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External CSR Communication in the Cosmetic Industry:

Best Practice Examples

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Abstract

The purpose of this thesis is to investigate how six cosmetic companies, in the forefront when it comes to CSR initiatives and communication, communicate their CSR work externally. The aim is to find current best practices as well as next practices. By researching the field of CSR communication as well as the external CSR communication performed by the chosen companies, a Best Practice Criteria was created. To further deepen the analysis and the discussion, interviews with representatives from two of the investigated companies were performed. The Best Practice Criteria and the interviews were later used to analyse the communicated material and to develop seven best practices themes that were gathered under the headlines of *Holistic and In-depth Communication Creates Credibility; Advocacy as a Way of Contributing to Social Sustainability; Think, Do and Talk Locally; Adaptability in The Digital Age; Connecting and Illustrating Through Narratives; Extended Ways of Communicating Product Transparency* and *Demonstration of CSR Roadmap*. Under each best practice theme, the companies external material was thoroughly analyzed to find specific communication practices relevant to other companies in the sector to take notice of.

In the discussion, seven next practices developed from the best practices is presented; *Further the Integration of CSR in Companies; Corporate Social Advocacy: Do not Only Perform -Inform!; The Importance of Community Connection; Further Local Focus; Utilize Technology in Search for Greater Openness; Illustrate more: Focus on Inclusiveness, Clarity, and Emotion; Eliminate Doubts with Transparent Packaging Information* and *Increase Your Credibility with Clarity and Preciseness*. These were created with consideration regarding how today's best practices are going to develop due to new possibilities and change in demand from stakeholders, as well as due to the overall development of CSR work and communication in the cosmetic sector. The underlying aim of this thesis is to create an inspirational study that will gather valuable information and guidelines for other companies to consider when working with CSR communication. Further, companies may use this study for benchmarking within the cosmetic industry.

Keywords: CSR, Communication, Cosmetic Industry, Best Practices, Next Practices

Acknowledgements

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1. Introduction

Corporate Social Responsibility (CSR) is more widely discussed today than ever before. Two decades ago, CSR was mainly practiced by a few green or socially responsible companies- now some form of CSR has become de rigueur for middle-sized and large companies. This is especially true in the cosmetic industry, where considerations such as responsible sourcing and social impact are leading the industry towards being one of the most ethically considerate in the world.

The external communication strategy is an integral part of the overall implementation of CSR and consists out of much more than the mere conveying of CSR initiatives. A well-chosen and utilized strategy should provide both motives for the present and fuel for the future, and attract the interest of new stakeholders, hence leading to both business and CSR growth.

We, the authors of this thesis, are interested in investigating how cosmetic companies work with communicating their CSR-initiatives to the customer, and in discussing what aspects of CSR communication is best practice- and what should be done next. By analyzing external communication of sustainable companies, we aim to explore topics such as what features of external communication are working and why, and how come customer interaction is crucial for the implementation and development of CSR initiatives. The idea is to investigate examples of best practice CSR communication, thus creating hands-on guidelines which could prove valuable for executives and others within the cosmetic industry to consider when working with CSR communication now and in the future.

2. Purpose

It is a common belief that the importance of quality CSR communication in cosmetic companies will only continue to grow and have an even more significant impact on customer's decision-making in the future. The cosmetic industry already provides plenty of versatile and in-depth examples on how to communicate CSR, due to the industry adapting to the necessity of CSR initiatives relatively early. Hence, this thesis will focus on the cosmetic industry due to the extensive CSR projects and clearly presented outlines of that work that many cosmetic companies display.

The utilization of well thought-through, suitable and effective stakeholder communication is a crucial part of the present CSR process as well as for the shaping of tomorrow's CSR. We are curious to see how quality external CSR communication is done in cosmetic organizations in 2018- the ambition is thus to perform a case study. A *Best Practice Criteria* for CSR communication, based on the research of the field, will be created. These criteria will be utilized in selecting six leading cosmetic companies within CSR Communication. The external communicated material that will be investigated will be the external communication aimed at the Swedish market. Further, best practices as displayed by the companies will be singled out and analyzed with help from the criteria, and tied to CSR theory.

The aim is to shed light upon which significance stakeholder communication has for CSR progress, as well as upon what further possibilities can be utilized and developed into future next practices. Ultimately, the study is designed to be a support for benchmarking and a source of inspiration for those pursuing future high-quality CSR communication within the industry.

3. Research Questions

- What characterizes the best CSR-communication practices as used by the analyzed companies, and how do these relate to the research of the field?

- What utilization of possibilities and/or further development of best practices could provide recommended next practices?

4. Theoretical Framework

4.1 Knowledge Frame

The study´s knowledge frame consists of three main components. First, scientific articles and books about CSR practices and communication, within the cosmetic industry and more generally, were used to provide knowledge, methods, and theories regarding the topic. Second, communicated external CSR material by the selected companies, including websites, social media channels, and newsletters, were used as data for the search of best practices. Third, the supporting data that were collected from interviews with representatives from L'Oréal and KICKS were utilized to create a deeper understanding of the strategies and processes behind external CSR communication.

4.2 Useful concepts

4.2.1 Corporate Social Responsibility (CSR)

CSR is a concept that raises opinions. During the study, it has been noticed that not everyone is comfortable to use the concept and thus refer to it with other terms, such as "sustainability" in order to widen the concept. When referring to CSR in this study, the term is used as a wider concept such as defined in Business For Social Responsibility (2003): "Corporate social responsibility is achieving commercial success in ways that honor ethical values and respect people, social communities, and the natural environment.". This definition is fittingly broad, and takes into account the different dimensions of CSR: the stakeholder social-economic aspect and the environmental dimensions (Dahlsrud, 2008). CSR as a concept is criticised for its emphasis on the "social" sustainability aspect when organizations might be more focused on the environmental sustainability, so-called *green CSR*. (Dahlsrud, 2008). However, the companies being analyzed in this study are representing the whole spectrum of sustainability, rather than dividing it into strict social or environmental aspects, displaying a more holistic approach to CSR.

4.2.2 Cosmetic industry

The cosmetic industry is one of the major global industries. The industry is broad spanning in terms of products, covering everything from basic hygiene essentials to luxury products. The

sector is of significant importance for the society's economic vibrancy, contributing to employment as well as research, innovation, and development. The global cosmetic industry is growing due to increased living standards and GDP of many nations, meaning people have more money to spend on luxury goods. The increased demand for natural and sustainable products is currently considered one of the most significant opportunity for growth and profit within the sector, as well as a challenge, to tackle in order to stay in demand. (Sahota, 2014)

4.2.3 External Communication

In this study, the concept external communication refers to all communication that is directed outside the company to the customers- although generally the term is extended to other stakeholders as well. The primary sources of external communication in this study are the company websites, social media accounts such as Facebook, Instagram, and Twitter, newsletters, and press releases.

4.3 Background of CSR in the Cosmetic Industry

Understanding the CSR communication framework begins with forming a familiarity with the concept of CSR. There are classic CSR theories that will help in reaching a deeper understanding of the concept, and that will contribute to the analysis of the topic. Carroll's (1991) Pyramid of Corporate Social Responsibility is a classic framework that explains the multiple dimensions of CSR and even acts as a modern definition of the concept. What is relevant to this study are the legal, ethical and philanthropic responsibilities of the companies, since they are significant in the process of external communication while financial responsibilities are more of an internal aspect (*See Figure 1)*. Legal responsibilities in external communication are connected to the laws and regulations that are required by the company and should be clearly stated to the stakeholders. Ethical responsibilities are tied to the code of conduct of the company, which values the company negotiates and how the work is performed according to those values. Philanthropic responsibilities are desired by the society and are usually a part of companies CSR work. (Carroll, 2016)
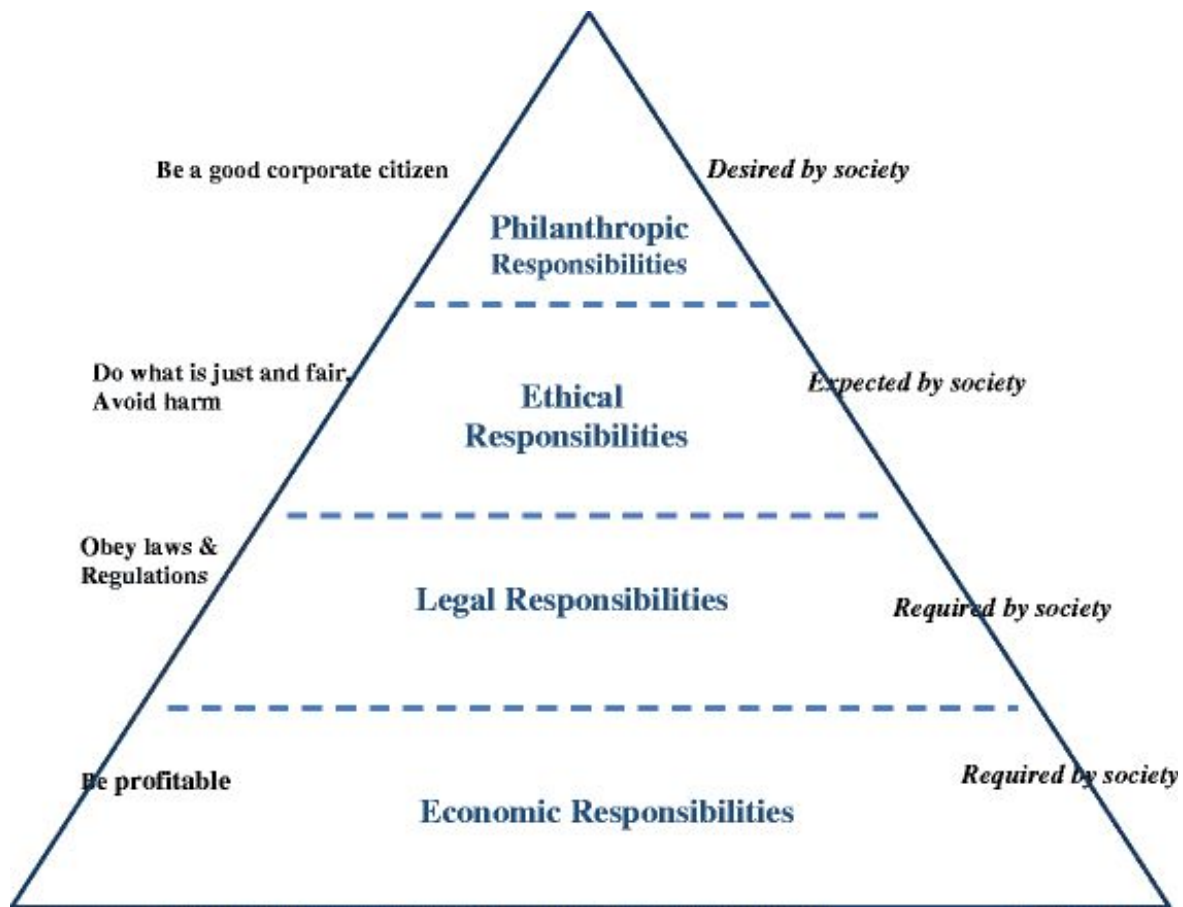
Figure 1: Carroll's pyramid of CSR (Carroll, 2016)

