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Corporate Social Responsibility in the German Pork Industry: Relevance and Determinants

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Abstract

Due to manifold scandals meat production and processing has been in the spotlight of public concern over the last decades. CSR can safeguard an enterprise against risks following e.g. food safety, environmental or social incidences in a sector. To reap the full benefit of their CSR involvement it is essential for firms to communicate their activities to their stakeholders in a credible way. Given this background, the objective of the paper is to find answers to the following questions: To what extent pursue and communicate German meat companies CSR activities, what factors determine their CSR involvement and communication and regarding the latter, how do those companies evaluate a CSR standardization?

The results of our study are based on a standardized survey of 68 North Rhine-Westphalian companies in the pork value chain. The data is analysed using descriptive as well as uni- and multivariate methods. The findings show that companies of the pork sector already are active in the area of CSR. They also communicate their activities, however, not yet to a great extent. The level and kind of CSR performance and CSR communication vary between companies depending on firm characteristics (e.g. size). Main motives for firms to engage in CSR are differentiation from competitors and consideration of stakeholders' requirements. In addition the analysis provides some indication that doing good has not to be at the expense of doing well. A CSR standard that could inform stakeholders in a credible way about companies' CSR activities is evaluated very heterogeneously. The complementary implementation of voluntary more demanding and quasi-obligatory minimum CSR standards could be a solution to this problem.

Keywords: *Corporate Social Responsibility, Pork Value Chain, Communication, Standardization, Germany*

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1 Introduction

In the scientific and policy arena as well as in the public discussion Corporate Social Responsibility (CSR) has gained considerable importance over the last decade (HANSEN and SCHRADER 2005; EUROPEAN COMMISSION 2001; DE BAKKER et al. 2005). There are several reasons for this increasing relevance. Globalization of markets, new information- and communication-opportunities and partly linked to this an increasing influence of new media and NGOs, as well as a higher relevance of social, ethical and ecological issues for society result in rising pressure on companies to secure responsible conduct in their whole value chain (SCHWALBACH 2008; DUBIELZIG and SCHALTEGGER 2005; BMU 2008; HARTMANN et al. 2013;

ICON ADDED VALUE 2012). Thus, it is not surprising that in 2011 CSR has been ranked as the most important issue by managers in the consumer goods industry (CGF 2011).

From all food sectors especially meat production and processing has been repeatedly in the spotlight of public concern over the last decades. Various scandals on rotten meat, dioxin, animal torture or inadequate labour conditions have gained considerable media attention and put the reputation of the whole sector at risk (ALBERSMEIER and SPILLER 2009a; HEYDER and THEUVSEN 2009a). CSR provides the opportunity for an enterprise to meet societal requirements and safeguard against risks following e.g. food safety, environmental or social incidences (HARTMANN 2011). Thus, the question arises to what extent meat producing companies already pursue CSR activities. Regarding this it is not only important that companies are committed to behave in a responsible manner. To reap the full benefit of their CSR involvement it is essential for firms to communicate their activities to their internal (e. g. employees) as well as their external stakeholders[1] (e. g. consumers) in a credible way.

While there exists a rich body of research that analyses the implementation and communication of CSR in companies in general (e. g. SWEENEY 2009; WANG and CHAUDHRI 2009; PLEON KOTHES KLEWES 2004; VAN DER HEIJDEN et al. 2010; BACKHAUS-MAUL and BRAUN 2007; BADER et al. 2007) there exist only few studies for the food sector (e. g. FRIEDRICH et al. 2012; HEYDER and THEUVSEN 2009b; WAHRSCHUN and RÜHLE 2008; JONES et al. 2007; SCHMITT 2005).

Given this background, this paper investigates the CSR performance and communication in the North Rhine-Westphalian pork producing industry. As pork is in Germany the meat with the highest relevance in the food industry and North Rhine-Westphalia is one of the two German states with the highest importance regarding pork production and processing (BMELV 2011; AMI 2012), we concentrate in our study on this sector and this region. The objective of the study is to find answers to the following questions: To what extent undertake companies in the pork value chain CSR-activities and what determines the level and kind of their CSR involvement? Do companies communicate their responsible conduct and what influences the level and kind of CSR communication? And finally, how evaluate those firms a standardization of CSR in terms of supporting the reliability of CSR communication?

The paper is structured as follows. After a brief literature review of the CSR concept and the communication of CSR activities (section 2), the methodologies used for data collection and data analysis are described in section 3. In section 4 the results of the study are presented while the findings are discussed in section 5 and conclusions are drawn in section 6.

[1] FREEMAN (1984, p. 46) describes stakeholders as „any group or individual who can affect or is affected by the achievement of organization's objectives". A more confining definition can be found in the article of ZINK (2007, p. 396), where stakeholders are all groups or individuals "who depend on the company to realize their personal goals and on whom the company is dependent for its existence".

