Corporate Social Responsibility into the 21st century
Brewing a better future?

Master’s thesis in Global Environmental History
Abstract

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Corporate Social Responsibility (CSR), a field still under development, has already seen different phases. With new technological advancements and the demand for ethical business growing – how has history affected the theory and practice in this field? Is Corporate Social Responsibility moving into new directions, and how do global players deal with challenges in the field while trying to stay ahead of their competition? Interests and efforts in Corporate Social Responsibility are seemingly growing, but does this also mean that sustainable development is progressing alongside these efforts? This research will focus firstly on the global historical development of the field. This will then be continued with an analysis of Corporate Social Responsibility programs of selected global beer brewing corporations where CSR and Sustainable Development has become a main focus for the development of the industry. Common traits, strengths and weaknesses will be identified through this analysis in order to build a suggested framework for Corporate Social Responsibility that aims for an ethical and economically responsible sustainable development. With this process and eventual framework, this thesis aims to contribute to close the gap between how CSR is communicated to the public, and how it is perceived. This in order to critically assess the potential of CSR in the future.

Keywords: Corporate Social Responsibility, Sustainable Development, business, brewing industry, ethics.

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1. Introduction

“We cannot be accountable solely to shareholders or customers. Our business touches too many lives for us to evade our wider role in society. We must communicate our values and demonstrate that we live up to them in our business practices.”

Corporate Social Responsibility (CSR), the section of a business where corporations try to communicate efforts towards sustainable business, is still a concept under development. In the last decades, efforts in CSR have become closely linked with progress in Sustainable Development. In Europe, and to a lesser extent in the US, the concept of corporate social responsibility (CSR) and sustainable development are closely linked. Yet this approach to CSR has only taken shape in the last ten fifteen years and it is not shared by everyone.

With new technological advancements and the demand for ethical business growing—how has history affected the theory and practice in this field? How does current CSR reflect, fit in, and contribute to the broader national and international spectrum of sustainable development? CSR is often still considered a strategy. However a wider range of stakeholders have become increasingly involved in the field and the discussion surrounding it. CSR becomes more and more an idea that is not only important to the companies, but also to the public and the legislators. Now, if Corporate Social Responsibility is moving into new directions, how do global corporate players, such as producers, handle challenges in the field, while trying to stay ahead of their competition? Interests and efforts in CSR are seemingly growing, but does this also mean that sustainable development is progressing alongside these efforts at the same pace? How are their efforts in Sustainable Development actually communicated and how is the broader public informed on this level? Corporate Communications have changed with the development of CSR. Where brand management and reputation were mostly affected over a longer period of time in the past, nowadays anyone with a laptop is able to do damage to a corporation’s reputation. These kinds of developments have urged an idea to rethink how corporate communications work, especially in the field of CSR. This research will focus firstly on the global historical development of the field, which will be continued with an analysis of CSR programs of selected global beer brewing corporations. Common traits, strengths and weaknesses will be identified through this analysis in order to build a suggested framework for CSR that aims for an ethical and economically responsible sustainable development.

What is corporate responsibility? Depending on whom you ask, the answer will differ (see Dawkins and Lewis 2003). Corporate responsibility involve a company’s recognition of broad responsibilities, that it is part of society with consequent obligations, and that it should be concerned with more than just profit (Figure 5, Dawkins and Lewis 2003). CSR in this respect is relative; if we look at the public opinion it is typical in focusing on a company’s responsibilities not only to the shareholders but also the customers, to its employees, to the community in which it operates and to the environment. This view of corporate responsibility, as pointed out by Dawkins and Lewis (2003, 188): “puts it at the heart of everything a business does, firmly within its

1 From Shell’s Profits and Principles programme, as cited in Dawkins & Lewis 2003: 191.
core business practices; corporate responsibility is certainly not an add-on, after-thought or “special project”. CSR is an overall strategy, and not just a department.

Taking this holistic approach, as brought by Dawkins and Lewis, raises many questions: how should companies that commit to corporate responsibility communicate their efforts? How should we interpret public hostility in these circumstances? Will the company’s initiatives be interpreted by the public as cynical attempts to exploit good causes for financial gain? Is it acceptable for companies to expect some financial gain, while being engaged with sustainable development? Is CSR being institutionalised and politicised, and in which way does this affect efforts and the public opinion? Throughout these questions; the terms Sustainable Development and transparency play a crucial part. Sustainable Development is described as innovations in production processes that are beneficial to our environment, and the term transparency is used as a means to describe how companies communicate about their (past, present and future) innovations. With transparency I will also consider the marketing interest that is involved that is included in any corporate communications, in order to see how the dynamic between Sustainable Development, CSR and the public really evolves. This is very important to consider if CSR-Communications effectively contribute to Sustainable Development or not.

How important is communication in answering such questions? How important is the presentation of information on CSR-programmes? Should companies make an effort to tell the public of their initiatives? This thesis will attempt to answer some of these questions by going down the road that Corporate Social Responsibility has followed in the last 60 years, ultimately to see how the last 10 years have changed demand of the broader public and how current global producers have to deal with a world in which consumers have easy access to crucial information.

1.1. Background

The rise of micro- and craft breweries has brought the beer brewing industry to life. Small, new breweries offer distinct products with a local taste or design, a personal background story, experimental flavours, which have enriched the market. One day I spoke with a brewer from a craft brewery in Amsterdam; De Prael. Their brand is based on a mix between authentic Amsterdam tastes and a social character. Part of that character would be the ecological brewing methods. When asked further, I found out that the ecologic label was based on only one ingredient being ecologically farmed. This raised many questions: “Are you allowed to call a product ecological on the basis of only one factor out of many?” but also: “How come all the non-ecological brands have not proceeded to become “ecological” if it is this easy?” Interestingly, the brewer also shared with me that it was their ambitions to use more ecological ingredients, but costs were too high at the moment. This discussion to me brought to the fore that having a sustainable business does not only concern the environment; it also refers to what is economically sustainable. Consumers have become more critical towards producers and service providers, with imminent danger of climate change on the rise. With all the changes on the rise, the beer industry has been battling on the forefront of sustainable development and innovation (Mittelman 2007: 12). The beer brewing market is dominated by four large companies, but sees an immense rise of small breweries gaining large market shares, upsetting the status quo. One of the present features that many small breweries showcase is being sustainable, ecological, organic and environmentally friendly. Corporate Social Responsibility has been a method to come to an understanding with critical consumers. However, this concept is also riddled with much critique. The question is, to what extent are these critiques helpful in pursuing more effective CSR-efforts, since the field applies to so many industries?

This is one of many times I have been intrigued by the struggles of Corporate Social Responsibility (CSR) and Sustainable Development. It is hard to capture and define a concept which is
supposed to be applicable to all kinds of industries. Contemporary businesses need to make decisions which are economically feasible, while facing the judgement of the consumer when it comes to Sustainability. Dawkins and Lewis (2003) shows in the article CSR in Stakeholder Expectations: and Their Implication for Company Strategy, that between 1976 and 1999 the attitude of the general public towards business morality has shifted. In 1976, two out of three respondents believed that profits of larger companies would benefit everyone, while in1999 two out of three disagreed with this belief.2

The morality of businesses is often questioned from the public, regardless if a company has been involved in bad environmental or social equity or not. Through this research I will trace development through the history of Corporate Social Responsibility in order to see how certain ideas have entered the discussion. With our notion of climate change and sustainable development, CSR has become more present in current discussion of ethical businesses, and very often it is paired with quite extensive criticism. Some examples have been that CSR is in part involved with a so-called “Greenwashing” or “Green Marketing”. Unethical companies are often shown as examples that extrapolate this critique. For example Coca Cola received much criticism in 2013 over their “100% recyclable bottles”, a claim they had used for years, but were unable to substantiate when requested.3 However, there are many ways in which companies can raise their profile, while also being sustainable. These kinds of ideas qualify under certain ideas of advanced ethics, a theory in which ethical decision making coincides with economic sustainability and questions of right or wrong can have different outcomes depending on the circumstances. Critiques are often widespread, but the case study in this thesis will consider that every company is a different entity, with their own philosophy. The case study will focus on four (4) beer brewing companies and their Corporate Social Responsibility reports in 2014 and how this sector communicates and expresses attitudes towards Sustainable Development. Important in this process is to regard the balance between innovations, marketing interests and stakeholder priorities, since a sustainable business also needs to be economically sustainable. Overall I will try to subtract? (not sure about this word) valuable information and lessons from the historical level as well from the analytical level, through a discourse analysis, with the aim to contribute to the discussion that aims to close the gap between Corporate Social Responsibility and Sustainable development.

Though CSR has claimed its spot in the professional and academic curriculum in the past decades, the practice and outcome of such programs are still widely discussed. Opinions vary greatly whether or not CSR works towards sustainability and innovations, and to what degree it does. Even companies with a fully developed CSR strategy face scepticism on different levels. Many believe that CSR is institutionalised or politicised and, consequently, are set up as a means to deflect responsibility. Of course, one must recognize that CSR and eventually Sustainable Development are not the top priorities for all stakeholders, and that stakeholders’ priorities can change over time, as is shown in the article of Dawkins and Lewis. Discussions often go into the direction of the governing of climate change and sustainable development, what Corporate Social Responsibility aims to do, and is it the responsibility of the private or public sector, or a mixed effort. Climate Change and Sustainable Development are global issues with large eco-

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2 Interestingly, research has shown also dramatic changes in recent years in the attitudes and expectations brought to bear on companies. One example is the declining faith in the benefits of profits among the British public. In 1976, the public agreed by two to one that the profits of large companies help make things better for all consumers. By 1999 the balance of opinion was the exact opposite, with two to one disagreeing that company profits benefit everyone. The point here is that traditionally the factors that mattered most to consumers when forming an opinion of a company were product quality, value for money and financial performance. Now, however, across a worldwide sample of the public, the most commonly mentioned factors relate to corporate responsibility (e.g. treatment of employees, community involvement, ethical and environmental issues). See figure 1 and 2 in Dawkins and Lewis (2003)

3 Coca Cola eventually had to change their practice and since then has made more effort towards sustainable development. Read more on: http://www.ibtimes.com/coca-cola-company-ko-busted-greenwashing-plantbottle-marketing-exaggerated-environmental-benefits
economic, political and legal implications, which become more visible every day. A current case; the 2015 Volkswagen “Efficiency” scandal, where the automobile manufacturer cheated emissions tests, is probably the most recent and urgent example in the present discussion.

This thesis aims to contribute to closing of the gap between corporate and public interest in CSR and Sustainable Development through answering a series of questions, and analysing the subject through key concepts such as: the historical development of the field of CSR, assessing critiques of CSR, a discourse analysis in the form of a case study of the beer industry and eventually a suggestive framework for future practices in CSR. This method of research will allow us to establish a coherent theory, while considering opposite sides, and will help in answering the main question of this thesis: which common traits, strengths and problems in the current field of CSR are important to identify in order to use CSR effectively towards sustainability?

1.2. Research questions, methodology and framework

1.2.1. Research questions

The research questions will reiterate and evolve around the key concepts; the historical development of Corporate Social Responsibility and Sustainable Development (1), the critique on CSR and moral considerations in decision making (2), traits and common denominators in CSR in the beer brewing industry (3) and a suggestive framework towards closing the gap between CSR and innovative Sustainable Development (4).

- How has and does current CSR fit in and contribute to the global questions of climate change and sustainable development?
- How have the concept changed historically, and what kind of implications does this have for future efforts in CSR?
  - What have been the most important critiques of CSR, and on what grounds have they been raised? How have these critiques affected how corporations communicate their efforts towards CSR?
- From the critical discourse analysis of CSR, in the beer industry specifically, emerges a key question: what are the current problems or obstacles for CSR when it comes to how a company can fit in and contribute to national and global demands of sustainable development and innovations?
  - How is CSR defined by the four leading brewers in the beer industry? And in which ways do these companies in this particular industry try to model their business in order to comply with the global context of sustainability and demands for a sustainable development?
- How has the industry changed over time in response to global concerns and the reformulation of CSR?
  - Is there a real demand for and desire to innovation and sustainable development in this sector?
- How can CSR be formulated to better fit demands of sustainable development and what process or framework can be implemented in order to overcome current obstacles or problems in CSR?
1.2.2. Methodology

Even though for a historic subject CSR is relatively young and the term has been around for about 60 years. In this period, many social changes have occurred. The question of how CSR fits in to our modern conception of sustainable development will be addressed through a historical narrative of the field over those past 60 years and a critical analysis of its development. The narrative will follow significant events regarding sustainable development and CSR that hopefully will help to identify important developments over time as well as explain what kind of obstacles and problems the field of CSR is facing today. The analysis is presented with the ultimate goal to get an understanding how CSR contributes to sustainable development. The beer brewing industry is of interest to gain further insight into the development of CSR since it shares some specific components to the larger field. The industry experiences pressure to change in methods of production; in particular the larger players in the industry are affected by societal changes in demands. Next to this, the production process of beer is *environmentally intensive*. The combination of these two factors advanced the development of their social responsibility programs. Though still being under construction and development, the industry’s efforts will be helpful in light of this research. Identifying current trends in the industry will possibly have an illuminating effect on how CSR has evolved in the sector and also in more general terms. At the same time the beer industry is of particular interest in comparison to others, as it is an oligopoly industry, and therefore the dynamics between the companies and consumer is of particular interest to study.

The environmental historical perspective on the issue of CSR will work towards the present, where the focus will shift to the beer brewing industry and CSR in this particular market. The effort to research this oligopoly industry will provide a case study, through which a more tangible analysis of the field of Corporate Responsibility is created. To conduct this case study, I will execute a discourse analysis on the latest CSR reports of four (4) of the largest beer brewers in the industry. This will address the question how CSR is defined by different companies in the same industry, and how they comply towards national and international targets, laws and goals. It will also address how they deal with Corporate Responsibility internally, and practically, through their annual reporting. By analysing the Corporate Responsibility reports, this thesis will produce quantified results (linking discourse with practice) that will break down the industries efforts to contribute to and communicate about sustainable development. The analysis will in part show whether or not efforts towards Corporate Social Responsibility by the separate companies are aimed towards sustainable development and innovation in the sector. This will be helpful towards the discussion and conclusion of the thesis, mostly to determine what the balance is between marketing interest and sustainable development when engaging in CSR in the beer brewing industry.

The last part of the thesis will move towards a more practical part of this research, where the first two parts are combined in order to come to tangible solutions for future research. From the historical narrative together with the analysis taken from the beer brewing industry, I will identify and discuss parts from the internal CSR reports that could be considered successful as well as unsuccessful, in their way of communication. To simplify the analysis I have focused on whether the report is clear and concise, and consequently on what the CSR report has set out to do; that is, rather than focusing on brand value or marketing management I have focused on how they communicate about sustainable development. In this way it will build a general framework of which ways a CSR report can effectively convey a message of sustainable development, transparency and innovation. This will hopefully result in more transparent CSR-communication and will improve the public perception effort done in CSR and towards Sustainable Development.

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4 Oligopoly: A situation in which a particular market is controlled by a small group of firms.
Using this methodology ensures that I do not generalise every CSR report as either good or bad, but we take individual parts of each text, that will build a coherent framework for future improvement. In the discussion and conclusion of this three part question, there will be room for discussion of ideas and theories, which could be useful to add to the framework. This section will also offer space to discuss future implications or developments for the field of Corporate Social Responsibility, especially in the way they communicate their efforts and how they seek to obtain sustainable development. Of course, the case study will give examples specifically for the beer brewing industry, with the aim to extrapolate these to a more generally applicable framework.
2. Theoretical Framework

The historical narrative of Corporate Social Responsibility, and the idea of sustainable development in the corporate world in this thesis, starts with the work of Howard R. Bowen in 1953 and he will serve as an opening for a discussion on which theories and concepts that have contributed to the particular field up until today. Moral consideration and advanced corporate ethics has seen some pivotal moments from the 1950’s on.

The timeline I use attempts to follow important events, scholars as well as economic, environmental, legal, economic and philosophical theories that have shown to be significant for the definition of CSR, or rather can or should be. The review will focus on customer CSR; since it is within this niche of Corporate Responsibility the reports researched in the analysis part of the thesis belong. The aim of this review is to identify certain basic or rather more advanced problems in the field. I also want to understand the criticism towards Corporate Responsibility programs in current society, a society in which sustainable development and climate change have become more and more important to the consumers and therefore to the producers as well. These are key question to which I will return several times in this thesis.

The consumer side of the issue is chosen as a point of focus, since it is at this end of the spectrum where the intentions of CSR, and to what extent CSR effectively works towards Sustainable Development is being debated. Likewise, the historical narrative will focus on CSR and the environment, in order to target the research towards sustainable development in terms of green development and to narrow the framework. This in turn will be useful for my aim of addressing how to close the gap perceived between CSR and Sustainable Development in the latter part of this thesis. The review also considers how CSR and advanced ethics has innovated means of production, reporting and communication in certain industries.

Another way of narrowing down this review has been to focus mostly on mostly Western scholars and theories. The CSR is a global phenomenon; the beer breweries that will be analysed as a case study example here all have a strong Western legacy throughout their company history. Even though Eastern philosophy is worth pursuing as a subject in Corporate Responsibility (see Wei et al. 2014: 14) my conclusion are that it is predominantly Western theories that have influenced the history and current practice of CSR. The historical background will work as a prelude as to how CSR is located in a global perspective. Different actors in the economy, such as government, non-governmental organizations, producers of goods and services and consumers, will be considered on the basis of what their role is and has been over time in the field. But also other ideas, such as the emergence of the internet will be taken into account in my historical perspective.

The second part of the thesis, the analysis of published CSR reports or their equivalent, will focus, as mentioned above on the beer brewing industry. The reports will not be analysed according to whether or not they were rewarded with criticism and/or appraisal by the public, academics, or professionals – neither will this be a factor at any point of the research. However, the thesis tries in a different manner to uncover certain trends and ideas in the field of CSR and the alcoholic beverage industry. These trends and ideas might also be applicable to other industries, or to CSR as a whole. The beer brewing industry is set as an example to other industries, mainly since the market structure and its development over the years bares similarities to many other sectors. Sustainability has become one of the new frontiers on which this industry is developing as is discussed by Mittelman (2007) in the book Brewing Battles: The History of American Beer.
Craft breweries are growing, while traditional brands see decreased turnovers. The response is to turn to innovation, to battle the downfall of the existing oligopoly.