Porter and Kramer (2011) are looking into the relationship between companies and the society from the shared value viewpoint, stating that "Companies could bring business and society back together if they redefined their purpose as creating "shared value"—generating economic value in a way that also produces value for society by addressing its challenges." (Porter & Kramer, 2011, p.67) This can be done by reconceiving products and markets, building supportive clusters in the areas and societies where the company is present and by reconsidering and re-evaluating productivity of the company. By creating shared value, the company links business success with social progress. (Porter & Kramer, 2011)
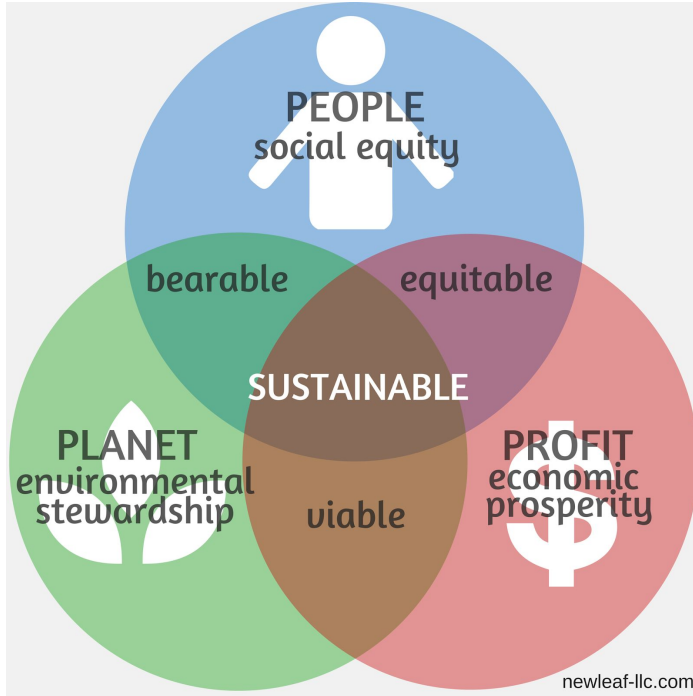
Figure 2: Triple bottom line-approach illustration (Bailey, 2013)

A third theory explaining CSR is the Triple bottom line-approach, which is exploring the dimensions of something that is commonly called the three Ps: People, Planet, and Profits. Triple bottom-line "captures the essence of sustainability by measuring the impact of an organization's activities on the world...including both its profitability and shareholder values and its social, human and environmental capital." (Savitz, cited in Slaper & Hall, 2011) Triple bottom-line approach and the shared value viewpoint are providing a more idealistic perspective on sustainability and business, while for example Carroll's Pyramid is more company focused and takes into consideration corporate responsibilities. These three above mentioned approaches together form a basis for understanding how CSR can be defined in theory, thus making it possible to use the term in a coherent way.

In this thesis, one specific sector is in focus- the cosmetic industry. To enable a better understanding of the current study, a brief background of CSR work within the industry will be provided. As previously discussed, CSR is a broad concept that consists of layers and comes in many different shapes.

Like any consumer product industry, the cosmetic industry must tackle raising production level due to increasing demand, while at the same time using increasingly finite resources. Because of this, an ever-growing sustainability focus has been visible during the last decades, with a rise of established and new companies raising the topic and working with green issues. One of the early

pioneers of CSR within the cosmetic industry was The Body Shop, which was founded in 1976 but rose to real prominence during the 1980's and 90's. The company also understood the importance of communicating their work and were among the first to release a CSR-report in 1995. Due to the success of The Body Shop, other mainstream competitors saw the demand for sustainable products and started to develop their CSR strategies. (Chun, 2016)

Companies within the cosmetic industry are also preeminently working with social and economic sustainability projects tied to the area, such as working rights of employees or education for girls, to name a few. Decades after The Body Shop's initial success, the customers are becoming more informed and thus more aware of the problem, and demand more sustainable cosmetic products; there is a great need for the cosmetic industry to develop their sustainability work both for the future of product production and for sales. The cosmetic industry is thus in the forefront of CSR development, due to reasons mentioned above but also maybe because of a sense of working to get past its history of getting negative media attention due to animal testing, unethical product production and the product's association with vanity. (Sahota, 2014)

As a whole, the cosmetic industry is getting more socially and environmentally sustainable by the day. However, in the rise of this, "greenwashing" (when a company is trying to position itself as more socially and environmentally responsible than it is) has become a problem. Thus, it is becoming increasingly crucial for cosmetic companies to practice transparency towards the customers to gain their trust, and as a result revenues. Studies show that as long as long as the marketing is truthful about the green and ethical practices of a company, what and how developed the practices matter less. (Sahota, 2014)

4.4 CSR Communication Framework

Regarding research about CSR-work in the cosmetic industry, scientific publications are mostly dealing with the subject of CSR implementation and the influence on customer-organization relationships (Sen & Bhattacharya, 2014; Diehl et al., 2017; Morsing & Beckman, 2006). However, there is a lack of research explicitly concerning best and next practice CSR-communication in the cosmetic industry. Because the lack of this kind of research, it is possible to draw the conclusion that the newness of the research performed and the angle of best practice of CSR-communication in the beauty industry, will help this study to contribute to the field of CSR-research. The current study will deal with *what works* in practice rather than exploring the views on CSR communication strategies solely. Moreover, there is a lack of CSR-communication research performed with the Swedish market in focus, especially concerning the cosmetic industry.

As stated earlier, effective CSR-communication is crucial for successful CSR-projects. Diehl et al. (2017) discusses the importance of integrated CSR-communication, defining the term as the harmonization of all CSR-related strategies as well as the company's general attitude and behavior. The study of integrated CSR-communication is cross-sectional since it takes in regard not only the usual components, such as PR and branding, but contemplates all the factors as integrated. For example, in this time of scrutinizing media coverage, digitalization, and new communication channels, it is of importance that statements of all sorts should meditate the corporate image. Especially is this the case for CSR-communication which should be characterized by sustainable relationships with stakeholders. The integrated CSR-communication is also useful when analyzing across different cultures with different ethics. (Diehl et al., 2017) This makes it convenient for analyzing CSR-communication performed by global companies in different contexts, and therefore also relevant for this study.

The communication of CSR-initiatives is likely to evoke powerful responses from stakeholders. Furthermore, according to Morsing & Beckmann (2006) research shows that external and internal CSR-communication is often beneficial for the business of a corporation. CSR-activities are associated with positive corporate ethics and thus help promote a virtuous reflection of the company. However, research also points to that actively exposing a company's social stand-points, and ethical ambitions open up to and thus evokes negative stakeholder response alongside the positive response (Morsing & Beckmann, 2006). Research points to that stakeholders are sensitive towards how and why companies communicate CSR. This is especially the case for profitable firms in the luxury retail sector such as cosmetic products. The risk is that customers perceive the communication of CSR as an add-on and a strategy of selling rather than conveying a real engagement, thus resulting in distrust among stakeholders (Sen & Bhattacharya, 2004). Critics of the concept of CSR mean that "greenwashing" for the sake of public relations is way too common. Moreover, CSR communication could viewed as a way of softening negative economic impact rather than conveying and calling attention to the entire value chain (Diehl et al., 2017).

Staying neutral is becoming increasingly difficult in today's environment (DiStaso & Messner in Dodd & Supa, 2014). Corporate social advocacy (CSA) is a term that refers to companies taking a stance on controversial social-political issues. CSA has the potential to add financial value to the company through consumers intent to purchase from conscious companies but has not yet been widely researched. CSA might effect on the bottom-line outcomes for organizations and therefore requires strategic consideration from the company (Dodd & Supa, 2014).