2 CSR concept and communication

2.1 CSR definition

Despite half a century of research on CSR a single widely accepted definition for CSR is still lacking.[2] The complexity is further aggravated as many related concepts and terms exist including corporate social performance, corporate social responsiveness, corporate citizenship, corporate governance, corporate accountability, corporate stewardship, sustainability, triple bottom line, corporate social entrepreneurship, business ethics, and company stakeholder responsibility (PALAZZO and SCHERER 2006, p. 73.; WOOD 2010; FREEMAN et al. 2010, p. 235; SCHÄFER et al. 2006, pp. 7). Though partly different in their focus all concepts deal with the broader purpose of the firm by considering and or evaluating the obligations of business beyond the traditional role of seeking to maximize profits with the objective to gain or maintain legitimacy (FREEMAN et al. 2010, p. 233 and 236; WERTHER and CHANDLER 2006, p. 6; PALAZZO and SCHERER 2006, p. 73). For this paper we will define CSR closely related to the definition of the ISO 26000:

> '… the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that contributes to sustainable development, including health and welfare of society, takes into account expectations of stakeholders, is in compliance with applicable law and consistent with international norms of behaviour and is integrated throughout and practiced in an organization's relationships.'

2.2 CSR impact

Manifold studies have investigated the impact of CSR on firms' profitability. There exists ample evidence that irresponsible firm conduct negatively influences firm financial performance (FROOMAN 1997). However, the studies are less clear regarding the relationship between responsible firm behaviour and financial performance. Most recent meta-analysis, however, indicate a positive, albeit small correlation (ORLITZKY et al. 2003; SCHIEBEL and PÖCHTRAGER 2003; WOOD 2010; SCHRECK 2009). In addition, studies in general show that the link between CSR and CFP is bidirectional. Thus the financial ability of a firm seems to be relevant for its investments in CSR and might be the starting point of a 'virtuous circle' between CSR and CFP (HARTMANN 2011). In addition, empirical studies indicate that the link between CSR and CFP depends on e.g. firm and industry characteristics, with a positive impact on performance being in generally found for consumer industries to which the food sector belongs and especially for experience and credence goods such as meat (BARON et al. 2009; LEV et al. 2010; HOEPNER et al. 2010, SIEGEL and VITALIANO 2007). In addition, it is acknowledged that the link between CSR and CFP goes via the impact firms' CSR activities have on its relationship with relevant stakeholders (HARTMANN 2011).

Firms that have a good reputation across a broad group of stakeholders are more attractive for consumers, business partners, associates and the investment community at large and can generate competitive advantages due to positive differentiation opportunity from competitors (MCWILLIAMS and SIEGEL 2001; PORTER and KRAMER 2006; FUCHS-GAMBÖCK 2006). They benefit from a higher level of stability as due to their legitimacy and trust value destroying stakeholder actions including consumer boycotts, strikes, and bad press are less

[2] For an overview and a discussion of numerous CSR definitions see CAROLL (1999), DAHLSRUD (2008) or WERTHER and CHANDLER (2006).

likely to play a role (PROMBERGER and SPIESS 2006; FABER-WIENER 2012; HIß 2006). They might gain from cost reduction and operating efficiencies due to e.g. fewer transaction costs by reducing the resources needed to create and enforce contracts and by eliminating the need to elaborate safeguards and contingencies that require detailed monitoring. Cost savings and productivity gains can in addition be realized by a more efficient use of resources such as energy and water. Responsible conduct of firms helps strengthen brand reputation of the company and its products and can result in preferred supplier status (customer loyalty, higher sales volume and/or premium prices for products) and in preferred customer status (supplier loyalty, higher quality of inputs and service and/or discount prices). Responsible behaviour including excellent employee management may not only keep employees motivated but potential employees may be drawn to firms with a reputation allowing the firm to select the best (HARTMANN 2011; FABER-WIENER 2012). Finally, firms with excellent relationships to customers and suppliers should be able to utilize those for process and product innovations with a higher success rate in the market (FREEMAN et al. 2010, p. 96ff., WOOD 2010; SCHOENHEIT et al. 2006, p. 32; KÜHNE et al. 2010; DU et al. 2010, p. 9; HARTMANN 2011). This is an issue with especially great relevance in the food sector where 72-88% of new products introduced into the markets fail (KÜHNE et al. 2010).

To exploit the opportunities with respect to CSR firms need to address those environmental and social issues relevant for internal and external stakeholders and - as important - communicate them in an appropriate manner internally (e.g. employees) and externally (e.g. consumers (HEIKKURINEN and FORSMAN-HUGG 2011; PIACENTINI et al. 2000, p. 461)). The latter is the case because responsible conduct of firms is in most cases not transparent and observable, and thus is a so called hidden quality for stakeholders. Communication responsible behaviour to stakeholders is therefore of vital importance (FIESELER et al. 2010, p. 601; SCHOENHEIT et al. 2007). Considering that many different internal (e. g. intranet, company magazine, internal newsletter, black board) and external (e.g. homepage, reports, brochures, newspaper articles) communication instruments are available, it is possible for firms to reach a variety of relevant stakeholder groups.

2.3 CSR communication

Though it is acknowledged that CSR communication represents an important part of the CSR management (LOTTER and BRAUN 2010; DU et al. 2010; KRETSCHMER 2008; MOHR et al. 2001), it is frequently insufficient (e. g. HARTMANN et al. 2013; SIMONS et al. 2011; BADER et al. 2007; DAWKINS 2004). The major challenge firms face with respect to the communication of CSR activities is the credibility of their statements. CSR activities are credence attributes that cannot easily be assessed by the stakeholders of a firm (HARTMANN 2011; SCHULZE and SPILLER 2008; FRITSCH et al. 2007). Whether a pork producing company really integrates ethical aspects in its management strategies needs to be trusted by the stakeholders. Hence firms face the dilemma that the communication of credence attributes like CSR exactly needs what it wants to achieve: trust (KAAS 1992). This is what makes it challenging for companies to communicate their socially responsible behaviour in a credible way and thus to generate additional corporate value by implementing CSR activities.