The kind of industry that this research is focused on is typed as an oligopoly, which is defined by Webster’s dictionary (2014: 655) as: “A market situation in which each of a few producers affects but does not control the market.” AB-InBev, Heineken, SABMiller and Carlsberg are four breweries which trade globally, and dominate the market through ownership of a large number of brands. Together they have a market share of more than 60%. The beer brewing industry is also one that has a large effect on its immediate and general environment. Brewing beer, next to being a cultural and historical phenomena, takes a lot of natural resources such as water, yeast, hops and barley.

The beer making business depends on the access to natural resources and therefore works on the idea of sustained competitive advantage (Hall 1995). Therefore the CSR of the beer making business will focus largely on environmental causes. It has also been suggested by Yoon and Lam (2013: 5), researchers from the University of Hong Kong that the beverage industry is on the forefront of sustainable development:

“All over, the beverage industry is well on its way to becoming one of the most competitive corporate sustainability sectors we have seen in recent years. We hope to see other industries use this sector as an example and emulate some of the best practices seen here”

Though opinions are divided on what kind of purpose CSR serves in the alcoholic beverages sector, Yoon and Lam (2013) concludes that CSR reports deflect the responsibility towards the consumers, and are used to gain access to emerging markets. The research of Yoon and Lam (2013) further claims that corporate philanthropy doubles as an advertising alternative in Asian countries, which also have been signified as a potential growth market to the same brands.

With multiple perspectives in mind, the beer industry provides a good pool for further research and analysis. However, all reports also incorporate certain sections, which for the focus of this thesis will be left out of the scope. Most commonly, this would be the sections that consider ‘Responsible Drinking’ . Though being important for the sector, it is not as crucial for this thesis.

2.1. Discourse Analysis

The research of the primary sources is done through a form of discourse analysis which will mainly be based on Critical Discourse Analysis (CDA) as outlined by Norman Fairclough. Fairclough focused on how power was exercised through discourse and provides a set of guidelines for other researchers to use (Jørgensen and Philips 2002: 60). These guidelines offer flexibility in application and his guidelines have inspired the methodology of this thesis though it has been adapted for the purpose of this study. Together with more tools offered by other theories within discourse analysis, a broad method will be designed to analyse the large body of primary sources provided by the CSR reports. Fairclough (in Jørgensen and Philips 2002: 61) originally identified five different pillars within his sources. However, here, I take specific markers from his guidelines and add these with other, for example, linguistic markers, which seemed appropriate to the analysis. For example, I identify how a text is consumed as suggested by Fairclough (in Jørgensen and Philips 2002: 61), whether this is through text, tables, figures or images. But, it is important to note that this thesis does not, in full, follow the theory designed by Fairclough. His eventual aims were to research how power was perpetuated through discourse, while for this thesis I aim to see whether CSR effectively works towards Sustainable Development or not, and to examine if there is a possible framework for future efforts in this field. Fairclough’s identifiers, amongst others, are however essential in this process.
Critical Discourse Analysis is primarily a method to dissect a certain discourse to come to more results which can be analysed separately. This will allow us to move the analysis further than what is initially presented in the primary source, and it will move into more detail to what is important in the discourse – for example how trust between the author and reader is built, or how the discourse uses power and asserts this. I will be looking for examples of certain linguistic phenomena or identifiers through the narrative or discourse:

- Pattern (1)
- Jargon (2)
- Choice of words (3)
- Cohesion of separate parts (4)
- Structure/order of arguments (plus reasoning and incorrect argumentation) (5)
- Use of theoretical framework (6)
- Images (7)
- Statistics used; Clear statistics (8a) Unclear Statistics (8b)
- Goals; completed (9a) Uncompleted (9b)
- Commentary; positive (10a) negative (10b)
- Metaphors (11a), pragmatic speech (11b) hyperboles (11c) storytelling (11d) credible quoting (11e) incredible quoting (11f)
- History of CSR program (12)
- Ranking (13)
- Vagueness (14)

Since these identifiers are not specific without explanation, I will here shortly expand on what how these identifiers more are used. Pattern (1) speaks of a reoccurring part in the discourse, in terms of which repetition could be shown significant. Three different patterns are recognised in this analysis, in turn taken from Sharp (2004): listing, comparison/contrast, these will be noted if they occur in the text continuously.

Jargon (2) marks certain vocabulary and jargon tied to the industry, in the words of Raywid (1978, 95): “To call something jargon is a put-down – a deceptive way to talk about a commonplace”. Jargon stands in contrast with valid terminology, which presents new information and offers explanatory text.

Choice of words (3) will identify parts of the discourse concerning environmental vocabulary; for example the use of carbon emissions reduction versus carbon emission prevention. This identifier will also signify vocabulary that are deemed important in the reports; for example overly repeated words. These could have been noted under patterns however, but since it concerns vocabulary in general these are noted under this identifier.

Cohesion of separate part (or section) (4) will attempt to trace efforts to tie different sections and concerns of the companies together; for example the financial side of CSR when discussing prevention of watershed. This kind of cohesion relates to ideas of Triple Bottom Line Reporting (see below) and Hall’s resource based view of the firm, which will be discussed in Chapter 3.4.

Structure of arguments (5) signifies parts of proper or improper argumentation of some sort. Use of theoretical framework (6) ties in with point 4, in the sense that it marks instances where a certain framework is implemented in the report; one example is the ISO system or the United Nations frameworks. As will be discussed in the historical background, theoretical framework concerning environmental sustainability can come from many levels; governments, non-governmental organisations, scholars, academic theory and more. The marker of Theoretical framework therefore allows the CSR to make an edifying report building bridges between corporate, law, government and the consumer.
Images (7) show important visual tools used through the report. Statistics used (8) is rather straightforward: “Data presented should be consistent, easy to read and interpret” (Morgan 2007: 195), whether this occurs or not, will decide on the distinction between clear and unclear statistics. Goals (9), completed or uncompleted, will indicate a kind of scorecard on how the breweries report on their environmental goals. Commentary (10) will trace parts of the discourse where the authors give either positive or negative remarks towards presented material.

Point eleven (11), is a mixture of linguistics indicators that are used, signifying if the report is exaggerating, metaphorical amongst others. It also includes quoting and referencing, and whether this is done properly through the report. History of the program (12) counts instances where the report references towards earlier efforts in Corporate Responsibility. Ranking (13) marks points where the report indicates a certain order of importance, for example through prioritizing the responsible drinking section by presenting it first in the results over the environmental section.

The last point, vagueness (14), underlines points of interest of the text, where it is unclear what is meant by authors, and also if it is hard to retract or deduce what is meant in the end. It is not essential to estimate the number of times a point of vagueness occurs. However, in order to establish problematic parts of the discourse the number of times ‘vagueness’ occurs and in which sections will be important, if we want to build a more effective framework for CSR in the future.

To put a critical discourse analysis to a certain environmental perspective I will use particular discourse features from various scholars as guidelines to analyze CSR reports. For example; Stuart Hall in his 1995 article A natural-resource-based view of the firm makes the distinction between pollution reduction and pollution prevention, and the importance of product stewardship. These two analytical tools work together with sustainable development to make a coherent strategy towards the resource based view of the firm. In the figure below it is depicted how these concepts work, and what their practical outcomes are. The vocabulary marked in the analysis will be related to this figure.

Figure 2.1. Sustained competitive advantage according to Hall (1995: 999)

Hall (1995) also includes transparency, the public or the consumers, external validation, Life-cycle Analysis (LCA) and more factors acting as parts of sustainable business that will be included in the analysis. During the analysis I will be trying to spot similar distinctions in the texts and in the historical background section (chapter 3), and will focus on the environmental sections of the CSR-reports. Since the brewing corporations often include a section on responsible drinking, this section will be disregarded as it is not pertaining to sustainable development.
As discussed above, critical discourse analysis is a method that is issue-oriented, multidisciplinarily and focused on power (van Dijk 1995) but is considered by critics as subjective and unscientific. The strength of the method however, is the idealism to acknowledge its subjectivity, and to convert this into an aim of critical adequacy (Van Dijk 1995), a kind of criticism without pursuing an alternative agenda. With this van Dijk wants to signify that successful critical discourse analysis needs theories that fit the research in order to clarify the results gained from the analysis. Critical discourse analysis cannot be successful on its own. It is a proponent of larger explanation that will lead to a conclusion and practical recommendations that will work. The critical analysis is used in this thesis not to merely criticise, but also to eventually produce a work that will build a comprehensive framework that will work towards a more transparent and more effective CSR.

In short, I will use critical discourse analysis to identify points of interest (positive and negative) in the various CSR reports. The intention is not only to criticize problematic aspects, but also to highlight constructive practices. The different points which are used to analyse the CSR reports will highlight what I find to be compelling parts of the report worth close examination. These parts will be used for further dissection of the CSR report. The ultimate aim of this exercise is to suggest a better framework for CSR-communication, which is more valuable to the consumer as well as to the corporations involved (presented in Chapter 5). In this way, this particular mode of critical discourse analysis could provide us with the necessary materials to discuss whether or not CSR reports in this industry are used merely as a marketing tool, or if the efforts reported indeed are profound.

This evaluation of the CSR reports will lead into the final part of the thesis. The aim of Chapter 5 is to suggest a new framework on how the field of CSR can overcome struggles and obstacles it is facing today. I will also highlight similarities as well as the constructive identifiers we have seen through the analysis of the CSR reports in the beer brewing industry. As mentioned before, it is problematic to generalize in the reality of global trade, and it is difficult to construct a complete framework that is applicable to every industry or company. However, eventually this thesis should add to the field in the sense that it evaluates efforts in the light of current situation in which the role of CSR is highly debated by critics, and provide a flexible guideline for scholars involved in the CSR field. The historical narrative of CSR will be used to construct an idea of how the dynamic between CSR and Sustainable Development has progressed over time, and where it has brought us now.
3. Historical overview

3.1. The rise of Corporate Responsibility

The concept of Corporate Social Responsibility, also referred to as corporate citizenship, stems from the idea that companies, like individual persons, should behave in a socially responsible way. This concept includes all their activities and undertakings, especially in their dealings with other companies. Their moral responsibility to society should always be considered in all levels of planning, and during the implementation of those plans, and their normal operations. Through history, many traces are found during the first wave of industrialisation where corporate ethics (or citizenship) and morality enters the academic writings, for example with the Scottish philosopher Adam Smith and his book *The Wealth of Nations* (1776 [2003]), where he implied that engaging in commerce should serve society, not the individual.

According to Banjeree in the book *Corporate Social Responsibility: the Good the Bad and the Ugly*, the need for Corporate Social Responsibility stems from the 1800’s, after a series of courtroom decisions in the United States gave private enterprises certain rights, making it an artificial legal entity (Banerjee 2007: 10). Enterprises were working for maximising shareholder value rather than for the interest of the public. Even if it then existing other frameworks that kept people from making unethical decisions, such as religion, the idea of a corporate responsibility in more general terms laid a basis for future endeavours. The further the economy in the United States developed, and the world economy globalised, these older, and in these circumstances perhaps more vague, frameworks deteriorated.

As Morrell Heald (1970) acknowledges in his book *The Social Responsibilities of Businesses*, religion and philanthropy were the bases of moral businesses at the end of the 19th century, but this decays moving into the 20th century (Heald 1970: 16). What follows are World War I, the roaring twenties, and the great depression. All these time periods change society and its economy. Standards and ideas evolve, having its effect on the contemporary thought. The Protestant movement theorised about a mixed economic system where: “Production lies in the hands of those who are affected by it.” (Bowen 1953: 43), in other words, the consumer, producer and surrounding entities hold ownership over (ethical) production, and not only one party. Though a weak but present basis for CSR can be seen, very little of this holds ground in the 1930’s and 1940’s (Carrol 1999). In this period religion seems to make way for other ideas to create ethical business decision making, mostly because it is discredited by older institutions, when it came to business, as stated by Michelman (1994: 145): “At the upper level the Church subscribed to a double standard.”

In the beginning of the 20th century, discussion between what is and what should be more powerful in decision making gets started. While a shift is apparent, it is not going rapidly. Discussions go into what responsibility actually is, and what kind of responsibilities are tied to the identity of the businessmen of the first half of the 20th century (Carrol 1999) However, by the time of ‘The Great Depression’ the belief in capitalism and the economic system gets damaged significantly. Harvard professor Joseph Schumpeter in 1949 links this period to the decay of “unfettered [by government] capitalism” (Michelman 1994: 120). In Schumpeter’s view a depression is the maturity of capitalistic cycle. The end of the cycle concludes with a call for innovation, and government interference, in a process where there is a general “call for euthanasia” (in Michelman 1994: 121). However, the view of Schumpeter is not shared by everyone. He himself acknowl-
edges that the works of Karl Marx and other socialistic influencers have left a cultural understanding with the general public that is open to government interference. The Great Depression has led to an understanding in the United States that economic system needs to be changed. A good example of these changes being instigated, and of the increasing government interference, against Schumpeter’s wishes, is Franklin Roosevelt’s New Deal policy.

Even though there was a sense of social responsibility in the first half of the 20th century, our current idea of a Corporate Social Responsibility begins to take form in the period after World War II (Spector 2008: 314) predominantly in the United States at that time. In other ways the sense of responsibility was shown in the beginning of the 1900’s with the creation of unions. In the US, by the first half of the 20th century, around 35% of the workers are unified in unions (see Durrenberger and Karaleah 2010: 213). But this kind of protection happened in a situation of apparent conflict, and did not always result in a sustainable progress and cooperation between the production and consumer side of the economy. Progress in business ethics and philosophy made in the early decades of the 20th century, are not only distressed by the Great Depression; World War II has its effects on the economy and society as a whole. In 1937, Germany, under the rule of Adolf Hitler, passes a piece of corporate legislation, which determines that corporations should serve “in the general advantage of the state and of the people” (Bowen 1952: 183). This law would serve as a totalitarian policy in his regime, and indirectly gave the state control of private corporations. In the aftermath of World War II this state control was explained as a cause of how Hitler became as powerful as he did. As a consequence, in post-World War II ideology, government interference with private organizations ought to be limited according to many. This meant a different approach to CSR, where the business leaders instead of the state were responsible for the integrity of the corporations. As expressed by (May et al. 2007: 5).

“A post-war emphasis on free enterprise laid the foundation for a project that both endorsed capitalism and sought to humanize it by expecting corporations to serve social ends”

The kind of CSR-ideology that followed from this premise, was clearly different from the idea of social responsibility as shown before World War II. In the 1950’s, business begin to design their own social responsibility rather than letting the government force them into shouldering these responsibilities, which was what happened after the Great Depression. Scholars such as Spector (2008: 314) also trace the beginning of CSR with the beginning of the Cold War, where capitalism has an opportunity to thrive (Spector 2008: 314). A full-fledged recovery of the economy, so they said, would help society and give it a chance to recuperate and address other social issues at the time. However, in the aftermath of World War II businesses saw a dangerous contradiction among consumers, Spector (2008: 317) states that:

“Popular culture during the period reflected anxieties over the motivations and trustworthiness of business executives while simultaneously accepting the dominance of large corporations.”

People put their hopes in that capitalism itself dealt with this fear, and that it could establish a balance between making profit, and the building of a sustainable business environment. The Great Depression had left its mark on the average American consumer, but also on the American businessmen. Before it had seemed as if business and community were two separate entities, but now the businessman had seen with his own eyes, how his actions affected his community, and people around him (Bowen 1953: 75). The businessman needed to adjust his values and attitudes, if they wanted to avoid a repetition of the Great Depression. According to Bowen (1953: 20), the moral integrity of the businessmen in the past was often not enough to be a self-regulating system without government regulation. However, the morality was not the only problem according to Bowen: large technological advancement, amongst others, created great disparities between corporate, individual and societal interests, which made it hard for capitalism to work as a method to regulate morality of businesses. Bowen argues hereby that in a more stable
period, and with few adjustments (or slight government interference) businesses and businessmen could become socially responsible.

Where Bowen marks the 1950’s as the starting point, the 1960’s were a period of expansion of the term Corporate Social Responsibility (Carrol 1999). Keith Davis was one of the leading contributors of the time, and he expanded on the ideas put forward by Bowen. Where Bowen was mostly considering short-term effects of responsible business choices, Davis theorized how responsible choices could have a long term effect, making the business more profitable (Carrol 1999). As Davis describes it in 1966: “Social Responsibility is the persons obligation to consider the consequences of his actions on the entire social system.” (in Davis and Blomstrom 1966: 12). The businessmen are still considered as the main entity responsible to instigate ethic business practice, so far the term ‘corporate’ has not been used. In 1967 Clarence C. Walton, in his book Corporate Social Responsibilities, does include the corporate aspect in the question. The inclusion of the company as a separate entity from the ‘Businessman’ is for some a logical consequence in the field, it raises questions for others. One of the critics is Milton Friedman, Nobel Prize winner in Economic Sciences, who writes an article in The New York Times Magazine: “Only people can have responsibilities. A corporation is an artificial person and in this sense may have artificial responsibilities.” And thereby Friedman places severe doubts with the idea of social responsibilities, arguing that responsibility depends on the context it is used in. With the words from the same article by Friedman:

“In each of these cases, the corporate executive would be spending someone else's [the stockholder’s] money for a general social interest. The stockholders or the customers or the employees could separately spend their own money on the particular action if they wished to do so.”

Friedman sees that businessmen are blind for the consequences of their actions outside their own business. Therefore the “Bureaucratic Iron Fist” has a reason to step in. Friedman rejects the idea that in a free enterprise system, government control needs to take care of long term social actions of corporations. Friedman describes a standoff in his article, one he rather see not happening Friedman’s ideas about government interference can be countered with the argument that: “Corporate Social Responsibility is not merely the equivalent of corporate philanthropy, it concerns a broader social context.” (Bear and Bear-Maldonado 1994: 393). Bear and Bear-Maldonado determine that Friedman seems to suggest, that as long as a corporation follows the law, it will meet social responsibility (idem. p. 394). Bear and Maldonado disagree and argue that “American capitalist system is the world’s finest engine of economic growth and has greatly contributed to our political system” and thus the law (idem.: 395), where Friedman rejects any government interference, Bear and Bear-Maldonado argue that economy and politics need to work together to establish the perfect system.