Due to increased attention from stakeholders, Morsing & Beckmann (2006) also promotes using more sophisticated and aware CSR-communication strategies which will involve external

stakeholders in the sense-giving and sense-making process. This would foster understanding of mutual expectations between company and stakeholder (Morsing & Beckmann, 2006). The relationship between stakeholder and company is defined as "interactive, mutually engaged and responsive relationships that establish the very context of doing modern business and create the groundwork for transparency and accountability" (Morsing & Beckmann, 2006, p.139). The stakeholder information model presumes, as opposed to the public information model, that the stakeholders possess power as purchasers who may promote or slander the company as well as show loyalty or boycott. Thus, to ensure the support the company should demonstrate and communicate its decisions, actions, and intent to the stakeholders. (Morsing & Beckmann, 2006)

CSR reporting is based on accountability and transparency, and companies make extra effort to display their product transparency. Full product transparency can be recommended since stakeholders are most often more interested in the product, not the company facilities. (Arratia, 2012) Communicating the whole value chain of the product provides relevant information for the customer, instead of focusing only on the direct impact from the company's operations, making product level information more interesting to the consumer. In general, stakeholder groups have different needs for information that should be considered in reporting and communication of CSR. For instance, consumer customers may require less CSR information and in a more compact form than for example non-governmental organizations, which usually have the in-depth know-how on the topic of their interest. (Kuisma, 2017)

There is a discussion among CSR communication experts if the strategy of communication of CSR initiatives should be proactive (i.e., trying to foresee stakeholder demands and thus act and communicate proactively) or reactive (i.e., communicating around demands and questions as they arise). Some scientist, such as Ashforth & Gibbs (1990) means that a proactive strategy may lead to, in the perception of the external stakeholders, suspiciously much sense-giving and thus turn out to be contra-productive for companies that already possess a claim to legitimacy in the general perception. However, newer research such as Sen & Bhattacharya (2004) and Morsing & Beckmann (2006) tend to promote a proactive CSR strategy, thus simultaneously preparing for future legitimacy problems and an ever more demanding market when it comes to the communication of CSR.

For CSR communication to prove effective in not only informing but also connecting to external stakeholders, Morising & Beckmann (2006) discusses the need for evoking an emotionalized response. One approach is to use narratives as a tool for reaching out and connect to stakeholders, creating a personal tie between stakeholder and the communicated CSR (Morsing & Beckmann 2006). Grad (2014) describes that narratives in the framework of CSR communication also can communicate the constructed identity of the company, by conveying significant symbolic meaning. Thus, the use of narratives is not only important for

communicating CSR initiatives in a way that lead to stakeholders feeling an emotional connection, but it is also an essential tool for the construction of organizational CSR identity.

Building on the stakeholder information model, the stakeholder response strategy presumes that information flow to and from the public. The model, however, is asymmetric, meaning that imbalance of effects from the public relations favor the company: the company does not change due to public demand but instead tries to change the opinions and actions of the public. As a result, the company must attempt to make stakeholders commit to its decisions and actions since the company is dependant on endorsements. This is accomplished by making the company relevant and meaningful to stakeholders. (Morsing & Beckmann, 2006)

Opposite to the stakeholder response strategy, the stakeholder involvement strategy presumes an active dialogue taking place between company and stakeholders. This model is symmetric and effects that both sides actively change and influence each other in a progressive process of sense-giving and sense-making. As well as influencing stakeholders, companies should also welcome the influences of stakeholders and be open to negotiations (Morsing & Beckmann, 2006). As stated by Morsing & Beckmann (2006) the stakeholder involvement strategy goes hand in hand with the stakeholder information strategy in the aspect that stakeholders have the power to promote or boycott companies and should, therefore, be considered in the decision making. The stakeholder response strategy also presumes that wishes and concerns of stakeholders should be sampled and used in decision making, however, the stakeholder involvement strategy develops and emphasizes this aspect together with the shared power situation to a higher degree. (Morsing & Beckmann, 2006)

During the digital era, businesses should not overlook digitalization in relation to CSR. In other words, through the increasing power of digitalization on society as well as businesses, a digital strategy should consider both digital and sustainability trends, and should be an integral part of a corporate strategy (Aksin-Sivrikaya & Bhattacharya, 2017). Social media is a potential as well as a threat to CSR communication. The messages that are communicated through social media can be easily challenged and misinterpreted. This should motivate companies to carefully plan their digital CSR communication, but the potential on the other hand is even greater. Social media is a great tool in creating relationships with the stakeholders, manage communications, sustain and develop corporate images as well as values. (Tench & Jones, 2015)

5. Methodology

5.1 Qualitative research method

The current study provides examples and useful guidelines for benchmarking and inspiration for future CSR communications within the cosmetic industry. To gain data that allowed the study to explore the topic, qualitative research was chosen as a method of study. The qualitative research was utilized to summarise, categorize and structure data, and to produce conclusions that helped with the gathering of examples of best practices of CSR communications in the industry (Saunders & Lewis, 2009). The theory is emerging from the analysis of the data which better suits the purpose of this study, than testing existing theory (Bryman & Bell, 2011). In finding meanings and gaining a contextual understanding of the external CSR communication of the chosen companies, qualitative research was the most fitting method.

The design of the research method was structured to fill the gaps in theoretical knowledge regarding best CSR communication practices in the cosmetic industry. The choice was made to identify cosmetic companies that were leading in CSR communication in Sweden and further to observe their external communication channels. In addition, in-depth interviews were conducted with two companies, L'Oréal and Kicks, to provide an in-depth understanding of the topic. The method of interview analysis is content analysis since the interview data was logical to structured in codes and themes which arose from the data. (Saunders & Lewis, 2009) The content analysis allowed the study to develop theory from the data, assisting in the developing of guidelines for best practices of CSR communications in the industry.

Content analysis was performed on the observation data as well as the interview data, although the primary source of data is the one from the external communication observation. The content analysis was done in different stages. Firstly, the interview recordings were transcribed in a way that captured the essential elements of the interviews. The observation notes were already in a written form from the start. Secondly, the transcribed data was coded with keywords that describe the findings of the observations/interviews, to observe patterns and phenomenon from the data. The code words also helped with the structuring of the data. After all data was collected and coded, the codes were categorized into themes which helped narrow down the data. Content analysis is time-consuming, but attention to detail is essential when the credibility and success of analysis rely on the coding process (Hsieh & Shannon, 2005). Being two authors performing the study, it was important to have a clear coding scheme to ensure trustworthiness of the content

analysis. Both authors participated in the coding and categorizing of data, and double checked and complemented each other's work, in order to strengthen the validity and depth of the study.

5.2 Observation of External Communication Material

To gain a comprehensive view of practices within external CSR communication in the study, the data collection is divided into two parts. The first method of data collection was online observation, that included examining the web pages and social media accounts of companies that are active in CSR and sustainability communication in Sweden. The second method was the interviews that were conducted for this research to support the observed online material. The observation for the online data was done in two stages. First, a preliminary and unstructured observation round was performed, where the focus was to identify companies that had information of their CSR and sustainability online. The second phase was done through systematic, semi-structured observations among the identified cosmetic companies that had CSR or sustainability information on their web- or social media presence. The most active channels of CSR communication was selected for collecting data regarding external communication: corporate websites, Instagram, Twitter and Facebook, newsletters and press releases.

To make the process transparent and systematic, an observation form was designed (See appendix 11.3) that would structure the observations and collect the data accurately and concisely. The form gathers information on the different channels that the company is using for their external communication, and the focus of their CSR work as preliminary information. The categories were divided by the conventional ways of CSR communication and followed by a free text field that would describe if the company has the communication mechanism in question, and if so, how is it done and how does it reflect the *Best Practice Criteria*. Each section is later coded with keywords, to make the processing of information structured and clear. The categories that were pre-selected were *"CSR policy," "CSR reports", "Certificates", "Narrative stories", "Packaging as presented online"*. Each section was closely examined online and documented in the observation form. To avoid bias caused by the pre-selected categories, all available CSR material online were examined and the data that failed to suit the categories were documented under a free text field "General notes for later discussion".

The data from the online observations were analyzed with the codes and the observation notes (See figure 3 on *Data Analysis & Findings* chapter). The coding was arranged by using the keywords found in the observation forms to explore common patterns in well-functioning practices in the CSR communication. The data was then cross-checked by the authors of this study and compared one category at a time to find the best practice examples of the observed

companies. The codes were grouped into themes, which were then analyzed and named into themes that act as guidelines for best practice CSR communication. Under some themes, there are several examples of best practices that can be recommended for the cosmetic companies.

5.3 Interview procedures

To validate the purpose of the study and to gain a more in-depth understanding of leading CSR communication in the cosmetic industry, semi-structured interviews with two of the analyzed companies (L'Oréal and KICKS) were performed.

Beforehand, questions were prepared and sent out via email one week before the scheduled interview. The questions were a mix of semi-structured questions that allowed the interviewee to talk about the CSR initiatives and communication of the company, both in a company-specific way as well as in a broader context (see appendix 11.1). The qualitative method of semi-structured interviews provided the opportunity to combine more open questions that initiated discussion with slimmer questions, leading the interview into specific themes that had been discussed beforehand (Bryman & Bell, 2011). Thus, the respondents' answers were not predetermined but still turned out to resonate within the sphere of which this study is operating.

One interview was conducted face to face and held at the manager's office, but one phone interview was also performed. Similar preparations were made before both the phone and face to face interview. A interview technique where one person was responsible for leading the interview, and the other was responsible for listening actively and seeing possible new topics and questions to follow up on, was used. The idea was for this to both allow the interview to run smoothly as well as giving us the opportunity to utilize the time fully, to collect as much information as possible. The second person was also responsible for taking notes.

Before the interviews took place, the respondent was given a consent form to be filled in after the interview (in agreement with the organizations' juridical department). The consent formed discussed how confidential information was to be used in the agreement between writers and respondent (see Appendix 11.2). The respondent was asked beforehand if she was comfortable with the interview being recorded, which was accepted in both cases.

5.4 Criteria for Best Practice

Sorting out best practice guidelines required a thorough literature review as well as performing equally careful observations online. In order to gain insight on best practices, it was needed to identify cosmetic companies that were already established as high performers within CSR communication. To identify such companies an observation form was created, and then used in assessing companies that displayed innovative and versatile solutions in their communication of CSR. As discussed earlier, companies websites, social media channels, newsletters and press releases were used as a platform for observations to gain a broader picture of external communication methods.