One possibility to convincingly inform stakeholders about the CSR performance and to enhance the trustworthiness of their CSR information is the involvement of third-parties in the communication process e. g. by an external certified CSR standard (DU et al. 2010; DJAMA et al. 2011). Such standards have the potential to communicate information about product

and process characteristics in a credible way (HENSON and HUMPHREY 2008). Thus, they can also be considered as an appropriate instrument for trustworthy CSR communication.

3 Methodology

To investigate whether and to what extent CSR is implemented and communicated in the pork sector, a quantitative survey with pork producing and processing companies was carried out in spring 2012. The data were obtained from telephone and face to face interviews based on a standardized questionnaire. Respondents were recruited as a random sample out of different lists (e.g. membership lists of sector associations) and online search. Only those companies that declared to slaughter pigs and/or process pork in North Rhine-Westphalia were considered. From the 146 telephonically contacted firms 68 companies took part in the survey, leading to a response rate of 46.6%. Figure 1 shows the distribution of the companies concerning their position in the pork value chain.

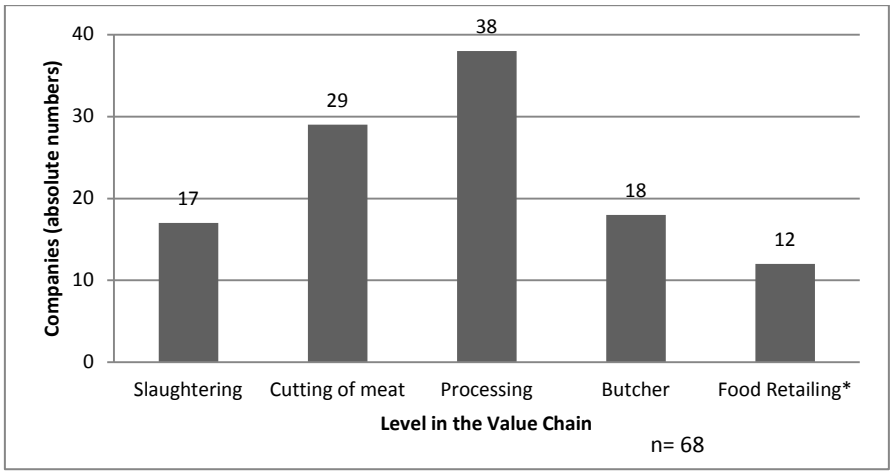

Figure 1. Distribution of the companies concerning their position in the pork value chain
Note: Multiple answers were permitted, *: including factory sale, excluding butcher.
Source: Own illustration based on survey results.

The sample consists of 30 micro and small companies (< 49 employees, < 10 Mio.€ turnover), 21 medium sized companies (50-249 employees, 10-50 Mio.€ turnover) and 17 large companies (> 250 employees, > 50 Mio.€ turnover) (classification in accordance with EUROPEAN COMMISSION 2006).

The questionnaire is structured in four parts. First, respondents were asked about core company data like e.g. area of business (e.g. slaughtering versus processing), number of employees and turnover. The second part of the questionnaire investigated interviewees' awareness of the term CSR and their association regarding responsible firm conduct in the pork value chain as well as the level and area of CSR implementation in their respective firm. In this section information regarding the motivation for and obstacles linked to the implementation of CSR activities were requested as well. Third, the interviewees provided information about their internal and external CSR communication as well as about the communication channels used. Finally, the respondents were asked to evaluate different forms of standardising CSR and their role in CSR communication.

The data were analysed using descriptive as well as uni- and multivariate methods.

4 Results

4.1 Awareness of CSR in the branch and implementation of CSR

The results show that less than half of the respondents (45.6%) are familiar with the English term 'Corporate Social Responsibility' with larger companies being more likely to know the term than smaller ones[3]. Independent of their familiarity with the term CSR, the respondents were asked in an open question to reveal their associations regarding responsible firm behaviour in the pork sector. The findings indicate that especially responsibility for the consumers in terms of food safety, product quality and transparency as well as for animal welfare, the environment and the employees is associated with the term CSR (see Figure 2). One person did not have any association with the term CSR and six only mentioned one aspect.

