely mentioned. Participants made no mention of philanthropic commitment as grounds for the assumption of responsibility.

From an economic perspective, the long-term securing of the company's success, and thereby also of the jobs created by it, plays a central role. In the group discussions, it became clear, moreover, that many participants regard corporations as an active part of society and therefore demand that they must give something back to society:

Yes, this is also perhaps their responsibility, because, after all, they receive commercial space and structure, which are put at their disposition by the municipalities, and they also receive labour. So, of course, if they produce profits [...] with these structures and with this labour, they also have to let some of them flow back. Property creates obligations in all directions. (TN2, GD_A1)

I believe that this is also important, because businesses simply have a certain power, and whoever has power must also act responsibly with it (TN8, GD_A1).

The power that corporations have is, moreover, seen as a source of obligation. Thus, participants argue for the assumption of responsibility by businesses also by reference to the protec-

tion of those who are weaker. This judgement is often based on a conception of relatively helpless, and also overwhelmed, customers who depend on consuming products. For this reason, corporations are supposed to have the responsibility of manufacturing products that are as faultless as possible. It becomes clear in this connection that the role of customers is described in very different, and in part even contradictory, ways: on the one hand, as powerful and independent consumers who can use their purchasing behaviour and boycotts to place businesses under pressure; and, on the other, as consumers who are at the mercy of businesses and hence need to be protected.

Some discussants, moreover, point out that corporations very often assume social responsibility, above all, out of concern for image and reputation building. They note the need for businesses to stand out from the competition. Because of the increasing social expectations, the theme of corporate responsibility takes on a particular role in this connection. However, from the point of view of some participants, the credibility of corporate engagement suffers when companies promote their corporate responsibility activities. Third-party information (by the media) is generally considered more credible than, for example, a press release. At the same time participants agree on the fact that overwhelmingly positive media coverage appears exaggerated and therefore also has a negative effect on the credibility of corporate engagement.

Overall, it can be established that with respect to the concept of responsibility by Lenk and Maring (1993), norms such as the protection of re-

sources for future generations, corporate citizenship or social responsibility in light of the magnitude of the business are sufficient criteria for participants to form an attribution of responsibility. Corporations are not supposed only to fulfil a responsibility for action that is obligatory by virtue of their task-responsibility and their legal responsibility, but also a responsibility that displays a universal moral character.

4.4 Industry-specific differences

With respect to the subjects of responsibility, certain differences are apparent between the two sectors investigated: the textile industry and the automobile industry. The discussants perceive the textile industry as more transparent and feel that they are well-informed about, for example, the conditions obtaining in supplier firms and during the manufacture of textiles. Precisely, as a result of this sense of being informed, they claim that consumers, in particular, have to take on their own personal responsibility for making decisions as concerns textiles. The discussions on the automobile industry, on the contrary, give the impression that the production process is perceived as being far more opaque. It appears that in this context, the discussants perceive consumers as insufficiently competent and insufficiently informed to be able to take responsible decisions. This could provide an explanation as to why focus tends to be placed on the automobile companies as subjects of responsibility and consumers are less often ascribed responsibility.

Beyond the intensive discussion of consumer responsibility in the case of the textile industry and the lesser thematisation of consumer responsibility

in that of the automobile industry, numerous other differences are apparent between the two sectors. These can be attributed to, among other things, the different products and the different production locations. In the discussions on the textile industry, emphasis is put on the responsibility for the wages and labour conditions in supplier firms situated in developing countries and the responsibility for questions of environmental protection in the manufacturing countries. In the discussion sessions on the automobile industry, the topic of the environment gets thematised, above all, in relation to research: for example, on the development of alternative mobility systems or energy-efficient cars.

5. Summary and discussion

The results from the group discussions indicate that the citizens have differing perceptions of corporate social responsibility:

- In the discussion groups, the subjects of responsibility are broadly defined. Corporations, political actors, managers, citizens and/or consumers – all of them have responsibility to assume. Ascriptions of responsibility take place both on the level of individual action – for example, in the form of purchasing behaviour – and on that of collective action: as in the process of negotiating societal values. In the view of the participants, the following principle obtains: Whoever is in a position to act must also bear the responsibility for his or her action.
- In the eyes of participants, consumers play a double role. On the one hand, they are subjects of re-

sponsibility, who, by virtue of their purchasing power, have the power to influence corporate behaviour in accordance with their beliefs. On the other hand, however, consumers are also addressees of responsibility who have to be protected by corporations: for example, from products that are dangerous to their health. A certain ambivalence can be detected here amidst the statement of the discussants: Reflections concerning the idea of “protection” tend to contradict the stated personal responsibility of customers and their “power” in the form of boycotts.