The Internet is a powerful communication medium for companies and also the primary platform for communicating information regarding CSR activities to stakeholders (Diehl et al., 2017). The ways in which companies are practicing CSR have changed because of the dialogue that the internet allows between stakeholders and company. Customers may now leave comments, praise or give critique easily online, which motivates companies to perform a higher level of transparency and honesty (Diehl et al., 2017). Waddock (2006) divides responsibility assurance into three main categories, which are utilized in this study as criteria for choosing the companies that are used for the observation regarding Best Practices in CSR communication. The categories *"Codes, Standards, and Principles"*, *"Transparency and Reporting"* and *"Verification, Certification, Monitoring, Consulting"* were tested on a number of cosmetic companies and six companies that implemented leading CSR communication was identified. A fourth category, *"Innovation & Uniqueness"*, was inspired by theory and was found relevant for the study and was therefore applied in the selection and analyzing the process.

5.4.1 Codes, Standards, and Principles

In the process of evaluating the companies' standards of responsibility, the study explored if the companies have clear codes, standards or principles regarding their CSR work available for on their websites. Having clear standards or a Code of Conduct concerning CSR provide the stakeholder with an overview of ethics and quality of the principles of the companies sustainability work. It displays to which degree the companies are dedicated to CSR and ideally how it is monitored. Having a set of ethical guidelines or value principles is a way of showing responsibility and reliability, although there are often no consequences for the companies if they do not follow their own rules (Diehl et al., 2017).

5.4.2 Transparency and Reporting

Transparency is a central concept in CSR communication. Organizational transparency is demanded by various stakeholders, many who possess power through visibility such as watchdog organizations, social media influencers and mass media. Being an often used buzzword, the definition of transparency is nonetheless under-studied in academia, and there is no final and generally accepted concept available. (Wehmeier & Raaz, 2012) Transparency equals disclosure of information and is a core concept of CSR communication aiming to gain the trust of the stakeholders (Diehl et al., 2017). To communicate genuinely, responsibly companies have to show trustworthiness, which is difficult to achieve without transparency. Kassoy (2010) argues in a Forbes article that "You can't know about a company's sustainability without transparency", a statement that is hard to disagree with. Without transparency, Kassoy (2010) continues, "there is no way to tell the difference between a good company and just good marketing. "

Reporting is a way of showing transparency to the public and a tool to communicate CSR by companies (Morsing & Beckmann, 2006). Companies should arguably track and measure the impact of their CSR processes and stakeholders should have easy access to these reports. Most of the companies that are observed in this study provided clear CSR reports online. Participating companies that did not provide reports online were chosen for their ability to show transparency through other ways of information which indicated that the company was transparent in their CSR work. Having a reporting system as such doesn't ensure that the company is being genuinely transparent- it is the quality of the how measurement and evaluation of CSR is communicated in the corporations.

5.4.3 Verification, Certification, Monitoring, Consulting

Stakeholders can be skeptical about the CSR practices and values in a company and demand facts and statistics (Diehl et al., 2017). To show accountability to the public, many companies have certificates for their sustainability work and products, or use external assurance or verification to assure the quality of sustainability performance data to increase reliability. Having outside audits increase the feeling of accountability and trustworthiness. (Global Reporting Initiative, 2013) All companies in this study demonstrated evaluation and monitoring of their CSR work and some, but not all, had different international certificates in use to verify their sustainability processes.

5.4.4 Innovation & Uniqueness

The differentiation between common practice and best practice in this study is the combination of best practice and the innovation and uniqueness of CSR communication. The best practices that are presented in the findings section are high-quality CSR communication practices, performed in an inspiring and innovative way that further support the other criteria of best practice mentioned above. The study has evaluated the practices *unique or innovative* when it is not yet used widely in the cosmetic industry. The innovative or unique way of transmitting CSR communication has to enhance transparency or the overall quality of communication to qualify as a best practice.

5.5 Validity and Reliability

The examination methods of the study, observation and interviews, are providing data that provides information which in turn is answering the outlined research questions and may therefore be considered reliable. The data is collected systematically and is openly evaluated, which helps the reader understand the process of analysis of the study. The design of the study is made simple and clear to collect the data accurately and thoroughly. If the study were replicated, the results would be aligned with the ones in this study. That indicates that the research methods correspond to the phenomenon that is explored. The text and data are original, and through careful referencing, may be easily tracked to the literature that has been used to conduct the study. In order to stay critical and non-biased, the study is made by two authors, and the data has been individually double checked to ensure objectivity.

Validity has been tested by a significant literature review, that revealed that the same topic has not been fully explored before and could therefore be considered relevant to the field. The need for such a study was later verified by the companies that were interviewed. However, these results were limited to six companies and are therefore not representative of the whole industry. The conclusions that are drawn from the data are useful for benchmarking since it reveals ways of external communication that are not yet widely used and that are contributing to the transparency of the CSR communication of the companies. The findings of the study are presenting several practical examples of best practices of CSR communication to avoid being too selective or favoring only specific companies. In general, therefore, it seems that the study is valid and the findings can be used as recommendations for CSR communication for cosmetic companies in the future.

5.6 Ethical considerations

This study has been made with a strict ethical code. Diener´s and Crandall's (1978) division of ethical research are being followed, which is divided into four main areas and ensures that there are: no harm to participants; informed consent; no invasion of privacy; and that no deception is involved when conducting the study.

5.6.1 No harm to participants

Throughout the study, a respectful approach has been the foundation when researching companies communicated material and performing interviews. It has been a priority that the study should not harm or cause embarrassment to any participants; companies or interviewees. The study has been performed with objectivity in mind throughout the research process, by anchoring the analyzed data in valid research and by showing transparency.

5.6.2 Informed Consent

Ensuring that the participants are aware of what they are participating in is crucial for an ethical study. Before conducting the interviews, a consent form was sent out to the participants where specific points that had to do with confidentiality were specified (See appendix 11.2). Having a clear consent form is also a legal document that is protecting the companies as well as the authors from any future misunderstandings. The topic and purpose of the study were also thoroughly explained.

When it comes to the data collected from the six companies communicated external communication, the companies were not informed of the research since the used data is public and taken from their official corporate channels.

5.6.3 Invasion of Privacy

In many cases participants of a study are anonymous; in the case of this study, companies are referred to by their name. Since the people who are interviewed are representing their company and have knowledge and insights that will be referred to in the study, their identities are also not protected. The interviews representatives were asked if the participants' titles and the name of the company may be used in the study when using interview data, which they agreed to. Further,

confidentiality involves more than just protecting identities. In the study, no information about the companies that were overheard or confidentiality shared and might be compromising to interviewed person or company will be utilized.

5.6.4 No Deception is Involved

To avoid accidental deception, transparency of communication was highly considered. While making this study, the benefits of the participating were not exaggerated for the interviewees or the organizations that they represent. Biases have been taken into consideration, and the research has been performed in a manner that does not compromise the objectivity. No financial interplay between researched company and writers have been present in the making of this thesis.

5.7 Limitations of the Research

There are certain limitations in this study. The number of informants limits the generalization of findings. Since the study examines six companies, the findings may only convey a narrow picture of the CSR communication within the cosmetic industry in general. The number of companies participating reflects the studies focus on the qualitative data. Certain discoveries and patterns may very well be characteristics of the industry, but this could however not be argued as a fact.

The limited time frame may impact on the complexity of the topic. Since time has been scarce from the beginning of the creation of this study, the number of participants in the study and the depth to which data could be extracted and examined needed to be considered. Although the time frame of the project provided a challenge, the purpose and approach of the study have been carefully considered to the extent of time granted. There are however possibilities for further, more in-depth research on the topic in the future.

Exploring data from online sources is a challenge since websites are being often renewed. However, it is not limiting the current research notably, since the examples of best practices and next practices are not strictly combined to specific examples, but is instead explaining through described examples what can be considered as best and next practice.

5.8 Participating Companies

5.8.1 Criteria for Participating Companies

For the observations of external CSR communication material, six leading companies within the cosmetic industry were identified. These companies display the use of communication practices as defined by the *Criteria for Best Practice* and are in different ways contributing to best practice and shaping next practice external CSR communication on the Swedish market.

5.8.2 L'Oréal

French company L'Oréal was founded in 1909 and is today the largest cosmetic company group in the world with 34 brands under the umbrella, which are being sold in 150 countries and on five continents. The annual sales of 2017 consisted of 26.02 billion euros, while 498 patents were registered during the year. L'Oréal was named one of the world's most ethical companies of 2017 by the Ethisphere Institute, a global leader in defining and advancing the standards of ethical business practices, with only two other cosmetic companies making the list. (L'Oréal, 2017).

The interview was conducted with the PR & Corporate Communication manager at L'Oréal Sverige AB.

5.8.3 KICKS

Swedish company KICKS was founded in 1991 and is the leading beauty product retailer in the Nordic countries, with 250 stores in Sweden, Norway, and Finland. The net-sales of 2017 was 3,080 million SEK, and the result was 80 million SEK. (KICKS, 2018); (The Axel Johnson Group, 2018).

The interview was conducted with a Sustainability Expert from the Swedish headquarters.

5.8.4 Lush

English company Lush is a global beauty retailer founded in 1995 and is today available in 49 countries. The company offers a 100% vegetarian and 80% vegan sortiment of handmade cosmetics for bath, body, hair and skin care. The worldwide sale of 2016 was 723 million Pound sterling. (Lush, 2018; Forbes, 2017)

5.8.5 The Body Shop

A pioneer in green cosmetics, The Body Shop was founded in England in 1976. The Body Shop only sells vegetarian products, is strictly against animal testing and has over 3000 shops in 66 countries. The sales of 2016 was 921 million euros. The company is owned by Brazilian cooperation Natura Cosmeticos. (The Body Shop, 2018; Forbes, 2017).