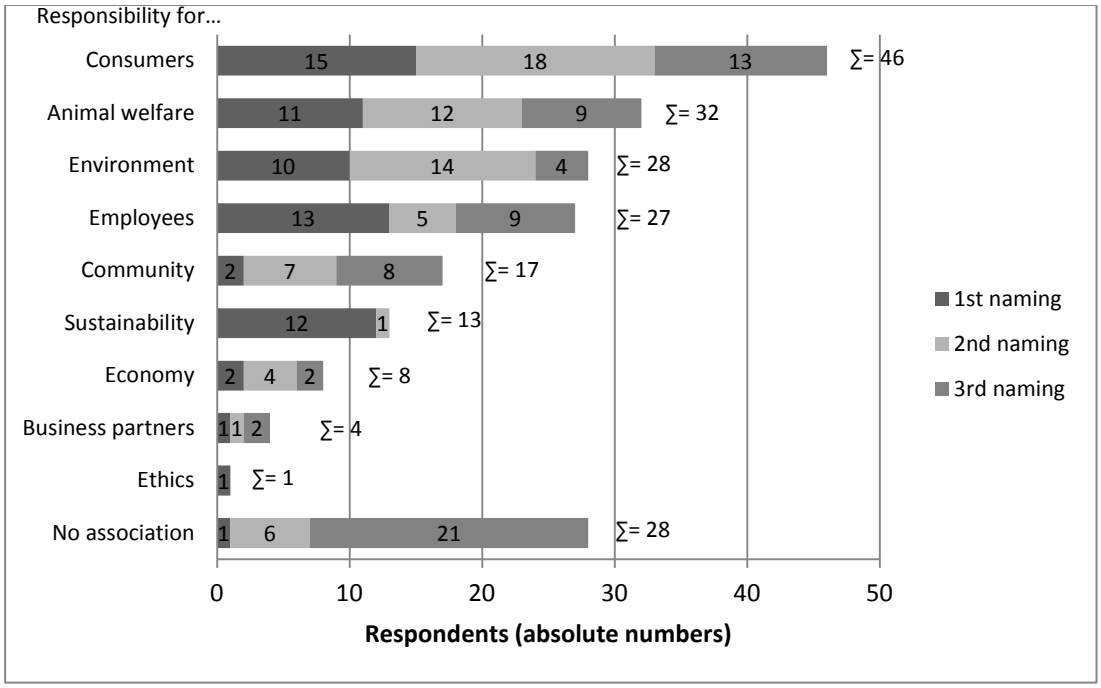

Figure 2. Companies' associations with CSR in the pork producing branch (absolute numbers)
Note: Open question. Source: Own illustration based on survey results.

Interviewees were next asked about the activities of their businesses in the areas environment, employees, business partners, animal welfare, consumers and community, and thus different fields of CSR. Respondents rated the extent of their involvement for each of more than 40 activities on a scale from (1) no implementation to (5) implementation to a large extent. Although half of the respondents had not known the English term CSR, all companies have implemented CSR activities. Those activities had been clustered in the questionnaire to one of seven CSR fields (e.g. reduction of energy consumption to the field environment). For each field an index was built based on the unweighted average of the rating of each activity belonging into the respective field.[4] Table 1 shows the different

[3] Chi²-Test: p = 0.000; Spearman correlation: ρ = 0.497 (p = 0.000)

[4] For example, the following four activities were aggregated in the field 'consumers': transparency for consumers (e. g. enhanced product information); development of healthier products (e.g. reduced fat content); no or reduced use of additives (e.g. preservatives), food safety measures above legal requirements. Assume the

indices for the various CSR fields. The results reveal that companies have implemented CSR activities especially in the fields 'consumers' and 'business partners' and to a lesser extent with respect to 'employees', the 'environment', and the 'community'. It is interesting to note, that though 'animal welfare in the slaughterhouse' seems to play an important role at the level of slaughterhouses, neither slaughterhouses nor other firms further downstream request animal welfare activities from their upstream business partners to a great extent (see table 1).

Table 1. Indices of the different CSR fields in the whole sample

CSR field	Index	σ
Consumers (n=67)	3.67	0.83
Business partners (n=68)	3.59	1.32
Animal welfare in the slaughterhouse (n=17)	3.37	1.09
Employees (n=68)	3.19	0.59
Environment (n=68)	3.06	0.75
Community (n=68)	2.79	0.73
Animal welfare requirements on the slaughterhouse (n=58)	2.45	1.15
Animal welfare requirements on animal husbandry (n=68)	2.26	1.44
Animal welfare total (n=68)	2.42	1.18
CSR total (n=68)	3.01	0.66

Note: Values measured on a scale from 1-5 (1: No implementation; 5: Implementation to a large extent)
Source: Own illustration based on survey results.

The degree and the fields of CSR applied vary between the companies concerning firm characteristics such as e.g. company size, position in the meat value chain and direct contact to consumers.

Regarding company size the results reveal that small and medium sized enterprises (SME) are less active with respect to their overall CSR involvement (ANOVA: $p = 0.001$) than large firms. This holds also when considering more specifically the CSR field environment (ANOVA: $p = 0.022$) and community (ANOVA: $p = 0.001$). Concerning the CSR fields consumers

rating for the four activities by a firm was 2, 4, 4, 1 respectively. The firms index for the field 'consumers' would thus be equal to 2.75 (=11/4).

(ANOVA: p = 0.097) and requirements on animal husbandry (Kruskal-Wallis-H-test: p = 0.051) large companies pursue more activities than medium sized enterprises. Regarding animal welfare issues the results are rather differentiated. Just looking at the representatives of companies slaughtering pigs (industrial slaughterhouses and butchers that slaughter) in our sample reveals that larger ones pursue more animal welfare activities in their enterprise than SMEs (ANOVA: p = 0.034). However, large as well as small companies in the downstream sector put more requirements on their supplying slaughterhouses than medium sized firms (ANOVA: p = 0.005) and are in general more active in terms of animal welfare issues (ANOVA: p = 0.002).

Differences exist between the enterprises also depending on their position in the pork value chain. Animal welfare in the slaughterhouse is of great importance at the level of the firms slaughtering pigs, whereas firms in general impose only few animal welfare requirements on upstream levels. Especially meat processing companies request less requirements on animal husbandry than all other firms (Mann-Whitney-U-test: p = 0.000). Firms that slaughter pigs (industrial slaughterhouses and butchers that slaughter) are more involved in overall CSR activities (Mann-Whitney-U-test: p = 0.011) and in activities regarding animal welfare in total (Mann-Whitney-U-test: p = 0.001).

