



The conscientious corporate brand: definition, operationalization and application in a B2B context.

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3 **The conscientious corporate brand: definition, operationalization and application in a**
4 **B2B context.**
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7 **Abstract**
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10 **Purpose** – As B2B firms face increasing scrutiny due to increased stakeholder awareness of
11 environmental and social concerns, doing business with a conscience has become an
12 important imperative. Despite a growing focus on conscientious corporate branding (CCB),
13 the construct has never been clearly defined and many of the exemplars used to depict CCB
14 have focused on a B2C context. The objectives of this research are to define CCB, to develop
15 a framework that leaders can apply to build and manage a conscientious corporate brand and,
16 to demonstrate application of the components of the framework in the B2B context.
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22 **Design/methodology/approach** – The study uses an exploratory approach and focuses on
23 extant literature relating to operating with a conscience, including organizational purpose,
24 ethical leadership, ethicalization of the organization, stakeholder co-creation, sustainability
25 and corporate social responsibility.
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30 **Findings** – The study shows how companies in a B2B context can use a framework that
31 includes dimensions of purpose, ethics, stakeholder co-creation, sustainability and CSR to
32 build a CCB through reconciling and integrating leadership and stakeholder perspectives to
33 create and communicate sustainable and responsible behavior.
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38 **Research limitations/implications** – This study opens the door for further research into the
39 actions required to build CCB's. There is a need to validate the CCB framework in future
40 studies.
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44 **Practical implications** – This study identifies how to build a conscientious corporate brand
45 and applies it in the B2B context.
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48 **Originality/value** – This study expands our understanding of CCB's by providing a
49 definition and framework to guide scholars and practitioners. Given the paucity of focus on
50 CCB in the B2B context, we exemplify the framework using B2B examples.
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54 **Keywords:** Conscientious Corporate branding, Organizational Purpose; Ethical leadership;
55 Ethicalization; Sustainability; Corporate Social Responsibility
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60 **Paper type:** Conceptual paper

Introduction

While B2B firms have embraced corporate branding, their leaders are now looking at the environmental and social effects of their business strategies. Research has suggested that customers, employees and executives want business to not only react and adjust to these, but to develop environmentally conscientious cultures that enable them proactively shape environmental, social and governance best practices (Borazon *et al.*, 2022; Han *et al.*, 2022). In line with the growing focus on the development of a conscientious culture, the concept of conscientious corporate branding (CCB) has attracted increased attention in the marketing literature (Iglesias and Ind, 2020; Olsen, and Peretz, 2011; Rindell *et al.*, 2011). Corporate branding applies a single brand across the entire organization; the corporate culture becomes the very foundation of the corporate brand (Hatch and Schultz, 2001), and must encompass corporate values (Balmer and Wilson, 1998; van de Ven, 2008). A corporate brand should differentiate itself from competitors through its values (Vallaster and Lindgreen, 2011) as well as provide its stakeholders a brand covenant or promise (Balmer and Gray, 2003). The management of the corporate brand extends beyond the establishment of brand identity and includes the management of visual, verbal and behavioral expressions of the corporate brand across stakeholder groups (Abratt and Kleyn, 2012). Although leadership is responsible for the creation of the corporate brand, the assessments of stakeholders ultimately determine the strength of the corporate brand.

While many authors have studied CCB's, there are a number of gaps in the CCB literature. Curiously, there is no established definition of a CCB. The operationalization of CCB's has also been limited. Iglesias and Ind (2020) call for additional research to define the key characteristics of a CCB and for academic researchers to explain how CCB's define and embrace a corporate brand purpose, link their purpose to strategy and develop performance indicators to measure their achievements. In explicating CCB's many studies have referenced examples of consumer-focused organizations like Stormberg (Olsen and Peretz; 2011) and Patagonia (Iglesias and Ind; 2020). Despite the importance and prevalence of B2B brands, the use of these to exemplify CCB is sparse. Sustainable business practices are inextricably linked to the development of CCB's and in this regard, there is also a lack of focus on management of sustainability in the B2B context (Sharma, 2020).

The objectives of this research are to draw on extant knowledge to provide a definition of conscientious corporate brands, to develop a framework that leaders can apply to build and