Throughout the 1970’s Friedman’s prediction seems to come true. His article has awoken some businessmen and women which results in The Club of Rome; a self-selected group of individuals with corporate power (Kaje 1973: 331), which was mainly concerned with the environment and the ethics concerning climate change in history. Some of their early publications in the 1970’s, such as Limits to Growth in 1972, got immediate attention and raised high awareness, not just among businessmen but also within the general public. Colombo (2001: 3) writes:

“At the time it was published the international monetary system was shaky, the economy was in a depression, the new environmental movement was gaining ground, and society was being stirred up by student protests.”

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6 The book is written in 1994
The Club of Rome thrived under the social instability of the time. Awareness grew among professionals in business, but also governments feel compelled by the publications of the Club of Rome. Though the Club of Rome was somehow revolutionary, making global climate change and the threat for the environment understandable for a larger audience, and showing the necessity for change, the club was soon interwoven with the already existing bureaucratic transnational network of organizations that were concerned with ‘World affairs’ (Kaje 1973, p.333). Though the Club of Rome is still active today, the 1970’s was the decade the group was most prominent in its occurrence. The period 1973 – 1980 was particularly filled with fear that the exponential growth would lead to substantial shortages of natural resources. The financial boom of the 1980’s in that respect suggested that the crises of natural resources were not as developing as expected which took away the momentum that The Club of Rome had (Colombo 2001). However, it did not change the work the Club had done; it raised awareness on the idea of CSR and had taken its focus more towards the environment and the limits of natural resources.

The beginning of the 1970’s sees another expansion boom within the field of CSR; earlier contributors such Keith Davis and Clarence Walton keep expanding on the subject, and are joined (and contested) by other scholars, which create a lively debate (Carrol 1999). This eventually led to an evolution of the definition of CSR, when Jules Backman, an economics professor, for the first time attempts to define the values and boundaries of CSR. Backman (in Carrol 1999: 279) stated that for example:

“Employment of minority groups, pollution reduction, improvement of community, improved medical care, improved industrial life and safety, these and other programs should be designed as an umbrella to improve the quality of life.”.

These pillars, defined by Backman, give the field a more concrete outlook towards development in the future. Even though the field developed in the two decades passing, most scholars before the 1970’s lingered around these pillars, and were afraid to define the field of CSR in a manner that speaks towards or against free market capitalism, while it is important to note, that CSR in the end is beneficial to any corporation, and it is not a black or white manner, but the field of CSR is dynamic, and needs to find its form which it is most effective to, which is different per industry or even company. 1970’s Scholars have trouble to come to such a description of the field: “In this discussion, Professor McGuire attempts to present both sides of the coin objectively too often ends up in an ambivalent position astride a fence.” (Haidt 2012: 113). Just as McGuire (in his 1963 book publication Business and Society), other early scholars object to picking sides between free market construction, and government regulation when it concerns business ethics. The 1973 oil crises changes this ambivalence, the crises shows that for further progress a strong policy is necessary to ensure ethical decision making in the future. According to Haidt (2012: 113), the vision of scholars such as McGuire and Davies fails to provide any real practical solutions at the time, while Backman’s pillars can provide a common ground for future ideas (see Carrol 1999: 279). In the end, the 1970’s was an eye-opening period in the field, and forced scholars and professionals to come to more concrete outcomes in order to advance further in the field of professional ethics, and eventually Corporate Social Responsibility, however if we want to define CSR at this point in history, it is a starting movement that addresses concerns amongst the public about the environment and how larger corporations deal with global impact, it is also a movement with very little practical outcomes and strongholds so far.

3.2. Sustainable development issues come to the political arena

The oil crises in 1973 in combination with World War II and the Cold War have urged the need for international cooperation, and organizations such as the United Nations, the European Coal and Steel Community (which later became European Union) and the Organisation for Economic
Co-operation and Development’ (OECD) begin to emerge. Although these organizations are not primarily concerned with business ethics and morals, developments take place that these organizations need to react to, for example the 1967 Torrey Canyon oil spill, still Britain’s largest oil spill (Barkham 2010: 2). The OECD that was officially established in 1960, in their original statutes7 ignore the protection of the environment as a goal between their members, but merely sees economic progress as an objective. From this objective the ‘polluter pays principle’ comes forth eventually, as a tool to deal with sustainable development, while not losing the objective of economic progress, this is one of the earlier concrete outcomes of sustainable development, and still used today. The United Nations held in 1972 the Conference on the Human Environment, establishing their first of multiple agencies concerning sustainable development within the UN. Larger international cooperation in the end resulted in more similar government interference, since it enforced the institutionalisation of day-to-day tasks. To refer back to Backman’s pillars, as described by Carrol (1999: 279), they were not only useful for these transnational organizations, but also quite necessary for the free enterprise CSR ideology, to show that they too were concerned with not just economic gain, but moral ethical concerns as well, as Backman explains in his article.

Overall the 1970’s pushed environmental issues and CSR onto the political agenda. Governments and corporations were changing, the United States economic state at the time demanded efficiency (Hirschland 2006: 36). After a time of rebuilding and economic prosperity, people experienced a less stable time in which a new anxiety (about environmental resources) occurred. The general population in Europe and the United States became concerned with topics such as technological ‘advancement’ and the environment, and this demanded governments and corporations to adapt. Unfortunately, the anxiety about the scarcity of resources did not last into the 1980’s, which is also shown by the relevance of the Club of Rome. Efficiency demand is included in the political agenda, but at the same time the welfare state in Europe undergoes large revisions, and the free market ideology was still popular among politicians and businessmen (Hirschland 2006: 50). The initial crisis on natural resources had run its course, and had given the broader public the impression that situation was not as dire as thought before. In the 1980’s, it could be seen that slowly governments implemented a more laissez-faire policy in Europe and the United States, which was completely opposite to the approach the decade previous.

The laissez-faire policy and the need to reform governmental efficiency left a gap between governmental concern about the environment and the non-governmental equivalent concerned with the environment: Corporate Social Responsibility. With both governmental institutions and private enterprise struggling with the question of social responsibility at the start of the 1980’s, and divergent discourses also becomes visible. It is also important to note here, that the CSR-discourse in the United States develops differently from CSR-discourse in Europe. In the US discussion about the responsibility of corporations towards society is one where government interference policy fights a laissez-faire strategy; this discussion was slightly different at that time [the 1970’s] in Europe. As stated by Giddens (1990: 64) commenting the 1980s:

“Nation states [in Europe] are becoming [in the 1980’s] progressively less sovereign in terms of their control over their own affairs.”

In Europe this results in non-governmental agents such as OECD to take part in the discussion of the responsibilities of corporations. Anthony Giddens considers globalisation of importance in his book The Consequences of Modernity, and this term needs to be accounted for when considering the history of CSR. While the world and corporations are globalising, many American

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7 The OECD started as the OEEC, the definition of the organization was switched to a broader sense, after the original task of the organization (rebuilding Europe after WWII) was completed; the OECC evolved As the OECD, more governments stepped in, also from outside Europe, as an organisation to increase development is certain focus areas.
8 http://www.oecd.org/general/conventionontheorganisationforeconomicco-operationanddevelopment.html
businesses take on the European market, and vice versa. The tracks of European CSR and American CSR follow a certain path, but are different from one another. Even though growing environmental concerns, as well as the connections between ideas of sustainable development and CSR have progressed, the 1980’s are largely unproductive in the sense of global debate until Brundtland’s *Our Common Future* is published in 1987 (United Nations 1987), which once again calls out for immediate action. In hindsight it is hard to assess if in this period efforts towards sustainable development and CSR were not taken seriously, or if the purpose is to merely serve to improve the reputation of government agencies and business. But Brundtland’s report seems to point out that the process has stagnated.

Banerjee also notices a shift in the CSR discourse in the early 1990’s with a more strategic formulation of goals for a CSR; in the words of Banerjee (2007: 6):

> “Corporate Social Responsibility sees a shift in thinking in the early 1990’s from fulfilling societal obligations through philanthropy to a more strategic level to tie that attempted to tie corporate social initiatives to corporate objectives.”

The trend of this shift is already starting in the 1980’s. Both within European and American corporations it is recognised that CSR adds to brand management value. This was already predicted by the early scholars such as Bowen and Friedman. These developments prove the added value of a CSR policy. A policy concerning sustainable development was not only trying to get the consumer’s attention, but also functioned as an economically beneficial program. Thus, in a certain way, the idea of CSR falls victim to its own success. Its popularity ensures the customers appreciation, which makes it vulnerable to exploitation. However, it should be noted that the intention of corporations to join the CSR-movement can be considered as morally sound, and that the acknowledgement that it is also economically beneficial makes the line between ethical mission and the corporate objective fade (Garriga and Mele 2004). In this instance it should also be mentioned that the economic incentive can be seen as positive, since companies are rewarded for their ethical decision in a sense. However, this is only a merit when the one judging ethical corporate decisions is an objective agent, but this problem will be considered later in this thesis. Whatever the pros and cons of brand management value as an element in CSR through the 1980’s and 1990’s, it becomes clear that in Western societies “business ethics is not a dispensable option, but a permanent governing tool.” (Sternberg 2009: 11).

On the governmental level, the most interesting development of the 1980’s probably was the decline of socialism and the eventual fall of the USSR. Schumpeter’s earlier “call for euthanasia” was never heard, because in the period 1949 to 1989 socialism and capitalism were absolutely opposed to each other during the Cold War (Michelman 1994: 121). Even though the Cold War had urged the American governments (and other aligning governments) to subdue in government interference, it had produced a winning entity. Although it was not Schumpeter’s ideal vision of a laissez-faire in a democratic economy, free market capitalism managed to be the dominant economic standard, according to Michelman (idem.). In the post-Cold War political system, however, the environment and CSR had appeared on the agenda. Considering Brundtland’s *Our Common Future* and for example the 1992 Rio Earth Summit it became obvious that government interference, whether on a national or international scale, was inevitable. The laissez-faire approach had not itself developed into action towards sustainable development.

### 3.3. The line between corporate and national interest

After 1987 there becomes an increasing concern among national governments and international organizations on the subjects of Sustainable Development and Corporate Social Responsibility is there to serve the need to protect citizens, their health and one’s environment becomes increasingly important. Shareholder value has since the 1970’s been present as one of the most im-
important factors in business decision making. But some scholars criticize this ideology, arguing that such value is a myth (Dobbin and Zorn 2005: 196). Such critiques can be taken as a sign for, that in the end the company is itself always the main stakeholder, while all other stakeholders living under the impression that they are the main stakeholder’s, are subsequently less important. The debate on stakeholders and priorities are a part of the discussion of sustainable business, and is one of the harder concepts to crack.

As theorised by scholars, when considering business ethics eventually have to take into account the shareholder’s interest for a large extent. A 1989 CSR survey conducted by Steve Brenner and Earl Molander called Is the Ethics of Business Changing? analyses which obligations are the most important in business, or rather – what American business owners felt the most responsible towards? The results, presented in Table 3.1, were surprising with the perspective towards stockholders:

Table 3.1. Responsibility of the company (from Brenner and Molander 2001: 193).

<table>
<thead>
<tr>
<th>Responsibility of your company towards various groups</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Customers</td>
<td>1.83</td>
</tr>
<tr>
<td>Stockholders</td>
<td>2.52</td>
</tr>
<tr>
<td>Employees</td>
<td>2.86</td>
</tr>
<tr>
<td>Local community</td>
<td>4.44</td>
</tr>
<tr>
<td>Society</td>
<td>4.97</td>
</tr>
<tr>
<td>Suppliers</td>
<td>5.10</td>
</tr>
<tr>
<td>Government</td>
<td>5.72</td>
</tr>
</tbody>
</table>

The figures presented in table 3.1 clearly demonstrate that stockholders are not the main focus for these business owners. Still, in comparison, society and local community score (much) lower than stockholders, and business owners do not take into account the correlation between customer satisfaction and stockholder returns. Brenner and Molander (1989: 181-88) suggest that public disclosure is the most important tool to restore ethical standards and concludes that the survey could function as a guide when it comes to handling ethical questions in business. If we consider the result of this survey, we see that the responsibility according to this table is very low towards society, local community and government. Even though it may verify that stockholders are not the most important stakeholder in the eyes of the business owners, this table suggests that if it was up to businesses their local community and society would still suffer under personal gains of the stockholders and the employees. Following this argumentation it means there is a need for regulation outside the businesses, since business owners prioritise stockholders far above the local community and environment. Which is contrary to Brenner and Molander’s (2001: 196) conclusion: “fair and transparent dealing with the customer will restore confidence in business morality.”. It is actually important that there will be taken steps towards a situation where the local community, and the society at large come before the stockholder.

Although the numbers in Table 3.1 can be taken as proof that shareholders can benefit from CSR, the value of Social Responsibility for shareholders is still disputed. As an example, a 2010 study completed in the United States showed empirical proof that managers over-invest in CSR to increase their personal reputation as a global citizen, while their over-investments did not benefit the corporation to the extent that was desired; in other words, the investment was not worth the sustainable development outcome (Barnea and Rubin 2010: 71). Other instances report that managing directors feel obligated by law, to prioritise maximising shareholder wealth over CSR.

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9 A study was conducted in 2010 over 3000 American corporations to assess overspending in CSR
and personal ethics (Rose 2006: 319). Some scholars say that law in fact has been counterpro-
ductive for CSR: “Courts have been extremely reluctant to attach liability to negligent behaviour
in an absence of showing of clear fault or causation” (Hetherington 1969: 257). These internal
struggles regarding CSR reports, in combination with the problems related to brand management
value as was raised above, created a desire to externalize CSR during the 1980’s; meaning a new
effort to establish external companies or organizations able to judge a corporation’s CSR efforts
(McWilliams and Siegel 2001), this does not mean that CSR as a policy was always criticised,
but shows a certain discontent towards the way CSR was communicated at the time. Economist’s
such as Friedman, who prefer the free market, argued in the 1970’s that: “social responsibility of
business is to increase its profits.” (Yang 2013).This does not consider the fact, that today econ-
omy has been globalised and the free market has resulted in jobs and production being out-
sourced to countries where ethics have been a blind spot and increasingly hard to track.

Nevertheless, the question remains what kind of external bodies we are talking about here – are
we talking about organizations on a national level, transnational level, or commercial level?
Considering that courts are reluctant to punish negligent corporate behaviour until this point in
history, as Hetherington notices in the paragraph above. The problem is, amongst others, that
national laws are seemingly too reluctant to prosecute corporate behaviour on a national level.
When considering national governments, the decline of communism and the welfare state as de-
scribed by Anthony Giddens in The Consequences of Modernity, it creates a situation in which
Corporate concerns could be aligned with national interest. National interest being creating jobs,
ensuring support within the general population, as shown in for example the US, where tries
have been made to dismantle the power of the Environmental Protect Agency in order to relieve
industry (Schroeder 2010: 801). However both the government and corporation will also benefit
from a good reputation, by keeping such an agency around, with relatively weak power. There-
fore Giddens contemplates to judge good reputation, and this needs to be done from outside the
national government and corporate spectrum.

Organizations such as the United Nations, and the European Union stepped up to this need for
externally validated CSR. In 1987 the United Nations felt urged to make new demands and clari-
fy what is needed, the Brundtland (1987: 7) report stated:

“The present decade has been marked by a retreat from social con-
cerns. Scientists bring to our attention urgent but complex problems
bearing on our very survival: a warming globe, threats to the
Earth's ozone layer, deserts consuming agricultural land. We re-
spond by demanding more details, and by assigning the problems
to institutions ill-equipped to cope with them.”

In the 900 days prior to the Our Common Future, the United Nations saw disasters as Bhopal,
Chernobyl, almost 60 million deaths in Africa because of polluted water sources, and pollution
in the Rhine killing large amounts of fish in Switzerland, Germany and the Netherlands. All of
these disasters were man-made. The whole report brings a different perspective on CSR than
reported by the corporations at that time. In 1987 there is a sharp separation between government
and the corporate world. The same pattern could be seen in the Earth Summit in 1992 in Rio de
Janeiro, Brazil, which was mostly lead by national governments and non-governmental organiza-
tions. There were a large number of observers or consular participants, but the summit did clear-
ly not have the objective to include corporate management in the decisions made. Brundtland in
1987 made a strong point, however, about the lack of achievement of goals in saying that the
United Nations had been partially guilty in not making any progress since the Conference on the
Human Environment in Stockholm in 1972 The United Nations and Brundtland tried to achieve
progress by urging involvement from national governments after barely moving forward con-
cerning this issue in the period 1972 to 1987.
In the 1990’s, the United Nations stepped up their efforts towards international cooperation and the bridging of the gap between government and private entities, such as global corporations. The most famous effect of these efforts is probably the Kyoto Protocol, which design aimed to lower global carbon emissions. It took multiple years to design, and was finally ratified by 154 countries in 1997. The protocol became one of its kind in the field of environmental history and was highly shaped by the debate over global climate change which also narrowed its focus (Baumert et al. 2003). Though very ambitious, aiming to lower global emissions greatly\(^{10}\), it is not as successful as it was set out to be. Some key players in the global market did not ratify the protocol, and others are on the fence about participation according to Baumert and Kete (Baumert et al. 2003). The United States, for instance, deserted the protocol when George W. Bush became president – allegedly because of dwindling results and the economic costs of the program, which could be taken as a sign that the Kyoto Protocol and its consequences need be taken a step further (not at least in terms of ensuring cooperation from all countries). There is also a problem, as Joanna Depledge (2006: 36) notices, that the protocol differentiates between countries as being developed, developing, or undeveloped. Between the three categories, called annexes, there are different regulations. A country placed in the third annex has lower ambitions to cut down on carbon emissions. For companies producing on a global scale this could mean that they can shift to environmentally unfriendly production to countries scaled into the lowest annex. Such problematic implications demonstrate that on the international level there is still much work to do in order to ensure better cooperation between international governance and global corporations.

Since 1995, the United Nations hold an annual Climate Change Conference, and the Kyoto Protocol was the result of the third conference in 1997. Over time, not many programs have come from the conferences with the same magnitude as the Kyoto protocol. The 2009 conference, held in Copenhagen, Denmark, was highly anticipated, since it was meant to form a new framework that would apply post-2012, and in essence would replace or add to the Kyoto Protocol. It was also hope for the new Obama administration in the US to participate in the produced legislation (Freestone and Streek 2009: 3). It failed, however, in the purpose to make a concrete framework to address global climate change (Macintosh 2010: 2964). The Copenhagen Accord of 2009, ended with a much more loosely organised accord for the regulation of sustainable developments, compared to the earlier Kyoto Protocol. Macintosh (2010: 2972) rightly points out, that concrete outcomes depend on social, economic, political and technological factors. With the 2008 meltdown of the financial markets just passed, 2009 might not have been the right moment for very successful negotiations.