Companies with direct contact to the end consumer pursue (independent of their level in the value chain) CSR activities to a greater extent than firms that are only active in the B2B business (t-test: p = 0.015). This holds with respect to the areas animal husbandry (Mann-Whitney-U-test: p = 0.017), requirements on animal treatment at the level of slaughterhouses (t-test: p = 0.006; index animal welfare total: t-test: p = 0.005), the fair treatment of their employees (t-test: p = 0.006) and the community (t-test: p = 0.007).

Companies were also asked to rank their profitability in comparison with their competitors on a scale from much lower (1) to much higher (5). Firms which perceive themselves to be more competitive than their competitors are more active with respect to CSR (Kruskal-Wallis-H-test: p = 0.021). Besides, CSR has a higher relevance for firm decisions in these companies than in the ones with a lower competitiveness-ranking (Kruskal-Wallis-H-test: p = 0.098). Regarding the different fields of CSR, more competitive companies are expecially more involved in the CSR fields environment (Kruskal-Wallis-H-test: p = 0.004), business partners (Kruskal-Wallis-H-test: p = 0.083), consumers (Kruskal-Wallis-H-test: p = 0.026) and community (Kruskal-Wallis-H-test: p = 0.096).

4.2 Reasons for the implementation of CSR

Companies have different motives for integrating CSR in their business. Thus, respondents were asked to provide their agreement to the following statements on a scale from 1 (I do not agree) to 5 (I completely agree) with respect to 15 potential drivers for CSR.

Table 2 reveals that the improvement of customer loyalty is the most important motivation for firms to implement CSR activities in the pork sector, followed by the fulfilment of moral obligations, increasing the company reputation and the differentiation from competitors. At the lower end of relevance are CSR drivers such as prevention of legal obligations or being active with respect to CSR because competitors do it as well.

Table 2: Companies motives for the implementation of CSR activities

With our CSR activities we want to …	Mean	σ
improve the customer loyalty	4.12	0.955
fulfill our moral obligation	3.90	0.987
improve our reputation	3.90	1.067
differentiate from competitors in a positive way	3.90	1.095
reduce the predisposition for scandals	3.88	1.216
gain new customers	3.87	1.072
improve the social acceptance of the company	3.82	1.086
improve our financial result	3.59	1.149
increase our attractiveness as employer	3.54	1.085
keep the company tradition	3.43	1.297
fulfill stakeholders' requirements	3.32	1.251
fulfill retailers' requirements	3.31	1.344
reduce costs	3.06	1.359
prevent further legal obligations	2.78	1.391
achieve the CSR-level of our competitors	2.16	1.238

Note: Values measured on a scale from 1-5 (1: I do not agree at all; 5: I agree completely)
Source: Own illustration based on survey results.

To investigate to what extent different motivations of a company are determined by company characteristics and/or influence a company's CSR involvement and CSR communication it was necessary to reduce the set of drivers. For this reason an exploratory factor analysis with a Varimax rotation was conducted. By consideration of the 'Kaiser criterion', four factors were extracted. The results of the factor analysis are depicted in table 3.

Table 3. Exploratory factor analysis of motives for the implementation of CSR in the companies

	Factor loadings			
Motives for implementation of CSR	**Differentiation**	**Stakeholders' requirements**	**External pressure**	**Economic motives**
Differentiate from competitors in a positive way	0.841			
Improve customer loyalty	0.779			
Improve reputation	0.694			
Gain new customers	0.659			
Fulfill moral obligation		0.748		
Improve the social acceptance of the company		0.736		
Increase attractiveness as employer		0.632		
Fulfill stakeholders' requirements		0.531		
Prevent further legal obligations			0.774	
Fulfill the requirements of the retailers			0.730	
CSR-level of the competitors			0.653	
Reduce costs				0.876
Improve financial result				0.803
Reduce predisposition for scandals				0.486

Note: The item "Keep the company tradition" was excluded from this analysis because it was extracted as one separate factor.
Source: Own illustration based on survey results.

Table 4 reveals that 'differentiation' is the main driver for CSR, followed by 'stakeholder requirements' and 'direct economic motives' while 'external pressure' is of less relevance. Large and small companies' motivation to fulfil stakeholders' requirements with their CSR activities is significantly stronger than this is the case for medium sized companies (ANOVA: $p = 0.007$). Company size has, however, no influence on the other three motivation factors of CSR (see table 4).

Table 4. Means of the items in the motivations factors depending on company size

Faktors/Company size	Small companies	Medium sized companies	Large companies	Total
Differentiation	4.07	3.70	4.01	3.95
Stakeholders' requirements	3.73	3.23	4.00	3.65***
External pressure	2.91	2.83	2.35	2.74
Economic reasons	3.48	3.35	3.77	3.51

Note: *** significant coherence between factor-mean and company size, $p < 0.01$ (ANOVA) between small and medium sized companies as well as between medium sized and large companies
Values measured on a scale from 1-5 (1: I do not agree at all; 5: I agree completely)
Source: Own illustration based on survey results.

Motivation likely is an important driver for a firms overall CSR involvement. In addition, the kind of motivation of a firm might also influence the area a firm is active. Spearman correlations between each of the four motivation factors and the CSR indices for the different fields of CSR (e.g. environment or consumer) reveal that companies that do CSR out of economical reasons are especial active in the environmental area ($\rho = 0.265$; $p = 0.039$) and the treatment of the pigs in the slaughterhouses ($\rho = 0.502$; $p = 0.048$). The more a company is driven by the fulfilment of stakeholders' requirements or differentiation, the more it is committed with respect to its overall CSR involvement ($\rho = 0.586$; $p = 0.000$ resp. $\rho = 0.378$; $p = 0.003$).