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3 manage a conscientious corporate brand and, to demonstrate application of the components in
4 the B2B context. The objectives for our research are part of epistemological enquiry related
5 to both the scholarship of integration (Boyer, 1990) that seeks to synthesises knowledge and
6 place it in its broader context as well as the scholarship of application (Macfarlane and
7 Spence, 2003) which seeks to apply knowledge to specific problems.
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13 Conscientious corporate branding is a nascent concept. The word “conscientious” is often
14 deployed in the psychology literature where it may be viewed as personality trait that refers
15 to a spectrum of constructs including delay of gratification, ego control, effortful control,
16 self-control, self-regulation and impulse control (Roberts *et al.*, 2014). When applied in the
17 marketing and sales literature, “conscientiousness” has been associated with traits like
18 hardworking, dependable, organized and self-disciplined (Yang *et al.*, 2011). The word has
19 also been associated with business and marketing activities that are honest and emphasize
20 societal goals over economic objectives (Fagerhaug and Andersen, 1998). “Conscientious
21 capitalism” refers to the development of business practices that create mutual benefit for
22 business and wider society (Neville; 2008). The tenets of responsibility and the importance of
23 taking a longer-term view are common to the varied applications of the term.
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34 The term “conscientious corporate brands” was popularized by Rindell *et al.*, (2011) who
35 suggest that the “conscientious character of a corporate brand may be evaluated and
36 developed by considering the components of climate change, environmental impact, internal
37 corporate codes of ethics and external corporate codes of ethics of the company as
38 dimensions of the corporate brand” (Rindell *et al.*, 2011, p.715). These authors add that their
39 model makes an important contribution and lays the foundation for further research.
40 The Rindell *et al.*, (2011) model has been replicated in Canada (Hutchinson *et al.*, (2013),
41 Taiwan (Lee *et al.*, 2012) and South Africa (Bogaards *et al.*, 2012). All these studies
42 validated the scales used to measure the role of climate change, environmental impact, and
43 both internal and external codes of ethics.
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53 In addition to associating ethical and environmentally sustainable conduct, Corporate Social
54 Responsibility (CSR) has also been explicitly linked to conscientious branding. Olsen, and
55 Peretz, (2011) observed that a conscientious brand should engage in significant CSR
56 activities (relative to sales) that have a significant impact on stakeholders and should be long-
57 standing and based on altruistic motives.
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3 The relationship between CSR and sustainability requires further attention as there is some
4 confusion about these constructs; researchers and practitioners sometimes use the terms
5 interchangeably. Some typologies of sustainability refer to three aspects of sustainability that
6 must be managed by firms; environmental, social and economic (Asif *et al.*, 2011; Ajmal *et*
7 *al.*, 2018). Whilst some authors, like Rindell *et al.* (2011) have specifically linked
8 environmental sustainability to CCB, others, like Olsen, and Peretz, (2011) have specifically
9 referenced CSR and in so doing, have associated the social aspect of sustainability with CCB.

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11 Although CSR been seen as an important way for brands to make a contribution to society
12 (Golob and Podnar, 2019), the practice of using CSR without integrating it into business
13 processes has been criticized as insufficiently responsible, insincere and illegitimate (Iglesias
14 and Ind, 2020). In contrast to deploying CSR as a bolt-on rather than built-in strategy
15 (Dowling and Moran, 2012), building a CCB requires co-operation across an organization's
16 entire supply chain (Rindell *et al.*, 2011, Boggaards *et al.*, 2012; Hutchinson *et al.*, 2013).

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18 In addition to being embracing a transformative purpose and being integrated across the
19 supply chain, Iglesias and Ind (2020) stress the need for active stakeholder co-creation in the
20 development of CCB's in ways that go beyond serving clients and shareholders but also take
21 into consideration employees, partners and society.

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23 Extant literature on CCB's emphasizes the importance of ethics, social and environmental
24 sustainability and stakeholder co-creation across a firm's value chain. Accordingly we define
25 a conscientious corporate brand as:

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*A corporate brand that is perceived by stakeholders to prioritise ethical leadership
and co-creation across all value-chain related activities in ways that contribute to
social and environmental sustainability.*

In order to develop a framework that leaders can apply to build and manage a CCB, we
review literature on the key constructs that form part of our definition including ethical
leadership and ethicalization, stakeholder co-creation, sustainability and corporate social
responsibility. Given the importance of aligning branding activities with organizational
purpose and the association of purpose with sustainability, we also consider the role of
corporate purpose in the literature review. We go onto draw on literature studied to propose

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3 and explain a framework to guide the building and management of CCB's before drawing
4 B2B exemplars to showcase the use of the framework in practice. We conclude by making
5 recommendations for practitioners and future research.
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8 9 **Literature Review**

10 11 *Organizational Purpose*

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13 There are increased calls for organizations to adopt a sense of purpose that is higher than
14 simply making a profit by selling products and services. Fink (2019) stated that the public
15 should hold organizations accountable and therefore it is up to businesses and businesses
16 themselves to set higher standards. Researchers believe that the primary role of a business
17 leader is to instill a common sense of purpose in the organization (Bartlett and Ghoshal,
18 1994). Bartlett and Ghoshal (1994, p. 88) defined purpose as "the statement of a company's
19 moral response to its broadly defined responsibilities, not an amoral plan for exploiting
20 commercial opportunity." Henderson and Van den Steen (2015, p. 327) conceptualized
21 purpose as "a concrete goal or objective for the firm that reaches beyond profit
22 maximization." A higher purpose imbues the organization with value and, through actively
23 supporting employees to identify with and find meaning in it, stimulates commitment and
24 inspires action (Ellsworth, 2002). A wider purpose may play a role in attracting and retaining
25 employees (Delaney and Royal, 2017). It may appeal to younger people, who are known to
26 bring different work value preferences (Van Tuin *et al.*, 2020). Very few organizations excel
27 at operationalizing their purpose, which organizes human effort at a deeper level. An
28 organization fully operationalizing its purpose would be ultimately harmonized to its world,
29 moving continually toward opportunity, systematically challenging the obvious, and
30 wordlessly yet synchronously making the minute adjustments each demands (Chevreux *et al.*,
31 2017).
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35 Purpose is deemed to be at the core of successful branding (Annweiler, 2018) and can serve
36 to not only transform an organization, but also to empower customers and other stakeholders
37 and foster transformation of their practices (Hajdas and Kleczek, 2021). Whilst statements of
38 organization purpose do not automatically translate into enhanced sustainable or ethical
39 behavior, organizations that set their purposes beyond shareholder returns are, by definition,
40 focusing on the broader impact of their activities and thus embracing a more conscientious
41 approach.
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Ethical Leadership