Though the scope and time for this thesis does not allow to discuss all other efforts to fight global warming, the debate, efforts and conventions are still ongoing. The 2009 conference may not have brought the desired framework, but the United Nations provide many other instances in which governments and global corporations come together in order to achieve sustainable developments; such as the United Nations Water Mandate and the United Nations Environmental Program (UNEP). For CSR reports these initiatives are important, not at least because for the larger public these are one of the few instances where the collaboration between corporations and governments can be shown. During the analysis, this will be taken into consideration. In the years following the Kyoto Protocol not only sustainable development progressed, but also other aspects in this discussion experienced change, which will be important for this discussion too.

An important actor, which becomes more involved in the later part of 20\(^{th}\) century, is the consumer. The consumer at any time was eventual beneficiary of any kind of development. However, since Kyoto much has changed in consumer empowerment; for example the development of the internet is a factor that has contributed to this change, now that criticism, complaints, ap-

\(^{10}\) http://newsroom.unfccc.int/
praisal and scandals can all be shared online. This development also had its effect on the corpora-tate aspect of CSR, as reiterated by Shaw et al. (2006: 1049):

“Levels of consumer activism in the marketplace have been fuelled by increased exposure to and accessibility of information about global concerns”.

The internet has become a place to raise awareness about these concerns. This kind of consumer empowerment has the potential to put more pressure on large corporations in terms of pursuing ethical business: “society is increasingly expecting them to do more then to make money.” (idem.). The information provided through the internet has therefore increased the empowerment that the consumer experiences (Harrison et al. 2006: 980). However, this is only the case if the information is adequate, and not vague, irrelevant or inaccurate (idem.), otherwise it could result in disempowerment of the consumer, since it enhances confusion amongst the computer. Internet also offers a platform for critique of inadequate information from other sources, and therefore plays a key role in this empowerment in general. Since Kyoto, many more innovations have been made, and environmental issues have been more present through studies and the media. All of this, being widely available on the internet, has increased the pressure to put corporations but also individuals to action, and work towards sustainable development. This new development is also obvious when it comes to how CSR has developed.

However, as we have seen with the United Nations Conference on Climate Change in Copenhagen in 2009, this pressure does not always translate in concrete outcomes. Many large corporations were also involved in that conference; many of which have already established a CSR program. The extra consumer empowerment to demand sustainable development rose relatively quickly, making it increasingly difficult for many corporations to adapt and show instant environmental improvement (Fuller, Mulbacher, Matzler, and Jawecki, 2010: 73). The situation now is that through history and with new innovations, sustainable development and CSR has grown towards maturity and claimed its role in contemporary business. The larger businesses that already have shown efforts towards CSR do face the reality that this is important, but many companies, which produce products and services, might need time to establish a long term approach, and then still face an implementation time. Some aspects of sustainable development are characterised as “low hanging fruits” (Banjeree 2007: 10), or in other words, quick fixes that will help sustainable development, but the larger developments do take time to show its effect.

3.4. Greenwashing and Triple Bottom Line Reporting

Even though efforts have grown over the last two decades, the field of CSR is still fighting many of the challenges that it was fighting twenty years ago. More companies, scholars, and consumers have become involved in the discussion. In its essence, CSR means to do good to society and the company itself. Founding scholars, for example Bowen, and important organisations, such as the United Nations have brought the issue forward out of a desire to (as a company) do well towards the environment, its consumers and its employees. As the historical narrative has shown, the beginning of the field CSR was from an ethical need rather than an economic desire. Over time secondary objectives (for example brand management), became part of the field and eventually these secondary objectives became highly debated. Though this debate is needed to move forward, the field of CSR still exists with the aim for companies to be sustainable and do well for their community. However, this does not mean that CSR are the same in every company, or every country. However one of the terms emerging in the field after 1990 show a concern that affects the whole field of Corporate Social Responsibility and on all levels: the so-called Green-
Greenwashing is described by *Oxford Dictionary of Marketing* as: “The practice of overemphasising a company's environmental credentials, often by misinforming the public or understating potentially harmful activities.” European and American corporations have established more practices to become more sustainable, however certain incidents damaged consumer trust and showed that: “Simply relying on the integrity of corporate representation should seem increasingly naïve to those inside and outside the [Corporate Social Responsibility] community.” (Laufer 2003: 254). Incidents involving large corporations demonstrated that there was a large gap between theory and practice of CSR (Hirschland 2006: 16).

One of the reasons why there was a discrepancy at this point is that, even though we have passed 50 years in time, there has not been one clear definition that breaks down CSR in a way that is applicable to different national markets, different cultures, and ideas. Kofi Annan in 1999, in his address at the World Summit for Sustainable Development in Switzerland notes that:

“The spread of markets outpaces the ability of societies and political systems to adjust to them. National markets are held together by shared values, global markets lack that trust at this point.”

CSR needs a more coherent definition, which gives different options to a wide variety of businesses, since it adheres to all business and not just one kind of business.

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**Figure 3.2. Triple Bottom Line Reporting**

Matthew Hirschland in *Corporate Social Responsibility and the Shaping of Global Public Policy* is one of the few scholars trying to broaden the perspective of the term. According to Hirschland (2006: 6–8), CSR starts with abiding to the law, and then progress with more voluntary efforts to go further than the law. These efforts work in the benefit of the shareholder and other stakeholders and can take form in five different ways of CSR, which are not exclusive to each other. First there is association and convening, where businesses and their leaders come together to discuss and attempt to make progress in the field of sustainable development. The second way is though partnership; when a corporation partners up with for example a worker’s union to improve working conditions. Partnerships can have many different kinds of aims and outcomes. A thirdly way builds on that there is Social Responsible Investment (SRI), which is different than philanthropy. Social Responsible Investment makes sure that when a corporation invests in anything, the recipient is screened and cleared as a responsible investment. The fourth way of CSR lies in code making and monitoring; Non-Governmental Organisations ensuring that sustainable development efforts evolve into codes and are enforced. The fifth way of CSR is though reporting though an objective governmental agency that that works assesses enforcement. One of the ways these 5 different efforts of CSR can be reported on is incorporated in Triple Bottom Line Reporting. Instead of one bottom line, that considers monetary performance of a company, there are

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12 See the entire speech on the website of: the Kofi Annan Foundation on: http://kofianannfoundation.org/
two additional bottom lines: the social and environmental line. The development of CSR has come to the point that: “It’s no longer whether [or not] to make substantial commitments to Corporate Social Responsibility, but how to do so.” (Slavova 2009: 91).

This breaks down the current state of CSR; there are many efforts, and many opinions on these efforts. Commercial organizations, national agencies and international agencies seem to disagree on how to exactly conduct CSR. Combined conferences aiming to come to a solution of this problem, such as 2009 in Copenhagen, become futile because of preceeding priorities. This is not to say that CSR and not sustainable development were not a priority, however clearly the deliberations did not accomplish the results many had hoped for, therefor global restrictions on corporate behaviour against pollution and climate change and for the promotion of sustainable development stayed behind.

Today, CSR remains in a state where it is trying to prove itself as a worthy program within business. Discussions remain whether or not it is a tool for marketing or justifying practices, or even deflecting blame aimed at companies. Working towards sustainable development is not a traditional goal for a company operating in a traditionalcapitalistic market. However, markets change, and for this research we should try to remember that, in this particular market, consumers do obtain more power. Just as much that not every company is the same; their effort towards Sustainable Development and CSR stand by itself, and are not a direct representation of all efforts undertaken in the field of Corporate Social Responsibility.

So how does current CSR reflect, fit in and contribute to the broader national and international spectrum of sustainable development? Through this historical background we have seen the concept being treated in different domains of society; in the 1950’s and 1960’s it was an academic subject, focused on corporate responsibility as a task for businessmen and women. In the 1970’s and 1980’s Corporate Responsibility becomes a concern in international politics, mostly instigated by the general public, who have grown worried over certain specific (natural) crisis’s and unethical business practices. In 1990’s and into the new millennium, the consumer becomes more involved, and the concept of CSR broadens and becomes more popular known. It enables companies to communicate directly with the consumer and other stakeholders about how their efforts towards sustainable development are going.

CSR have thus developed over the years and it is clear from the literature on this subject that CSR today supports the notion of a need for sustainable development and ethical business decisions on all levels – academics, business professionals, politicians and the consumers alike. However between the latter three there are obstacles to convince each other of its honest intentions and to truly work towards sustainable development. With the internet, the consumer has become empowered, and wants to see commitments as soon and as profound as possible from governments and businesses. But for both companies and governments, sustainable development also incorporates economical sustainability. With this in mind, the 2009 Copenhagen talks were doomed to fail because of the economic situation of the time. Unfortunately, this also damaged the real issue, the fact that sustainable development is beneficial for everyone, and also the trust between the consumer, politicians and businesses. To increase understanding between all parties involved, and trying to build trust between them, is the major obstacle that CSR is facing today.
4. The Brewing Industry and Corporate Social Responsibility

4.1 AB-InBev Global Citizenship Report Analysis

AB-InBev’s CSR is branded as a Global Citizenship Report, and spans more than 50 pages, which is divided in a couple of key sections. After the foreword of the current CEO Carlos Brito, one of the original investors buying Brahma in 1989, it is followed by a summary of what is discussed, a section on responsible drinking (1), the environment (2) and community and charity (3). For this particular analysis around 36 pages are the main focus, this to keep the research related to sustainable development. As explained earlier, sections like these are common practice in this industry; however they are not necessarily important to research how CSR has contributed to a framework working toward sustainable development. For example, the responsible drinking section, though essential for a beer brewer, does not work towards sustainable environmental practices. Below the outcomes of the analysis are summarised in a compact table (Table 4.1).

Table 4.1. Count of analysis markers of AB-InBev

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<tr>
<th></th>
<th>Pattern</th>
<th>Jargon</th>
<th>Choice of words</th>
<th>Cohesion of separate part</th>
<th>Use of theoretical framework</th>
<th>Images</th>
<th>Clear Statistics</th>
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<th>Completed goals</th>
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<th>Positive commentary</th>
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<th>Metaphors</th>
<th>Pragmatic speech</th>
<th>Hyperboles</th>
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<th>Credible quoting</th>
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<th>History of CSR-program</th>
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Investigating some of the initial results of the critical discourse analysis of this report, research point three (Grammar/choice of words) stands out by the sheer amount it is marked in the text. In 22 instances in the text, passages are marked for choice of words. What stands out is that the authors of the report decide to use certain vocabulary repeatedly. The words ‘commitment’ and ‘reduction’ are the most used in this respect, with a final count of 26 times (this count eventually turned out higher than the initial 22 instances marked, considering the final tally also incorporated footnotes and appendices which are referred to). The word ‘sustainable’ is used thirteen times in total, ‘renewable’ ten times, ‘dedication’ twice, while ‘prevention’ and ‘ownership’ (both once) and ‘profit’ (none) and ‘stewardship’ (none) are barely used. Comparatively, ‘commitment’ is slightly overused; possibly to show how serious they are about their efforts in CSR. Also significant is the difference between ‘prevention’ and ‘reduction’. In reference to Stuart Hall’s A Natural-Resource-Based View of the Firm (1995) ‘reduction’ is a good way to work towards sustainable development, even though ‘prevention’ would be preferred (Hall 1995: 95).

Obviously, it is hard to instantly manage to prevent pollution, and in this report it is not discussed at all. When we consider the use of ‘stewardship’, a word often coined by Hall (1995), it is important to note that AB-InBev indeed have a head of water stewardship, but they do not explicitly digress about its particular function within this context. Concerning ‘ownership’ this is an idea which is brought up by AB-InBev themselves through their ten guiding principles, which are shown on their website; however this does not enter in this citizenship report.

To tie in to a part of this vocabulary we can move one marker to another that has been tracked through the report: history of the CSR-program. The extensive use of ‘commitment’ through the discourse suggests that AB-InBev has numerous occasions to show their commitment to sustainable development. AB-InBev, as a separate company, as we have discussed before, is established in 2008. Before the several mergers that created the company, the separate parts that combined into AB-InBev were already market leaders in the industry, which makes this point slightly problematic. Throughout the report, the furthest back that is referred to is 1988 (p. 36), and is only used for one statistic. After that, all references to CSR efforts started at an earlier time only go back to 2010. There is no reference to efforts, for example, to when Anheuser Busch was still independent. On the positive side, this means that AB-InBev does not take credit for CSR programs not started by them. On the other side it makes the pressing use of ‘commitment’ through the discourse slightly problematic, since you are hardly able to show how much you have been committed. If a company with brands that have been around for such a long time only refer back for five years, true commitment is disputable.

Throughout their report AB-InBev uses many statistics concerning several issues within their production process, mostly to show certain progress within their CSR efforts. Through the research we make a distinction between clear and unclear statistics that are presented. The count in AB-InBev report is seventeen (clear instances) versus eight (unclear instances). Some of the statistics presented are especially helpful and shown in such a manner that it really highlights a sense of transparency. In figure 4.1 one of these is shown as an example of clear statistics that are presented in this report. This chart is depicted on page 28 of the report and show what kind of resources are used over the entire production of AB –InBev, and gives a great insight in what could be improved, as well as how far the organization has come.
Figure 4.1: Fuels used by AB-inBev in 2014 (p.28).

Considering that AB-InBev still largely uses non-renewable energy there is a considerable chance for improvement. This chart captures in one look what you want to know about the energy resources that the company use, and is useful for future comparisons. Another instance that uses statistics effectively is in the foreword, where Carlos Brito says: “We have saved 55 million USD on energy cost and reduced our Green House Gas (GHG) emissions with 10.6% since 2012.” (Heineken Global Citizenship Report 2014, 4). In one sentence the essence of sustainable business development is shown, incorporating financial gain, with environmental progress.

Next to instances as exemplified with Figure 4.1, the report also harbours statistics which can be marked as ‘unclear’. Though overall, clear statistics outnumber the amount of unclear statistics, the presence of such statistics can be overshadowing a CSR report. When analysing the statistics used in this report, the absence of consistency is an aspect of the statistics used that makes them unclear to the reader. In some cases, numbers concerning the same subject are presented in different shapes, for example in the following passage: “61,000 employees globally volunteered their time and talents to our communities. 1.9 million hours of employee training. 77% reduction in lost-time injuries (idem.: 33). Nominal values are used as well as percentages to show certain results. The use of different kinds of values, which easily can be translated to the same level seems relative subjective. If we use both nominal values and percentages in the last example it would look differently: 61,000 employees would equal 39,5% of the total workforce13. 1.9 million hours of training would equal 12.25 hours of training per employee in 2014, which will translate to 0,006% of their time based on a fulltime job14. Clearly, using the nominal values is more impressive than when we translate them to percentages. The report does this on more than one occasion; another is when referring to philanthropy: “contributions totalled 138 USD” (idem., 36), compared to their 11,302 billion USD15 profit in 2014, it boils down to 1,22% of the profit. There is clearly a lack of transparency with these numbers. What is left out from the report is the progress over time within the company: are these numbers better than last year? This boils down to a main problem about some of the statistics used; they miss a certain consistency as well as relativity. In Figure 4.2 this is shown with a more extensive example. Figure 4.2 is featured on page 32 and shows recycling statistics within AB-InBev.

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13 AB-InBev has 155,000 employees (Global Citizenship Report 2014, 4), 61,000 employees of the 225,000 total equals 39,5%.
14 1.9 million hrs/225,000 employees = 12,25 hrs/employee. Fulltime job = 50 weeks * 40 hrs = 2000 hours. 8,44/2000 = 0,00621%
Figure 4.2. Recycling results AB-InBev 2012-2014.

Very effectively, on top the cart shows that AB-InBev is able to recycle 98% of their materials. However, the table that is added to it is somewhat confusing. The bottom line shows progress, over the period 2012-2014, but the numbers that are used to come to the bottom line result are quite unstable; for example the number for recycled landfill waste, which triples from 2012 to 2013, but is decreased with more than 50% the following year. While this could be explained, the report does not offer such an explanation. This example does not stand alone, yet some numbers in this report are hard to dissect for the average reader, even if they are familiar with CSR and the industry.

Another feature that is used quite extensively by AB-InBev in this report is examples of extraordinary efforts done by production sites and breweries of AB-InBev. Of the 36 pages analysed in this thesis, fifteen are covering narratives of certain facilities to highlight progress towards sustainable development. Examples from thirteen different countries are used, which are evenly spread around the globe. AB-InBev has around 900 sites in 25 countries, and the examples are quite effectively used to show how in different parts of the world sustainable development takes on concrete forms. However, the fifteen pages used are taking up a large part of the report which was due to “summarise”(5) Corporate Responsibility, which at times could work diffusing towards the goal of effectively showing over time.

In my analysis, one of the important markers is the use of a theoretical framework, which works together with externally validated guidelines and codes of conduct. Certain references that could show such framework would be international environmental mandates or accepted standards (for example ISO guidelines). AB-InBev includes through the report externally validated agencies such as the United Nations Water Mandate (17), of which it is a signee. Next to that it takes part in numerous other environmental initiatives led by the United Nations, as well as the Word Wildlife Fund (WWF) (19). AB-InBev narrates their cooperation with them quite extensively, giving quite credible feedback on their efforts as a global business. The use of such external agencies is important to gain legitimacy. However, what stands out is that, even though there is a
United Nations executive on their main environmental advisory board, the external validation lacks direct quotes from these agencies to show how the cooperation between AB-InBev and the United Nation has progressed, and since when the cooperation is established. AB-InBev shows more than enough internal examples of how sustainable development materialises in their company, and they show to have connections and cooperations with more than a few external agencies, however these cooperations are not shown by concrete quotes such quotes would be beneficial in showing that these cooperations are doing well at this point in time. One of the examples, although the reference made is more than legitimate there is no concrete outcome for signing for example the United Nations Water Mandate (p.12). AB-InBev could be more explicit about the state of their efforts towards Sustainable Development by actively engaging partners in their report.