- Whereas the subjects of responsibility are broadly described, a narrow delimitation of the objects of corporate responsibility is apparent: Corporations are, above all, supposed to assume responsibility along the chain of value-creation and they are supposed to display responsibility by obeying the law. It follows from this narrow delimitation of the objects of responsibility that in the view of the discussants, corporate citizenship measures that are frequently the focus of media reports – like, for instance, corporate donations or sponsorship – have relatively little significance.
- Discussants clearly reject the idea, which has been heavily promoted by corporations themselves, of a voluntary assumption of corporate responsibility: It is rather the duty of society to establish norms, since corporations, ultimately cater to the interest of their customers only.
- From the discussions, three essential rationales behind the ascription of corporate responsibility can be detected: Corporations should

assume responsibility in order to give something back to society, on account of their power and also out of concern for their image and reputation. As some participants point out, this last reason is nowadays more decisive than ever.

The results from the group discussions reveal that – as expected – there is no monolithic conception of corporate responsibility and of the form it should take. At the same time, it becomes clear that many discussants show understanding for the complex and, in part, even contradictory expectations of responsibility with which corporations are nowadays confronted.

The general tenor of the discussion sessions is that a balanced view of the different domains of responsibility should be strived for, even if it is also stressed that this cannot always be achieved. An interesting implication for future research can be seen here. Existing studies, inquire into the significance of individual domains of responsibility in isolation from one another and thereby take as their starting point an unrealistic situation of domains of responsibility that do not compete with each other. But a comparative assessment of different objects of responsibility could provide a more realistic picture of the discourse on corporate social responsibility. An additional task for future research consists of testing the generalisability of the findings obtained from the discussion groups by way of representative surveys.

It becomes obvious, moreover, that the objects of responsibility that were frequently the focus of CSR studies – i.e. measures outside of the chain of value-creation like corporate donations to social or ecological projects

and sponsoring activity – by no means represent the core relevant domains of corporate responsibility in the view of the discussants. These results indicate that the distinction of corporate responsibility by economic, social and ecological objects is not sufficient to assess stakeholder expectations. In light of this and with a view toward future research – in particular, quantitative and experimental research – how corporate responsibility gets operationalised needs to be reviewed, as does the question of whether objects of responsibility within the chain of value-creation are adequately represented.

The question of the adequate representation of objects of responsibility related to value-creation also needs to be raised with a view to practice: in particular, the practice of communication about corporate responsibility. The findings suggest that both the CSR communication of businesses themselves and journalistic coverage should concentrate more heavily on the assumption of corporate responsibility along the chain of value-creation. This could reinforce citizens' and/or consumers' perception of their own responsibility: among other reasons, because being informed is seen as an important presupposition for responsible action on the part of citizens/consumers.

Finally, the high relevance discussants attributed to responsible practices within the value chain supports the necessity for CSR communication to implement strategies of self-governance. CSR communication must reflect citizen expectations to the management and initiate changes of management and production processes, if necessary, to eliminate irresponsible

practices before they cause societal and reputational damage. Only by anticipating societal needs and expectations CSR communication can contribute to a credible socially responsible corporate conduct in the long run.

References

- Bayertz, K. (1995). Eine kurze Geschichte der Herkunft der Verantwortung [A brief history of the origin of responsibility]. In K. Bayertz (Ed.), *Verantwortung: Prinzip oder Problem* (pp. 3–71). Darmstadt: Wiss. Buchges.
- Becker-Olsen, K. L., Cudmore, B. A., & Hill, R. P. (2006). The impact of perceived corporate social responsibility on consumer behavior. *Journal of Business Research*, 59, 46–53.
- Bohnsack, R., & Schäffer, B. (2001). Gruppendiskussionsverfahren [Group discussion methods]. In T. Hug (Ed.), *Wie kommt Wissenschaft zu Wissen? Band 2: Einführung in die Forschungsmethodik und Forschungspraxis*. (pp. 324–341). Baltmannsweiler: Schneider-Verl. Hohengehren.
- Dahlsrud, A. (2008). How corporate social responsibility is defined: An analysis of 37 definitions. *Corporate Social Responsibility Environment Management*, 15(1), 1–13.
- Fetzer, J. (2004). *Die Verantwortung der Unternehmung: Eine wirtschaftsethische Rekonstruktion* [The responsibility of the corporation: An economical ethical reconstruction]. Gütersloh: Gütersloher Verlagshaus.
- Garriga, E., & Melé, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of Business Ethics*, 53(1–2), 51–71.
- Gerhards, J., Offerhaus, A., & Roose, J. (2007). *Die öffentliche Zuschreibung von Verantwortung: Zur Entwicklung*