The leader has the major influence on the principles of governance of the corporate brand. A leader acts ethically and responsibly serving as the administrator of the brand. Ethical leadership is defined as “the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making” (Brown *et al.*, 2005, p. 120). Ethical leadership has been argued to be important for corporate brands because of its positive effect on an array of employees’ attitudes and behaviors (Chughtai *et al.*, 2015; Oumlil and Balloun, 2017; Piccolo *et al.*, 2010). Hoch *et al.*, (2018), in a meta-analysis, suggest ethical leadership improves desirable employee outcomes, such as brand citizenship behaviors, job satisfaction, employee engagement, and brand commitment.

Ethical leaders express the purpose, vision and values of the corporate brand and of the brand hierarchy, from a base of ethical values. The purpose of the organization should include solutions to economic, environmental and social issues focused on multiple stakeholders. The leader should ensure that all decision-makers at senior levels have the required knowledge related to the economic, social and environmental issues. “They connect the purpose and goals of the organization with that of the internal employees and external stakeholders” (Leigh, 2013, p. 6). Doohan (2007, p.65), asserts “two attitudes are critical to leadership, personal integrity in relation to one’s vision of life, and integrity in relation to the organization’s primary values, issues and loyalties.” Effective leaders are capable of protecting their employees and advocating improvement instead of censuring them. Another indication of effective leaders is their ability to motivate and influence followers and encourage excellence and innovation (Sitkin and Lind, 2011).

Studies determined that when leaders treat employees fairly and respectfully, they repay the leadership treatment by building a social exchange relationship (Blau, 1964; Brown *et al.*, 2005). “When an individual discovers genuine and meaningful alignment between his or her own personal values with those of his or her employer, a powerful connection is created” (Dean, 2008, p. 1). Values-based leadership is primarily defined as leading by example, that is, doing the right thing for the right reasons and not compromising core principles. A leader who embraces this type of thinking can become very successful in fostering strategic vision and gaining the support and partnership of other potential business partners (Dean, 2008). Nejati *et al.*, (2020) show that ethical leadership has a significant favorable effect on

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3 employees' engagement with sustainability and CSR practices. A study by Lin *et al.*, (2020)
4 showed a corporate brand that practices ethical leadership and good governance and has a
5 high CSR score tend to have a positive effect on organizational performance.
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8 9 ***Ethicalization***

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11 It is not only strong leadership that safeguards ethical standards; ethical business stems from
12 an ethical corporate culture (Sinclair, 1993). Berrone *et al.*, (2007, p. 36) define 'corporate
13 ethical identity' (CEI) as "the set of behaviors, communications, and stances that are
14 representative of an organization's ethical attitudes and beliefs". Stakeholders play a key part
15 in the formation of society's ethical demands and CEI appears as a standard by which
16 stakeholders compare the corporate brand's ethical behaviors to their expectations. A strong
17 CEI signifies compliance with the ethical demands of the organization's stakeholders,
18 resulting in higher levels of stakeholder satisfaction. Satisfied stakeholders are then predicted
19 to be more willing to provide their services and resources to the organization, thereby
20 heightening performance (Berrone *et al.*, 2007).
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29 Ethicalization according to Fukukawa *et al.*, (2007) involves four aspects. The first aspect of
30 ethicalization involves the motivations that instil a corporate brand with an ethical mindset
31 and which lead to its social receptivity. Ethical identity is always initiated by one of the
32 following three forces: the altruistic beliefs of a leader; strategic alternatives as gaining
33 competitive advantage in the face of global competition; and external forces such as changes
34 in legislation or societal norms. The second aspect of ethicalization focuses upon the
35 management of ethical identity. Once corporate brands have decided to pursue greater social
36 receptivity, sound implementation is necessary which comprises of a set of policies and
37 procedures, and committee work that will achieve set objectives. In addition, everyone needs
38 to understand their specific role and responsibilities and they must be subject to audits and
39 control. A third aspect of ethicalization focuses on the relationship between communicating
40 strategies and policies and demonstrated activity related to sustainability, CSR, and ethics. In
41 other words, are the corporate brand's actions in alignment with its approved identity or are
42 its public relations merely corporate rhetoric. The fourth aspect of ethicalization considers the
43 relevance of customer and stakeholder perceptions.
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55 Codes of ethics are just the first step in achieving higher ethical levels (O'Dwyer and
56 Madden, 2006) and that mere implementation of a code of ethics may not reflect an
57 organization's honest level of ethical practice (Wood and Rimmer 2003). The sheer presence
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of a code of ethics does not assure that employees will employ ethical behaviors, nor does it ensure execution, and it may not necessarily echo higher ethical values (Valentine and Barnett, 2003; Wood and Rimmer, 2003). Employees are both recipients and bearers of efforts to ethicalize. The translation of leadership intentions into appropriate ethical conduct on the part of employees needs to take into account a variety of factors including employee perceptions of personal control and perceived voice opportunity (Babalola *et al.*, 2019)