Another instance in which theoretical framework is identified, together with the cohesion of separate parts (marked under point 5), are the AB-InBev’s principles. AB-InBev introduces their 10 guiding principles 16 on page 5 of the report. These overarching principles should be considered as framework used. The principles do not make a reference to a use of another external reference as a guideline. Also, the principles are rather broad such as: “1. our shared dream energizes everyone to work in the same direction to be The Best Beer Company in a Better World.” (5), but also: “6. We are a company of Owners. Owners take results personally.” (5) And: “7. Common sense and simplicity are usually better guidelines than unnecessary sophistication and complexity.” (5). Some of these principles are absolutely strong phrases, which could have been repeated in certain sections, in order to attain cohesion throughout the entire report. This correlates to the low number of instances where pattern (marked under 1) is flagged through the report.

On the linguistic level of the analysis (measure through point 11 of the methodology), features such as metaphors, storytelling, hyperboles and pragmatic speech acts are tallied. From these kinds of features only the amount of pragmatic speech acts stands out (14 times). Considering the large amount of pages that are analysed of this report, not many metaphors or other linguistic tools are used. The majority of the narrative is straightforward and to the point, and does not unnecessarily exaggerate certain statistics. When certain numbers are repeated, this is often for a legitimate and functional reason. On the other side is the pragmatic speech act, which shows some subjectivity. One of the lines that catch the eye is: “How we are to honour the highest ethical standard.” (4). Making such a speech act adds priority to the idea of ethical decision making, but in this particular case it is not followed with substantial supporting statements, leaving the pragmatic speech act without legitimacy. In this particular case it is said by the CEO, and it would help to put the highest ethical standard in the context of a profit driven global organisation, in order for the reader to understand to what this concretely means. In this specific report, the pragmatic speech act is often accompanied by the marker of vagueness (marked under 14). Concretely, these parts of the texts could be explained in more tangible manners. Only saying you adhere to the highest ethical standard is more legitimate if it is supported by the information of whose ethical standard, and how they manage to obtain this standard.

Overall, it is worth mentioning, that other instances of vagueness are relatively low. And when they report on goals (marked under 9), the explanations are clear. Goals are marked as completed or uncompleted, without anything in between. Next to that it has a very low amount of instances that have been marked as wrong reasoning.

The CSR Report, as said, consists of certain sections, such as responsible drinking, the environment, and the community. The way these sections are ordered, and how certain goals within these sections are formulated, projected and discussed suggest a certain rank or order. Within this report it is easily noted that responsible drinking and education of consumers comes before environment and community. Though the section spans fewer pages than the latter two, it is still

mentioned before. This feeds the discussion to whether responsible drinking is more important than environmental sustainability. Since this is not the focus of this research, it is apparent that towards responsible drinking AB-InBev has less direct influence than their own ecological footprint, which is almost completely in their own control. Based on that premise, one could definitely decide to prioritize the environment over responsible drinking.

The report uses quite some images (sixteen in the analysed sections), as shown with figure 4.1 and 4.2 for example. Some other images are photos taken of employees at various events. One of the other images worth highlighting is the image depicted in figure 4.3. (taken from the report: 7). This gives a good oversight of different pieces of the puzzle that make the organization complete, it also shows which of the parts are internally handled, as well as the part that provided in cooperation with external suppliers (such as the distribution). The image gives a quick overview of how the mechanics of the industry works, and what are the main focus areas for AB-InBev itself. It shows in a very condensed version how AB-InBev is working to improve the production process.

AB-InBev Global Citizenship Report 2014 is a rather extensive document to summarize a year’s progress in the field of CSR. In some circumstances it could be more direct and to the point. A multitude of examples show how the organisation is working in different parts of the world towards improving their environmental impact. Though externally validated at some points, the report misses in a few occasions a part of relativity. Many of the numbers presented are not compared to other years, or numbers are not consistently shown. The story that is told and shown by AB-InBev is still a very clear one, however at some certain stages of the story it misses complete transparency and raises some questions towards the more attentive reader. Overall, the report cover all the bases of what one would expect from a CSR Report produced by a brewer, but still leaves certain parts of the report which can be discussed by critics.

4.2 SABMiller Sustainability Report, 2014

The report issued by SABMiller in 2014 got many more markers (nominal wise) during the analysis compared to AB-InBev. This is related to the amount of text and the usage of text throughout the report. Even though the report is only 25 pages long, the SABMiller report uses much more text per page, less images and discusses less individual examples, in addition larger parts were reserved for environmental sections; thus giving more discourse material to work with. Though this could be seen as a marker in itself, the research will continue with analysing the individual markers, and a table of results will be shown below (Table 4.2).
Table 4.2. Analysis of SABMiller; count of individual markers

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<tr>
<td>1</td>
<td>Pattern</td>
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<tr>
<td>2</td>
<td>Jargon</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Choice of words</td>
<td>14</td>
</tr>
<tr>
<td>4</td>
<td>Cohesion of separate part</td>
<td>10</td>
</tr>
<tr>
<td>5</td>
<td>Structure/order of arguments</td>
<td>25</td>
</tr>
<tr>
<td>6</td>
<td>Use of theoretical framework</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Images</td>
<td>9</td>
</tr>
<tr>
<td>8a</td>
<td>Clear Statistics</td>
<td>20</td>
</tr>
<tr>
<td>8b</td>
<td>Unclear statistics</td>
<td>13</td>
</tr>
<tr>
<td>9a</td>
<td>Completed goals</td>
<td>8</td>
</tr>
<tr>
<td>9b</td>
<td>Uncompleted goals</td>
<td>0</td>
</tr>
<tr>
<td>10a</td>
<td>Positive commentary</td>
<td>6</td>
</tr>
<tr>
<td>10b</td>
<td>Negative commentary</td>
<td>0</td>
</tr>
<tr>
<td>11a</td>
<td>Metaphors</td>
<td>6</td>
</tr>
<tr>
<td>11b</td>
<td>pragmatic speech</td>
<td>26</td>
</tr>
<tr>
<td>11c</td>
<td>Hyperboles</td>
<td>1</td>
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<tr>
<td>11d</td>
<td>Storytelling</td>
<td>6</td>
</tr>
<tr>
<td>11e</td>
<td>Credible quoting</td>
<td>22</td>
</tr>
<tr>
<td>11f</td>
<td>Incredible quoting</td>
<td>30</td>
</tr>
<tr>
<td>12</td>
<td>History of CSR program</td>
<td>3</td>
</tr>
<tr>
<td>13</td>
<td>Ranking</td>
<td>3</td>
</tr>
<tr>
<td>14</td>
<td>Vagueness</td>
<td>30</td>
</tr>
</tbody>
</table>

Analysing the output produced by SABMiller, quite different identifiers stand out, compared to our first analysis. To start with ‘vagueness’ (marked under 14), which through the report has occurred the most instances; 30 times. The ‘vagueness’ mostly concerns some of the means of communicating information in this report, and will tie in with some of the other points of this analysis, and will be discussed multiple times in this section. Some of the concrete phrases that were marked as ‘vague’ are for example: “We will pursue using energy more efficient; including using energy from renewable rather than fossil fuels, where feasible.” (12). Especially the latter addition of ‘where feasible’, has a degree of confusion. Another setting where ‘vagueness’ occurs is in relation to certain statistics, when discussing ‘average greenhouse gas emissions by packaging type’ (13), which is measured with the unit of: “kgCO₂e/hl per SKU”, with no further explanation provided. This is not an unclear statistics, since it is clear what the graph means in the end. Nevertheless, for the average reader this unit could be considered confusing. Another example is on page 3, where one of the goals is described as ‘Working towards zero waste operation’, though admirable, ‘working towards’ does not qualify as ‘establishing’ or ‘completing’. This choice of words is then not further explained, leaving an uncertainty.

To continue on the points that are linked to ‘vagueness’, the analysis will not over-explain the instances outlined above. A point that overlaps with the previous paragraph for this specific report is structure of arguments (noted under point 5), in this case it mostly pertains to referencing. With a count of 25, this point is also remarkably high. This is explained by the structure of the report, and how this continuously is present in the report. Footnotes, endnotes, side notes, internal and external references are used interchangeably, and in unclear ways. This starts on page one and follows through. For example on page one the term “kgCO₂e/hl” is footnoted, but this footnote is almost impossible to find, while on page 13, it is not footnoted. Page 1 then includes small lettering at the bottom of the page, explaining certain abbreviations and organisations, which are not present on the page. The report uses many of these small notes (not footnotes), at
the bottom of the pages, which seem mostly irrelevant, at least at that point of the report. One term that is also considered under ‘Vagueness’ is the abbreviation “EBITA” (3), which is footnoted, but might as well be called revenue in order to avoid confusion and work better towards correctly referencing. The point of structure of the argument is already mentioned here, but will return towards the end of this analysis to signify a larger point of concern.

This kind of inconsistent referencing works against some of the statistics used. The overall count of statistics accounted for (marked under 8a and 8b) is 33, with 20 instances of clear statistics, and 13 times unclear statistics. If referencing was used differently, the clear statistics count would probably been higher. A lot of the statistics used are very helpful, and illustrate a constructive point. Page 5 offer a load of statistics, showing progress over time as well as the goals which SABMiller has set out for itself. The same is the case on page 13. The graphs that concern the statistics, and the statistics used in the text are very clear, if some of the instances of vagueness are not considered as too much of an obstacle to the reader.

One point that works well for SABMiller in this report is how they do reflect and show the history of the program. In multiple instances on pages 3, 10, 11, and 12 they refer to 2008 or 2007, when they started their increased efforts in Corporate Social Responsibility in this particular setting. Even though it has been only six years, they are transparent about the history of the program, and incorporate the last 6 years in this report in one way. This is specifically shown in the statistics used on page 17, where it really effectively is referred to the history through the text and tables, and the information is very transparent. There is little claim to overly positive commentary in the text.

Another point that is decently worked out through the report is the use of theoretical framework and usages of outside agencies in order to gain legitimacy of goals set and how processes are executed. For example on page 11 it refers to the United Nation Water Mandate, and on page 18 intentions to develop a mutually interest framework with the World Wildlife Fund (WWF) and the Ellen MacArthur Foundation. Through the different sections SABMiller shows the intent to work with other agencies in order to work towards a better environment. Especially on page 11, which outlines the ideas, progress and future of watersheds that SABMiller experiences, you can see this framework being executed? A four-step approach is drawn out on how to improve the current situation, together with how SABMiller has already accomplished being more efficient with water so far. Together with this, the corporation seeks further assistance to obtain even more progress in the future. To exemplify this, Colombian watershed is featured, in order to show how this framework work on the ground. Overall, working for a good insight on how SABMiller is grabbing the bull by its horns.

This being considered, there is an addition that the analysis notes on the part of theoretical framework. As said, every section has its own individual framework. However, the entire report and CSR effort lacks an overarching theory, principles and ideology, which could be used to engage all sections, and make a stronger cohesion between sections possible. This is not an enormous negative comment; however, it is a suggestion for future progress to take the theoretical framework to the next level. It would be helpful for the cohesion and transparency of the framework to add more financial information on initiatives, or how it acts towards the price of certain products. For example by highlighting details of certain biological or ecological beer that has been introduced in the past year(s) or so.

Two pages in the report stand out when analysing the consistency of separate parts (marked under 4); these are 5 and 18. Both pages outline the different sections of the report. Page 5 presents the themes in a vertical manner with the three main columns called: ‘A resilient world’, ‘A clean world’, and ‘A productive world’. All three can be linked horizontally since they overlap to a certain extent, most importantly on the level of efficiency. On page 18, five different themes are presented in a horizontal manner, again divided from each other, without marking the common theme – sustainable development. By incorporating and signifying such themes could make the
document coherent, and with the incorporation of other elements which are now still missing – such as financial results and concrete product outcomes of sustainable development and the ideology all these different section work towards – the document could become much more convincing and transparent.

Noted is also the point of credible and incredible quoting (marked under 11e and 11f). In more than half of the 52 times quoting is marked, the instances are quoted incredible (30 times). This is due mainly because of inadequate explanations; external agencies are mentioned in manners that suggest common knowledge. The United Nations is an example of a global agency that is widely acknowledged and known among the public and needs quite little explanation when mentioned in these kinds of reports. However, SABMiller mentions other more local and perhaps unknown agencies in a similar manner, for instance when talking about their supply chain: “For example in Romania our multi-year Evolutio programme, launched in 2011, has trained sole traders or staff working for small firms within Ursus Breweries distribution network” (6). This sentence implies that the general reader has the knowledge of how Evolutio promotes Sustainable Development. Some of these instances go together with claims as: “In Europe for every person SABMiller Europe employs, a further 17 jobs are supported in other industries, mainly in the hospitality industry, which plays a critical role in fighting youth unemployment.” (6) In slightly other words, SABMiller suggests that it creates job in bars, pubs and restaurants, either directly or indirectly. These claims are rather problematic, since they are hard to prove or disprove, as well as their relevance being questionable. These instances also contribute to the incredible quoting marking.

There are some other points that could be analysed on this report, dwelling on those would take away on one of the larger issues this analysis brings to light and is linked to what is brought up in the beginning of this analysis. An issue that is started with the following image on page 19:

![Operating companies included in this report](image)

Figure 4.4: SABMiller facilities included in report

Ironically the page is titled: “A deeper look at the issues”, however this small image at the end of the report presents a real problem. When looking at a map of where SABMiller operates one can see why.
Some of the operations left out of the scope of the report are (but not limited to): Argentina, Spain, Canada, Nigeria, Salvador, New Zealand, Sudan and Namibia. This could be connected to an earlier point I made about inconsistent referencing and structure of arguments (marked under 5). Dwelling on another point in the analysis could be considered futile when considering this particular page. This small piece of information diminishes all earlier information provided in the report, because it is simply incomplete and goes against the purpose of being transparent. That some facilities are excluded from a report could still be argued and explained as plausible, for example when a facility is only recently acquired, set up, or maybe sold. However, in the case of SABMiller none of this information is shared beforehand when discussing environmental goals, nor is it actually explained. The only line that is provided is that some facilities have their own CSR reports. When we look even closer to what is said with the image, it reveals that only the facilities of certain breweries in these countries are included in the report. Further investigation shows for example that the report does not cover all facilities in Colombia, but only the Bavaria South America facilities. Next to this SABMiller has another two facilities in this country. This precedence happens in other countries as well. In short, all results, progress, ideas and such presented in this report are only applicable to a limited amount of facilities owned by SABMiller, which is a huge dent in the theoretical framework (noted under 6). Since there is no plausible explanation of the selection of facilities and breweries included in the report, there is exponential amount for speculation making it impossible to make any good conclusions about this report. Everything that is said is diminished by this piece of information, which completely works against transparency, which is one of the key features put forward in Hall’s theory (1995: 992). From the perspective of a researcher this is information that should be disclosed, and explained as well as discussed of the first page of CSR report, and not hidden at the bottom of page 19. It is absolutely crucial to make distinctions, and the focus of the research clear in order to establish your practices, and to provide clarity to the reader. By bringing up this information towards the end of the report, they make all the earlier presented information rather questionable. Mentioned before is also some of the outside agencies that SABMiller works with on this report and their CSR program in general, and the fact that all these agencies and employees involved in this process decided that this way of reporting is preferable to any other, is highly questionable. Even though a good explanation can be provided to why only these brewery facilities is included in the report – this is not a convincing manner of reporting.

Overall, it remains a speculation as to why SABMiller decides to make this selection, and why it is placed in the report where it is. Nevertheless, it does raise many questions, questions which a CSR usually intents to answer. In the end, the selection of facilities made, and the decision on how to bring this information to the reader, diffuses attention from everything that is presented in the report and will work toward certain conclusions of this analysis. Still, my aim is to take away
positive as well as negative elements in order to establish tools for a better framework, and in that sense multiple parts of this report can be helpful at a later stage of this thesis.

4.3 Heineken Sustainability report 2014

Heineken’s sustainability report in 2014 updated its tagline ‘Brewing a better future’, to ‘Brewing a better world’ and the report encompasses over 50 pages this year. In this analysis, however, I will exclude the majority of the appendices and some of the other sections, for example the one regarding responsible drinking. Heineken’s brands are available in 178 countries (Heineken Sustainability Report 2014: 2) and compete with the other three companies in the beer brewing sector for a leading position, in both sales and sustainability output. The following table shows the breakdown of the analysis that has been executed (Table 4.3).

Table 4.3. Count of analysis of Heineken

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<td>1</td>
<td>Pattern</td>
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<td>2</td>
<td>Jargon</td>
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<td>3</td>
<td>Choice of words</td>
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<td>Cohesion of separate part</td>
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<td>5</td>
<td>Structure/order of arguments</td>
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<td>6</td>
<td>Use of theoretical framework</td>
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<td>Images</td>
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<tr>
<td>8a</td>
<td>Clear Statistics</td>
</tr>
<tr>
<td>8b</td>
<td>Unclear statistics</td>
</tr>
<tr>
<td>9a</td>
<td>Completed goals</td>
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<td>9b</td>
<td>Uncompleted goals</td>
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<td>10a</td>
<td>Positive commentary</td>
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<td>11a</td>
<td>Metaphors</td>
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<td>11f</td>
<td>Incredible quoting</td>
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<tr>
<td>12</td>
<td>History of CSR program</td>
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<td>13</td>
<td>Ranking</td>
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<td>Vagueness</td>
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The second page of the report offers from the start some good insight towards the approach Heineken have towards sustainability. The content page in the report is an illustration of how they in their order of presentation seem to order (or rank) the environment section before the section that regards responsible drinking and health. Though the order does not constitute more or less effort towards the subject of sustainable development, Heineken seems more eager, by doing so, to show results in the arena of environmental sustainability. However, this is not the main indicator on page 2 that is worth addressing. “For the first time, the report follows 4.0 version of the Global Reporting Initiative Guidelines (G4).” To what extent this method is academically or professionally accepted is not part of the analysis at this point, but the fact that it is initially stated in a clear and decisive way illustrates in my view transparency for the reader.
The use of these G4 guidelines is also a good starting point for the analysis. Heineken use, and refers to different theoretical frameworks through the report (marked under point 6), with a noted amount of fourteen times. As with the G4 example, it works well when an outside framework is introduced and linked in the report. Refreshing is also to see that it the overall guideline for reporting is mentioned from the beginning and in the main text, rather than in the fine print or in a footnote. In this way the report can get externally validated, through an impartial party, rather than a party that is being paid by Heineken. All considered to get such external validation could be a valuable addition to the report and also signify a proper use of the framework.