- eines inhaltsanalytischen Instrumentariums [Public attribution of responsibility: About the development of a content analysis tool]. *Kölner Zeitschrift für Soziologie und Sozialpsychologie*, 59(1), 105–124.
- Golob, U., Podnar, K., Elving, W. J., Ellerup Nielsen, A., & Schultz, F. (2013). CSR communication: quo vadis? *Corporate Communications: An International Journal*, 18(2), 176–192.
- Heidbrink, L. (2010). Die Rolle des Verantwortungsbegriffs in der Wirtschaftsethik [The Role of the Concept of Responsibility in Economic Ethics]. *Working Papers des Center for Responsibility Research (CRR)*, 9, 1–18.
- Iyengar, S. (1991). *Is anyone responsible? How television frames political issues*. Chicago: The University of Chicago Press.
- Jarolimek, S. (2014). CSR-Kommunikation: Zielsetzungen und Erscheinungsformen [CSR communications: objectives and manifestations]. In A. Zerfaß & M. Piwinger (Eds.), *Handbuch Unternehmenskommunikation* (pp. 1269–1283). Wiesbaden: Gabler.
- Jarolimek, S., & Linke, A. (2015). Putting the ‘R’ back in CSR communication: Towards an ethical framework of responsibility. In A. Catellani, R. Tench, & A. Zerfaß (Eds.), *Communication Ethics in a Connected World* (pp. 53–72). Brussels: Peter Lang.
- Kim, S. (2011). Transferring effects of CSR strategy on consumer responses: The synergistic model of Corporate Communication Strategy. *Journal of Public Relations Research*, 23(2), 218–241.
- Lenk, H., & Maring, M. (1993). Verantwortung: normative Interpretationskonstrukt und empirische Beschreibung [Responsibility: normative construct of interpretation and empirical description]. In L. H. Eckensberger & U. Gähde (Eds.), *Ethische Norm und empirische Hypothese* (pp. 222–243). Frankfurt a. M.: Suhrkamp.
- Matten, D., & Moon, J. (2008). “Implicit” and “Explicit” CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33(2), 404–424.
- Mayring, P. (2010). *Qualitative Inhaltsanalyse: Grundlagen und Techniken* [Qualitative content analysis: basics and techniques] (11th ed.). Weinheim: Beltz.
- Riess, B. (2012). *CSR weltweit: Ein Branchenvergleich. Die gesellschaftliche Verantwortung deutscher Unternehmen im Ausland* [CSR worldwide: A comparison of industries. The social responsibility of German corporations abroad]. Gütersloh: Bertelsmann-Stiftung.
- Schmeltz, L. (2012). Consumer-oriented CSR communication: Focusing on ability or morality? *Corporate Communications: An International Journal*, 17(1), 29–49.
- Schmitt, J., & Röttger, U. (2011). Corporate Responsibility-Kampagnen als integriertes Kommunikationsmanagement [Corporate responsibility campaigns as integrated communication management]. In J. Raupp, S. Jarolimek, & F. Schultz (Eds.), *Handbuch CSR. Kommunikationswissenschaftliche Grundlagen, disziplinäre Zugänge und methodische Herausforderungen* (pp.173–187). Wiesbaden: Springer VS.
- Schultz, F., Castello, I., & Morsing, M. (2013). The construction of Corporate Social Responsibility in network societies: A communication view. *Journal of Business Ethics*, 115(4), 681–692.
- Seidel, P. (2011). Internationale Unternehmen, Gesellschaft und Verantwortung: Eine Kritik der Managementwissenschaft als Bezugsrahmen

- [International corporations, society and responsibility. A critique of management science as a framework]. Wiesbaden: Gabler.
- Tench, R., Bowd R., & Jones, B. (2007). Perceptions and perspectives. Corporate social responsibility and the media. *Journal of Communication Management*, 11, 348–370.
- Vlachos, P. A., Tsamakos, A., Vrechopoulos, A. P., & Avramidis, P. K. (2009). Corporate social responsibility: attributions, loyalty, and the mediating role of trust. *Journal of the Academic Marketing Science*, 37, 170–180.
- Wehmeier, S., & Röttger, U. (2011). Zur Institutionalisierung gesellschaftlicher Erwartungshaltungen am Beispiel von CSR. Eine kommunikationswissenschaftliche Skizze [On the institutionalisation of social expectations exemplified by CSR. A sketch from the perspective of communication studies]. In T. Quandt & B. Scheufele (Eds.), *Ebenen der Kommunikation. Mikro-Meso-Makro-Links in der Kommunikationswissenschaft* (pp. 195–216). Wiesbaden: Springer VS.