Stakeholder Engagement

Stakeholder-oriented marketing, due to its more expansive perspective than the traditional customer-orientation, makes organizational members continuously aware of and willing to act on various stakeholder issues (Du *et al.*, 2013). Stakeholders play a critical role in building strong corporate brands. They matter not only because they are the ultimate arbiter of the strength of the corporate brand. Their interests not only need to be incorporated into an organization's strategy; when effectively engaged, they can play a valuable role in co-creating solutions with an organization.

Stakeholder theory prescribes that a firm should work for the benefit all those that have a stake in it. Stakeholder theory literature demonstrates that there are an array of viewpoints regarding "who and what really counts" (Mitchell *et al.*, 1997) and can be classified as descriptive or empirical, instrumental and normative (Donaldson and Preston, 1995). The ethical stance of an organization is based on the expectations of society – the legitimate claims made by the constituencies with which the organization interacts (Mitchell *et al.*, 1997; Wood, 1991). Stakeholders want their objectives to be met in order to provide a firm with resources (Mainardes *et al.*, 2011). The key is for firms to determine how to prioritise the needs of the various stakeholder groups and whether all stakeholders should receive the same treatment (Hult *et al.*, 2011).

Stakeholders experience a corporate brand's values through its goods and services, as well as at every touch point (Balmer and Wilkinson, 1991). Socially responsible leaders must determine the issues faced by various stakeholder groups; seek possible solutions; consider the advantages, disadvantages, and trade-offs that follow each solution; and finally select and implement a solution that satisfies the interests of all stakeholders (Zhu *et al.*, 2014).

Developing close relationships with key stakeholders creates intangible resources that are the basis for a sustainable competitive advantage. Hence, an organization's leadership should perceive the importance of these relationships and include them in their strategic plan

(Bendixen and Abratt, 2007; Benn *et al.*, 2016; Berrone *et al.*, 2007). Stakeholders form an impression of a firm resulting in either positive or negative consequences (Benn *et al.*, 2016). According to Ozanne and LeCren (2011), favorable environmental and social strategies lead to increased trust and commitment from stakeholders, customer satisfaction and favorable supplier decision criteria.

Stakeholder management research suggests that stakeholder relationships constitute organizational resources that help organizations develop new capabilities (Aragón-Correa and Sharma, 2003; Surroca *et al.*, 2010). Because stakeholders and firms have comparable concerns, they should work together. They should establish what social and environmental concerns that stakeholders are troubled about and then furnish information on how their firm is dealing with these issues (Maignan *et al.*, 2005). Iglesias and Ind (2020) made a cogent case for the need for corporate brand builders to actively co-create with stakeholders to strengthen corporate brands generally, and specifically in the case of CCB's. Co-creation calls for a different engagement paradigm and demands an organizational mindset that views stakeholders as potential collaborators (Iglesias *et al.*, 2020). Companies that seek to actively co-create with stakeholders need to focus on accessibility, dialogue and transparency and also need to be willing to take the risks that come with exposing culture and management practices (Hatch and Schultz, 2010). Co-creation is a dynamic process that involves communication, internalization, contestation and elucidation (Iglesias and Ind, 2020)

Sustainability

Manufacturers are under pressure to change their behaviors and develop environmental sustainability methods to adhere to increasing demands for products produced in an environmentally sustainable manner (Blenkhorn and MacKenzie, 2017; Kumar and Christodouloupoulou, 2014; Sharma *et al.*, 2010). Sustainability is a path to conduct business ethically, globally shifting the focus of business purpose from mainly economic goals to an evenness among economic, environmental, and social goals (Chabowski *et al.*, 2011). Berger *et al.*, (2007) define sustainability as corporations' recognition of how social, environmental, and economic concerns affect their culture, decision making, strategy, and operations. Building on Varadarajan (2017), Vesal *et al.*, (2021) define environmental sustainability as an organizational activity directed at reducing pollution and increasing the efficient use of energy and other resources to diminish the detrimental effects of firms' activities on the environment. Sustainability is "development which meets the needs of the present without

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3 compromising the ability of future generations to meet their own needs” (WCED, 1987; p.
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7 The multidisciplinary nature of scientifically established knowledge on sustainability has
8 generated a number of different terms to describe some or all of its components, including
9 sustainable development, triple bottom line, green business, environmental management,
10 corporate social responsibility (CSR), and corporate citizenship. (Kumar and
11 Christodouloupoulou, 2014).