Another distinctive point of my analysis is the history of the CSR report (noted under than 12). Not because of a high amount of occurrences, but because of the low amount. Even though they once in the report refers back to 2008 (22), this is the furthest it goes back. For a company with such a rich and long history as Heineken, it is rare to see so few references to the past. Heineken is not a company that has gone through numerous fusions, as is the case with other companies in the sector. Rather, Heineken acquired other beer breweries. The report could be an opportunity for the company to refer to many efforts done in the past, even if CSR was not formally established yet. Heineken could still mention which environmental efforts have been done previously (if any), in order to show progress over time. With this in mind, the report uses forms of ‘commitment’ many times, to address the future rather than the past. Unlike in other contexts in the analysis in the thesis, Heineken chiefly uses commitment in a way to describe their ‘2020 commitments’. In this specific case, they do not use the word to gain legitimacy, which is achieved rather by actions than by words.

To continue with accounts of specific vocabulary used in the report (noted under point 3), the word ‘commitment’ or commitments is therefore not included in this count, even though it still adds up to nineteen instances. Some of the vocabulary noticeable throughout the report has not been noted in the other contexts during the analysis of companies CSR reports. Heineken uses the word ‘future’ numerous times (on page 4, 8, 11, 17 and 30), but also mentions, ‘Renewables’ (14 to 17), ‘Global innovation’ (26), ‘Challenges’ (31) and ‘Values’ (40). Even if this particular terminology is not necessarily surprising to find in a CSR report by Heineken, the terminology is used with considerable emphasis. This implies that the writers of the report are aware of the concepts, and use them appropriately. On the other side of this argument though, the report only considers ‘reduction’ (of for example carbon emissions) and never ‘prevention’, this is an important distinction, since prevention means pre-emptive action; while reduction means you are always travelling behind the (environmental) consequences. The vocabulary is invigorating in some parts, but still has room for more improvement.

There is a slight overlap between point 2 and 3, where selected vocabulary is subjected to vagueness on the account of jargon. This is most present on page 16, when Heineken mentions “priority one facilities”. This distinction means that certain locations are in one way or another more important than other, at least that is what could be derived from the text. Unfortunately, Heineken does not elaborate fully on this term or on how many priority levels there are, and how many facilities are consider ‘priority one’ material. The term comes back on occasion, and further elaboration would have been preferable.

The use of the term “priority one facilities” is also tied to a larger problematic area in the reporting. The ‘priority one’ term concern facilities water usage, and most importantly how much water is used per Litre of beer produced. This statistics and goal produced by Heineken is already mentioned twice in a different context (page 3 and 4), but not until page 16 it becomes more specified. On all three pages the commentary surrounding the paragraphs is marked as positive commentary (marked under point 10a). Positive commentary is noted fifteen times in total, and was quite present in general. In this specific example, the same statistic was repeated and somewhat overused. Especially is this the case in the first two instances, on page 3 and 4. The specific statistics is that Heineken has achieved its goal of only using 3.9 hectolitre per hectolitre of beer.
produced on average. They continue to mention that they increased their ambition to 3.5 hectolitre per hectolitre. Now this analysis is not meant to compare environmental performance between breweries. However, as we have seen so far 3.9 hectolitre per hectolitre is not a revolutionary result in these circumstances, nor is the goal 3.5 in fact. Heineken does not address this until page 16, where they show themselves how some of their facilities actually run on an average of 2.7 hectolitre. On page 16, Heineken finally discloses that some of their facilities still run on an average of more than 5 hectolitre, and that some of their averages in fact have increased over the year. All this information throws a shadow on the positive paragraphs on page 3 and 4, and the information disclosed on page 16 would be essential in my view to move forward in the report. Overall, Heineken uses positive commentary more than a negative commentary and, as in this case, they might overuse the positive commentary if we put it in combination with a statement that remains questionable when it regards gaining praise.

Heineken’s report includes not only positive commentary but also has marked a negative commentary five times (marked under 10b). It is still out of balance when compared to the positive commentary even though Heineken does not hide certain bad results attained over the last year. Through the report Heineken illustrates a willingness to show how negative result. They could mention how they achieved a certain average and highlight their successful facilities, instead they also put forward some of the less successful breweries. On this particular page, Heineken shows that a Corporate Social Responsibility report is not only a celebration of instances of progress made, but also a place to present how progress can be obtained in the future.

Related to the last part of the analysis, is the notation of ‘vagueness’ (marked under 14). On page 19, there has been another instance of negative commentary, combined with vagueness. This particular combination does not work well towards clarity and transparency of the report. In this case it concerns the section of ‘Wastewater treatment’. The paragraph is very short for a problem that is quite concerning. This would not necessarily pose a problem if it was obvious what is meant, and the explanation to as why their environmental performance has grown worse over the last year is unsatisfactory. Furthermore, Heineken does not offer a solution to the problem itself. The full paragraph will offer some insight in to how this problem is presented and dealt with:

“It is our policy to ensure that effluent from our production units is treated before discharge to surface water, either by our own or third- party treatment. In 2014, our production facilities discharged an estimated total of 25.9 kton of organic load into surface water, compared with an estimated value for 2013 of 23.1 kton. The increase was mainly due to better and more complete data available in 2014 compared to 2013.”

In summary, the paragraph explains, with vague jargon, that the wastewater discharged by their facilities overall, is more polluted than the year before. Heineken says this is because they have better tools to monitor the pollution, but offers no options as to how they are going to decrease their pollution. These five lines constitute all what is dedicated in a report with more than 50 pages, to a significant problem. Even though Heineken attempts to show negative parts of their business, there is an obvious imbalance between positive and negative progress. Wrapping negative news in vague terms is not helping with regard to the goal to convey a message of transparency.

Vagueness is marked fourteen times in through the report. Another instance where it occurs is in relation to the Monterrey Water Fund, where Heineken’s role is either misrepresented, or not identified properly; “partly due to significant investments by our Mexican operations in the Monterrey Metropolitan Water Fund. Our focus is on seeking long-term community investments through partnerships that are aligned with our business and sustainability agenda, such as addressing alcohol misuse and local water challenges.” (42). Particularly the use of the word ‘significant’ can imply two theories; either Heineken’s contribution was significant for the Water
Fund, or for Heineken’s philanthropy expenses. When researching the Water Fund, the latter seemed the case. FEMSA, Heineken’s Mexican brewer, is mentioned as one of many contributors\(^\text{17}\). The authors of the report could have elaborated on this in a broader sense, as well as show how much was dedicated in to this fund. On the same page (42), Heineken says it dedicates 25.1 million Euros towards philanthropy, but dismisses to show that this sum is only 1.4% of their annual profit, which was 1.75 billion Euros\(^\text{18}\). These are particular instances where coherency and clarity could have been shown through the report.

Nevertheless, Heineken seem to have a certain ability to build coherency in the report. In multiple cases, the report uses multiple discourse tools at the same time, as well as showing more than one aspect of their business in order to create a comprehensive framework. This could be seen in the section ‘Stakeholder Dialogue’ (13), where the report displays connections of government, investors and Non-Governmental Organizations (NGO’s). The use of clear jargon (marked under 2), provided with explanation is present: “Triple Bottom Line Investment, a concept that promotes the idea that investment is not only based on profit, but also people and planet.” It uses credible quoting (marked under 11e), by mentioning an alliance with Triodos Bank, the European Union, World Wildlife Fund, and Green Freight Europe. But they also use images (marked under 7) to connect certain parts of the discourse. As on 21 and 22, it shows energy efficiency progress, as well as how much money it has saved the company at the same time. Especially in this section, on which they have been working since 2008, they show a part of history (marked under 12), even though it is still quite recent history, it clearly shows some dedication.

Next to the many specific examples in the analysis, there are a number of general observations to mention. The report is quite long at times. As seen from the examples mentioned, the crucial parts of the report are not quite close to each other, and are often condensed to a paragraph, or maybe two. Together with the appendices, the report spans 58 pages, in which the report might be too elaborate on some issues, while not on other. Case studies are dominantly present, which could be shortened, or moved to the appendices. Nonetheless, the way the report is structured in footnotes and endnotes makes it clear and easy to read. When I looked closer on the statistics (marked under 8a and 8b), the majority of statistics were clear, even if there was an inconsistency of how to write the statistics in the report –the switch between nominal values, percentages or both were in some cases noted.

Overall, Heineken operates from a strong knowledge base, which is apparent in this report. The ‘Brewing a Better World’ program is quite young and shows signs of improvement as well. The Corporate Social Responsibility report is coherent and in pair with a theoretical knowledge about sustainable development. Still, there are some instances of inconsistency present, and there is an imbalance between positive and negative reporting, and it is hard to judge whether this is done intentionally or unintentionally. This is because Heineken do make known some of the negative parts that have contributed to this report, showing compliance and transparency. But overall, I believe their report lack the consistency and presence of solutions to take the discourse to the ultimate level of trust. Not elaborating on certain parts exerts a certain power by the author, which will affect the reader accordingly. In general, though, Heineken uses and combines discourse tools succeeds in conveying a message which works well for the report. Heineken’s sustainability report gives much substance for further discussion, to say the least.

4.4 Carlsberg’s Corporate Social Responsibility-Report 2014

Similar to Heineken, Carlsberg is a company with an extended history which is quite traditional. In contrary to other large brewing corporations, it still holds the same name as it ones started

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\(^{17}\) http://www.nature.org/newsfeatures/pressreleases/monterrey-unites-to-protect-its-water.xml

\(^{18}\) Heineken financial report 2014, online LINK
with. The CSR report from Carlsberg in 2014 is structured slightly differently. For example, Carlsberg decided to format the pages vertically, rather than the common horizontal layout. Carlsberg also decided on a more compact summary of the report – there are 38 pages in the report and another 25 pages in appendices. Considering the vertical layout and extensive use of images and tables, give us less to dissect when it comes to the discourse analysis. In the end, the following table signifies the different identifiers:

Table 4.4: summary count of Carlsberg Corporate Social Responsibility- report

<table>
<thead>
<tr>
<th>#</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Pattern</td>
</tr>
<tr>
<td>2</td>
<td>Jargon</td>
</tr>
<tr>
<td>3</td>
<td>Choice of words</td>
</tr>
<tr>
<td>4</td>
<td>Cohesion of separate part</td>
</tr>
<tr>
<td>5</td>
<td>Structure/order of arguments</td>
</tr>
<tr>
<td>6</td>
<td>Use of theoretical framework</td>
</tr>
<tr>
<td>7</td>
<td>Images</td>
</tr>
<tr>
<td>8a</td>
<td>Clear Statistics</td>
</tr>
<tr>
<td>8b</td>
<td>Unclear statistics</td>
</tr>
<tr>
<td>9a</td>
<td>Completed goals</td>
</tr>
<tr>
<td>9b</td>
<td>Uncompleted goals</td>
</tr>
<tr>
<td>10a</td>
<td>Positive commentary</td>
</tr>
<tr>
<td>10b</td>
<td>Negative commentary</td>
</tr>
<tr>
<td>11a</td>
<td>Metaphors</td>
</tr>
<tr>
<td>11b</td>
<td>pragmatic speech</td>
</tr>
<tr>
<td>11c</td>
<td>Hyperboles</td>
</tr>
<tr>
<td>11d</td>
<td>Storytelling</td>
</tr>
<tr>
<td>11e</td>
<td>Credible quoting</td>
</tr>
<tr>
<td>11f</td>
<td>Incredible quoting</td>
</tr>
<tr>
<td>12</td>
<td>History of CSR program</td>
</tr>
<tr>
<td>13</td>
<td>Ranking</td>
</tr>
<tr>
<td>14</td>
<td>Vagueness</td>
</tr>
</tbody>
</table>

For the Carlsberg report, the content page (2) is already interesting, considering the way the report is structured (noted under point 6; ranking, and point 13; ranking). Carlsberg does not only have the sections as seen in earlier reports, the report begins with a strategy section (6), and followed by a framework the company works with (7). These two are presented before the environment section and the responsible drinking section. When I analyse these two sections, it inform us much about the underlying theory and structure of the report. The strategy declares the importance of collaboration, a recurring theme in the report. It also shows the different layers of the strategy with an image:
Even though this strategy wheel does not explicitly mention some of the sections of the CSR report, it does give an insight on how Carlsberg works and prioritises certain parts of their business. The sustainability aspect of this strategy wheel is explained in further detail with the CSR framework.

Carlsberg is the first one to introduce such a framework, with explanatory terms. This is not to say, that in other CSR reports a framework is not used, but they are usually not specified as such. Considering the theory used in the work with this report, another instance stands out: “Introduced ISO 50001 energy management system (EnMS).” (15). This is the first time we find an
ISO-document being implemented by any of the beer brewers. With this document, Carlsberg moves out of the spectrum, in order to engage with more parties (hence the collaboration) and to reach sustainable results. The theory in the report might not be present excessively in the report, but it is well structured overall. Carlsberg approaches sustainable development in three steps: articulating their commitment (1), collaborating with others (2) and activating their priorities (3). This approach adds clarity as to in which stage Carlsberg operates and how. With this framework, Carlsberg also employs a pattern (noted under 1); in every different sections, a part is dedicated to these three steps and summarise how these steps are transferred to tangible ideas. Carlsberg uses this sequence pattern (Sharp 2004: 331) as a pillar to give a stronghold to the reader in every section.

Considering this clarity, another critical discourse identifier stands out; choice of words (noted under point 3). Choice of words is marked seventeen times. Two of those with a significant meaning are already mentioned: ‘framework’ and ‘collaboration’. Some of the other distinct vocabulary are: ‘circular strategy’ (7), ‘overarching theory’ (7), ‘preserving’ (9), ‘environmental services’ (16), and ‘reinvented product’ (18). These specific cases embody certain ideas we have not encountered before during this current analysis – in a positive as well as a negative manner. The combination of circular strategy and overarching theory, illustrates on of how Carlsberg thinks about business in a systematic manner. They also explain the terms they are using, without falling into jargon or into vagueness. In general, in order to give a sustainable development framework a more prominent place, one would desire to give the environment a higher priority in the circular strategy, as well as in the overarching theory. Despite this, the Carlsberg strategy could be presented as a point of improvement. This potential improvement is also signified on another level with the phrase: “A 20,000-year-old product [beer] needs to be reinvented to prepare for the future.” (18). This use of the term ‘reinvented’ is important, I believe, not because Carlsberg necessarily presents what this ‘reinvention’ is at the moment. But because of the fact that the word is mentioned at all. They are aware of, I believe, that a major change in the industry is bound to happen, even if they are not as yet sure of what this change will be or need to be. Just as much with ‘overarching theory’ and ‘circular theory’ Carlsberg display an awareness of how sustainable development works, it still seems to be a project in progress. One example of when they apply a negative use of vocabulary, as well as showing they are not one hundred percent eco-friendly (yet), occurs in between the two earlier examples: “Ecosystems and the services they provide.” (16). In this example, Carlsberg attributes human behaviour towards nature, which is misconstrued according to me. ‘Service’ implies that nature gets something in return, which is simply hard to claim, since getting a beer to the consumer hardly can be considered as beneficial to nature. Overall, the vocabulary used in this report is an important identifier. Carlsberg possess the ability to clearly state and explain their strategy, and to use proper, understandable vocabulary. Carlsberg touches upon a subject, namely reinventing the product, which so far in this analysis has not been mentioned, thereby providing tools for further discussion. At the same time, when mentioning these unexplored option and subjects, it shows how the field in this industry is still has much potential and directions to develop in, and there is much more to come.

To move from the theoretical level to the more practical level of this report, the analysis will now consider statistics and goals provided in the CSR report (respectively noted under point 8 and 9). Carlsberg, when articulating their goals and substantiating them with statistics is not as thorough as in the other reports that are analysed in this thesis. Though they approach their framework in three consecutive steps (‘articulating, collaborating, activating’), the actual steps taken towards sustainable development and the proof behind it, can be scrutinised easily by the reader. For example, some of the goals set for 2015 are already obtained in 2014 commitment deliveries: “Obtained C2C certification for Carlsberg and Somersby aluminium cans.” (11), when this commitment comes up for the 2015 goals it claim the following: “Obtain one more C2C certification (total of 2).” (15). In the 2014 delivery, they already have two certification (Carlsberg plus Somersby). Beside this, many of their goals are not combined with clear statis-
tics or aims. A couple examples of this are the following: “Today, many of our breweries recycle close to 100% of their total solid waste.” (11). The choice of vocabulary – ‘many’ and ‘close to’ – leaves much to interpretation, and are examples of ‘unclear statistics’. These are followed by some of their commitments, which do not necessarily portray clarity either: “Increase existing and evaluate new biogas recovery opportunities for 2015” (12). Again, a ‘commitment’ which could be interpreted quite broadly by different people. This pattern is followed through many of their commitments, mostly because they are not specific enough. A reason for this kind of ambivalence in the report could be because when Carlsberg does get specific, the numbers are not that impressive.

![Figure 4.8: Carlsberg’s energy and water consumption figure over the period 2012 – 2014 (14)](image)

Though Carlsberg explains these figures properly on page 15, the numbers in themselves do not convey a positive message. What is unveiled is that Carlsberg is incorporating recently acquired facilities in India and China in their CSR report. Their incorporation of these countries could explain the current and future undermining of sustainability results. However, it is not used as an excuse as to why one should neglect to specify goals and aims. When the 2015 commitments are shown by Carlsberg it does not show explicit aims for improvement on the figures shown above. Overall in this section, Carlsberg shows inconsistencies with the framework and the ambitions articulated in the beginning of the report. This section of the CSR report also lacks much of the statistics that were shown by other beer brewers. Instead, a great deal of important data which would have added much more clarity is moved.

![Figure 4.9: Carlsberg environmental data (in appendix) (40)](image)

With this data, Carlsberg could have demonstrated that they have increased their amount of facilities with 33% in the past year. Though it is honourable that Carlsberg does not see this as an excuse, the statistics could have been presented in a way that displayed and specified the future
ambitions again. This table is also helpful in showing that in their regular report Carlsberg switches between percentage and nominal values when it comes to their statistics – similar as to in the other CSR reports this adds to the tally of unclear statistics. In contrary to the theoretical framework and strategy, the actual environmental section is quite unclear and lacks a certain ambition towards 2015. Thus, the use of (consistent) data could have improved this section and could have provided the reader with a better perspective into the current situation of Carlsberg.