Investigating the barriers for the implementation of CSR reveals that there are differences between SMEs and large enterprises with the former perceiving higher hurdles than the latter. Especially insufficient financial resources are seen as a problem by SMEs in realizing CSR activities (Kruskal-Wallis-H-test: $p = 0.000$). A Spearman correlation shows that companies, that see more impediments, do less CSR ($\rho = -0.362$; $p = 0.002$).

To explain which factors influence the overall CSR involvement of companies in the meat sector, a multiple linear regression model was estimated. The results support the findings of the univariate methods previously presented and reveal that company size, the position in the value chain, firms' perceived profitability and the motivation factors 'Differentiation' and 'Stakeholders' requirements' have a significant influence on a firms CSR involvement. Larger firms, firms that directly deal with consumers (proxy butcher), those that perceive to have a higher profitability and those for whom 'differentiation' and 'fulfilling stakeholder requirements' are important motives are significantly more involved in CSR (see table 5).

Table 5. Factors influencing the CSR performance (Multiple linear regression model)

Independent variable	Coefficient	Standard error	Stand. Coefficient
Constant	1.557***	0.363	
Company size (in turnover)	0.101**	0.040	0.345
Dummy value chain: 'Butcher' = 1	0.462**	0.205	0.291
Profitability	0.243**	0.111	0.216
Motivation factor ‚Differentiation'	0.209***	0.060	0.315
Motivation factor ‚Stakeholders' requirements'	0.312***	0.071	0.434
Motivation factor ‚External pressure'	0.031	0.064	0.046
Motivation factor 'Economic reasons'	0.063	0.061	0.093
R^2 (corr.)		0.556	

Note: Significance: **p < 0.05; ***p < 0.01

4.3 Communication of CSR commitment

As discussed in section 2, for firms it is not only important to behave in a responsible manner but to reap the full benefits they have to communicate their CSR activities to their internal and external stakeholders. Only if stakeholders are informed, they can consider the CSR commitment in e.g. their purchase or investment behaviour (SCHOENHEIT et al. 2007). For that reason, the CSR communication of the companies was analysed, too.

As table 6 reveals firms communicate their CSR activities, but not yet to a great extent. External CSR communication plays an even lower role than the internal one (t-test: p = 0.000). Though there are no significant differences between SMEs and large companies regarding the level of internal communication, the opposite is true for external communication. Large companies have a more intensive external CSR communication than SMEs (Kruskal-Wallis-H-test: p = 0.009) (see table 6). In addition they use a larger variety of communication instruments than SMEs (Kruskal-Wallis-H-test: p = 0.000).

Table 6. Internal and external CSR communication depending on company size

Communication/Company size	Small companies	Medium sized companies	Large companies	Total
Internal	3.2 (0.76)	2.71 (1.38)	3.41 (1.06)	3.10 (1.10)
External***	2.43 (1.19)	2.05 (1.16)	3.18 (0.95)	2.50 (1.20)

Note: *** significant coherence between CSR communication and company size, $p < 0.01$ (Kruskal-Wallis-H test)
Extent of the communication measured on a scale from 1-5 (1: No communication at all; 5: Communication to a large extent), Standard deviation σ in brackets.
Source: Own illustration based on survey results.

Differences exist also regarding the level of CSR communication depending on the company's position in the value chain. Firms slaughtering pigs (industrial slaughterhouses and butchers that slaughter) (Mann-Whitney-U-test: $p = 0.096$) as well as overall butchers (t-test: $p = 0.037$) communicate more intensively about their CSR activities with their external stakeholders compared to other firms in the value chain. Also those companies that have direct contact to end consumers are more active regarding their external (t-test: $p = 0.005$) and internal (Mann-Whitney-U-test: $p = 0.064$) CSR communication compared to those firms that only have B2B relationships.

The extent as well as the means of communication might also be influenced by a company's CSR motivation. Indeed companies that pursue CSR activities to fulfil the requirements of their stakeholders or to differentiate themselves from their competitors have a higher level of external CSR communication (ANOVA: $p = 0.002$ resp. $p = 0.003$). These firms also use a larger variety of communication instruments (ANOVA: $p = 0.005$ resp. $p = 0.061$).

To explain which factors influence the overall CSR communication of companies in the meat sector a multiple linear regression model was estimated. The results show that the level of CSR performance as well as the direct contact to the end consumers have a significant influence on a firm's CSR communication (internal and external, see table 7). As factors like the company size, the position in the value chain, the profitability and the motivation for CSR are represented by the level of CSR involvement (see table 5), these are not included as single terms in the model.

Table 7. Factors influencing CSR communication (internal and external) (Multiple linear regression model)

Independent variable	Coefficient	Standard error	Stand. Coefficient
Constant	0.174	0.441	
Index CSR Performance	0.816***	0.149	0.554
Dummy 'Direct contact to consumers' = 1	0.330*	0.196	0.171
R^2 (corr.)		0.372	

Note: Significance: *p < 0.1; **p < 0.05; ***p < 0.01

In general the results revealed that CSR communication is rather low. The perceived lack of credibility of CSR communication can be one important issue in this respect. In fact, companies, whose external CSR communication is lower, indicated that they would communicate more to their external stakeholders if they could enhance the credibility of their CSR statements (Spearman correlation: $\rho = -0.227$[5]; $p = 0.069$).

One possibility to increase the credibility of CSR communication is to implement a third party certified CSR standard and communicate the responsible conduct of the firm via this standard. Therefore this study also investigates the firms' opinion about a CSR standard.

The respondents evaluate a standardization of CSR for the pork sector very heterogeneously. Large companies are more favourable towards such a CSR standard than SMEs (ANOVA: $p = 0.006$). Especially small companies assume that it is not possible to develop a CSR standard that does justice for the whole pork sector (Kruskal-Wallis-H-test: $p = 0.010$).

Regarding the evaluation of different standardization opportunities most companies indicate that if a standard would be implemented they would prefer one that leaves flexibilities to the single firm concerning the specific implementation of different CSR activities. Another solution, from the view of the respondents, is to integrate CSR criteria in existing quality standards like e. g. the QS scheme.

5 Discussion

Although CSR has gained considerable relevance in the business, policy and public arena only about half of the respondents from the pork sector, who took part in the survey, know the English term CSR. This, however, does not imply that firms in this sector are not active in the field of CSR. All of them are more or less involved in different areas of CSR. Whereas consumers associate especially animal welfare with CSR in pork production (HARTMANN et al. 2013), for the companies CSR means first of all to take responsibility for consumers.

SMEs are less active than large companies particularly in CSR fields that need high investments (environment, community), but also with respect to their overall CSR involvement. The lack of financial resources is the most important impediment for SMEs to pursue CSR activities. Those findings are supported by other studies (e. g. SWEENEY 2009; KLEIN et al. 2007; WALTHER and SCHENKEL 2010).

Our results also indicate that companies that slaughter pigs (industrial slaughterhouses and butchers that slaughter) are committed more than other enterprises in the pork sector in incorporating CSR in their business strategy. The reason might be that this level of the pork value chain performs the act of killing animals, an act which is perceived by many citizens as 'dirty' and 'awkward' and thus makes it more difficult for those enterprises to build up trust (KLINK et al. 2013). Thus, CSR seems to be recognized by slaughterhouses as possibility to countervail the underlying mistrust and also to safeguard against crises and scandals in the sector.

In addition, our findings indicate that differences exist regarding the uptake of animal welfare issues depending on the position of the respective enterprise in the pork value

[5] Negative value because the question was: „Our company would communicate more in terms of our CSR activities if…". The question was answered on a scale from 1-5 (1: I don't agree at all; 5: I completely agree). Answers with low values show that the respective statement is no hurdle. This means that the more the company communicates externally the less it agrees with this statement.

chain. Animal welfare in the slaughterhouse is of great importance at the level of the companies that slaughter pigs, too. This result is not surprising as meat quality, and thus profit, depends to some extent on the treatment of animals before slaughtering. Though, meat quality is also dependent on animal husbandry at the farm level downstream, firms impose only few animal welfare requirements on upstream levels. Inadequate control mechanisms and a lack of influence with respect to the animal treatment at the agricultural level were mentioned as reason for this. As meat processing companies are further away from the farm level compared to all other analysed groups this lack of control is presumably especially high for those companies and explains that they impose significantly less requirements on animal husbandry than all other firms.

Butchers are a special group of firms in our sample as they are in general of a micro size, cover with their business large parts of the whole value chain (e.g. in some cases from slaughter to retail) and due to the latter have close contacts with farmers and consumers. Not power, as in the case of large slaughterhouses, but close social bonds allow butchers to put requirements on animal husbandry. This can explain why butchers requests more from their upstream partners regarding animal welfare compared to e.g. meat processing firms. Butchers, however, are despite their small size also rather active regarding their overall CSR activities than industrial firms. Due to their direct contact with end consumers, they know better the stakes and expectations of those. Furthermore, it is easier for them to communicate their commitment directly to consumers, though this happens as is often the case in micro and small enterprises in a rather informal way[6] (see below and HARTMANN 2011). Empirical studies confirm that CSR has particularly in consumer oriented businesses a positive impact on firm performance (see section 2.2). This might explain why especially enterprises in our sample that have a direct contact to consumers are more active in CSR in general.

Indeed profits do play a role in the context of CSR. Our results reveal, that firms that particularly want to improve their financial result when implementing CSR, do more activities in those CSR fields that result in cost savings (environmental activities) or that increase revenues (animal welfare in the slaughterhouses). Companies in our sample that evaluate themselves as doing more in the area of CSR also perceive themselves as being more competitive. These findings provide some indication that doing good has not to be at the expense of doing well, and thus supports the results of previous studies (see chapter 2.2). Nevertheless, as our analysis is based on cross-sectional data and not time series data we cannot answer the question whether firms are more competitive because they do CSR or if they do CSR because they are more competitive (cf. PROMBERGER and SPIESS 2006).

As previously discussed, credible and adequate CSR communication is essential for firms to reap the full benefits of their responsible conduct. In line with other studies (e. g. BADER et al. 2007; KLEIN et al. 2007; SIMONS et al. 2011), our results show that most firms of our survey do not communicate their CSR activities to a great extent. This holds more for external than for internal communication and can partly be explained by the problem of a high level of anonymity in the pork value chain as strong brands are missing in the red meat market (LÜTH and SPILLER 2007; ALBERSMEIER and SPILLER 2009b; SCHATTKE and PFRIEM 2010). Nevertheless, differences exist between firms in our sample. Our findings reveal that large companies

[6] Chi²-Test: p = 0.006; Spearman correlation: ρ = 0.388 (p = 0.005), measured with the item “Proactive information of customers by employees”.

seem to have the necessary human and financial resources to communicate their activities internally and externally to a greater extend and with a larger variety of communication instruments (see also e. g. BADER et al. 2007) compared to smaller firms that often lack those resources. Primarily butchers rely on informal ways of communication (e.g. mouth to mouth) which, however, are only practical if a direct contact to the end consumer exists (HARTMANN 2011). In fact, those firms in our sample with direct contact to consumers are more inclined to communicate their CSR involvement than firms that only act in B2B relationships.

Furthermore, firms slaughtering pigs attach a somewhat greater importance to CSR communication than other enterprises in the sector. On the one hand external communication is especially for these enterprises a challenge as slaughtering pigs and processing pork are topics consumers don´t want to be directly confronted with as they might negatively affect their pleasure of eating meat (e.g. KLINK et al. 2013). On the other hand, because of this specific business area those enterprises likely perceive a higher pressure to respond to public critics. External CSR communication of slaughterhouses can be directed towards business partners, like e. g. food retailers. As the latter increasingly take into account consumers' interest in their procurement decisions, information on a firms' CSR involvement can lead to a competitive advantage. External communication of slaughterhouses, however, also means to provide transparency for other stakeholder, e.g. consumers in such a way that they can obtain information if they want (KLINK et al. 2013).

Firms aim to increase with their CSR communication the reputation of and trust in the enterprise. However, CSR is a credence attribute and thus to communicate responsible conduct in a credible manner is tricky as it needs exactly what it wants to achieve: 'trust in the firm' (see section 2). Though respondents of our survey agree that a third party certified CSR standard could increase the credibility of their CSR communication, such a standard was nevertheless evaluated very heterogeneously. Large companies that already are more familiar with the implementation of quality standards have a more positive attitude towards such a standardisation than smaller ones that fear to lack the necessary financial and personal resources for the implementation of such a new standard. Due to the divers structure of the pork value chain, most companies would prefer a standard (if at all) that leaves a high level of flexibility to the firm regarding the implementation of different CSR activities. One possibility which was highly ranked by respondents was to integrate minimum CSR requirements into already existing quality schemes, like e.g. the QS scheme. The advantage of such a solution would be a far reach as the QS scheme covers more or less the entire sector. Such a step could help to improve the reputation of the whole sector. However, it cannot serve as a means for differentiation from competitors. A possible solution for a CSR differentiation strategy of a firm could be the implementation of a certification standard that is based e.g. on the ISO 26000 guidelines and provides a certifiable management system. Such a standard is in particular suitable to increase credibility in B2B communication e. g. with the food retailers. For the credible CSR communication towards consumers' a third party certified label would be necessary in a differentiation strategy. As animal welfare is the CSR issue in the pork value chain that is highest ranked by consumers (HARTMANN et al. 2013) CSR communication via an animal welfare label (e.g. the German 'Tierwohllabel') might be most suitable to increase a firms' reputation.

6 Conclusion

The study reveals that companies in the pork value chain are active in the area of CSR and communicate their activities though considerable heterogeneity exists between firms. Some differences can be explained by firm characteristics; e. g. small firms often lack personal and financial resources perceived as necessary for a stronger CSR involvement. The presented analysis provides some indication that doing good has not to be at the expense of doing well. However, to fully benefit from behaving in a responsible manner firms need to credibly inform their stakeholders about their CSR activities. At present, however, the level especially of external CSR communication is rather low. Though this can to some extent be explained by the anonymity of the sector at the consumer level, the difficult subject of pig slaughtering and pork production as well as the structure of the branch, this issue needs further attention. To improve the overall reputation of the meat sector that severely has suffered from crises and scandals over the last decades, one solution could be to integrate minimum CSR requirements in existing quality standards. Main associations (e.g. Deutscher Fleischerverband) as well as large retailers as the focal players in the meat value chain are needed to foster the implementation of such a step. However, more ambitious enterprises and especially those that want to differentiate themselves from their competitors might want to go one step further and communicate their CSR activities via the implementation of a third party certified CSR standard (e.g. based on the 26000 guidelines) and/or by third party certified labels. In addition, especially larger firms already have started to inform their stakeholders in a comprehensive way about their CSR involvement by publishing a CSR report.

Though we were able to obtain in depth insights in a number of areas related to CSR involvement and communication in the pork value chain, the study suffers from several limitations. This includes the sample size which was limited to 68 enterprises. In addition, the study was confined to North Rhine-Westphalia. While we nevertheless were able to cover most of the major players in the German meat market, our sample is not necessary representative for all firms in Germany. Therefore, an extension of our study to other regions in Germany and/or in Europe could provide a more complete picture regarding CSR in the German (European) pork sector and its main determinants and might give additional interesting insights regarding geographical and cultural differences. Another important limitation of the study is that we did not investigate the level of ‘real’ CSR activities in the firms but only the level of ‘stated’ CSR activities. Assuming that our results suffer from some bias due to desirability responses leads to the conclusion that the overall level of CSR activities in the pork value chain is somewhat lower than our results suggest. However, as far as this bias is not different for e.g. different areas of CSR and different companies, the obtained results should still provide a rather accurate picture of the relative importance of different CSR areas and of the determinants of CSR activities and communication in the surveyed firms.

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