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16 Environmental sustainability concerns pollution prevention, waste minimisation, and
17 reduction of energy and raw material consumption, focused on diminishing the detrimental
18 consequences of an organizations' activities on the environment (Antolin-Lopez *et al.*, 2016;
19 Gupta and Kumar, 2013). Sustainability practices include: adopting a green channel of
20 distribution; advocacy of green products for driving demand; participation of B2B customers
21 in sustainability initiatives — life cycle management; participation of B2B customers in
22 sustainability initiatives — value chain management; collaborative efforts for optimum usage
23 of resources; innovation using less resources; sustainable product design; remanufacturing
24 and recycling; risk management through engagement and reporting; and efficient and eco-
25 friendly transportation networks (Kumar, and Christodouloupoulou, 2014). Whilst some
26 authors view firm efforts to create social good as an integral part of sustainability (Assif *et*
27 *al.*, 2011), others equate the term sustainability with environmental sustainability and equate
28 social sustainability efforts with corporate social responsibility (CSR).

39 40 **CSR**

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42 Corporate Social Responsibility (CSR) is an interconnected construct that has received
43 significant attention both in literature and in the consciousness of firms globally (Hildebrand
44 and Sen (2011) in the face of societal expectations for organizations to be honest and
45 “practice social responsibility” (Shahin and Zairi, 2007, pp. 753). CSR is seen critical to
46 organizations’ ability to meet their stakeholder commitments and obtain continuous growth
47 (Lindgreen and Swaen, 2009). Hargett and Williams (2009) note there are many different
48 kinds of terminology used by different entities to describe CSR but including corporate
49 responsibility, social responsibility, corporate stewardship, corporate citizenship, community
50 relations and triple bottom line. Some CSR scholars are definitive about the financial and
51 economic benefits that should accrue from CSR when defining the construct. For example,
52 Vishwanathan *et al.*, (2020, p. 43) define CSR as “those firm activities that appear to further
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3 some social good, while at the same time benefitting the firm financially by either enhancing
4 its reputation, increasing stakeholder reciprocation, mitigating firm-specific risk, and/or
5 improving innovation”
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9 Hargett and Williams (2009) propose that CSR is a concept that implies organizations have a
10 moral duty to take care of all stakeholders, from shareholders, to employees to their
11 surrounding community; in all facets of their business operations. Previous studies have
12 highlighted the importance of implementing a credible CSR practice to ensure that CSR
13 attracts the attention of different stakeholders (Lewellyn, 2002; Logsdon and Wood, 2002;
14 Mahon, 2002). Other studies suggest that CSR brings about employee's ethical behaviors,
15 which in turn boost organizational efficiency (Preston and O'Bannon, 1997). Maignan *et al.*,
16 (2005) find that organizations fulfil their CSR commitments to improve corporate image and
17 strengthen marketing tactics, thus affecting organizational performance positively. Torres *et*
18 *al.*, (2012) find that CSR targeted toward all stakeholders positively affects brand equity.
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27 CSR should also be rooted in the organizational culture and management of the total
28 business. Hildebrand and Sen (2011) argue that the culture of an organization and its CSR
29 initiatives should not be seen as two different entities. Both concepts are formed and
30 influenced by each other and should therefore be one and the same. If the culture or identity
31 of an organization does not fit with the CSR strategy, then it is likely that CSR is bolted on
32 rather than built in. Du *et al.*, (2010) state that, unlike corporate ability-related information
33 such as product superiority and new innovations, an organization's CSR information reveals
34 aspects of its corporate identity and culture that are not only fundamental and enduring but
35 also often more distinctive by virtue of their disparate and idiosyncratic bases. Pomeroy and
36 Dolnicar (2009) also propose that values, ethics and CSR are linked in the culture and
37 management of an organization and that CSR should not be integrated and looked at in
38 isolation.
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49 Organizations operating in B2B sectors need to transform this indifference of their customers
50 into positive attitudes toward sustainability and promote socially responsible organizational
51 buying (Kumar and Christodouloupoulou, 2014). Vesal *et al.*, 2021, p. 9) suggest ‘that
52 environmental sustainability is the key to unlocking brand image in the B2B manufacturing
53 sector where resource exploitation and the resulting environmental damage are prominent
54 issues. When this effect is unlocked, brand image can attract public appraisal and increase the
55 market performance of B2B manufacturing firms by increasing their sales revenue and
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3 profitability.' Successful implementation of sustainability initiatives requires that
4 organizations set sustainability as a high priority objective. Sustainability has to become part
5 of the core mission of the organization (Kumar and Christodoulopoulou, 2014).
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8 9 ***Communicating about sustainability and CSR***