Another identifier that solely stands out is ‘vagueness’ (noted under point 14), which occurs 19 times. ‘Vagueness’ is at times combined with the unclear statistics, but also occurs in the text where unclear abbreviations are used, for example when the abbreviations “LCA-tool” (14) and “Null-lox” (16) are used. In other parts, mainly in the introduction, strategy and framework, certain ideas are repeated to ensure clarity. However, unfortunately these terms go unexplained. In this particular report the contrast between the introduction chapter and the explanatory sections is relatively high.

Another identifier showing consistency over time is the use of images (noted under point 7). During this analysis some of these images are already shown. Carlsberg uses images effectively in the report in order to convey their message, in a quick concise fashion and they are not afraid to show a more negative image, such as the one in figure 4.7. In the end, images in this report represent a large part of the text, without cluttering up the space.

Overall, the Carlsberg report is substantially different from the other three reports analysed and demonstrated here. Carlsberg uses a different structure and is more vocal about their framework. Analysing the depth of the report and underlying data, it is obvious how Carlsberg uses the report more as a summary, diverting less to explicit examples, where Heineken, SABMiller and AB-InBev all use many pages to narrate individual projects, Carlsberg shows those elsewhere in their corporate communications. But Carlsberg keeps it report to the essential information on the efforts towards sustainable development. Combined with a proper use of vocabulary, the report is more concise and to the point. Although more data could have been used to convince the reader of the intentions of Carlsberg, it is also noted that Carlsberg does not overly exaggerate and is not afraid to show negative data and/or images. However, the report lacks a certain inconsistency in statistics and goals, and also history. Carlsberg is a company with a long and proud history; its founder JC Jacobsen is mentioned several times, but this history is not used to scape a broader picture of how the company works over time in regards to sustainable development. This being said, the use of the word ‘reinvention’ will prove crucial for the discussion part of this thesis, and thereby the Carlsberg report will give use more than enough substance for the following sections.
5. Building a framework

This section is meant as to address my research questions and appraise how historically the concepts of Corporate Social Responsibility have progressed, and what the dynamic is between CSR and sustainable development. As an addition this is also a comparative section of the analysis of the four CSR reports. These two considerations will come together and I will discuss a possible framework for the effective use of CSR in the future. In this section, trends, ideas and theories are explored which will help to build a better framework for both the consumer and the producers.

The historical narrative tries to assess how the dynamic between CSR and sustainable development has manifested in the last 60 years. The concept of CSR is still young and dynamic, and not fully refined yet. Standards for the field have been developed but they are not widely and commonly accepted yet. Among consumers and producers there is a growing awareness to combat climate change. CSR, when measured reliable and in a meaningful way, can be utmost important in order to establish a larger framework to work towards a sustainable world. To get to such a sustainable world; we need to acknowledge important concepts that will be valuable in this framework, some of which we have already mentioned, such as: reinvention, ownership, emission prevention, creativity and innovation. As has been considered through the historical narrative (chapter 3), CSR has moved through different arena’s and is on the agenda with politicians, businesses and consumers. Consumers demand sustainable development, a demand which both politicians and businesses are willing to fulfil. But how this should be done, and in what terms, and what kind of timeframe we are talking about, causes friction. To decrease this friction, the parties involved need to overcome a trust issue. This trust issue that started in the 1970’s and 1980’s when environmental disasters showed an unethical, and unhealthy business decisions at that time. In order for CSR and sustainable development to progress its partnership, trust needs to be reinvented and further commitments need to be made.

Chapter 4 analyses how CSR is defined in the oligopolistic beer industry and how the CSR within this industry fit in with the global context and demands for sustainable development. I will further develop the discussion here concerning if there is an apparent, real demand for and a desire to innovate the CSR towards the need for a sustainable development in this sector. Surprisingly, all four companies studied here only very recently started their CSR programs. This does not mean, obviously, that until recently they were not concerned with sustainable development. But it does mean that the companies I studied did not coherently report about it before. This is why the study of the different CSR reports is vital if we want to understand how corporations respond to issues about the impact on environment and their respective role in improvement of its activities. As evident in all four corporations, they benefit financially from environmental integrity and a sustainable development to a certain extent (as well, of course, from good governance in general and a sound societal contribution). But if the company is concerned predominantly with profit, it does not necessarily mean that the business is unethical. Furthermore, engaging in CSR, as a company, does not necessarily imply that the company has any ethical motivation. Nevertheless, in my view, the effort and initiatives from these companies demonstrates a real desire and commitment for innovation and sustainable development. But the reports are definitely not flawless and there is still a lot to do before we can build a more coherent framework in this particular context (beer brewing industry).
If we combine the analysis of all four CSR reports and consider all identifiers in the critical overview of the company’s different narratives, it might be possible to work towards a clear framework for future reference. Such an endeavour must also take into consideration the historical background of CSR in order to establish a certain theoretical base for this framework. Without the historical perspective, we risk overlooking basic principles of value based ethics in the field of CSR that might need to be reinvented for a different time.

The framework that I will begin to sketch will begin by discussing the significance of the identifiers from the analysis of the CSR reports in chapter 4. We can start with ‘pattern’. Pattern, as a rhetorical tool can come out in any text as either positive or negative. The analysis above identified some rhetorical patterns, which excluded vocabulary, which was noted under another identifier. Patterns can be important – by being present, but also by being absent. Widely conducted rhetorical studies have shown how rhetorical patterns are important for readers to differentiate important from unimportant information (Sharp 2004: 331). During the analysis I made, patterns did not stand out in number from other identifiers, which perhaps is indicative of a certain lack in the tool itself. The only occasion pattern as a tool has been noteworthy, was in Carlsberg’s report. Carlsberg made a clear sequence pattern, showing the different steps in activating their goals. Considering that the reports span a larger amount of pages, pattern could be considered a tool able to strengthen the text and to emphasise what is considered important. As for this particular analysis, it seems as patterns are underused as an option.

‘Jargon’, is noted when vocabulary is used which refers to a commonplace (Raywid 1978: 95), in this case in the brewing industry. Jargon is distinct from valid terminology in a negative way. When certain jargon is used in the report it was perhaps meant only for brewing professionals, it could then be considered a valid terminology. When the context changes, however, and the audience differ – jargon still refers to a commonplace, but not for all readers. In such cases, the use of jargon becomes more complicated and needs explanation. For this analysis it is important that the audience spans outside the realm of brewers and associated professionals, for example to the consumers but also other stakeholders for which the reports is intended. During the analysis, jargon without proper explanation, comes up in all four reports. Even though jargon does not show up in an excessive amount, it is noted that jargon enter the narrative when brewers are presenting results which are not in line with their CSR efforts.

“It is our policy to ensure that effluent from our production units is treated before discharge to surface water, either by our own or third- party treatment. In 2014, our production facilities discharged an estimated total of 25.9 kton of organic load into surface water, compared with an estimated value for 2013 of 23.1 kton. The increase was mainly due to better and more complete data available in 2014 compared to 2013.”(Heineken Sustainability Report 2014, 19).

In this example the vocabulary is used such as effluent and kton of organic load, diffusing attention of what is said, namely that Heineken only noticed more pollution because they improved inspections. The language used completely ignores the fact that Heineken failed to decrease pollution, and previous reports on pollution were faulty on the account of improper inspections.

There is not an excessive amount of jargon noted, however. It is important to ensure clarity in sections of the reports that are deemed important, for example in the sections presenting important results. Overall, it is important to keep in mind who the audience is, and by all means explain terms that are technical, directly in the text, or with other tools, for example footnotes. Transparency for all should be a foundation within the field of CSR, since the forming of the basis for a new responsible business is the concern of many stakeholders, including the public.
‘Choice of words’ is an identifier used to mark certain environmental vocabulary and other lexis that occurs to be important in the CSR report, for example words which are continuously repeated or emphasised. Two particular reports stand out when considering this identifier. AB-InBev repeated certain vocabulary to the extent that it was exceptional, for example ‘commitment’, a word that also occurs on multiple occasions in the other three reports. In most instances, ‘commitment’ referred to future commitment and endured commitment over time. The use of commitment in this form is problematic, since a commitment can only be judged as successful (or failed) after the fact. Before this it is rather to be understood as an aspiration. To show dedication, the brewer can demonstrate transparency in how they are planning to stay committed. However, this word occurs much less. In AB-InBev, various forms of commit (commit, commitment) occur 24 times in the report, forms of transparent (transparent and transparency) only five times. One of the potential explanations for this is that commitment is a rather internal process, while transparency needs external legitimisation. Transparency is a part of public scrutiny that Hall (1995) considers in his process of sustained competitive advantage, and would be something desirable to achieve through the engagement in CSR. However, it seems that in all the CSR reports analysed the producers sometimes wish to convey the message to the reader that commitment is more important than transparency. From the historical background we have seen that CSR started as an internal mechanism, not as clearly communicated to the public. Over time, however, consumers and other stakeholders demand for relevant information changed the field. Eventually this resulted in these reports. Companies can take an extra step to include these consumers even more – with transparency.

On a different side of this subject is the ‘environmental vocabulary’. Carlsberg’s report uses vocabulary eloquently and clear. Carlsberg offers explanation where necessary. Because of this the authors show that they understand the subject, and their audience. In different ways, the reports show how the use of words affects the report, and also that words should be chosen carefully. Repetition and misuse can evoke scepticism. However, to return to Hall’s (1995) theory, not too much of his vocabulary, or similar words appeared in the reports I read. The lack of reference to certain influential environmental literature, or academic concepts is concerning. This lack of bridges between environmental research and industry must be further discussed if we want to create a framework that also build bridges between engaging in CSR and environmental integrity.

‘Cohesion’ or coherence of separate parts or sections of the reports is another identifier which was not particularly evident in the discourse analysis. At times, all reports show certain incorporation of external factors into the report, for example when showing how much the financial savings is due to energy efficiency. But in general, there is not much coherence between different parts and sections of the reports. The holistic approach that Hall (1995) advocates is aimed to ensure that sections, for example the environment, resources, responsible drinking, efficiency and philanthropy can all come together. An example the design for environment (DiE) element (999), this is not only making a recycle compatible package, but a product that is completely designed for the environment, and has no effect on our planet. In the case of the beer brewing industry it would mean a beer that is produced with the best water efficiency, sustainably grown ingredients, recycle compatible packaging, distributed in an energy efficient manner, but a product that also advertise properly its environmental responsibility and integrity. Beside this aspect, the company should also be proud of its competitive advantage since it is designed more efficiently and with more integrity. As of now, all of these vital aspects for a sustainable production are considered separately, without coming together at one point. In essence that could mean that the brewers have to establish or develop a complete new product, together with a new line of supply, production and distribution, which might be too early for them to accomplish. This is a problem and that is why ‘cohesion’ or coherence is important to account for when reading and analysing CSR reports. When the coherence is low in the reports, its evidence that something is lacking in the environmental integrity of the company as in this case. Carlsberg’s report uses a
theoretical approach which is used in every section, and consequently represents an important step on the way to bringing a certain consistency. In this way the authors level the playing field between the sections, opening it up to comparisons. Figure 7 is used by Carlsberg to show that they do consider a holistic approach, even if many of the priorities are still dominated by traditional business values, rather than values taken from the natural-resource-based view of the firm (see Hall 1995). Considering that the theoretical framework that Carlsberg uses still prioritises profit, there is yet a lot of ground to cover on this subject.

‘Structure of argument’ and referencing, as discussed above, identifies arguments with a faulty structure or reference in the CSR reports. Through all four reports the brewers use a considerable amount of data to support their plans and efforts. In the Carlsberg report, they chose to put the majority of the data not in the main report, but in the appendices, which is duly noted in the analysis. This data is important for the report because it gives it credibility, and I pointed to a certain concern about how the report displayed its data. The identifier came up significantly in the SABMiller report, mostly because the South African brewer failed to properly refer to sources and abbreviations, which brought confusion while reading. Furthermore, in almost every report, most data was not presented consistently. Many times the data was presented either as a percentage or a nominal value, which could be considered misleading. For example, philanthropic expenses were shown as nominal values, but not as a percentage of the profit. One brewer could spend less than one percent of the profit on philanthropy, and the reader would not know. For future reference it would be better for the transparency and integrity of the company to display both kinds of data, since it would add to the data quality (Jugulum and Gray 2014: 77) which is the only real objective part of the report. To ensure maximum quality in this respect should have priority to the authors.

‘Theoretical framework’ during the analysis has shown to be an identifier that was utmost important. This section allows the authors to make a coherent framework that works towards sustainable development. In the historical background certain frameworks have been discussed already, for example the Brundtland report and the Kyoto protocol. These respective pieces of long-term considerations and frameworks are aimed to build a bridge between the government efforts towards sustainable development and the corporate world. When it comes to theoretical framework in the context of the four brewers I studied, certain points of interests emerged both for positive and negative reasons. ‘Theoretical framework’ seems to be a point that always can be improved, since it can always be updated with new innovations in the field, new considerations or even more ambitious frameworks which can be added to the CSR report. Hall (1995) has provided us with a comprehensive theory that would cover all aspects of business and the environment as a sustainable source, and with this identifier the analysis aimed to find similarities to this theory in the reports, or the distinct lack of a coherent framework. Carlsberg shows in multiple instances (for example figure 7 and 8), that they consider all aspects of their business in this report. Even though different from Hall’s theoretical perspective (shown in figure 1), Carlsberg is aware and approaches sustainable development systematically. This system is also shown by using the same three-step plan for every subsection and this continuous approach gives a stronghold for the reader and makes the report very clear. In this manner, Carlsberg has come a bit further in their development of the program compared to Heineken, who shows to have laid out the groundwork with for example using the G4 Reporting Guidelines (2), but then misses the chance to show the reader in a consistent manner how these guidelines have helped them achieve sustainable development. Heineken has more of one framework per section, rather than an overarching framework to complete the entire report. AB-InBev has a different approach than the first two by introducing their ‘10 guiding principles’. This is potentially a fruitful system, but after the introduction these principles are never again explicitly mentioned, leaving the reader unfulfilled with earlier promises. Both Heineken and AB-InBev make use of many external validations in their subsections, from World Wildlife Fund and the United Nations for example. However, only Carlsberg mentions an International Standardisation Organisation-regulation in
their report. ISO or a similar framework would be a prime example of what to use as an overarching theoretical consideration to build a coherent framework. Clearly, when it comes to the theoretical framework, I want to conclude that SABMiller has the most work to do. The fact that the South African brewer fails to mention in the first eighteen pages that it leaves out a large amount of facilities in the scope of the research, undermines most of what is written in the report. This speaks to a greater issue in the field, because these instances are what creates a trust issue towards large corporations, as has been discussed in the historical background. Trying to build trust forms the basis for a new responsible business and this represents the biggest issue which Corporate Social Responsibility is facing today. SABMiller tries to disclose this information as late as possible and offers no explanations. This lack of transparency creates and confirms the feeling of consumers that CSR reports are just a tool for greenwashing, and does not only reflect badly on SABMiller, but on the entire field. It is entirely difficult to comprehend if the authors of this report believe this approach to be suitable and OK. All things considered it is better to show all data and parade an image that as a company you are working towards improvement, rather than showing faulty conclusions without proper explanation. Carlsberg, in turn, present bad results over the year 2014. A ‘proper’ approach to discard such information is much more effective, since it shows transparency and vulnerability. SABMiller as far as they show us, does not understand the implications that Corporate Responsibility carries.

To refer back to some of the topics discussed in historical background, we can return to the Kyoto report. As mentioned before, this piece of legislature has been deemed to be important in environmental history, since it attempts to fill the gap between governments and corporations in the discussion of carbon emissions. The Kyoto protocol, still very relevant and updated in recent times, is not mentioned in any way in any of the four reports. There are many theories, scholars, protocols or programs one can get theoretical guidelines from, and that is why there is also always a way of improvement. However, the fact that such an important event in environmental history, with global implication, is not even mentioned by the four largest beer brewing companies on this planet, must be considered out of the ordinary. What else is discussed in the historical background and comes back in the analysis, is the United Nations initiatives, such as the Water Mandate, which is indeed mentioned in the studied CSR reports, however superficially and not in great detail. While these examples could offer a platform for engaging further in collaboration with governments towards sustainable development, it leaves an empty feeling. This lack of content might reassure the reader and consumer in the feeling that the producer do not want or are unable to move outside its comfort zone to achieve progress. In the end, I believe, corporations with a solid theoretical framework—such as Carlsberg—could be a main player and really contribute with major improvements on this level. The more coherent the framework is, the more transparent the CSR reports are, will not only make it easier to find external validation, but also create the image of a company taking its engagement in CSR seriously and with integrity.

Images are widely used through all four reports. Though we could see separate instances which are used; the clarifying illustration, and the page filling picture. Though both are useful to a certain extent, the first one is most desirable and useful. Certain graphs and tables convert ideas easily into tangible images, and work towards transparency and clarity. Many of the pictures were more used to illustrate a human touch of a company, for example by depicted employees, nature or animals. This is definitely useful in some cases, but not necessary. Especially when a report is already relatively long, it might be better to avoid these. In the case of AB-InBev they used extensive examples and images which were too long for the reports length. Though not a great concern, it can distract from the bigger picture in the end, and should be considered in future efforts.

Since CSR reports are built around statistics, it is important to keep to the ground rules of statistics; consistent and easy to interpret (Morgan 2007: 195). For the authors it is important to know their audience. Since the reports are aimed to inform the general public, they should be aware that some of the data comes in forms to complicated to comprehend for the average reader. In
these cases, the data should be well explained, to ensure that also non-experts understand the output. However, what we have seen most during this analysis, data is presented inconsistently by all four breweries. Rather than showing the data in nominal values and relative percentage values, often only one of the two is chosen, which gives a very one dimensional perspective of the data. Even though in quite some instances the statistics are clear, it is important to extend this to the entire text to be consistent. Some of the data will not be as impressive, but at least it is clear. For example it is impressive to say you have given $25 million to charity; it is less impressive to also mention it is less than 1% of the annual turnover. However, this would complete the data, show consistency and give you a base to say: this is more than last year. This kind of improvement is really easy to achieve, but also quite essential, nonetheless because statistics are the building blocks of these reports.