5.8.6 Weleda

Founded in 1921, Swiss company Weleda specializes in 100% natural and ecological skincare products. The company is represented in more than 50 countries and is named one of the most ethical cosmetic companies in the world, winning among other prizes the Green Beauty Awards of 2018. The company had a total net sale of 280,759 Swiss Franc (equals around 243,265 Euro). (Weleda, 2018)

5.8.7 Unilever

British-Dutch consumer goods company Unilever is one of the worlds largest companies: 2.5 billion people use products from the cooperation daily. The company consists of 400 brands with a turnover of 53.7 billion Euros in 2017. For this thesis, it was the communication of the cosmetic products that were observed. With sustainability being pronounced a central ambition of Unilever, the company is considered to be one of the most sustainable companies in the world. (Unilever, 2018)

6. Data Analysis & Findings

The themes that arose in this section will provide an analysis of the data from the observations and present the findings that are relevant to the research questions. The raw data from the external communications material from the selected companies was, as earlier stated in the method chapter, grouped into clusters that had similar indicators for best practice. The clusters were coded and summarized into categories that formed an overarching theme that acts as findings in this thesis. Since the purpose of the study is solution oriented, the findings were written in seven different recommendation areas, which together act as guidelines for innovative and high-quality external CSR communication. The themes that arose from the data analysis were following; *"Holistic and In-depth Communication Creates Credibility", "Advocacy As A Way Of Contributing To Social Sustainability" "Think, Do And Talk Locally", "Adaptability In The Digital Age", "Connecting And Illustrating Through Narratives", "Extended Ways Of Communicating Product Transparency"* and *"Demonstration Of CSR Roadmap".*

The method of analyzing the data is illustrated in the following table to clarify further how the findings were collected. Each finding is discussed separately with concrete examples taken from the observed companies. The chosen companies are leading in CSR communication, and the examples given under each finding can be used as inspiration or as a support in benchmarking in CSR communication development.

CLUSTERED DATA	CODES	CATEGORIES	THEME
-Policies: clear focus areas (KICKS) -KICKS Magazine: focus on mental health project S.H.A.R.E (KICKS) -Website: local focus with language options and extensive content- especially for global company with not over large market presence (Weleda) -Policies: thorough and extensive (Weleda) -Website: clear, structured and transparent statements (Unilever) -Policies: Clear and detailed, easy access (Unilever) -Website: CSR work/communication mainstreamed with an long term focus and are build around the UN:s Sustainable Development Goals (Unilever) -Website: Extensive, covering different CSR aspects and areas (L'Oréall) -Taking into consideration daughter companies. (L'Oréal) -Policies: clear, transparent statistics and specific future goals (L'Oréal) -Campaigns: clear way of communicating development and history (The Body Shop) - Employer branding: Communicate initiatives such as Employee Benefit Trust and Fair Wage (Lush)	-CSR Mainstreaming -Value Chain -Long-term focus -Reactive vs proactive communication -Holistic -Clear, Detailed, Transparent and Extensive Policies -Use of SDG´s -Communicate development and history, show previous campaigns -Employer Branding -Policies	-Holistic Approach, -Long-term Strategy -Development -Transparency	-Holistic and In-depth Communication Creates Credibility

Figure 3: Example of Analysis of Data From External CSR Communication Observations: Holistic and In-depth Communication Creates Credibility, Pönkänen & Wedendal, 2018.

6.1 Holistic and In-depth Communication Creates Credibility

Under categories: *"Holistic Approach"*, *"Long Term Strategy"*, *"Development"* *"Transparency"*

When it comes to communicating CSR projects, there is, as discussed earlier, the danger that it from a customer point of view might be looked at as greenwashing or as an add-on to the company. This is neither good for client/customer relationship, nor for the credible communication of imbued ethical values throughout the corporations' different layers and processes. (Morsing & Beckmann 2006; Sen & Bhattacharya 2004). Hence, while researching communicated CSR of the companies in this study, a focus on transparent and extensive policies and an all over holistic and long-term approach to communicating CSR has been visible.

The concept of mainstreaming or integrating CSR throughout an organization is widely discussed within the field of CSR research, and deemed by many to be the superior approach to both the implementation and the communication of CSR (Diehl et al., 2017). The interviewed representative from L'Oréal pointed out that mainstreaming CSR by spreading and deepen both projects and understanding of CSR internally, as well as externally through varied and in-depth use of CSR-communication, is an ambition of the company. This aims to strengthen the implementation of CSR, presently and in the future, projects as well as enhancing other essential functions for the organization.

Mainstreaming of CSR, or as it was referred to, sustainability, as an underlying company strategy was also discussed in the interview with the representative from KICKS. Similar to L'Oréal, this applies to both internal implementation and external communication of CSR. Internally, KICKS promotes integration by raising awareness and involving different departments in the process of CSR, among other strategies. Externally, the emphasis is put on communicating the company's values and actions transparently and holistically, for example by displaying a visible value chain. Furthermore, the company is running a project called S.H.A.R.E with the aim of raising awareness of the widespread mental health issues among young women- KICKS' main customer base. Thus as discussed by Grad (2014), KICKS manages to communicate the constructed identity of the company as well as the suitable conveying symbolic meaning, both holistically in line with the background and business purpose of the company.

For notable conveying of often complex CSR strategies and initiatives, long-term planning and proactive CSR communication strategies as opposed to purely reactive dittos are possibly best practice (Morsing & Beckmann, 2006). The representative from L'Oréal discussed this strategy as defining for the companies communication strategies, highlighting the emphasis on being patient and innovative with the message instead of going into the trap of being blinded by present

demands and trends of the market. Employer branding and strengthening L'Oréal's reputation as both an ethical company and an ethical employer, thus attract the right people to develop the company further, is also a goal to be considered in the long-term planning.

One important aspect when communicating CSR holistically and credibly is transparent with the conveying of the principles of action controlling decisions regarding CSR. Hence, providing clear and extensive policies that are easy to find and easy to navigate for customers should be considered best practice. Unilever´s Swedish website provides an excellent example of a company which external communication displays a thoroughly integrated implementation and communication approach towards CSR, paired with excellent transparency. The website provides extensive and wide-ranging information on various angles that concerns CSR and is characterized by user-friendliness and a sense of clarity regarding both structure and content. The policies are thoroughly written out and explained in depth, and explains not only what the principles are but how they should be applied.

Campaigns is another way of externally communicating CSR, and done right may be utilized as a useful tool for holistic CSR-communication. By displaying present as well as previous campaigns and initiatives on a companies website, the visitors are offered a view of history and development of the CSR-process. The Body Shop uses their website precisely this way, showing campaigns from now and then and thus displaying transparency while simultaneously rooting the CSR to the value base of the company.

Findings in this study show that work spent on creating an extensive and informative country-specific website and overall digital profile generally reflects the size the company occupies on the local market. However, individual companies display an digital ambition that exceeds their market-presence, in comparison to the effort made by larger rivaling companies. Weleda Swedish website boasts an overall very high level of informativeness, transparency, and wide-ranging information, with thoroughly explained and detailed policies. Although slightly less extensive than the English website, it very well adjusted to the local market.

6.2 Advocacy as a Way Of Contributing to Social Sustainability
Under Categories: "*Advocacy", "Diversity", "Inclusiveness*"

The categories Advocacy, Diversity, and Inclusiveness are strongly presented in the findings. The cosmetic industry has always been blamed to be superficial and striving for unhealthy beauty standards. Observations made for this study show that the investigated companies are now using corporate social advocacy to increase the inclusiveness of the brand; the evidence

suggests that the companies are active in advocacy and showing diversity through their communication. The observed companies display a significant amount of interest in creating social change and demonstrating their commitments to social and environmental topics that were aligned with their own area of interest. When looking at advocacy, the companies that best displayed their values and strive to make a broader impact were using advocacy as a way of communication.

In addition to the corporate websites, social media was observed as an active platform for the companies advocacy communication. Social media influencers and celebrities were part of the advocacy, which brings a larger audience and credibility to the causes. Best practice examples use voices of marginalized people or people with expertise through experience. Example of this is KICKS through their work with girl's and women's mental health and the initiative S.H.A.R.E. KICKS is performing in-depth advocacy and awareness raising, aiming towards decreasing the stigma around mental health and also lifting voices of people who have lived experience of the topic. Similarly, L'Oréal is actively performing advocacy on sustainability and inclusiveness on a broad variety of topics; their diversity and age inclusive campaigning as well as their commitment to advocate and support women in science particularly stands out communication-wise. Lush displays mainstreamed gender, cultural and racial diversity in their external communication. These are best practice examples, since the corporate advocacy is done in a credible way, with respect and inclusivity and with topics that are being communicated as core values of the company. Therefore, the topics of advocacy are aligned with the business and thus make sense to the stakeholders.

In short, the evidence suggests that educating and raising discussion around social and environmental change is a best practice method for the cosmetic companies to communicate their organizational values. CSR done through corporate advocacy efforts is a best practice example of communication that engages stakeholders and contributes to promoting rights and spreading positive influence in the beauty industry, thus driving CSR forward. However, since corporate social advocacy is about taking a stand in controversial social-political topics, the companies should be aware of their communication strategy so that they do so with full knowledge of the potential impact on finances and over all business results (Dodd & Supa, 2014).

6.3 Think, Do and Talk Locally

Under Categories: *"Local Connection", "Engagement"*

The local aspect of CSR was a recurring theme during this study. Connecting locally may be done on different levels, and takes into account both the actual CSR initiatives as well as the

communication of those. This goes back to Porter & Kramer´s (2011) idea that companies could bring business and society back together by creating shared value— producing economic value for the company in a way that simultaneously creates value for the society by addressing its challenges. Furthermore, as discussed by Morsing & Schultz (2006), it is important to involve external stakeholders in the sense-giving and sense-making process, thus creating meaningful and relevant CSR work and communication. Practicing CSR communication with a local focus is an effective way for companies to connect with external stakeholders and to meet customer bases at their level.

One aspect of connecting locally may be by formulating area specific CSR projects that engage the customers. To combine these local initiatives with a locally focused communication strategy might further link the company closer to the area-specific customer segment: Lush is a company that works actively with local initiatives, communicated through locally linked communication. For example, they have a product called "The Charity Pot" where 100% of the profit is donated to small and local grassroot organizations. For external communication, every store has their own Facebook and Instagram page where specifics about that store is shared, such as new products, events in the store and some uplifting messages from the Lush employees. Lush also provides a chat-function on their websites which user-friendliness helps with the communication between the company and the customer. The function of the store, as well as the Facebook page, is also built upon the premise of letting the employees actively participate in the communication, sharing things online and focusing on quality customer interaction digitally as well as in physical meetings in the stores. The premise of quality customer interaction is also dependant on the awareness of local demands and preferences.