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11 Firms are increasingly challenged to demonstrate that they support environmental
12 sustainability and their profits are fair, ethical and for the good of society (Ferguson *et al.*,
13 2020). The adoption of environmental sustainability practices sets the scene for a corporate
14 brand to authentically signal and project its commitment to sustainability, and, thus, establish
15 a credible, environmentally friendly brand image in stakeholders' minds (Lai *et al.*, 2015).
16 Authors who focus on CSR rather than sustainability *per se* also stress the importance of
17 effective communication of CSR to stakeholders (Ziek, 2009). Environmental sustainability
18 by a brand communicates its values and the credibility of its environmental sustainability
19 practices to its customers. This is particularly salient in industries where environmental
20 sustainability issues are an increasingly high priority and a growing number of business
21 customers publicly indicate their environmental concerns by purchasing from brands with a
22 higher commitment to environmental sustainability (Vesal *et al.*, 2021).
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33 Although employees will invariably be involved in developing and executing sustainable
34 business practices, effective communication about sustainability with employees is
35 imperative to enable employees to share information with other stakeholders and to foster
36 employee engagement and belief in the authenticity of the firm's sustainability programs
37 (Potoski and Callery, 2018).
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42 Hansen *et al.*, (2016) suggest that when employees see their corporate brand as acting in
43 socially responsible ways, they are likely to view their leaders and organizational climate as
44 more ethical. Dawkins (2004) suggests that internal CSR communication to employees is the
45 most compelling form of CSR communication. A competitive advantage can be created by
46 the corporate brand through effective CSR communications that advocates ethical working
47 conditions and inculcates strong values (Napal, 2013). Human resources policies, such as the
48 participation of workers in decision-making, the possibility to participate in capital, labor
49 flexibility, legal security and union relations all indicate a corporate brand's application of
50 CSR with regard to its employees (Park *et al.*, 2014). Not only has it become a strategic
51 imperative for organizations to communicate their CSR initiatives to employees (Birth and
52 Illia, 2008), but by doing so, they can create a strong cultural identity amongst their
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3 employees and they can open the way for establishing and maintaining favorable reputations
4 and relationships with all stakeholders (Nielsen and Thomsen, 2009). In addition to exploring
5 the salience of CSR communication to employees, it is also essential to understand the affect
6 that CSR has on them (Lee *et al.*, 2012). Skudiene and Auruskeviciene (2012) suggest that
7 CSR will protect positive long-term employee recruitment, satisfaction, loyalty and
8 commitment.
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14 According to Chen and Hung-Baesecke, (2014) corporate brands apply an array of tools and
15 instruments to implement internal CSR communication and employee engagement. Dawkins
16 (2004) lists these to include web sites, social reports, thematic reports, stakeholder
17 consultations, codes of conduct, prizes and events, product packaging, internal channels,
18 cause-related marketing, interventions in the press and on TV, and points of sale. In terms of
19 leadership and organizational trust, when the leaders in an organization do not commit
20 themselves to their CSR activities, the corporate brand itself loses the trust of its stakeholders.
21 Organizational culture and leadership have compelling influence on innovativeness, and trust
22 is one of the key antecedents of open culture which is built upon sufficient communication
23 (Mayer and Schoorman, 1995). Choi and Yu (2014) advocated that employee perception of
24 CSR practices have a direct positive impact on their brand commitment.
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34 It is imperative to comprehensively examine the marketing ramifications of paying attention
35 and responding to the demands of multiple stakeholder groups. An organization's
36 stakeholders are ingrained in interconnected networks of relationships, through which the
37 corporate brand's marketing actions reverberate with both direct and indirect consequences
38 (Bhattacharya and Korschun, 2008). The management of communication about a firm's
39 ethics, sustainability and CSR practices both directly with external stakeholders and well as
40 indirectly via employees is an essential aspect of corporate brand building (Abratt and Kleyn,
41 2012).
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48 **Developing a Framework for CCB**

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51 **(Table in figure 1 about here)**
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53 We consolidate the findings from our literature review into a framework to depict the drivers
54 that enable firms to build CCB's. We argue that for stakeholders to build perceptions of a
55 corporate brand that is ethical and sustainable, leadership will need to develop an
56 organizational purpose that reflects and informs their ethical intent, and creates ambition for
57 the firm to make a contribution beyond profitability. Leadership needs to embed ethical
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3 behavior in the organization before working with internal and external stakeholders to embed
4 sustainable and responsible activities across the organizational value chain. Practice alone is
5 insufficient to build the corporate brand; the organization needs to share its contributions
6 through showing how its value chain activities are ethical, sustainable and socially
7 responsible in a way that enables internal and external stakeholders to grow their awareness
8 of the extent to which the organization is conscientious.
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14 **Manifestations of CCB in the B2B Context**