Goals are what mostly accompanies statistics and is also quite closely connected to it. Goals determined and evaluated by the reports overall seem to hold a balance between completed and uncompleted goals. However when this indicator is combined and evaluated with other identifiers is when it shows some disparities through the analysis. The goals evaluated by SABMiller seem for example mostly completed and on target, more than with the other brewers, which is interesting since the theoretical framework only encompasses selected facilities, as we have discussed earlier. Of course, this speaks to the observation that their framework scope diminishes any results presented. When we consider some other ambitions in the reports, there are some problematic areas. For example in the goals set on water efficiency; Heineken adds much positive commentary to their achievement of reaching an average 3.9 HL/HL, so per Litre of beer, 3.9 Litre of water is needed. An efficiency is not groundbreaking (Green, 2014: 1), not compared to the other three brewers, and most definitely not the most efficient breweries. Therefore the commentary used by Heineken is not suitable. Carlsberg shows on the same subject that some of their facilities do well, with an efficiency of lower than 3.0 HL, but others with an average higher than 5.0 HL. The situation is similar to Heineken’s predicament, however Carlsberg handles it better, by making the promise to do even better, and acknowledge, that even their best efforts can still improve, without padding itself on the back. In the end, goals should be honest, and transparent, just as the statistics.

Where we mark positive or negative commentary is indeed where the analysis marks this kind of ‘padding-yourself-on-the-back behaviour’. The reason that Corporate Social Responsibility has become a necessity for large companies and receives so much attention from the public is because consumers have become aware of how dire the situation has become. In the historical background it has been mentioned how over time, the consumer demands more sustainable effort from large corporations, and this is because of incidents in the past. The consumer and the reader are aware that the current situation is not good enough and not sustainable enough. Through all four reports we see that there is positive commentary, mostly on short term result and developments. As just is considered with Heineken; it is good they got their average down to 3.9 HL, which should be accredited with a positive comment. However, this could be followed with a negative comment concerning the fact that many facilities are still lacking, and bringing this average down. If one facility can run on 3.0 HL average, what obstacles are there in place for the other facilities? Positive and negative commentary should be balanced, as well as properly explained. Carlsberg is out of four brewers the most balanced, and it does not seem to diminish their efforts towards sustainability, since they explain the data. When a report is too positive, one can come across trying to distract the reader from reality, that there is still much room for improvement and the long term objectives. Authors should realize that the average reader of Corporate Social Responsibility reports and is aware of the current situation and critical towards producers. The commentary provided by the writers therefore is important to reflect honestly on the report, which is why this can be improved, as far as we can see from the analysis in this thesis.

Linguistic features, which are accounted through under point 11, from 'A' to 'F', are not overly influencing the reports. Some of the registered features such as metaphors, storytelling and hy
perboles actually barely are used by authors, keeping the story straight to the point. Pragmatic speech acts and quoting however are used much more through the texts, however to conclude that they are overly influential is difficult. Pragmatic speech, in general keeps the discourse appropriate19 to the social context, and when this feature occurs, it keeps the discourse to the subject. Next to that, quotes are used through all four reports, however, it is noted that this feature could be used more prominently; especially in cases where United Nations, or other important partners are mentioned as a significant contributor to a report, to add a personal quote from a spokesperson. It is a missed opportunity in many cases to add legitimacy to the reports. In all four reports, in different settings the following discourse can be found: “[brewer] is a signee of the [global NGO] mandate for [environmental cause].” This is what is how the sentence ends, while a credible quote could help to show how the concerning brewer is adding to this mandate, and how well they are achieving progress.

All four breweries which are regarded in the case study have a long and distinct history, which for example is narrated in The Big Book O’ Beer: Everything You Ever Wanted to Know about the Greatest Beverage on Earth. By Duane Swierczynski, and even through mergers, this history is carried on. Through the historical background we have seen that publishing CSR reports have become more of a necessity in the past two decades, however corporate responsibility has seen its onset in the second half of the 20th century. Therefore, with all these brewers, who were around when this development took place, must have had certain programs in place that concerned corporate responsibility in some way. Concerns about the environment are not new. However, through the discourse, there are barely any recollections preceding 2005 present. Recollecting this does not improve future efforts whatsoever, however, in the reports we see an extensive use of words similar to ‘commitment’ and ‘dedication’. These kinds of qualities are shown by actions, rather than words. With this in mind, recollecting early efforts, whether they were public or private, are worth mentioning.

Ranking only occur a small amount of times as well, and seems to be rather individual for every brewer. There is not a particular way all brewers seem to rank certain issues, and further research into CSR reports of the same brewers of previous years, do not seem to suggest that there is a certain order of addressing or prioritising issues.

Lastly, the marker vagueness comes across relatively often, many times in combination with other markers such as jargon, vocabulary and more. It plays to the discussion of knowing your audience as an author. On the very basic level of the report it is important to offer proper explanation where this is deemed necessary. This could be done in-text, or with footnotes. Considering the marker comes up many times, in all four reports, seem to suggest this is a major point of improvement. What is remarkable, that many abbreviations are making up a large amount these occurrences of vagueness, and these same abbreviations do not return in other reports. Many of the unclear abbreviations are only used by one brewer, also suggesting there is not a clear standard of abbreviations. During this analysis, which regards four different report, many technical abbreviations had to be researched, and it takes away from the point that the authors try to make; sustainable development. A well-explained, standard use of abbreviations would benefit the discourse fully.

Considering all points of the analysis we can come to a certain framework, which will help us for future reference and suggests point for improvement, shown in an easy access manner. How can Corporate Social Responsibility be formulated to better fit demands of sustainable development and what process or framework can be implemented in order to overcome current obstacles or problems in Corporate Social Responsibility?

19 http://www.asha.org/public/speech/development/Pragmatics/
Figure 5.1. Framework towards efficient Corporate Social Responsibility

The framework (Fig. 5.1.) that has been built from the analysis is made from different levels; levels which consist of the critical discourse analysis markers and the historical background narrative. The first level is the very basic units that sustainable development and Corporate Social Responsibility relies upon; the producer/supplier and the consumer/audience. On this level interaction between for example the brewer and the consumer is essential to ensure that clarity and transparency is provided towards the general audience. If typical vagueness, jargon and other rhetorical tools are avoided, it will build a relation of trust. These markers, during this particular analysis, often still have room for improvement, which is something to keep in mind, but overall the authors of these reports really try to convey their message coherently.

On the secondary level, some of the other markers are placed, which are above the markers on the first levels; primarily theoretical framework, statistics and goals. These are supported by the markers on the first level; however they are more essential towards sustainable development and
effective Corporate Social Responsibility. If these markers are not in place, or not correct, it brings the entire report out of balance. If these three, together with the data provided, do not match up with actual sustainable development, it jeopardises all efforts. This is most prominently the case with SABMiller and their framework, which excludes large part of their business. Problem is that the second level also has a larger implication on the entire field on Corporate Social Responsibility. If one manages to in one way or another manipulate these markers for its own advantage; what is there to say that other do not do the same? SABMiller’s framework made it necessary for this research to return to all four reports, not only for 2014, but also for other years, to see whether this kind of conduct was normal or not. The average reader might have a harder time to do the same, and will judge the industry by the same standard. Thereby SABMiller’s action might not only affect themselves, but also others. This refers back to the trust issue that has been discussed through the historical background. SABMiller’s practices damage the trust of the reader, which could affect the other three reports badly. The second level shows to be more crucial, and therefore it is important that suppliers do the utmost to get validation, external and internal, on this level. Through the analysis, we saw this happening already, however, there could be much more independent validation done on the reports. The stronger a report is on this level, the more effective it will be. We have considered brand management in the historical narrative, and on this particular level, brand management is very important. Corporate Social Responsibility is not only about sustainable development, but also about the relation of sustainable development related to the brand and the product. This kind of brand management comes together in the theoretical framework, statistics and their goals. A very large brand, such as SABMiller, does not only represent their respective products, but also the industry at large. This level of the framework showed through the analysis to be essential. As shown through the analysis and historical background, is that there is a need of independent external validation on this level, preferably from different kind of actors; such non-governmental organizations, possibly governments, scholars or other major agents in the field of sustainable development.

On the third level, is where sustainable development and Corporate Social Responsibility meet. Through the analysis it is hard to see whether the two are interchanged. All four brewers are showing their Corporate Social Responsibility programs and results. However, they could also show more of tangible sustainable development in some cases. It is good to see that water usage has gone down, however a part of this would be by showing how this is achieved, and what kind of methods you are still working on to obtain further achievement. This would open the practice up to criticism, but that is what it in the end is all about; transparency and constructive criticism for future improvement. The term sustainable development is still not as present, which is problematic, because it is the main component in (environmental) Corporate Responsibility.

Overall, on all levels there is room for improvement, and through this framework it is easier to pin down where the essential parts of Corporate Social Responsibility are located. It gives pillars on how report can become more effective in the future, while providing a situation where efforts can be discussed. In this manner, we have used the example of the beer brewing industry to suggest a framework for the implementation of Corporate Social Responsibility that will effectively show Sustainable Development in a certain sector. The beer brewing industry has recently seen the necessity to employ a Corporate Social Responsibility program to assess their efforts, and can stand as an example for other industries. Hopefully, this framework has helped to suggest which parts of Corporate Social Responsibility are essential to do correctly, or could use improvement, in order to establish a more trustworthy relation with the consumer.
6. Conclusion and Discussion

In this research, many facets of Corporate Social Responsibility have been revealed; from the historical background of the concept that considered environmental cause, political processes and technological advancements, towards the analysis; where modern day CSR reports in one industry were closely examined, I tried to find out a deeper problem. Mainly, how can Corporate Social Responsibility be formulated to better fit demands of sustainable development and what process or framework can be implemented in order to overcome current obstacles or problems in Corporate Social Responsibility?

From the historical perspective, we have seen a growing demand for sustainable development, mostly coming from the general public and the consumer society which have become more empowered. To address this growing demand, large corporations are forced to handle this issue quickly, to make commitments and act on them. But at the same time, they are still facing scepticism from critics, since originally, large corporations aim for monetary profit. The fact that in the political arena not much progress has been made since the 1990’s means that trust between consumers and the companies has not been increased either.

Therefore, Corporate Social Responsibility still is a contested concept. However, in the global economy and with the development of the new media, large corporation has realised that sustainable development also offers opportunities. Through the analysis it is shown that there are many economic opportunities in sustainable development, new techniques can save large sums of money, and efficiency can be a longterm solution for savings. In addition to this as I have highlighted here, there has been a growing realisation that it was necessary to gain the trust from consumer in order to ensure their continuous support.

6.1. The condition of the brewing industry

The research as far has suggested a general framework for effective Corporate Social Responsibility that fits the demand for sustainable development when it comes to environment. Now I would like to dedicate this section to bring up subjects, and suggest directions, which can help the beer brewing industry, or similar industries in future sustainable development endeavours. These suggestions will take into consideration the demand from the consumer side of sustainable development, and also make it possible for the production side to gain economically from advancements, ensuring stockholder value, where possible.

The beer brewing industry, which is taken as an example throughout this research, offers much more thought for discussion. The industry has a long lasting history which is experiencing technological advancements and changes in the market, as stated by Kroezen (2014: 21):

“...The microbrewery sector in the Netherlands, has experienced a true boom in organizational founding’s since 1985, following decades of industry concentration and associated high levels of organizational mortality.”

The technological development of the brewery sector is seen similar in other countries, according to Kroezen (idem.). The classic lager and pilsner, in which breweries such as Heineken, SABMiller, Carlsberg and AB-InBev primarily excel, is no longer unchallenged. The market
seems to experience an evolution, and the large companies need to develop strategies on how to develop with this market as well.

Corporate Social Responsibility is one of the ways of how these brewers can show their individuality, and their efforts towards sustainable development as a large company. We have considered the fact that larger commitments would make them stand out even more from the crowd. In light of this aspiration, the beer producers can learn from some of their actual competitors. A main example to draw out is Coca Cola Company. Though not a direct competitor in the market, Coca Cola in 2014 launched a complete new beverage, next to their classic line of product; Coca Cola Life. The new product promised to be the new, sustainable version of Coca Cola, while still recognizable through the same taste. While discussions are ongoing on how sustainable this product actually was, the launching of Coca Cola Life is an example of what the options are for producers in similar industries.

Another example is to find in direct competitors. As Kroezen (2014) mentions, craft breweries are in growing demand. Their success is source for much inspiration of what can be done better in terms of sustainable development. Kroezen (idem.) describes the historical development of breweries, where in the Netherlands in the 1980’s, because of the growing power of larger breweries a vacuum in the market was created. In this vacuum Craft and Microbreweries got a chance to develop their own brand and philosophy. From the late 1980’s on these breweries were able to slowly, but gradually groom the market towards new ideas about beer. Again I use the words of Kroezen (2014: 32)

“85% of the independent breweries in this research entered the market after 1985. These breweries were able to construct their organizational identities ‘from scratch’.

A process that is also described in the book Beer School (2010), by Steve Hindy and Tom Potter (45), about the development of craft brewing in the United States. Breweries such as New Belgium Brewing started in 1989, and were built from the ground on sustainable principles, a factory completely constructed with an eye on renewable energy, using as little water as possible. Instead of improving the environmental damage of existing facilities, they focused on building a complete new facility, which is better from the get-go, since this is the wholesome approach which centralises sustainability, rather than a strategy implemented after the fact. New Belgium’s advantage is that when it comes to innovation, they thought ahead, rather than trying to fix mistakes from the past (this of course aligns with Hall’s notion of prevention versus reduction (Hall 1995: 992). New Belgium Brewing is not the only example we can take. More than 25 years later, the larger producers seem to be catching on the trend; however the question raises are they learning from the experience. While this thesis is under construction, Heineken is in progress of buying Lagunitas Brewing, a Craft brewer from the United States. In the meantime, AB-InBev is rumoured to merge with SABMiller for a mere 106 USD billion deal20. The acquiring and merging tactics of the larger breweries of the last ten year seems to continue, however this is not how the Micro and Craft breweries have obtained their spot in the market. The larger breweries have already waited a long time to improve their standings in the market, but are hesitant to change their ways, at least radically.

It seems that the development of technology has progressed beyond the pace of the industry. In addition to production innovations have increased pressure on breweries to adjust and become more environmental friendly, but also the increasing presence of the internet has added a more powerful consumer proponent in the mix. Breweries that aim to satisfy a global audience have to juggle emerging and developed markets, which have different needs to be considered. The entire package boils done to a complicated mix of how to approach global trade. This observation

20 http://www.beerinights.com/
could possibly be made in almost any global market with traits of an oligopoly. The future of the beer brewing industry could have implications for other industries, but could also give inspiration and idea for other markets, as they aim to be sustainable on an environmental level, as well as an economic level.

6.2 Summarising the results

In the historical background I have shown that the trust between corporations and the consumer (or the reader) is essential to convey the message of sustainable development towards the public. In the framework that I presented in Chapter 5 I divided the CSR into three levels: The first level is the very basic units that sustainable development and Corporate Social Responsibility relies upon. The secondary level relates primarily theoretical framework, statistics and goals. The third level relates to the efficiency of the CSR in terms of reaching the sustainability environmental goals.

It is on the second level where this trust is built. On this level of the Corporate Social Responsibility programmes the long term progress, transparency, and overall knowledge and desire for innovation is explained and motivated. To show what I here have called the theoretical framework of the report, the goals set and the statistics presented, the reports need to be coherent, in line with each other, and presented with proper explanation and scientifically and academically correct. During the critical discourse analysis part of this research, different markers are set out. I argue that it is specifically the markers associated with the second level, that are crucial in order to have a trustworthy report and that can be reported to stakeholders, consumers, and the general public to build trust.

The analysis of the beer brewing industry reports ultimately show that every CSR report is an independent and individual reflection of a company’s ambition to achieve sustainable development in their own way. The analysis offers an insight in how the company tries to innovate and establish trust from the consumer, while also keeping stockholder value in mind at the same time. However it also becomes clear that efforts have just started, many of the programs have only been running for less than 10 years. This period has not been enough to fully realise all sides of the complex issue of CSR or to make a compelling argument in all sectors, this also affected by the notion that sustainable development cannot happen fast enough, at some points, consumers expect quick and instant results when it comes sustainability, not taking into account the economic factors in the equation. However, the analyses presented here give us the opportunity to show where improvements can be made, so that Corporate Social Responsibility can effectively reflect and work towards sustainable development, I have also pinpointed that the second level parts of the CSR discourse are absolutely crucial, especially in order to convince the critics of the concept.

This being said, the industry shows a very low desire to innovate; though companies are spending large amounts of money on CSR and research on sustainable development. However, the companies that have been analysed here do acknowledge that transformation is important for their own future, and not only for the future of the consumer. Overall, it shows that the concept of CSR is still very much under development, and continued research is needed on how to create a better framework for future efforts. One of the current trends among large companies is for example the introduction of a CSO (Chief Social Operations) (Schweyer, 2015: 1), elevating the practice of CSR to the highest management level. This particular step is a part of the growing importance of the subject. Instead of a foreword by the CEO, which was the practice in the case study, the CSO contribute on this end for example, really carrying the plight of being a social company. In the end, the CEO is mostly responsible for the financial sides of the business, now the CSO can fully focus on the subject of CSR, rather than it being one of many projects of other executives. Part of this development, means that this particular department gets filled with employees which are trained in the theory behind the idea of Corporate Social Responsibility. With
more schooled expertise forming an actual CSR department, rather than for example using an 
external company to produce a CSR-report, although speculative, could work for more transpar-
ency and continuity.

The study that has been presented here shows that external validation, proper reporting and 
transparency work much towards increasing the effect of CSR, in relation to sustainability goals. 
Inevitably, what has the most effect on the CSR reports is the theoretical framework. Every re-
port needs a coherent and working theoretical framework that is scientifically sound, and which 
takes into account outliers. This theoretical framework needs to be formulated together with and 
be validated by external organisations, such as non-governmental agencies, mostly because many 
of these reports are produced internally.

The outcomes of Sustainable development, at times, can take longer than anticipated, if ones 
thoretical framework is consistent, complete and transparent, the CSR report will reflect the 
long term efforts of the company positively, and show that a company actually works towards 
sustainable development. With the Conference of Parties (COP) 21 currently occupying the dis-
cussion, it is important to press for sustainable development, while not losing sight of reality. 
Consumer empowerment has grown, giving the consumer a tool to have its voice heard, but in 
order to make a change within big corporations, you should not only be critical, but also willing 
to cooperate, when said corporations are open to change. Do not let one (or ten) bad example(s) 
of CSR discourage everyone about the subject, most definitely because the end goal is still sus-
tainability.
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