A useful PR and communication strategy when approaching a specific area or market segment is tying the right local people to the company. L'Oréal discussed the importance of the local influencers for reaching the customer, especially those from a younger demographic. As in with Lush, L'Oréal is a global company that aims to combine broad perspectives with local considerations. The importance of local projects for communicating the visibility of CSR goals and to create relevance for the local customer was accentuated during the interview. Along with relevant influencers, extensive use of social media for communication as well as for receiving customer feedback was discussed as tools for increased visibility of CSR. Local CSR visibility may also be assisted by providing extensive information on the language of the specific area, and not only on the international website. As previously mentioned, Weleda is excelling in this area, providing Swedish customer customers with detailed, extensive and market-specific information regarding their CSR initiatives.

The representative from KICKS discussed the interesting topic of cooperating with the local authorities to successfully develop new CSR-projects. This helps with optimization and ensures

the relevance of the projects, but also contributes to spreading the word to a broader demographic.

6.4 Adaptability in the Digital Age

Under Categories: *"Digital User-friendliness", "Digital Experience", "Web design"*

One of the themes visible when performing the observations, was digital user-friendliness. All of the observed companies had a significant amount of information about their CSR on their websites and social media. It was noticeable how digitized reporting and well-designed web presence improved clarity. Presenting a significant amount of data on CSR was made more transparent in companies with good online structure and design and digitized features when browsing the sites. Digitized reports, for example used successfully by Unilever, made the presentation of information efficient and precise, which makes it easy for the reader to get information on the company's CSR practices. Unilever had overall well-digitized solutions online that could be considered best practice.

The observations suggest that having various ways of online visibility is a method of adapting to the different types of customers. Well performed customer segmentation, in this case, improves easy access to a wider audience for CSR communication. Companies which presented their CSR activities on different channels of social media showed the highest degree of integrated CSR communication. Companies like Lush, The Body Shop, and L'Oréal displayed varied and active CSR communication in their use of social media. One best practice example of digital visibility was Unilever's CSR communication online, where CSR is fully integrated into all of their web presence. Initiatives as well as other CSR information was extensively communicated, visually clear and easily accessible.

Digitalization could bring extra value to CSR communication, and through the findings, it is evident that the cosmetic companies do not fully use this potential. The potential of creating value is supported by Aksin-Sivrikaya & Bhattacharya (2017), who argue that "doing business through the sustainability lens empowered by digitalization will enable companies to create value for the business, society, and planet" (p.42). It has been shown that companies that utilized the digital possibilities on their websites appear more transparent when their CSR information was communicated in a clear and visually pleasant way. Also, compatibility of websites in smartphones and tablets is essential when customers are browsing websites from different devices.

6.5 Connecting and Illustrating Through Narratives

Under Categories: *"Stories/Narratives", "Articles/Repotages", "Stakeholder Connection", "Personal"*

As mentioned throughout this study, transparency is vital for reliable CSR communication. However, for CSR communication to also prove efficient, more factors should be considered. As discussed by Morsing & Beckmann (2002), one approach is to use narratives as a tool for reaching out and connect to external stakeholders with the goal of obtaining an emotionalized response, thus creating a personal bond between stakeholder and the communicated CSR. Grad (2014) further dwells on that narratives in the framework of CSR communication also can communicate the constructed identity of the company, by conveying significant symbolic meaning. Thus, the use of narratives is not only important for communicating CSR initiatives in a way that lead to stakeholders feeling an emotional connection, but it is also an essential tool for the construction of organizational CSR identity. Therefore, to be able to align CSR communication with conveying the relevance and purpose of the company by the use of tools such as narratives is something that defines best practice.

The analyzed companies that communicated through narratives often had the shape of information regarding the background or aims of CSR initiatives, such as behind the scene of production and sourcing or dissection on how initiatives contribute socially or environmentally. Weleda´s external communication is characterized by the transparency of the origin and sourcing of ingredients of their products, and the company often utilizes narrative stories for this purpose. For example, information in the form of narratives from their herbal gardens, such as sourcing methods specifics and work of employees being performed were explained and showcased. Some tools that were used were interviews with employees and stories from writers and visitors perspective.

Unilever's website, as previously mentioned, reflects the company's holistic and integrated approach to CSR. One tool that is utilized for this purpose is the narrative approach. In mostly the form of narrative news coverages communicating their sustainability work from different angles, Unilever provides the stakeholder with relevant information, linear to the overall external CSR communication as otherwise presented by the company. As expressed by both Morsing & Beckmann (2006) and Grad (2014), the narrative stories are informational and display the clarity that is typical for Unilever's external communication, while still having the capacity of gaining a more emotionalized response than other communication tools, thus using two ways of connecting to the stakeholder.

Another company that utilizes narrative stories notably is KICKS. Narrative stories can be found

on the website and in their members' magazine, KICKS Magazine. It is mostly the previously mentioned project of raising awareness regarding mental health among young women, S.H.A.R.E, that is communicated. In reportages and interviews, mental health issues are explored, and experts are providing insight and advice on the topic. Moreover, in an attempt to decrease the stigma, women currently or previously suffering from mental health issues discusses the subject and share their experiences. In this way, the narrative stories are by stakeholders for stakeholders, thus letting stakeholders fully function as sense-giving and sense-making in the communication process, thus fostering an understanding between stakeholders and company, as discussed by Morsing & Beckmann (2006).

6.6 Extended Ways of Communicating Product Transparency
Under Categories: *"Packaging", "Sourcing", "Certificates"*

One of the themes identified in this study was communication of Packaging, Sourcing, Certificates in a relation to CSR. As customers demand higher transparency on the value chain of their cosmetics, companies are trying to find ways of communicating their sourcing, ingredients, and labor behind the products. A classical way of informing the customer about the product at hand is through labeling. However, best practices presented in this section are extended ways of packaging; innovative ways of communicating the products value chain and content.

The findings demonstrated different ways of presenting this information. Lush is specialized in communicating their products in their stores through signs and customer service that is selling their products exclusively with in-depth information about the origins of the product. Another essential point is their labeling that includes a picture and name of the person who made the product, resulting in a feel of transparency. The effect is a more personal touch that contributes to their brand image as well as communicates CSR through illustrating accountability of the labor of the company.

Another best practice example was by Unilever with their plain language online ingredients list. This is another example of how to increase transparency as an extension to packaging, by making sense of the ingredients list that includes technical terminology because of the EU regulation that demands the use of The International Nomenclature of Cosmetic Ingredients (INCI) system. The scientific names of ingredients are explained on Unilever's website by each product in a user-friendly manner and explained in plain language is also what the ingredient does and what it is made of, resulting in greater product transparency. Besides, the observations show that clearly informing the customer which certifications the company uses and what those mean in practice is important for the company to gain certifications which supports the

accountability of their CSR. A best practice example of this was presented on Weleda's homepage, which takes the customer quickly and efficiently to their certification page where their certifications and what is the criteria behind it is explained. The outcome of the clearly stated certifications is transparent external CSR communication.

Central to the entire discipline of CSR is the concept of transparency and reliability, and as the findings reveal, packaging information of cosmetics can be extended to more user-friendly practices that will contribute to further openness of ingredients as well as the sustainability of the value chain of the products. In other words, accountability is limited, if it does not reveal the products value chain and effects of the product at its different stages of life cycle. Companies should, therefore, prioritize transparency of the products, not only for the sustainability and ecological footprint of the company in general. (Arratia, 2012)

6.7 Demonstration of CSR Roadmap

Under Categories: *"CSR Reports", "Tracking Progress", "Planning"*

CSR reports, Tracking Progress and Planning were the final categories of the observations. Earlier in this study, best practices related to digitized reporting were discussed. This section will focus more closely at the best practices of the *content* of the reports. The term CSR reports is in this study referring to all kinds of CSR and sustainability-related reports of a company. This finding will discuss how a cosmetic company can clearly outline their CSR progress, goals and how to best demonstrate a roadmap displaying how the company is striving towards their CSR objectives.

Transparency can be considered a buzzword in the area of sustainability; therefore it is important to evaluate CSR communication and how to best inform the customer of how companies are planning to reach their ambitious goals. Through the company observations, best practice examples of CSR reporting were identified. The first significant area within CSR reports and tracking progress is the overall clarity of the report and that the customer may easily see the roadmap of CSR progress. The findings suggest that the companies who had a clearly outlined roadmap with a step-by-step plan to achieve their CSR goals seemed more credible in their communication; therefore it could be considered a best practice. To illustrate this, The Body Shop has an advisable example of a CSR roadmap on their Values Report 2015, where they go through every target, how it will be reached and how it will be evaluated. In addition to this, The Body Shop (2016) is displaying not only their next steps and targets but also their past key achievements and how they got there. This results in more transparent when stakeholders may see the consistency of the company's CSR progress over the years.

Another important practice is to show clear statistics and informative examples of the reports as can be seen on L'Oréal's (2018) "Sharing Beauty With All" Progress Report. L'Oréal's way of presenting progress, evaluation and statistics are reader-friendly though the visual design of the report and symbols that guide the customer to navigate and interpret the report effortlessly, therefore it can be used as a best practice example.

Given the above examples, measurable goals, clarity, and evaluation are the core qualities of best practices of CSR reports and tracking of CSR progress. Reporting is a crucial part of CSR communication and accountability. Reporting of CSR should always be measurable and include a concrete action plan. Sustainability reporting should also consider the different stakeholder groups and their interests and communicate accordingly (Kuisma, 2017). The findings suggest that the reports should be easy to find on the websites to increase the transparency of the company and that reports should avoid being written in a way that is too technical for the average customer.