16 Although our framework is derived from general literature, there have been a number of calls
17 to focus on key elements of the framework in the B2B context. Sheth and Sinha (2015) called
18 for a focus on purpose-driven branding in the B2B context. Sharma (2020) identified a
19 paucity of academic research on the effect of policies for sustainability and called for more
20 research in this area for B2B firms and Rudawska (2019) made a case for the importance of
21 CSR in the B2B context.
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28 We sought to showcase the drivers of CCB in the B2B context with examples extracted from
29 publicly available statements of corporate practice of large B2B firms. Although by
30 definition, these are all expressions of the corporate brand, we were able to source leadership
31 statements that attested to the importance of purpose, ethical leadership, stakeholder co-
32 creation, ethicalization, sustainability and CSR for a number of large B2B companies.
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39 In a letter addressed to CEOs in 2019, Larry Fink, CEO of Blackrock, suggested that a
40 purpose should unify management, employees, and communities alike and drive ethical
41 behavior (Fink, 2019).
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47 Two B2B leaders who have commented directly on the importance of ethical leadership are
48 Arvind Krishna of IBM and Jim Fitterling of Dow.
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51 *"I am proud that IBM is leading the way by taking actions to significantly reduce*
52 *emissions," said Arvind Krishna, Chairman and Chief Executive Officer, IBM. "The*
53 *climate crisis is one of the most pressing issues of our time. IBM's net zero pledge is a*
54 *bold step forward that strengthens our long-standing climate leadership and positions*
55 *our company years ahead of the targets set out in the Paris Climate Agreement.*
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59 (IBM, 2021).
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6 ABB is an example of a B2B organization that is emphasizes both ethical leadership and the
7 importance of ethicalization. Diane de Saint Victor, ABB General Counsel and member of
8 the Executive Committee noted, "We want to integrate ethical leadership deep into our
9 organization. Our integrity program relies on local management to lead by example" before
10 adding that "All local managers have to take responsibility for ethical leadership and
11 corporate behavior to ensure that the ethics message comes from the same person that sets the
12 business targets." (ABB, 2021).
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21 Codes of conduct are an important manifestation of ethicalization. Two B2B organizations
22 that have a strict code of conduct are Dow and Intel. The pre-amble to Dow's code of conduct
23 stated that:
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27 *"Dow's policy is to be lawful, highly-principled and socially responsible in all of its*
28 *business practices. Dow expects employees to learn and comply with all company*
29 *policies and laws applicable to their job responsibilities and to adhere to the guiding*
30 *principles outlined in this Code. Dow's Code of Business Conduct summarizes many*
31 *of the ethical principles and policies created to deal with issues such as bribery,*
32 *political contributions, equal employment opportunity, and environment, health and*
33 *safety. All of us at Dow, no matter where we happen to live, are expected to apply*
34 *these principles in the daily performance of our job responsibilities. In September*
35 *1998, Dow established the Office of Ethics and Compliance to reinforce the*
36 *company's long-standing commitment to ethical business conduct. The office*
37 *communicates the company's standards, provides guidance on issues related to*
38 *ethical conduct and oversees mechanisms for action in this critical area". (Dow,*
39 *2021).*
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50 Intel's code of conduct noted the following:

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52 *"Intel's Code of Conduct affirms its five key principles of conduct: Conduct Business*
53 *with Honesty and Integrity; Follow the Letter and Spirit of the Law; Treat Each Other*
54 *Fairly; Act in the Best Interests of Intel and Avoid Conflicts of Interest; and Protect*
55 *Intel Assets and Confidential Information. Suppliers are expected to report concerns*
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3 *regarding ethical issues or violations of Intel Code of Conduct.: by Intel employee(s);*
4 *by their own employees; and by another supplier.” (Intel, 2021).*
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7 Employee communication is another crucial aspect of Ethicalization. In a publicly available
8 communication to its employees, Alcoa sent the following message to its employees.
9

10
11 *“The Alcoa Value of Integrity guides our business above all. Our company-wide*
12 *Ethics and Compliance Program is the tool we use to make sure we keep that promise*
13 *every day, in every decision we make. Every Alcoan, worldwide, is required to*
14 *understand what it means to act with integrity, to adhere to our policies and*
15 *procedures, and to comply with all applicable laws and regulations”.* (Alcoa, 2021).
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21 An emphasis on sustainability at Dow was emphasized by Jim Fitterling, chief executive
22 officer of Dow who notes that, “Keeping our environment free of waste is important to the
23 future of Dow and our industry, but more importantly, it’s important to the future of our
24 planet.” (Dow, 2021). ABB CEO, Björn Rosengren states that “At ABB, we embed
25 sustainability in everything we do in order to create long-term value. This starts with helping
26 our customers reduce their emissions and preserve resources, which is where we make the
27 biggest impact, and extends to our own operations, to our suppliers and the communities we
28 serve. We strive always to be an exemplary corporate citizen wherever we operate.” (ABB,
29 2021)
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37 Intel specifically refers to CSR in its public documents and includes sustainability in its CSR
38 strategy. It also explicitly references working with others in its statement entitled “Shared
39 Statement of Social Responsibility”:
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43 *“Intel has a CSR strategy known as its RISE Strategy. “We are raising the bar for ourselves*
44 *and evolving our corporate responsibility strategy to increase the scale of our work with*
45 *others to create a more responsible, inclusive, and sustainable world, enabled through*
46 *technology and our collective actions.*
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50 *Responsible: lead in advancing safety, wellness, and responsible business practices across*
51 *our global manufacturing operations, our value chain, and beyond*
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54 *Inclusive; advance diversity and inclusion across our global workforce and industry, and*
55 *expand opportunities for others through technology, inclusion, and digital readiness*
56 *initiatives*
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3 *Sustainable; be a global leader in sustainability and enable our customers and others to*
4 *reduce their environmental impact through our actions and technology*

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7 *Enabling; through innovative technology and the expertise and passion of our employees, we*
8 *enable positive change within Intel, across our industry, and beyond”. (Intel, 2021).*
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11 BASF refers indirectly to the importance of CSR:

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14 *“At BASF, our commitment to a sustainable future includes creating chemistry in the*
15 *communities in which we live and work. The kind of chemistry that brings people together to*
16 *work toward a healthy and successful future. The company has community relations*
17 *programs to foster mutually beneficial relationships with stakeholders based on trust and*
18 *respect. Through our corporate charitable contributions and community relations efforts,*
19 *BASF supports activities in three key areas: Science Education; Environment, Health Safety*
20 *and Community Based Initiatives. Employees, through their generous spirit and willingness*
21 *to be involved, are a natural extension of our community relations. Together, we position*
22 *BASF as an acknowledged leader and important member of our communities in North*
23 *America.” (BASF, 2021).*
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33 **Conclusions**

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35 Although the importance of corporate brands, stakeholder co-creation, ethicalization and
36 sustainability are recognised as important long term drivers of business success by both
37 academics and managers, scholarly focus on the conceptualization and development of a
38 CCB has been limited. We have provided a definition of a CCB and identified the key
39 dimensions of the construct, developed a framework to show the drivers required to develop a
40 CCB and demonstrated evidence of application of key tenets of the framework by B2B
41 corporate brands.
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48 The framework presented suggests that the development of a CCB begins with ethical leaders
49 who define the purpose or broader contribution of their organization to stakeholders and
50 society. We posit that leaders must focus on the process of embedding ethical values and
51 behaviors in their organizations. Ethical conduct on its own is insufficient to develop a CCB.
52 Leaders need to foster collaboration with stakeholders to enhance sustainability and corporate
53 social responsibility across all facets of their activities. Employees play an important role as
54 actors in the process of developing a CCB. Not only do they need to adopt the ethical
55 practices promoted by leadership, they also need to work with external stakeholders to foster
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3 sustainable and socially responsible business. Given that corporate brands ultimately exist in
4 the minds of stakeholders, internal and external communication about the contribution that an
5 organization and its stakeholders make towards fostering social and environmental
6 sustainability is an important step in building a CCB.
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10 *Implications for Practitioners*

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13 In addition to providing lived examples of how companies who prioritize ethical, sustainable
14 and responsible conduct enact their intentions, our literature review and framework provide
15 insight into how organizations can go about building CCB's. The responsibility for building
16 CCB's begins with the appointment of leaders who prioritize ethical conduct and are
17 committed to working with stakeholders to deliver value to not only shareholders and
18 stakeholders but to future generations. Ethical intent needs to be translated into action
19 through leading by example but also by committing resources to establish appropriate bodies
20 and policies that inform and inspire employees and other stakeholders whilst also regulating
21 conduct.
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29 Embracing ethical business does not automatically translate into sustainable and socially
30 responsible conduct across an organization's value chain. This requires a conscious effort to
31 work with stakeholders to understand the impact of the organization's activities on social and
32 environmental systems that they affect, and to co-create new ways of doing business that
33 reduce harm and, on balance, create positive impact for both society and the natural
34 environment.
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40 These actions and their outcomes need to be understood by anyone who represents the
41 corporate brand. In addition to formally appointed leaders, it is important that employees
42 understand and are able to communicate the ethical, sustainable and responsible dimensions
43 of their employers business. Corporate marketers who are tasked with formal brand
44 communication also need to prioritize and integrate communication about these dimensions
45 across their stakeholder communication.
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51 *Guidelines for future research*

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53 This article is the first to define the conscientious corporate brand and develops a framework
54 to operationalize it. While we have answered the question as to what a CCB is, and identified
55 its constructs, further research is needed to validate this framework. CCB needs to be
56 integrated across the entire supply chain. The role of suppliers, distributors and other partners
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3 need to be investigated as the whole supply chain eco-system needs to be integrated. These
4 linkages should also be investigated in future research. The relationship between CSR and
5 sustainability requires further attention as there is some confusion about these constructs;
6 researchers and practitioners sometimes use the terms interchangeably. Future research could
7 clarify the differences and similarities between sustainability and CSR practices. As CCB is a
8 nascent concept, stakeholder co-creation should also be investigated, particularly in the B2B
9 context, as networks and relationships are important in this sector.
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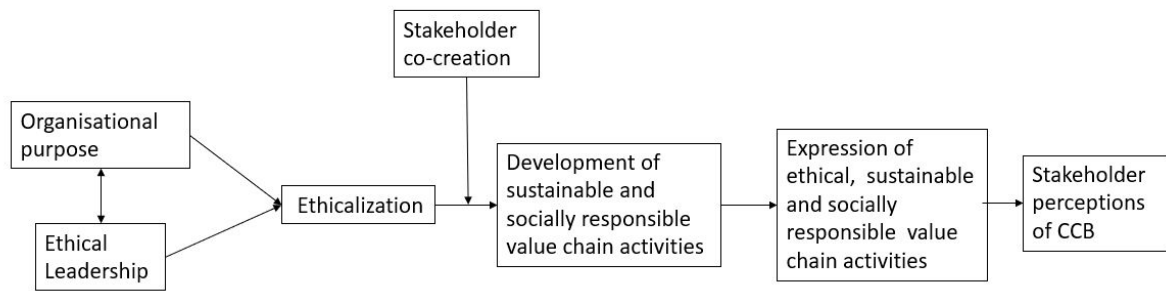


Figure 1. The Conscientious Corporate Brand framework