7. Discussion

From the analysis of the six companies external CSR communication, communication approaches that answered well to the Best Practice Criteria were sorted out and organized under seven best practices categories. Further, this thesis aims to discuss what could be possible next practices: seven such next practices will be discussed in this chapter. These next practices are based on the best practices, and thus the communicated material and research that have been used so far in the study; this provides validation to the discussion and to what otherwise could be deemed speculation. The two interviews performed, one with the Swedish PR & communication manager at L'Oréal and one with a sustainability expert at KICKS will be further utilized to provide relevance to next practices and to validate the discussion. The next practices are thus further developments of best practices, but also taken into consideration is the possible development of CSR initiatives and future demands facing the cosmetic industry from the stakeholders. Furthermore, the next practices will take into considerations aspects of the communication that was lacking or not sufficiently displayed by the companies in the analysis of their external communication.

7.1 Further the Integration of CSR in Companies

As discussed under "*Holistic and In-Depth Communication Creates Credibility*", a holistic, proactive and long-term approach to CSR communication could be considered best practice. Instead of using CSR initiatives and the communication of these as an add-on to the business, the analyzed companies displayed (to varying degrees) a well-designed integration or mainstreaming of CSR into the business, something that also was visible in the communicated CSR material.

This focus on the integration of CSR was also something that was lifted during the interviews. The representative from L'Oréal, as mentioned in the analysis, spoke of mainstreaming of CSR as one of the major strategic strategies of the company- thus being and communicating a global cooperation not only prominent in terms of CSR initiatives but moreover, were different sorts of CSR considerations creates part of the foundation of the entire company. However, a fear of being perceived by stakeholders (customers and potential employees) as being guilty of greenwashing was expressed during the interview. When it comes to communicating CSR projects there is, as discussed in the theory chapter, the danger that it from a stakeholder point of

view might be looked at as greenwashing or an add-on to the company. This is neither good for client/customer relationship, nor for the credible communication of imbued ethical values throughout the corporations' different layers and processes. (Morsing & Beckmann, 2006; Sen & Bhattacharya, 2004) Furthermore, a fear that the focus on CSR would overshadow other aspects of the company was also expressed during the interview.

However, as previously mentioned and stated by Morsing & Beckmann (2006), communication expressing mainstreaming of CSR might instead lead to stakeholders perceiving the company as more ethically transparent rather than the opposite, if thought through communication strategy is utilized- integrated CSR could thus prevent the given impression of greenwashing. As almost always, it seems to come down to the transparency of communication is not only what is communicated but how and to what extent it is communicated. Thus, integrated CSR seems to be dependent on proactive and transparent communication strategies.

Although the risk of the company being perceived as greenwashing should be considered when deciding the approach to CSR communication, the growing demands from stakeholders that companies should both perform and communicate CSR to a greater extent should be considered first. Integrated CSR as defined by harmonization of CSR related strategies and the general attitude within a company, should be the road towards a further focus on CSR on every level within the cosmetic industry. Although the cosmetic industry is already in a leading position when it comes to the extent of CSR focus, there is no doubt that CSR could and should be further integrated in companies in the field. The increasing demand for such development from stakeholders, as well as the need for environmental considerations by all industries, evidently points in that direction.

7.2 Corporate Social Advocacy: Do not Only Perform -Inform!

As discussed under the theme "*Advocacy as a Way of Contributing to Social Sustainability*", relevant advocacy was identified as a best practice. The representative from KICKS explained in the interview the importance of relevant initiatives in advocacy, which allow the company to holistically work with the subject. Thorough and well communicated advocacy work, according to the observations of this study, give an impression of sincere and valid CSR communication. Next practice recommendation is to increase the informative and communicated part of corporate advocacy, thus increasing the social impact of CSR communication.

As discussed earlier, advocacy in today's social media environment is a delicate matter which requires know-how of the subject and carefully planned and strategized communication. The

importance of analyzing advocacy in regard to companies own market areas should be emphasized. Social corporate advocacy usually concern controversial topics, as discussed in the findings section, and what is controversial is dependent on the area specific context. Taking a stance in abortion rights in Sweden could be considered a mainstream topic, but the same cause in the Middle East could be a more radical move, even though the importance of the human rights advocacy of oppressed groups is highlighted in areas where access to rights and services is prohibited. Thus, it is important to calculate the financial effects of corporate advocacy; the company needs to weigh the importance of the topic against the potential losses of customers who could start boycotting the company. Even CSR has trends that are "hot topics" in the industry. The representatives from L'Oréal and KICKS that were interviewed for the study, both emphasized the need for sustainable and long-term topics and initiatives and to not be too affected by trends. This supports the finding of the importance of long-term strategic planning when it comes to CSR communication. For example, reaching out to partners who work with the same social or environmental issue could be helpful.

Corporate advocacy is a effective way of communicating CSR, which is why advocacy should be considered an option for socially conscious cosmetic companies. As confirmed in the interviews with Kicks and L'Oréal, corporate advocacy is not for the sake of good PR but to build sustainable businesses that could make broader impact on societies. Having a topic that is aligned with the business is also recommendable. A company which is communicating support to a cause may seem shallow if no further work is done with the issue. Hence, concentrating on issues that are in line with the company's business and values are both effective and make more sense. Raising awareness is a great responsibility for ethical companies, and it needs to be done well and be informative in order to reach full potential. Corporate advocacy could create credibility in the eyes of the stakeholders, however when done with unintentional ignorance, it may harm the brand image.

7.3 The Importance of Community Connection: Further Local Focus

As explored under "*Think, Do and Talk Locally*", emphasizing the local community has become somewhat of a CSR communication trend the last couple of years. Even global companies currently cater more area-specific initiatives and communication to stakeholder demographics, as this study has previously shown. To take into consideration needs, demands and preferences of smaller demographics might be time consuming but it also brings plenty of rewards to companies which do the investigative work- local CSR communication is a great way to involve stakeholders in the sensemaking process thus increasing the relevancy and attractiveness of the

local market (Morsing & Beckmann, 2006). It may also help in the local recruitment process. Moreover, much indicates that consumers and different stakeholders increasingly prefers locally streamlined communication. The representative from L'Oréal discussed that twenty years ago international equaled glamorous and global campaigns were widespread- now, an increasing number of consumers prefers commercial approaches that feels closer to home, for example, delivered by a local influencer or otherwise being inspired by the targeted market. With the case of communicated material about CSR initiatives, the local connection might be even more meaningful since it creates a feeling of realness which may lay the foundation of stakeholder empathy- a valuable reaction when conveying so-called soft values.

New technological advances (social media such as Facebook, Instagram and Snapchat), and the communication opportunities they provide (such as influencer marketing, Facebook-events, specific store or company Facebook-pages) have indeed provided a new way of connecting to the local community. If the stakeholder preferences and market trends continue this development towards a more connective and personal communication, next practice would be to focus even further on the local aspect of CSR communication. This is something that many companies can work with further. Out of the companies that were investigated in this study, all showed initiative towards communicating and connecting more locally, but the degree to which they performed this differed. For example during the research, international companies with a substantial presence on the Swedish market communicated no information regarding CSR on their Swedish website. On the international website, there was an overflow of clearly outlined information on the topic. To provide a country-specific website with extensive information about how a company works with CSR is best practice and most undoubtedly next practice for those companies which do not have on yet. This does not only allow the presentation of easy to grasp material, but also easy to locate information for stakeholders.

Overall, the findings showed that even if these leading companies are in many ways prominent when it comes to local communication, technology and innovative strategies offer the possibility to expand further and deepen the local connection. The findings also show that social media along could be utilized to a greater extent for this purpose- surprisingly many companies did not use social media for CSR communication or did so only to a limited extent. Similarly, more advantage could be utilized from cooperation and learning from local abilities, whether these are employees of the company, local influencers or stakeholders.

7.4 Utilize Technology in Search for Greater Openness

The best practice section "*Adaptability In The Digital Age*" focused on innovative and informative ways of using technology when communicating CSR. As discussed earlier in the findings section, digitalization is not fully integrated to its full potential in CSR communication. The best practices identified some well-executed website designs and digital reporting, but much more can be done in this area. Digitized reports should be mainstreamed in the industry to provide easy access and user-friendliness to large amounts of sustainability data, as well as to encourage the stakeholders to access the information. A concrete and straightforward example of the benefits of digitized reports is the easier to locate the CSR information without having to download PDF reports from the websites. Digitized tracking of processes could allow the companies to communicate CSR processes, such as initiates and environmental goals, displaying operations and progress in real-time. Another digital area that could be utilized would be e-learning to stakeholders, or virtual games or quizzes to allow the stakeholders to engage in a fun way. Live streamings could be a good method to show sourcing of products or CSR initiatives in real time. E-accessibility for people with disabilities is not widely considered in the design of websites and reports, an essential next practice recommendation in designing inclusive services for the stakeholders. Internationally, the Web Content Accessibility Guidelines, prepared by the World Wide Web Consortium (W3C) provide information on how to improve web accessibility to people with disabilities (W3C, 2018).

7.5 Illustrate More: Focus on Inclusiveness, Clarity and Emotion

Under the finding "*Connecting and Illustrating Through Narratives*", the power of using narrative stories as a tool for CSR communication was illustrated. The possibility of communicating information together with the emotionalized response and relatability narrative stories evoke with stakeholders may create a connection between company and stakeholder, and thus proves to be an effective communication method of CSR projects (Morsing & Beckmann, 2006).

When researching the companies in this study, it was noted that although performed in some way by all participating companies, a narrative telling is nevertheless an approach that could be utilized more. In most cases, the narrative stories were communicated through the companies websites, often under a section dedicated to CSR information. However, social media such as Facebook and Instagram were used to a surprisingly low rate when communicating narrative CSR communication by most companies. This must be deemed surprising since social media is well suited for the task: it combined the focus on pictures, the possibility of using of a personal

tone as well as the direct connection and feedback to stakeholders. It is also a channel that only keeps growing a therefore surely should be further implemented in the communication. As mentioned earlier in the discussion, the possibility of utilizing social media more is not only apparent in regard to the narrative approach but to CSR communication in general. The inclusive quality of social media when communicating narrative stories such as written reportages, pictures or videos should also not be forgotten, together with stakeholders opportunity to spread the word.

As discussed, Grad (2014) writes that narratives in the framework of CSR communication also can communicate the constructed identity of the company, by conveying significant symbolic meaning. This makes narratives a valuable external communication tool, especially when there is a need to remind stakeholders of core values and functions of a company, for example in times of change or when facing disruption.

7.6 Eliminate Doubts with Transparent Packaging Information

The best practice of "*Extended Ways Of Communicating Product Transparency*" provided insight on how companies are currently communicating their product information such as ingredients, sourcing, and the supply chain in general. In the interview with L'Oréal for the current study, the interest to develop the communication of product information further was emphasized. This is, however, more challenging to large companies with hundreds, if not thousands of products. The findings suggest that there are more ways of communicating product information than just the labels on the packages or certification logos. The amount of information throughout the supply chain is considerable, but displaying it openly will provide the consumer with full transparency of the products. This could be done through easy to use databases online, that was not utilized to the full extent in the observations, even though some companies do come close with their current solutions, such as Unilever. Having supply chain databases mainstreamed among the industry would make it easier for the stakeholders to gain more information as well as compare sustainability details between companies and products. A unified way of communicating product transparency could potentially increase the customers interested in companies' products and through that, put pressure on the whole industry. That again could result to increased sustainability in general in the cosmetic industry. A positive trend is, according to our interview with L'Oréal, that stakeholders such as distributors, wish for greater openness and clarity in packaging. These stakeholder demands can act as a driving force for the whole industry in PR and packaging development.

Another gap that was observed during the study was the way of presenting certificates and self-certification of companies online and on products. Self-certification was often presented in an unclear way that might mislead the consumers. This should be done very carefully, and explain to the stakeholders which certificates are verified by third-party evaluation and which are evaluated and monitored by the company. This is no critique of self-certification of sustainability per se, but communicated clarity and transparency of what is required to gain a specific certificate is needed. It is essential to inform the public of who monitors and evaluates the process of certification and that self-certificates and third-party certificates are clearly stated separately to avoid confusion for the stakeholders. As discussed with the representative from L'Oréal, customers tend to choose products with certificates even if they do not know exactly what that specific certificate implies. This is something for cosmetic companies to consider when tackling the question of certifications.

7.7 Increase Your Credibility with Clarity and Preciseness

Coming back to the theme of transparent CSR reporting and policy, as was discussed in the findings under "*Demonstration of CSR Roadmap*", improvements in the area of transparency and clarity is needed. Clarity and preciseness were thus chosen as a next practice, even though the concepts might be viewed as self-evident. As long as CSR is not fully mainstreamed in communication and practiced systematically and transparently, it remains a goal for the companies and thus a next practice recommendation for the cosmetic industry.

An area that should be developed is the way CSR is communicated on the websites; a clear gap was identified in structuring and design of CSR communication in several companies. This was supported by the representative from L'Oréal, who emphasized the importance of transparency and clarity and the fact that CSR should be more visible to the customers. Since CSR communication should aim towards being clear and transparent, the design of communication should be clearly outlined, stating policies and reports separately from other CSR related articles and narratives. In a few of the observed companies, it was unclear what was meant as actual sustainability commitments to the stakeholders. Taking a stance in a CSR issue is not yet a policy nor an official promise of the company to do better, and the stakeholder should not have to guess if something is a promise or only a statement. This was one of the most valuable findings in the study; thus it is a definite improvement area for many companies.

Based on the findings, it is recommendable to show past and present of the CSR processes, to communicate the development of CSR actions as well as the goals and an action plan to reach those ambitions. There are different ways to illustrate this, and mixed methods could serve

several customer groups; some prefer video, some GIFs, sound, drawings, cartoons, to name a few. There are several ways of communicating CSR to the customer segments, and the potential is not widely used according to the findings of the study. It is a matter of to whom one are communicating and what is the best way to get the message through to the different stakeholder groups. Another recommendation is to show more of CSR research and development (R&D), because it provides an image of an innovative and visionary actor of sustainability. One observation was that R&D was not prioritized in CSR communication, even though several of the companies are doing high level research in the area of sustainability and product development. For example, the representative from L'Oréal talked in the interview about the will of communicating more their extensive R&D to the stakeholders.

8. Conclusion and Future Research

The purpose of this thesis was to investigate how six cosmetic companies, in the forefront when it comes to CSR initiatives and communication, communicated their CSR work externally. The aim was to find current best practices as well as next practices. By researching the field of CSR communication as well as the external CSR communication performed by the chosen companies, a Best Practice Criteria was created. To further deepen the analysis and the discussion, interviews with representatives from two of the investigated companies were performed. The Best Practice Criteria and the interviews were later used to analyse the communicated material and to develop seven best practices themes that were gathered under the headlines of *Holistic and In-depth Communication Creates Credibility; Advocacy as a Way of Contributing to Social Sustainability; Think, Do and Talk Locally; Adaptability in The Digital Age; Connecting and Illustrating Through Narratives; Extended Ways of Communicating Product Transparency* and *Demonstration of CSR Roadmap.* Under each best practice theme, the companies external material was thoroughly analyzed to find specific communication practices relevant to other companies in the sector to take notice of.

In the discussion, seven next practices developed from the best practices were presented; *Further the Integration of CSR in Companies; Corporate Social Advocacy: Do not Only Perform -Inform!; The Importance of Community Connection; Further Local Focus; Utilize Technology in Search for Greater Openness; Illustrate more: Focus on Inclusiveness, Clarity, and Emotion; Eliminate Doubts with Transparent Packaging Information* and *Increase Your Credibility with Clarity and Preciseness.* These were created with consideration regarding how today's best practices are going to develop due to new possibilities and change in demand from stakeholders, as well as due to the overall development of CSR work and communication in the cosmetic sector. The underlying aim of this thesis was to create an inspirational study that would gather valuable information and guidelines for other companies to consider when working with CSR communication. Further, this study may also be used for benchmarking by companies within the cosmetic industry. The results of the study indicate that the discussed themes for best and next practice could contribute to a more transparent and high-level communication that can further improve the communication of CSR.

The topic of best practice CSR communication in the cosmetic industry was chosen due to the lack of similar research available, as well as for the relevance of the subject. The findings of this study provide concrete suggestions on how to increase stakeholders awareness of CSR and thus

eventually contribute to more significant social and environmental change. The positive aspect is that the companies that are in the forefront of CSR communication already are performing impressive CSR work. This work, however, does not always to the fullest degree transfer through their communication efforts. Digitalization should be utilized to a broader extent and may be utilized in business innovation related to CSR communication. Well informed and executed advocacy efforts and awareness raising has the potential to reach especially young women and men who are active users of social media. Speaking up against oppression and injustice in the society as a company will most likely be noted positively by the stakeholders. Living up to ambitious company values can be a challenge in the cosmetic industry, but could hopefully act as a competitive advantage in the long run.

Although the development of CSR looks bright, not at least for the cosmetic industry, companies will have to act in an even more ethically responsible manner to the environment and society in the future. Thus, research on the topic of CSR work and the communication of it is needed to deepen the knowledge for industry and stakeholders, provide inspiration and overall further the development of the field. Further research on the topic could focus on internal CSR communication, as opposed to the external focus of this study. Another relevant topic could be the managerial aspect of CSR communication and development, and the possibilities and responsibilities that leaders have for driving CSR forward.

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10. Appendix

10.1 CSR Communication Questionnaire: Best Practices Example

-Does the company's CSR work have a specific focus area?

-What kind of CSR projects do you have?

-Which departments are working with CSR in the company?

-How does the company implement and motivate CSR development internally?

-How does the company communicate its CSR work? What are the external communication strategies for CSR?

-What kind of external CSR communication has been shown to be the most effective?

-What are the companies strengths in CSR communication? What aspects could be improved?

10.2 Participant Consent Form

CSR Communication: Best Practices Example, **conducted by Paula Pönkänen and Elsa Wedendal in the spring of 2018 for Lund University, the School of Economics and Management.**

-Consent to take part in research I voluntarily agree to participate in this research study. I understand that even if I agree to participate now, I can withdraw at any time or refuse to answer any question without any consequences of any kind.

- I understand that I can withdraw permission to use data from my interview within two weeks after the interview, in which case the material will be deleted.

- I have had the purpose and nature of the study explained to me and I have had the opportunity to ask questions about the study.

 - I understand that I will not benefit directly from participating in this research.

- I understand that disguised extracts from my interview may be quoted in dissertation, conference presentation or published papers that are related to the this study.

- I understand that signed consent forms and original audio recordings will be retained in a secure location, only Pönkänen and Wedendal has access to the interview data.

- I understand that I am free to contact any of the people involved in the research to seek further clarification and information.

- I agree to my interview being audio-recorded.   **YES ☐   NO ☐**

-I agree that the name of the company where I am working will be used in the thesis **YES ☐ NO ☐**

-I agree that the name of my title will be used in the thesis **YES ☐   NO ☐**

Elsa Wedendal
(Contact information removed)

Paula Pönkänen
(Contact information removed)

Supervisor:
(Contact information removed)

Signature of research participant

_____

_____

Signature   Date

Signatures of the researchers:

 I believe the participant is giving informed consent to participate in this study

_____

_____

Signatures   Date

10.3 Observation Form for Researching External CSR Communication Data

Name of the Company:

Main CSR- focus:

Channels observed:

General notes for later discussion:

How is CSR communicated through the company's digital presence?   /   Comments

CSR POLICY	KEY WORDS:
CSR REPORTS	KEY WORDS:
CERTIFICATES	KEY WORDS:
NARRATIVE STORIES	KEY WORDS:
PACKAGING (as presented online)	KEY WORDS: