

## **We Need Your Consent**

Exploring How CSR-Conforming Companies Deal With Technoethical  
Challenges of Personalized Marketing

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### ABSTRACT

*With the rise of AI and rapidly increasing technological affordances and computing power, predictive analytics based personalized marketing (PABPM) practices are becoming exponentially more complex. Their deployment is likewise facing increased ethical scrutiny, and socially conscious corporations with established Corporate Social Responsibility (CSR) strategies must now navigate relatively new concepts and a user base that is more sensitive to a misuse of their data. This thesis investigates the ways in which fast moving consumer goods (FMCG) conglomerates, which process very high volumes of user data every day, engage with key technoethical challenges, aiming to answer the research question “How are CSR conforming FMCG companies dealing with key data privacy concerns in predictive analytics based personalized marketing?” The research was carried out on 10 privacy policies from FMCG conglomerates, representing the policies of companies that jointly made almost \$600 billion in annual turnover. The privacy policies were collected and analyzed using deductive reflexive thematic analysis in multiple rounds. Initial and focused codes were generated before being collated into six distinct themes. The six themes are Commitment to Technoethical Action, Exemplary Corporate Citizen, Informing the Consumer, Showcasing Accessibility to the Consumer, Justification of Data Management Practices, and, finally, Overlooking Consumer Concerns. An additional 8 sub-themes were also discovered. The analysis revealed that certain CSR-conforming companies have relatively robust data privacy policies and appear to view consumer data privacy as an extension of their existing CSR initiatives, supporting and strengthening existing findings in this field. These results also supplement a growing body of research surrounding the developing concept of Corporate Digital Responsibility and help inform researchers and consumers alike both how CSR-compliant FMCG conglomerates are treating their personal data, as well as where they fall short of consumer expectations. Future research should build on this study by closely evaluating the internal processes that take place within FMCG conglomerates that determine how companies prioritize what user data should be collected and leveraged for PABPM purposes. Finally, future research should also include a comparative analysis of different types of companies across various industries, exploring how various industry pressures and market forces can affect the ways in which consumer data is collected, tracked, processed and analyzed, and the impact thereof on consumer perception.*

**KEYWORDS:** *Corporate Social Responsibility, Personal Data Privacy, Predictive Analytics Based Personalized Marketing, GDPR, Technoethics*

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## **1. Introduction**

In recent years, there has been a stark increase of social movements against personal data marketing practices, calling into question the ethical compass of corporations (Beke et al., 2018, pp. 40–43; Weiss, 2020, p. 352). It has long been established that these practices —albeit beneficial for personalized marketing practices, purchase intention, and corporate profits —have inherent ethical issues, such as potential user privacy violations and discriminatory algorithmic biases (Seltzer, 2005, pp. 1443–1445). Even though companies are required by law to operate their data mining practices within set legal parameters, ethical obligations are distinct in that they are not necessarily legally reinforced (Beke et al., 2018). As a response to increasing social and political pressure on companies to exhibit conscientious business practices, self-regulatory business models, such as Corporate Social Responsibility (CSR) are holding companies accountable (Aguinis et al., 2012, pp. 941,952; Chu et al., 2020; Etter, 2014; Kim & Ferguson, 2018, pp. 550–552; Sanclemente-Téllez, 2017; Saxton et al., 2017, pp. 11–12). As social awareness of the various ethical risks evident in personalized marketing practices increases, companies are under increasing pressure due to potential reputational damage and public outcry (Confessore, 2018; Holweg et al., 2022). Therefore, CSR-conscious companies have a strong incentive to structurally implement ethical data privacy procedures that safeguard both user privacy and autonomy (Bowen et al., 2020, p. 5).

### **1.1 Societal and Scientific Relevance**

Offering clients a personalized experience in marketing communication or throughout their engagement with a product or service is a priority for companies, especially as algorithms become increasingly competent and can better anticipate user consumption patterns (Beke et al., 2018). A highly personalized experience can be achieved through the deployment of predictive analytics, which are a range of statistical techniques that help predict future outcomes based on analyzed behavioral patterns combined with algorithms and machine learning (Spencer, 2015, pp. 638–639). These patterns are generated through data mining, a process that extracts information from large datasets, transforming raw data into useful information (Kennedy & Moss, 2015, pp. 1–2; Van Wel & Royakkers, 2004). This can help companies determine consumer profiles and provide tailored content based on behavioral patterns (Spencer, 2015, pp. 638–639). Although personalized marketing practices can immediately provide users with results that are directly tailored to their

concerns, being exposed to many targeted advertisements may trigger privacy concerns among users, as it calls into question the data collection, processing, and sharing that underpinned the personalization in the first place (Beke et al., 2018; Chandra et al., 2022; Sipior et al., 2011; Xu et al, 2011). Moreover, there have also been rising concerns of algorithmic discriminatory biases, in which identifiable profiles of users are organized into predetermined and overgeneralized categories (Beke et al., 2018, pp. 22–26; Rahman, 2019; Spencer, 2015, pp. 641–642). While studies show that users are generally aware of companies' monitoring of their data (Beke at al., 2018), users still use privacy add-ons to reduce privacy violations, or avoid visiting certain websites (Sipior et al., 2011, pp. 12–13), which shows that regardless of the increasing awareness, people are still concerned with intrusion into their personal matters. Categorizing consumers into groups essentially places them into boxes based on demographics, preferences, and purchase histories. There have been multiple reported occasions of algorithmic biases resulting in discrimination based on gender, race, religion, and other identifying characteristics (Rahman, 2019, p. 2). Considering that this data mining environment is becoming increasingly complex, and data is shared with third parties, the actual use of third party data is often untraceable and possibly contradicts technoethical standards (Beke et al., 2018).

There is a plethora of academic scholarship on contemporary personalized marketing ethics (Fathoni, 2024; Hemker et al., 2021, pp. 1–3), yet its intersection with CSR and CSR-conforming company practices remains to be less academically explored. Therefore, studying the relationship between CSR and the ethical implications of aggressive data mining and overly reductionist algorithmic practices brings about a relatively unique angle to the contemporary social and scientific conversations surrounding the intersection of technoethics and personalized marketing practices. While some articles do focus on broader consumer perception of privacy (Beke et al., 2018, Quach et al., 2022, pp. 1302–1306), there is insufficient research on how CSR-conforming companies aim to overcome these specific ethical challenges, or indeed whether their status as conscious companies impacts the way in which they store, process, and leverage user data. Staying conscious of such concerns could enable CSR-conforming companies to act accordingly, be future-oriented, and stay responsive to the current political climate. These current developments raise the relevance of investigating what CSR-conforming companies are doing to address emerging technoethical concerns. Thus, this thesis considers the following research question:

*“How are CSR conforming FMCG companies dealing with key data privacy concerns in predictive analytics based personalized marketing?”*

## **1.2 Theoretical Framework**

This study primarily investigates the ways in which CSR-compliant FMCG companies navigate technoethical challenges relating to the collection, storage, processing and retainment of sensitive consumer data. This section briefly describes the most important theoretical foundations surrounding the research design and rationale. It is important to underline the fact that CSR as a concept is not composed of a clear-cut set of rules, rather, it proposes a set of guidelines that serve as an overarching societal goal for companies to achieve through structural implementation. CSR policies and practices aim to contribute to positive societal impact, and make up a well-established and researched business strategy (Chu et al., 2020, p. 262; Etter, 2014; Kim & Ferguson, 2018, p. 550; Sanclemente-Télliz, 2017, p. 5). However, CSR can be deceptively employed by corporations, and communicated to forge a façade of societal legitimacy. Academics and the public alike have criticized organizations for implementing CSR only superficially while maintaining their outdated and unsustainable business practices. This type of green-, blue- (Sailer et al., 2022, pp. 3–6), white- (Grafström, 2011, p. 227), or ethics-washing (Bietti, 2019) is actively researched, with each term respectively referring to the inauthentic presentation of environmental, socio-political, or ethical initiatives by the corporation in question. However, the specific relationship between CSR-conforming companies and users’ technoethical concerns regarding data mining and predictive analytics based personalized marketing remains as a potentially fruitful area of research, and has not yet been properly explored nor contextualized.

### ***1.2.1 Technoethics and Consumer Perception of PABPM***

Coined in 1975 by Mario Bunge, technoethics assigns accountability to technological developers to assume moral and social responsibility for their technological developments and the applications thereof (Bunge, 1975, p. 73–75). The current study can therefore be considered to be taking a technoethical approach towards the analysis of PABPM practices that are being used by CSR-compliant companies, aiming to gauge the scope and nature of the ethical dimensions considered by corporations and the ways in which they are communicated to their users.

Predictive analytics use target variables among consumers to identify various categories, varying from who is more likely to buy a certain product to who is more likely to be pregnant (Spencer, 2015). These predictions rely on secondary data that is gathered by monitoring behavioral patterns —be it clicks on websites, social media likes, or even products bought at a physical store linked to a credit card (Röttgen, 2018, pp. 73–76). Researchers believe secondary data is more accurate in predicting consumer attitudes and future behavior, as primary data relies on self-reports (Spencer, 2015). While these practices help companies create effective targeted marketing and communication, these efforts also come at the cost of user privacy concerns. User data is collected, organized and categorized to formulate user profiles that businesses can use to obtain useful information. This sequential information building can help businesses formulate patterns based on past behavior, and these can be based on what the user buys, likes, or simply views (Röttgen, 2018; Weiss, 2020, pp. 355, 362). This is how personalized advertising works, and why, for example, we receive advertisements related to previous Google searches (Weiss, 2020, p. 356, Sipior et al., 2011).

Research confirms that consumers actually value these types of personalization services less when they need to give up sensitive information (Beke et al., 2018; Mothersbaugh, 2012). Acceptance of personalized and customized services highly depends on the type of information required (Xie et al., 2014), and many consumers are actually hesitant to give up their social media information required to enhance product recommendations (Beke et al., 2018). The exchange of user information for personalized advertising can be linked to social contract theory. When users consent to companies' terms and agreements, they are essentially signing an implied social contract which requires organizations to handle their information responsibly, and transparently (Beke et al., 2018, p. 8; Miyazaki, 2008, pp. 90–91). The contract also indicates the need for a sense of control, as companies should not diminish consumers' control in what information is collected (Beke et al., 2018, pp. 33–34; Donaldson & Dunfee, 1994). Moreover, transparency actually enhances organization-consumer relationships as it facilitates fair communication of information (Beke et al., 2018, pp. 28–29; Culnan & Bies, 2003), and it helps diminish the extent of perceived invasion of privacy (Martin et al., 2017, pp. 11–12; Miyazaki, 2008). This implies that consumers would feel positive towards companies that provide a transparent account of their data practices, and provide some sort of control over what can be collected, stored, and used. It is therefore imperative to conduct an investigation of how



corporations—especially ones that have already invested sizeable resources into their public image as CSR-compliant—are navigating these challenges, both in the ways in which they discuss their data privacy policies as the nature of the practical policies they describe.

Since the research question tackles a number of distinct concepts, namely PABPM, CSR, technoethics and consumer perceptions of data privacy practices, it is important to first properly contextualize their different interrelated aspects and existing theoretical frameworks that synthesize these concepts and guide the researcher's analysis and immersion. Additionally, existing research surrounding all the relevant theoretical concepts is explored thoroughly in Chapter 2, providing a well-developed theoretical base for the operationalization described in Chapter 3 and its application to the final analysis, presented extensively in Chapter 4.

### **1.3 Methods**

The chosen method for answering the research question is qualitative in nature, consisting of a reflexive deductive thematic analysis of 10 different CSR-compliant FMCG (fast-moving consumer goods) conglomerate privacy policies, detailing their conduct and data management, storage and processing policies. A qualitative approach was chosen due to its ability to consider both the surface manifest content present in the textual data, as well as deeper, implied latent content (Braun & Clarke, 2006; Hsieh & Shannon, 2005, p. 1278). This is particularly relevant because it allows the researcher to analyze not only the explicit policies that are evident in the privacy policies, but to also consider the latent meaning present in the policies and their relationship with consumer concerns regarding data mining and personalized marketing practices. Briefly, qualitative methods are used to analyze various forms of data while paying extensive attention to both implicit and explicit meanings contained therein (Mauthner & Doucet, 2003). While manifest content is a category of data that is readily apparent and clearly denotative, latent content is more subtextual, requiring a plethora of contextual knowledge as well as repeated, iterative analysis to decode the inferred meaning from the data (Braun & Clarke, 2006, p. 13). Applying a reflexive thematic analysis allows one to unearth both of these valuable sources of data, and analyze them exhaustively (Braun & Clarke, 2006). A reflexive thematic analysis, pioneered by Braun and Clarke (2006), is a form of content analysis that specializes in seeking out the deeper themes and implicit messages present in data, aiming to elicit rich, deep, detailed meaning from the content. Therefore, it seemed the most appropriate approach for this thesis.

The epistemology of the research design is based primarily on social constructionism. This is a paradigm in which the existence of an objective reality is not contested, as it is in postmodernist approaches, but rather understood to be inherently shaped by interpersonal social interactions (Alford, 2012; Andrews, 2012, p. 39; Burr, 2015). The conceptual deductive framework for the structure of analysis of privacy policy documents will be drawn from the main themes and theoretical assumptions produced from the theoretical framework of this thesis. The framework will be used as a lens through which the data of privacy policy documents and practices will be organized, analyzed, and interpreted. Therefore, a deductive reflexive thematic will be employed.

### ***1.3.1 Sampling***

To best facilitate answering the research question, manual purposive sampling of FMCG companies' privacy policies was carried out. The initial pool was created based on annual turnover in descending order, guaranteeing a sample composed of highly influential and relevant FMCG companies. The resulting sample can be seen in Table 1. FMCG conglomerates were chosen in particular due to the inherently large amount of customer data they collect and process, their prominence in the EU, and the large amount of potential benefits that increasing leverage of consumer data can bring to their operations (Deery, 2021; SAP, 2021; Sentence, 2022). This singles them out as particularly relevant to this study since larger corporations have a strong vested interest in utilizing consumer data to its fullest extent, but are likewise highly concerned with maintaining consumer perception of their brand as normatively CSR-compliant (Lim & Pope, 2022, pp. 12–14). In addition, existing research shows that consumers who are more sensitive to their personal privacy exhibit lower purchase intention towards companies who lack transparency in their data privacy practices, highlighting the explicit tensions between commercial benefit and reputational loss for FMCG CSR-compliant companies that leverage PABPM (Alakkas et al., 2022, p. 19; Lieberstein & Bullock, 2018; Röding et al., 2021, p. 417; Zhao et al., 2021, pp. 5–7).

### ***1.3.2 Data Analysis***

This study is focused on conducting a qualitative content analysis, more specifically a reflexive deductive thematic analysis, identifying the underlying meanings, assumptions, and conceptualizations that shape the corpus and the corporate data privacy policies in question (Braun & Clarke, 2006; Braun et al., 2016). The theoretical framework that guides

the analytical process is further described in Chapter 2. Using a qualitative deductive reflexive thematic analysis allows the resulting codes and themes to rise out of the data, being guided by the aforementioned theoretical lens as well as contextual knowledge gathered from immersion. Following the initial generation of codes, a process of collating the codes into relevant themes was undertaken (Braun & Clarke, 2006). The codes and emergent themes were actively and reflexively reviewed alongside the analyzed content. Lastly, the themes were reviewed and finalized, appropriate extracts were collected, and the results were extensively reported, discussed, and LinkedIn back to the concepts discussed in the theoretical framework, revealing 6 distinct themes and 8 relevant sub-themes, which are explored at length in Chapter 4.

### ***1.3.3 Validity and Reliability***

Qualitative analysis seeks to understand data holistically, allowing for a deep and nuanced understanding of the topic (Schreier, 2012). A reflexive approach towards thematic analysis requires diligent immersion in the context and culture of the phenomena under study, as well as active reflexivity from the researcher to safeguard the analysis from their own implicit biases and positionality. This is required because reflexive thematic analysis is inherently interpretive, and, if improperly conducted, is often criticized for being insufficiently rigorous and overly subjective (Kuckartz, 2014). Done properly, this can turn the subjectivity inherent in qualitative approaches from a liability to an advantage, and reinforce the generalizability and applicability of the findings by removing personal bias (Braun & Clarke, 2006; Braun et al., 2016). Employing a deductive approach and using a theoretical lens based on established research additionally helps increase the validity (Kuckartz, 2014).

## 2. Theoretical Framework

This chapter outlines the theoretical framework of this thesis. The conceptual framework for the structure of analysis of company policy documents will be drawn from the main themes and theoretical assumptions produced from this chapter. The framework will be used as a lens through which the data of company policy documents and statements will be organized, analyzed, and interpreted. First, the origins and history of CSR will be discussed in section 2.1, highlighting the development from traditional to strategic CSR. Section 2.2 explores the current state of academic research in CSR, focusing on corporate motivators, policy and implementation of CSR, as well as criticism thereof. Section 2.3 explores the various technoethical concerns surrounding consumer privacy and its relation to CSR. Finally, section 2.4 provides concluding theoretical thoughts on this framework.

### 2.1 Origins of CSR

CSR, or the idea that business entities have an obligation to perform socially beneficial acts, is a concept that stretches back centuries (Agueldo et al., 2019, p. 1; Chaffee, 2017, p. 351). Mintzberg (1983, p. 3) traces the origins of our contemporary academic understanding of CSR to the 19th century notion of *noblesse oblige* ('nobility obligates'), which stipulates that those who wield socio-economic power should be obligated to use it to benefit society at large, whether for altruistic or strategically self-serving reasons (Fiddick et al., 2013). Due to its wide applicability to a range of disciplines and industries, CSR has been hotly debated by business strategists, philosophers, sociologists, economists, and many more representatives of differing schools of thought, all of them offering slightly varying views on both the motivators for, and potential benefits of CSR (Agueldo et al., 2019, pp. 2–10; Bowman, 1973, p. 1; Chaffee, 2017, pp. 347–350; Mintzberg, 1983, pp. 3–4).

Our modern understanding of CSR began to grow into its current shape starting in the 1950s (Agueldo et al., 2019, p. 3; Carroll, 2021). Scholars in the post-war United States, such as Bowen (1953, pp. 3–7) and Eells (1956, p. 18), began to examine both the collective social implications of increasing corporate socio-economic power as well as the individualized social responsibilities of a burgeoning class of increasingly wealthy business executives who came to prominence after the Second World War. Selekman (1959) also focused on the social obligations of powerful corporate executives, conducting an analysis of the business benefits of perceptively altruistic behavior in terms of public relations, branding, and business management. As CSR developed over the decades, there was a

notable academic shift in interpreting the motives for implementing CSR from a strategic standpoint, rather than a purely benevolent one.

### ***2.1.1 From Traditional CSR to Strategic CSR***

A crucial development in both academic and social discourse of CSR was the gradual academic separation between traditional and strategic CSR (SCSR) and its conceptualization as a distinct concept from traditional CSR (Carroll, 1998, p. 6; Committee for Economic Development, 1971, pp. 25–33; Lee, 2008, pp. 54–57; Preston & Post, 1975, pp. 52–53; Sethi, 1975; Votaw, 1973). Briefly, SCSR was first discussed in the earlier days of academic focus on CSR, and was initially formulated as a variant of CSR that was viewed as a form of corporate strategy and profit-making, rather than an altruistic PR activity with negative financial consequences for the company in question (Agueldo et al., 2019, p. 8; Carroll, 1979; Lee, 2008, p. 54). Carroll (1979, p. 499) introduced a pivotal Social Performance Model as a standardized theoretical framework for CSR, viewing it as a continuum rather than a single act, and maintaining that the primary social responsibility of businesses is economic, while also highlighting that business has legal, ethical, and discretionary (i.e. philanthropic) responsibilities.

Carroll's (1979, p. 499) definition was built on by Lantos (2001, p. 595) and Baron (2001, p. 17), both of whom introduced the term 'strategic' (Ślęzak, 2020, pp. 44–51) and posited that SCSR requires corporations to engage in socially beneficial acts as a means of nurturing public goodwill in order to increase revenue and other business outcomes (Baron, 2001, p. 17; Lantos, 2001, p. 595). Both of these scholars present SCSR as a mutually beneficial proposition to both corporations and consumers, academically grounding it as a business imperative rather than a moral action (Ślęzak, 2020, p. 49). This is an especially important development within CSR academia to highlight since many of the articles written about the motivations for, policies of, and reactions to CSR implicitly present it as an explicit corporate strategy, underlining both the relevance of CSR to overall business strategy and the prevailing academic conceptualization of CSR within the framework of business strategy (Fatima & Elbanna, 2022, pp. 105–110). Alternative conceptions of CSR present it as either an individualized obligation for powerful stakeholders (i.e. influential executives being encouraged to portray an ethical corporate image), or as a purely altruistic form of corporate citizenship without any expected business benefits (Fatima & Elbanna, 2022, p. 107).

A multitude of studies have been carried out to identify the strategic effects of CSR on consumers' opinions of companies and their services. Many studies have uncovered positive relationships between CSR efforts and consumer trust (Zhao et al., 2021, p. 6), brand reputation (Alakkas et al., 2022, p. 19), purchase intention (Lieberstein & Bullock, 2018), competitive advantage (Cegliński & Wiśniewska, 2017, pp. 19–21; Hang et al., 2022), word of mouth (Khan & Fatma, 2023, pp. 5–7) and firm financial performance (Saeidi et al., 2015), among others. In short, the benefits of SCSR for corporations are well established in academia, and seen as a lucrative business strategy to boost branding and public relations (Lim & Pope, 2022, pp. 12–14).

While the shift from traditional CSR to SCSR implies an inherent strategic motivator for the implementation of CSR, the internal decision-making that company stakeholders undertake is still regulated by applying social values to their key CSR policies and guidelines. In order to explore this, the relationship between CSR and the social constructionist paradigm must be established.

### **2.1.2 Social constructionism and CSR**

The social constructionist paradigm maintains that the existence of an objective reality is not contested as it is in other postmodernist approaches, but rather understood to be inherently shaped by interpersonal social interactions and collective meaning-making (Alford, 2012; Andrews, 2012, p. 39; Burr, 2015). In other words, we, as a society, create meaning and collaboratively reach a consensus on what constitutes collective truth, through social, cultural and historical context. Through this paradigm, society at large defines what essential ethical values every party —be it people, governments, institutions, or companies— are required to adhere to. Therefore, from this perspective, social discourse is highly reflective of the culture and time during which it is conducted (Burr & Dick, 2017, p. 60), which can be linked to the extent to which CSR and its implementation are reflected in society.

This social constructionist paradigm has been selected to frame the research and analysis of this thesis both due to the large amount of influence that social concerns have on steering CSR developments, as well as due to the essentially contested form of CSR within academia. Historically, CSR has been heavily impacted by social context, going through multiple flashpoints of contested debate and re-imagining, often spurred and closely inspired by contemporary social challenges and upheavals. For instance, during the Vietnam War, businesses were urged to start paying attention to large-scale social issues (Davis, 1960, pp.

70–72; McGuire, 1963; Walton; 1967). Following the 1970 General Motors United Auto Workers strike, social issues became a popular topic for investors and stockholders of large corporations (Friedman, 1970; Mintzberg, 1983, pp. 1–2), with questions arising on the topics of “the legality of pollution, discrimination in employment and promotion for reasons of race, religion or sex, disclosure of information in annual reports, weapons manufacture, business operations in Southern Africa, and environmental damage” (Bowman, 1973, p. 1). During the corporate deregulation in the 1980s under Reagan and Thatcher (Jones, 1980, pp. 64–66; Strand, 1983; Wartick & Cochran, 1985, p. 760), the focus of CSR increasingly switched from a profitable one to sincere altruism, where social goals were central alongside business goals (Tuzzolino & Armandi, 1981, pp. 21–23). Moreover, the increasing trends of globalization in the 1990s (Burke & Logsdon, 1996; Carroll, 1991, p. 40; Wood, 1991), have paved the way for contemporary CSR discourse surrounding global responsibility of multinational corporations that face increasing challenges such as environmental sustainability, labor exploitation, social wellbeing, and income inequality. Therefore, CSR has in many ways become a corporate necessity.

The 2000s saw an important shift in CSR from being almost exclusively contained to the private sphere —albeit verbally encouraged by governments (Carroll, 1998, p. 1) —to being increasingly promoted by national and supra-national governments (Agueldo et al., 2019). This shift is particularly evident in the European Union, where CSR was first directly promoted within EU publications (Commission of the European Communities, 2001, pp. 6–21); followed by its recognition as a key strategic element in the European Commission’s Plan of the General Direction of Business in 2004 (Eberhard-Harribey, 2006), its inclusion in official strategic policy documents (European Commission, 2014, pp. 26–35); multi-stakeholder forums (European Commission, 2015); and the establishment of CSR Europe (CSR Europe, 2024). CSR, within a modern business context, has become both ubiquitous and indispensable, and is highly encouraged both by national and supra-national government action, as well as by internal corporate policy and business strategy. Considering this pattern, it can be argued that CSR discourses are time and culture sensitive, often reflecting contemporary social needs and values, which falls in line with the social constructionism paradigm (Burr & Dick, 2017, p. 60).

CSR is also socially constructed within corporations as various stakeholders collectively negotiate a common understanding of what CSR is and how it contributes to their corporate identity and strategy (Guercini & Medlin, 2020). For example, Li (2022, pp.

13–15) used a social constructionist approach combined with discourse analysis to analyze Starbucks' CSR statements and found that the customer was presented as someone that Starbucks employees are responsible for serving in an ethically responsible way, rather than a subject to extract value from. Viewing this through a social constructionism approach, this sort of internal sense-making is an example of how corporate stakeholders negotiate and re-negotiate their shared understandings of the boundaries that bind their relationships with consumers. In this instance, Starbucks' internal view of the relationship was primarily altruistic in nature, rather than strategic or transactional.

The continuous tendency of CSR to be reimagined, debated, and reconstructed within both academia and society is thus highly compatible with a social constructionist analysis. It allows the researcher to approach the subject matter of corporate CSR policy statements as an extension of the internal sense-making that governs the communication of corporate CSR strategies. This enables us to examine the presence and discussion of the most salient technoethical challenges surrounding data privacy in FMCG policy documents both as an indicator of how collectively aware companies are of these challenges, as well as what actions they perceive are most valued by their external stakeholders and customers.

## **2.2 Current Research in CSR**

In order to further properly contextualize the theoretical landscape related to CSR, it is important to briefly outline the most relevant academic currents that are being investigated by CSR academics. It is crucial to note that scholars differentiate between the communication of corporate CSR policy and the practical implementation of said policies. Studies, such as those by Wood (1991, pp. 699–702; 2010, pp. 67–73), Jamali and Mirshak (2007), and Graafland and Smid (2019, p. 28), conceptualize CSR policy, CSR implementation, and CSR impact as highly distinct yet interwoven concepts. CSR implementation is viewed as a moderating variable between CSR policy and CSR impact, emphasizing the dichotomy between theoretical corporate intention and the practical impacts of corporate CSR that underline much of our modern academic discourse surrounding CSR (Graafland & Smid, 2019, pp. 28–31).

In particular, as seen in the preceding sections, CSR research remains essentially contested and scholars are particularly concerned with investigating the corporate motivators, practical implementation of, and consumer reactions to CSR. Therefore, it is important to outline different schools of thought surrounding the state of research on



corporate motivators for the implementation of CSR efforts, and accordingly explore the divide between policy and implementation.

### **2.2.1 CSR Motivators**

One of the key questions within CSR academia surrounds corporate motivators for CSR, aiming to answer questions surrounding *why* companies embark on concerted CSR efforts in the first place. Much of this research surrounding CSR is primarily focused on uncovering what motivates companies to engage in CSR activities and, by extension, what sort of effects these activities have on consumers.

Porter and Kramer (2007, pp. 7–11) found that companies' rationale for increasingly adopting CSR policies was a conscious move by corporate executives to respond to increasing external pressure from customers and stakeholders for increased social responsibility on particular issues. Lim and Pope (2022, pp. 12–14) carried out an exhaustive integrative investigation of 120 previous academic surveys of CSR motivators and categorized over 30 CSR motivators into three main categories: normative motivators, driven by external social expectations; instrumental motivators, caused by expected strategically beneficial financial outcomes; and political motivators, caused by targeted pressure from outside groups and NGOs on particularly charged political issues. They also analyzed their empirical importance and level of contribution in helping to steer corporate decision-making regarding various CSR initiatives. According to this analysis, normative motivators are by far the most universally mentioned and salient motivators for companies, followed by instrumental motivators. In other words, taken as a whole, Lim and Pope (2022, pp. 12–14) identified that companies care the most about the CSR issues seen as relevant by their customer base, followed by financially beneficial CSR opportunities. Political motivators are unique in that they appear to be effective in helping to spur action during sparse bursts of public attention on hyper-specific social issues, but otherwise have the universally weakest motivating effect of all three groups. Thus, companies may react to political motivators, but are unlikely to sustain these efforts in the long term.

On the other hand, Grimstad et al. (2020, pp. 11–13) investigated the relationship between company size and motivating factors for engagement in CSR practices, and found that the pattern shown by Lim and Pope (2022, pp. 12–14) does not hold for smaller businesses, but that its effect scaled with company size. Their analysis showed that intrinsic and altruistic motivators outweighed extrinsic and financial motivators for smaller businesses, but exhibited a positive relationship between extrinsic motivator, company size,

and international presence, highlighting that a higher degree of internationalization within a business increased the motivating effect of perceived financial benefits for strategic CSR efforts.

Taken together, these findings show that large FMCG conglomerates —being both large enterprises and highly internationalized corporations —are primarily motivated both by extrinsic-financial and socially normative forces. This further raises the importance of using a social constructionist theoretical lens as corporate CSR efforts are highly likely to reflect the socially constructed concerns of their target audience and society at large. These findings also provide important theoretical context as FMCG companies must navigate financial motivators and reconcile them with normative expectations when setting and communicating CSR policy.

### ***2.2.2 CSR Policy and Implementation***

CSR policy refers to the explicit CSR intentions, commitments, and goals stated by a company in its various internal and external arguments, including all written statements, declarations, white papers, policy documents, and other artifacts issued by a company describing its CSR efforts, commitments, and focuses (Graafland & Smid, 2019, pp. 28–30; Lepoutre et al., 2007; Rhee & Lee, 2003). Research surrounding the specific implementation of CSR has only grown in academic prominence since the early 2010s (Baumann-Pauly et al., 2013, pp. 693–695; Ingham & Havard, 2017; Lindgreen et al., 2009, p. 251; 2011). Academic consensus on the consistency of policy statements vis-a-vis practical implementations is mixed, and multiple scholars have documented significant deviations between the CSR that companies promise and what they actually carry out and report on, referring to this divergence as corporate ‘cheap talk’ (Sabadoz & Singer, 2017, p. 183), ‘window dressing’ (Taylor et al., 2018, p. 1) or even ‘CSR-washing’ (Pope & Wæraas, 2016, p. 173).

However, Graafland and Smid (2019, pp. 28–31) observed that there was a significantly positive effect between CSR policy and CSR implementation. This effect can be seen in companies that publish external materials regarding their initiatives to implement CSR efforts, which have more success in the practical quality of their implementation of these policies. Graafland and Smid (2019, pp. 28–31) noted that this effect is the result of employees being motivated by an internal narrative that is itself spurred by the existing external narrative promoted by the company. This effect was also conceptualized and touched upon by critical researchers, who referred to it in more pessimistic terms such as

‘moral entrapment’ (Christensen et al., 2020). Schoeneborn et al. (2020, pp. 16–21) instead argue that the act of a corporation making a CSR policy claim or commitment was a multifaceted act that itself would shape wider discourse and perception of that commitment, both inside and outside of a given organization, creating the sort of normative implicit motivator described by Lim and Pope (2022, p. 12) as highly prominent in corporate decision-making.

### ***2.2.3 Conceptual Criticism of CSR in Academia***

Despite CSR being a popular and varied field of study, it is also important to acknowledge and illustrate opposing viewpoints. There are a number of scholars who are diametrically opposed to a number of initial presuppositions that inhabit the concept of CSR. For example, scholars from the critical school often maintain that CSR is simply a vehicle by which corporations can engage in green-, blue- (Sailer et al., 2022, pp. 3–6), white- (Grafström, 2011), or ethics-washing (Bietti, 2019, p. 1). These terms refer to CSR as a disingenuous strategy to extract the maximum amount of capital from their consumers while paying only superficial lip service to these causes in order to mislead customers (Frankental, 2001).

Another line of criticism of CSR emerges from thinkers and academics who view CSR as an obstacle to laissez-faire capitalism. For example, the diverting of corporate resources for CSR initiatives has been labeled as “stealing from the owners’ dividends, from customers’ wealth, or from employees’ wages” (Wartick & Cochran, 1985, p. 760), an argument also articulated by the renowned Chicago School economist Milton Friedman, who cast CSR as a wasteful betrayal of the capitalist imperative of profit maximization (Friedman, 1970).

Other scholars take a different approach and oppose CSR on a conceptual basis. Karnani (2011, pp. 108–110) objects to the presumption that business entities can be socially responsible in the first place since they cannot perform intrinsically selfless acts and are always ultimately beholden to shareholders. Reich (2008, p. 6) criticizes CSR’s essentially contested nature, arguing that the term is “as meaningful as cotton candy [...] the more you try to bite into it the faster it dissolves.” Jones, Hillier, and Comfort (2013) maintain this position, with the added criticism that incorporating such a vague or contested term into business strategy is negligent towards both the business and society at large due to CSR’s ever-changing nature and lack of existing regulatory oversight, even if CSR results in short-term profits for the company in question.

While it is important to recognize and acknowledge these points of criticism to obtain a more nuanced understanding of CSR academic discourse, this thesis grounds itself in a theoretical understanding of CSR as strategic in nature and beneficial for corporation, consumer, and society alike. Since the field of CSR is highly reactive to contemporary social concerns, it is necessary to explore data privacy of consumers, which is one of the most salient contemporary issues currently circulating in the public sphere.

### **2.3 Data Privacy and Corporate Social Responsibility**

While CSR as a body of research has grown exponentially since its inception, specific investigations into the intersections of digital privacy, data privacy and CSR remain comparatively underdeveloped (Lobschat et al., 2021, p. 2). Before we can properly dive into the current theoretical landscape of CSR research focusing on data privacy concerns, the concept of privacy must be contextualized for clarity.

The very concept of privacy remains essentially contested in academia, so much so that scholars, such as Solove (2008) and Nissenbaum (2010, pp. 2–3), point out that a single set definition of privacy —such as the fundamental right for one’s personal matters to be free from intrusion (Tang et al., 2021) —would be counterproductive or restrictive to continued study of the deeply nuanced relationships that both companies and consumers have with privacy. Thus, this thesis primarily discusses data privacy within the limited theoretical context of consumer information privacy, described by Martin and Murphy (2017, p. 136) as privacy related to the collection, processing, and analysis of consumer data, including, but not limited to, demographic data, search history, and other personally identifiable information (Ichihashi, 2020; Martin & Murphy, 2017, p. 136).

Concerns over data privacy for academics, corporations and consumers began to rapidly increase during the early 21st century. For instance, Carroll (1998, p. 4) and Post (2001) both identified data privacy as an important element of responsible corporate strategy. Similarly, Fukuwana and Moon (2004, pp. 52–57) highlighted information privacy as a relevant area of CSR for Japanese corporations, and Chaudhri (2006) pointed out that Hewlett-Packard explicitly included data privacy in their CSR agenda. Contrastingly, Sharfman et al. (2000, p. 156) interviewed corporate managers and initially identified data privacy as a distinct element of CSR, but eliminated it after the exploratory factor analysis because it was not sufficiently present in managerial decision-making. However, it is apparent that data privacy is evolving as a distinct contemporary area in CSR academia.

Studies focusing on the intersection of CSR and data privacy are a fairly recent development within a broader context of CSR research. For instance, Pollach (2011, p. 91) claims to have published the first study to accept that data privacy is an important and innate element of CSR, and conducted an initial exploratory empirical investigation of how companies communicate their data privacy initiatives as part of CSR efforts. Pollach (2011, pp. 93–99) found that very few companies in the sample actively addressed data privacy as a key element of their CSR strategies, and even fewer took actionable steps to prioritize it. The few that did, focused primarily on legal compliance and employee conduct. In some cases, they explicitly stated that they need to strike a balance between business interests and stakeholder concerns, implying that data privacy concerns were counterproductive to business operations. This type of tension between consumer information privacy concerns and overall business strategy is also a growing field of discussion in literature surrounding data mining and predictive analytics based personalized marketing practices.

### ***2.3.1 Consumer Concerns with Data Mining***

Consumers and academics alike have long been concerned about how consumer data is being utilized by corporations (Beke et al., 2018, pp. 2–4). Multiple notable scandals surrounding improper data handling and storage have made international news in recent years, such as the Cambridge Analytica scandal (Cadwalladr & Graham-Harrison, 2018); Facebook’s predictive algorithms to identify suicidal or otherwise ill users (Goggin, 2019; Merchant et al., 2019); Target identifying and targeting pregnant women, even those who were unaware of their pregnancy at the time (Duhigg, 2012); credit rating algorithms arbitrarily denying loans (Hurley & Adebayo, 2017; Lippert, 2014); or the recent data breach at the personal genomics company 23andMe (DeGuerin, 2024).

In order to better understand many of the existing key technoethical challenges surrounding the use of consumer data, it is crucial to examine the research surrounding predictive analytics based personalized marketing (PABPM). In short, PABPM describes the process of leveraging Big Data, AI and Machine Learning algorithms to process large volumes of user data and create personalized experience in online marketing by targeting users based on their previous behavior, which is either individually tracked or statistically extrapolated out of massive datasets (Bracanović, 2019, pp. 264–267; Kotras. 2020). This sequential information building can help businesses formulate patterns based on past behavior, and these can be based on what the user buys, likes, or simply views (Röttgen, 2018; Weiss, 2020). With these devices, social media, and cookies, companies possess a

holistic profile of users, which they can use to power predictive analytics, showing them who will buy what and when this purchase will occur. Predictive analytics use target variables among consumers to identify various categories, varying from who is more likely to buy a certain product to who is more likely to be pregnant (Spencer, 2015), aiming to leverage this data to drive business outcomes. These predictions rely on secondary data that is gathered by monitoring behavioral patterns —be it clicks on websites, social media likes, or even products bought at a physical store linked to a personal credit card (Röttgen, 2018, pp. 73–75). Researchers believe secondary data is more accurate in predicting consumer attitudes and future behavior, as primary data relies on consumer self-reports, which are prone to bias and inaccuracy (Spencer, 2015). While these practices help companies create effective targeted marketing and communication, these efforts also come at the cost of user privacy concerns (Beke et al., 2018, p. 24).

Research focusing on consumer privacy concerns regarding the use of their data has been widespread in the last decade. Chandra et al., (2022) conducted a literature review on 4,832 academic articles focusing on research regarding personalized marketing practices and found that the personalization-privacy paradox concerns were the third largest cluster of the entire corpus, with 29% of those articles being published between 2019 and 2022. This signifies a rapidly increasing academic interest in consumer privacy concerns. Additionally, empirical evidence from multiple studies shows that marketing personalization increases consumers' sense of vulnerability and risk perception (Guo et al., 2016, p. 6; Xu et al., 2011, p. 811). Examining additional research shows that consumers are unaware of how or what specific personal data is being tracked and their control over their online privacy seems to be perceived as restrictive (Beke et al., 2018, p. 8). Consumers also value personalization services less when they need to give up sensitive information (Beke et al., 2018; Mothersbaugh et al., 2011, p. 91). Acceptance of personalized and customized services highly depends on the type of information required (Xie et al., 2014), and many consumers are actually hesitant to give up their social media information required to enhance product recommendations (Beke et al., 2018, p. 23).

Further analysis from Chandra et al. (2022) also revealed that the most widely cited articles within the privacy-personalization paradox cluster focused on the issue of privacy concerns as a barrier to further personalization, with many of them exploring how companies are able to navigate existing consumer concerns and still extract large amounts of data from their customers. This can be tied back to the tension between CSR, user privacy,

and business outcomes that were outlined by corporate actors in the study carried out by Pollach (2011, pp. 98–99). The ethical implications of this paradox can be better understood by examining it through the theoretical perspective of technoethics.

### ***2.3.2 Technoethics, Consumer Data Privacy, and Social Contract Theory***

As discussed in Chapter 1, technoethics assigns accountability to technological developers to assume moral and social responsibility for their technological developments and the applications thereof (Bunge, 1975, pp. 70–71). In other words, technoethics can be understood as a subset of ethics that is specifically applied to the rapid evolution of digital technologies and their associated phenomena.

Lobschat et al. (2021) have recently coined Corporate Digital Responsibility (CDR) as a distinct term, separate from CSR, largely owing to the inability of existing CSR frameworks to cope with many of the technoethical challenges brought about by the rapid pace of development of various digital technologies in recent years. While CDR is still a nascent concept lacking much grounded research, it provides us with a useful framework to analyze many of the contemporary technoethical challenges and their relation to the efforts made by firms to balance their strategic competitiveness with their CSR policies.

The exchange of consumer information for increased personalization of their user experience can be linked to the philosophy of social contract theory. Briefly, social contract theory stipulates that powerful actors within a society, such as governments or businesses, have an obligation to operate within set moral norms with respect to individuals within that society (Donaldson 1982, pp. 209–210, Locke, 2003). Applying this to data privacy, when users consent to companies' terms and agreements to collect and process their data, they are essentially signing an implied social contract which obligates organizations to handle their information responsibly and transparently (Beke et al., 2018, p. 49; Miyazaki, 2008). This implicit contract also indicates the need for a sense of control, as companies should not diminish consumers' control in what information is collected (Beke et al., 2018, p. 48; Donaldson & Dunfee, 1994). Moreover, transparency has been found to enhance organization-consumer relationships as it facilitates fair communication of information (Culnan & Bies, 2018, p. 330), and it helps diminish the extent of perceived invasion of privacy (Martin & Murphy, 2017; Miyazaki, 2008, p. 30). This implies that consumers would feel positive towards companies that provide a transparent account of their data practices, and provide some sort of control over what can be collected, stored, and used.

Categorizing consumers into groups essentially places them into boxes based on demographics, preferences, and purchase histories. The ethics of this type of customer segmentation used for predictive analytics can be called into question. Categorizing people into groups, and exposing them to specifically targeted advertisements, products, and content, can bring about algorithmic bias caused by models being trained using historically biased datasets (Andrews & Bucher, 2022; Rahman, 2019, p. 1). Moreover, these algorithms can also be created by the analysis of pre-existing datasets, without necessarily relying on active user tracking (Bracanović, 2019). Some of this data has existed for decades, and algorithm creators and data alike have the possibility of containing institutionalized biases. In fact, there have been multiple reported occasions of algorithmic biases resulting in discrimination based on gender, race, religion, etc. (Rahman, 2019; Ticona, 2019, p. 455). Additionally, there is also the issue of quantifying human behavior and using it as a strategic tool. The technoethical challenge here is dehumanizing consumers by dissecting their observed identity and classifying its unique characteristics into strategically useful subcategories (Quach et al., 2022, p. 1307). Considering that this data mining environment is becoming increasingly complex, and data is shared with third parties, the actual use of third party data is often untraceable and possibly contradicts technoethical standards (Beke et al., 2018; Spencer, 2015, p. 111).

## **2.4 From Theory to Practice**

As the theoretical landscape surrounding CSR is ever-changing around an essentially contested term, it is crucial for the researcher to ground themselves in a firm theoretical framework as established above in order to ensure rigor and replicability of the current study. Since CSR is a field of study that deals both with prevailing popular concerns and the corporate perception thereof, it is important to analyze it through the highly flexible and reflexive framework of social constructionism, which can both consider the various concerns that consumers have (Holweg et al., 2022; Weiss, 2020), as well as the various forces that help to direct corporate decision-making and the ways in which consumer data is leveraged (Graafland & Smid, 2019; Lim & Pope, 2022, pp. 12–14).

This need is extended to the complex field of technoethics and consumer privacy concerns in personalized marketing, both of which are rapidly shifting due to the quickly increasing pace of technological affordances that will impact how consumer data is navigated, used, and protected by corporate actors in industries that generate and process large amounts of user data, such as FMCG companies. This theoretical framework is



therefore used as a lens which both informs and contextualizes the relevant concepts of CSR, CDR, PABPM, personal privacy and consumer information privacy. As will be discussed in Chapter 3, it is important to ground oneself in concrete concepts when analyzing corporate privacy policy statements in a reflexive fashion.

### **3. Methodology**

This chapter will discuss the methodological orientation that was utilized during the research and analysis processes of this thesis. As previously mentioned, the theoretical framework discussed in the preceding chapter served as the lens through which the data was collected, organized, and analyzed. A predetermined conceptual framework for the structure of analysis of company policy documents was drawn from the main themes and theoretical assumptions produced from the theoretical framework. The goal of this thesis was to deduct a detailed analysis of a particular aspect of the data, which will be discussed in detail later in this chapter. This required a predetermined theoretical lens, and therefore, this theory-driven approach called for a deductive reflexive thematic analysis (Braun & Clarke, 2020; Byrne, 2022). The specific research design hereof will be conceptualized in Section 3.1, where the chosen methodological approaches, and the epistemological nature of this thesis will be clarified. Section 3.2 discusses the sampling strategy and the accompanied procedures. Section 3.3 outlines the operationalization of the concepts and themes —based on the theoretical foundation established in Chapter 2 —that underpinned the data collection and analysis. The steps taken during the data collection and analysis process will be discussed in Section 3.4. Finally, Section 3.5 provides an overview of how this thesis accounts for the inherent subjectivity of the chosen qualitative methodology through elaborating on the validity and reliability of the research design.

#### **3.1 Research Design**

Answering the research question “*How are CSR conforming FMCG companies dealing with key data privacy concerns in predictive analytics based personalized marketing?*” required a qualitative approach, in order to facilitate the proper collection and analysis of a nuanced and complex account of data. As a general rule of thumb, qualitative methods involve working with data composed of words rather than numbers, as opposed to their quantitative counterpart (Aspers & Corte, 2019, p. 142). However, in practice, qualitative research is far more complex. It is often characterized by its ability to identify and categorize underlying themes and concepts and connect them to overarching social contexts, providing new insights —be it from analyzing textual, visual, or auditory data (Mauthner & Doucet, 2003; Aspers & Corte, 2019). Moreover, the flexibility allows for replicability of studies, for the reason that it can be applied to a researcher’s unique interpretation —given that the research process and method is systematically reported (Hsieh & Shannon, 2005). This inherent flexibility, and contextual perceptiveness is one of the

reasons why many scholars opt for qualitative methods (Busetto et al., 2020; Schreier, 2012). Another reason is that the reflexivity that comes with qualitative research allows researchers to acknowledge their role and influence on their research. Next to being an observer, the researcher is also an active participant, who influences the analysis, and contributes to the concepts and themes that emerge from the data (Chesebro & Borisoff, 2007). Considering these factors, a qualitative data analysis, specifically a deductive reflexive thematic analysis, was the most suitable approach to analyzing the dataset of FMCG company privacy policies.

Qualitative approaches are iterative processes, involving systematic inquiry aiming to obtain deeper knowledge and an improved understanding of social phenomena in their natural setting, and the meaning people or society attaches to them (Chesebro & Borisoff, 2007; Hsieh & Shannon, 2005; Teherani et al., 2015). Since the concepts of privacy and CSR are socially constructed phenomena—as discussed in the preceding chapter—it was essential to accommodate the epistemological nature of the research question by using an approach that falls in line with a social constructionist paradigm. Chosen qualitative paradigms dictate the research orientation of a study (Kamal, 2019), as they influence the decisions made during the data collection and analysis processes (Kivunja & Kuyini, 2017). Therefore, the adopted social constructionist paradigm served specific research purposes, and directed how the collection and analysis procedures of this thesis was approached. To reiterate, our knowledge of social reality is shaped through our interactions in society and collective meaning-making (Burr, 2015). Rather than completely dismissing the existence of an objective reality, social constructionism argues that our social interactions shape our subjective understanding of it (Alford, 2012; Andrews, 2012, p. 39; Burr, 2015). Therefore, the ethical viewpoint of social contract theory ties in with this perspective, as the concepts of privacy and CSR, are not permanent fixtures in objective reality, but rather exist as subjective and dynamic socially constructed phenomena, reflecting their contemporary time and historical context (Burr & Dick, 2017). This is especially because the terms of those policies can be considered a reflection of CSR and the implicit fulfillment of the social contract that FMCG companies have with their consumers, and more specifically, with the responsible and ethical use of their personal data.

Furthermore, this thesis is primarily concerned with the analysis of corporate behavior related to consumer data privacy and the practices surrounding the treatment of techno ethical challenges within privacy policies. This sort of analysis required a qualitative

approach due to the large amount of latent data that exists in privacy policies. To understand this, one must consider the difference between the superficial manifest content, and the deeper implied latent content. While manifest content is a facet of data that is readily apparent and clearly denotative, latent content is more subtextual, requiring a plethora of contextual knowledge as well as repeated, iterative analysis to decode the inferred meaning from the data (Braun & Clarke, 2006). By employing qualitative methods, researchers are able to analyze various forms of data while paying extensive attention to both implicit and explicit meanings contained therein (Braun & Clarke, 2005; Hsieh & Shannon, 2005; Mauthner & Doucet, 2003). Since privacy policies serve a dual purpose —acting as a legal document as well as a customer-facing artifact —they are replete with underlying information and assumptions. These may not be effectively inferred using a purely quantitative analytical lens, nor a purely manifest focus. Interpreting the inherently implicit terms of a social contract can best be done through the use of qualitative methods, because they enable the researcher to dive deep into the latent meaning (Braun & Clarke, 2006). For example, companies might outwardly state that they value user privacy, but might simultaneously sell user data to third parties without explicitly disclosing the third parties' identities, and what they do with the data. Applying a reflexive thematic analysis allows one to explore both of these valuable facets of data, and analyze them exhaustively (Braun & Clarke, 2006). Therefore, it is the most appropriate approach for the analysis of this thesis.

### ***3.1.1 Reflexive Thematic Analysis: What Is It, and Why Opt for It?***

A reflexive thematic analysis, pioneered by Braun and Clarke (2006), is a form of qualitative content analysis that specializes in seeking out the deeper themes and implicit messages present in data, aiming to elicit rich, deep, detailed meaning from the content. It is often described as 'fully' qualitative, as the data collection and analysis are underpinned by a qualitative paradigm (Braun & Clarke, 2006; 2020). In other words, this approach is qualitative in both philosophy and technique. This type of qualitative philosophical framework reinforces a focus on contextual underlying meanings of patterns found in data, viewing reality as relative rather than singular, and viewing the researcher's subjectivity as valuable rather than a hindrance (Braun & Clarke, 2006; 2020). As a reflexive thematic analysis is theoretically flexible, Braun and Clarke (2020) emphasize the importance of focusing on the emerged patterns and themes, rather than the content of the data itself. The latter being prone to encourage an approach that 'extracts' data, not fully recognizing the researcher's role, perspective, and subjectivity. For this thesis it was determined to take on a

more deductive approach of reflexive thematic analysis. However, it is important to point out that this does not exclude inductivity. This simply indicates that a preconceived framework predicated the analysis, rather than the analysis being fully reflective of the content of the data.

Compared to more structured approaches, such as code book and reliability analyses, a reflexive thematic analysis results in a more organic form of data analysis (Braun & Clarke, 2020). However, it is also important to note that codes and themes are not viewed as dormant and taken to exist independently in the data, simply waiting to be discovered. The researcher plays a proactive and direct role in their creation through active and reflexive interpretation of the topic (Braun & Clarke, 2006; Braun et al., 2019; Byrne, 2022), not only capturing the surface-level manifest meanings evident in the data but also the latent, implicit assumptions contained therein. Therefore, this research is designed to primarily analyze the corpus on a latent level, paying specific attention to the technoethical challenges vis-a-vis CSR considerations and consumer privacy concerns, as will be discussed in more detail in Section 3.3. In order to properly capture the deep nuance and allow for the intersectionality of these different theoretical frameworks and conflicting forces, a deductive reflexive thematic analysis was selected as the chosen form of analysis as it gave the best option of being both reactive to the highly complex subject matter, as well as rigorous enough to provide relevant and informative findings (Braun et al., 2019).

### **3.2 Sampling**

The focus of the analysis was fast-moving consumer goods (FMCG) conglomerates that can be considered CSR-conforming, as according to their statements and policies. FMCG conglomerates were chosen in particular, due to the large amount of customer data they collect and process, their prominence in the EU, and the large amount of potential benefits that increasing leverage of consumer data can bring to their operations (Deery, 2021; SAP, 2021; Sentence, 2022). This singles them out as particularly relevant to this thesis since they have strong interests in utilizing consumer data to its fullest extent, but are likewise highly concerned with maintaining consumer perception of their brand as CSR-compliant. This approach has been highlighted in management studies and confirmed as significant by various academic studies (Alakkas et al., 2022, p. 19; Lieberstein & Bullock, 2018; Zhao et al., 2021, p. 6).

The chosen method for sampling the relevant privacy policies was manual purposive sampling, which requires the researcher to pick the most relevant dataset in accordance with

specific criteria and the relevance of the chosen content to the research question at hand (Flick, 2007; Nyimbili & Nyimbili, 2024). In order to guide the purposive sampling, a number of criteria were selected. First, the researcher referred to a list of the top 100 global FMCG corporations currently operating, filtered by annual turnover in descending order (Consumer Goods Technology, 2023). Their turnover was factored into the sampling due to the fact that the companies with the largest amount of annual turnover have more customers, and could be reasonably expected to be more conscious both of public perception of their CSR efforts, as well as the potential pitfalls of handling sensitive user data. The list was iterated through and each company website was checked for the presence of external CSR statements, status reports, or other publicly-facing disclosures. Companies lacking externally accessible CSR disclosure documents or other progress reports were disqualified, since they could not reasonably be classed as CSR-conforming according to the research question. Next, each company’s privacy policy was accessed using their website in order to be added to the corpus. The specific selected companies can be seen in Table 1.

**Table 1**

*List of Selected FMCG Companies According to the Top 100 Consumer Goods Companies 2023 Ranking*

<b>2023 Rank</b>	<b>FMCG Company</b>	<b>2022 net revenue (in billions USD)</b>
1	Nestlé SA	\$ 99.32
2	PepsiCo	\$ 86.39
3	LVMH Moët Hennessy Louis Vuitton	\$ 84.68
6	Unilever N.V.	\$ 63.29
7	Anheuser-Busch InBev	\$ 57.79
8	Tyson Foods	\$ 53.28
9	Nike, Inc.	\$ 46.71
12	L’Oréal	\$ 40.31
18	Mondelez International	\$ 31.50
24	Henkel AG	\$ 23.60
Total		\$ 586.86

*Note.* The rank and net revenue are based on the ranking of Top 100 Consumer Goods Companies of 2023 (2023).

In accordance with the ESHCC Methodological Guidelines (Janssen & Verboord, 2024), documents shorter than 2,000 words and longer than 5,000 words were disqualified from the corpus. This process was repeated until 10 relevant companies and their privacy policies were identified. These companies, as shown in Table 1, had a combined total net revenue of \$586.86 billion in 2022, highlighting their considerable customer base and the high volume of personal consumer data that they are processing. Additionally, the selected companies provide a large variety of consumer goods, including but not limited to food, beverages, cosmetics, luxury goods, and various household appliances, highlighting the differing types of user data that they collect, store, process, and leverage for PABPM purposes. These privacy policies formed the main corpus, which was subsequently cleansed of irrelevant data, leaving only relevant data to analyze (Braun & Clarke, 2006).

### **3.3 Operationalization**

This section will further develop the initial theoretical lens and associated concepts first laid out in Chapter 2, clarifying their relevance as sensitizing concepts and expanding upon the various themes evident both in salient theory of data privacy as well as existing practical research and the reflexive analytical process that were used as interpretive aids when analyzing the data. It is crucial to also outline the various assumptions that inherently exist within the method of reflexive thematic analysis itself, as these naturally made an impact on the operationalization of the data and subsequent analysis thereof. As this thesis analyzed the data using the method of reflexive qualitative thematic analysis (Braun & Clarke, 2006; 2019; 2020, Braun et al., 2019) it is important to state that the method does not consider the researcher as standing entirely separate from the context in which the data was analyzed. It is also important to emphasize that the researcher should not themselves strive to consider their role in the analytical process as purely independent or free of bias. Indeed, Braun and Clarke (2019) specifically highlight that the reflexive nature of such methods requires the researcher to properly contextualize and duly consider their own positionality within the analytical process, comprehending their own assumptions, biases, and competencies as being themselves largely impactful of the end product as well as the operationalization of the analysis itself.

While the chosen approach is deductive in nature, it is also important to highlight that, according to Braun and Clarke (2016), the reflexive basis of thematic analysis results in deductive approaches being informed and driven by theory, but not in a traditionally rigid form that requires a codebook and precludes the organic analysis of relevant themes (Braun

& Clarke 2019; Byrne, 2022). Therefore, no specific codebook was relied on. Rather, a number of theories and privacy frameworks were presented and explored which served as a theoretical deductive starting point for the operationalization and analysis of both manifest and latent meanings present in the corpus. There are two main categories of conceptual operationalization that informed the analysis. The first is corporate digital responsibility, which serves as a useful framework for the interpretation of corporate behavior via textual artifacts such as privacy policies. The second is privacy ethics, which informs the various ethical tensions that exist within our modern understanding of privacy, personal data, and the ways in which personalized marketing technologies interact with this data.

### ***3.3.1 Corporate Digital Responsibility***

Introduced in the preceding chapter, CDR is a novel framework that seeks to bridge the divide between CSR and the rapid developments currently occurring in technology (Lobschat et al., 2021). CDR views corporate behavior through the lens of applied ethics, presenting it as a representation of how corporate stakeholders think and act about the ethical norms associated with their actions, negotiating them with certain conflicting forces such as business requirements. CDR is therefore particularly useful for the operationalization of the current dataset, since it ties in the field of ethics and technoethics into CSR in an organized and cohesive framework.

CDR interprets corporate artifacts and documents as tangible exemplars of corporate behavior, and their content can be analyzed and operationalized as an exhibit of CSR policy and the various tensions that inhabit it. To give a practical example, a company might state repeatedly that consumer data privacy is important and it highly values the protection of user data in one part of the document, but then fail to provide users with an accessible means of refusing the collection of their data in the same document. In this instance, this can be interpreted as an insincere commitment to data privacy ethics, or even as CSR-washing. Artifacts are also viewed as being representative of the shared values that inhibit an organization as well as a translation mechanism that can shape abstract CDR values into tangible policy statements and specific guidelines.

### ***3.3.2 The Ethics of Privacy***

As discussed in the Theoretical Framework, privacy is an essentially contested concept. In order to properly operationalize the practical analysis of various technoethical tensions that exist in the corpus, this thesis leans on the framework set out by Quach et al.



(2022), who synthesized many of the contemporary technoethical challenges that are most salient in the study of consumer privacy and the tensions that exist between privacy and modern technologies. Crucially, this framework lays out various dimensions that are paramount to a structured understanding of the technoethical challenges that exist in FMCG privacy policies. The first dimension is data strategy, which contains data sharing and data monetization, focusing on the collection of data, the sharing of consumer data between a corporation, its partners, and third parties. The second dimension is consumer risk, which categorizes consumer privacy risks as either breaches of information privacy, individual privacy, or communication privacy. It should be noted that the absence of a codebook meant that the operationalization was carried out in a way that leveraged these dimensions as important sensitizing concepts, but also did not preclude the creation of codes or themes that overlap or expand their conceptual boundaries.

Taken together with the framework of CDR, these dimensions provided a useful interpretive framework that can operationalize the various technoethical challenges that inhabit contemporary corporate data collection, monetization and sharing strategies, as well as the disclosure thereof. Not only can this approach reference them to different apparent consumer concerns surrounding the fields of consumer information, individual privacy and communication privacy, but it can also sensitize the analysis of the relationship of CSR to the collection, monetization and manipulation of user data.

### **3.4 Data Collection and Analysis**

This thesis focused on conducting analysis, identifying the underlying meanings, assumptions, ideologies, and conceptualizations that shape the corpus of data (Braun & Clarke, 2006; Braun et al., 2016). The process of reflexive thematic analysis follows the structure laid out by Braun and Clarke (2006): First, the researcher immersed themselves in the data, reading over the corpus, noting down initial ideas and possible guiding concepts while keeping the theoretical lens in mind, which itself was developed and discussed in the Theoretical Framework as well as the Operationalization section. This was followed by the second step, the generation of initial codes. These were created through a systematic review and tagging of pieces, or extracts, of data that were deemed to be relevant to the research question (Braun & Clarke, 2006). The researcher's thoughts on notable extracts and codes were also documented. Examples of data extracts, applicable codes, and accompanying researcher notes can be found in Appendix A. Following Braun et al. (2016)'s recommendations, two full passes of analysis were carried out to have a more coherent and

systematic coding process. After this, the codes were organized into initial themes, also referred to as ‘candidate themes’ (Braun & Clarke, 2006). The third phase was then carried out, during which the themes were collated from codes deductively on a latent level based on the framework laid out in the operationalization and the Theoretical Framework. This step consisted of a rigorous review of the coded data to ensure its saliency, coherency and systematized relevance to the research question. Next, in the fourth phase of the process, the candidate themes were cross-checked against the entire dataset in order to ensure their holistic relevance to each other as well as the research question. It is important to note here that a reflexive thematic analysis does not look at frequency of themes or codes, as doing so inherently contradicts the philosophy of reflexive thematic analysis. Qualitative researchers criticize the risk of assigning value to frequency, as it can take away from the value of the underlying contextual meaning of the data, and lead to misinterpretations (Morgan, 2022, p. 2085; Thompson, 2022, p. 1416). As Braun and Clarke (2022, p. 20) themselves point out, the common misconception of reporting code frequencies is unnecessary and counters the very qualitative paradigm that underpins reflexive thematic analysis.

The remaining themes were organized and visualized in a thematic map, which was then analyzed to reveal various patterns and meanings evident in the dataset. The fifth step consisted of refining and delimiting themes, aiming to capture existing hierarchies and relationships within themes and sub-themes, and to ensure their theoretical consistency and relevance to the topic. A final closing analysis was carried out in the sixth phase, analyzing all the existing themes on a collective as well as an individual level to ensure theoretical and analytical consistency (Braun & Clarke, 2006; Braun et al., 2016).

### **3.5 Validity and Reliability**

Qualitative analysis seeks to understand data holistically, allowing for a deep and nuanced understanding of the topic (Schreier, 2012). A reflexive approach towards thematic analysis requires diligent immersion in the context and culture of the phenomena under study, as well as active reflexivity from the researcher regarding their own implicit biases and positionality. The researcher themselves is concerned about how their own data is being collected and processed by companies in exchange for services, and has an educational background that includes the study of CSR and corporate communication practices. This naturally had implications on the way that the analysis was conducted and may result in the creation of implicit assumptions that impact the analysis.

However, the selection of an inherently reflexive methodology allows the researcher to openly interpret their own positionality and factor it into the results, consciously aiming to remove apparent bias in the early stages of iterative and cyclical analysis. This is required because reflexive thematic analysis is inherently interpretive, and, if improperly conducted, is often criticized for being insufficiently rigorous and overly subjective (Kuckartz, 2014). Done properly, this can turn the subjectivity inherent in qualitative approaches from a liability to an advantage, and reinforce the generalizability and applicability of the findings by removing personal bias (Braun & Clarke, 2006; Braun et al., 2016). It is also crucial to establish the validity and reliability of the research at hand in order to anticipate some common criticisms of qualitative reflexive thematic analysis (Silverman, 2014). Employing a deductive approach and using a theoretical lens based on established research helps to increase the validity of the study (Kuckartz, 2014). It should also be noted that qualitative analysis as a whole is a form of analysis that categorically eschews the concept of objective truths and the existence of a single unified answer to a given phenomenon (Braun & Clarke, 2013; Byrne, 2022). The researcher and their own interpretive framework is therefore inseparable from the end result of the analysis, nor is it possible to attain a fully sterilized and impartial result using the current form of analysis (Byrne, 2022; Tuval-Mashiach, 2021).

The maintenance of validity and reliability is therefore not the end goal of the analysis, but is rather a guiding framework and salient reminder by which the researcher will act in order to ensure that the findings are holistically and academically applicable to a larger context, and are not merely descriptive elements of the specific corpus at hand. As was discussed in the preceding section, a number of methods are used to ensure rigor and applicability of the findings to a larger context, such as multiple layers of analysis and a rigorous awareness of one's own reflexivity and positionality, as laid out by Braun and Clarke (2006; 2013; 2019; 2020). A comprehensive understanding of the data was reached through systemic rigor, as each phase builds on the previous one. This type of methodical and consistent approach helps establish replicability.

It is also important to openly discuss the researcher's epistemological framework and stance, actively reflecting on it during the analytical process to ensure that no bias is allowed to permeate the final themes. Finally, this research supplements the aforementioned guidelines and frameworks for validity with the work of Tracy (2010), who laid out 8 various criteria which define a rigorous qualitative study and guard against the most

common issues of validity and reliability. These are, in order, a worthy topic, rich rigor, sincerity, credibility, resonance, significant contribution, ethics, and meaningful coherence. The academic and social relevance of the topic has been established in the first chapter, while the rigor has been emphasized in this chapter. The sincerity of the researcher is made clear through the highly reflexive positionality that has been thoroughly detailed, while the credibility is evident both in the Theoretical Framework and in this chapter. The resonance of the analysis is apparent, since consumer privacy concerns are increasing exponentially with the pace of technological change (Quach et al., 2022), while the significant contribution of this qualitative research lies in its unique position at the intersection of CSR and data privacy, which have seldom been studied together. The ethical nature and the coherence of the study are also guaranteed by the rich theoretical framework on which it is based, as well as the reflexive nature of the research and deductive method expanded upon in the operationalization. Taken together, these aspects ensure a high grade of validity and reliability of the research, although it should be noted that elements of subjectivity remain as essential elements of the chosen methods (Braun & Clarke, 2006, 2019; Byrne, 2022).

## 4. Results & Discussion

This chapter will discuss the results of the analysis, outline the main themes that emerged from the data, and discuss their relevance to the research question. Reflexive thematic analysis revealed the presence of 6 distinct themes, with 8 accompanying sub-themes. Consistent with Braun & Clarke (2006; 2019) and Byrne (2022), this analysis will be presented based on the most relevant and deep themes that emerged from the thematic reflexive analysis. A list of the derived themes and sub-themes found in privacy policy documents of the sampled FMCG conglomerates can be seen in Table 2. An overview of the themes, sub-themes, their definitions, and corresponding refined codes can be seen in Appendix B.

**Table 2**

*Themes and Sub-Themes*

Theme	Sub-theme
Commitment to technoethical action	Proactive actions
	Focus on a positive corporate-consumer relationship
Exemplary corporate citizen	Presenting a technoethical image
	Reinforcing CSR image
Informing the consumer	Disclosing the data management practices
	Enabling and furthering consumer education
Showcasing Accessibility to the Consumer	
Justification of data management practices	Implicit social contract: personal data for service
	Legal justifications
Overlooking Consumer Concerns	

### 4.1 Commitment to Technoethical Action

To begin, the first theme is Commitment to Technoethical Action, which was presented primarily through concrete, tangible language where companies actively promised

to take actions, or disclosed how they would foster consumer trust in their handling of user data. Two main sub-themes emerged from the analysis: proactive actions and the focus on a positive corporate-consumer relationship.

#### ***4.1.1 Proactive Actions***

Examining the sub-theme of proactive actions, it is evident that certain CSR-compliant FMCG companies are broadly aware of many of the risks apparent in the mass gathering of user data, and communicate their solutions proactively in their privacy policies in ways that go far and above beyond what is legally required or even broadly expected by consumers. For example, LVMH states that “We do not sell your personal data and have not done so in the past 12 months,” while L’Oreal goes one step further and explicitly states that “We do not offer or sell your personal data.” The same sort of effect can be seen in the way that different companies discuss cross-border data transfers, particularly in regards to assuaging fears about GDPR compliance in the event of their data being transferred to data controllers outside of the EU or EEA. Unilever explicitly states that it will only transmit personal data to countries “whose privacy legislation ensures an adequate level of protection of personal data to the EEA one” and, if that is not possible, commits to “put in place a contract with the foreign third-party that means they must protect personal data to the same standards as the EEA.” PepsiCo offers similar commitments, noting that their transfers will only take place to parties or entities that “offers an adequate level of protection” or where they have implemented an “appropriate data transfer mechanism, such as contractual protections.”

Many CSR-compliant FMCG companies also explicitly refer to their policies surrounding minimal data retention periods in their Privacy Policies, and certain ones openly commit to having a minimal period. Unilever openly states that “We retain the identifiable data we collect [...] for as little time as possible, after which we employ measures to permanently delete it,” while Mondelez explains that “[they] will only retain your Personal Data for as long as it is necessary to satisfy the purpose for which it was provided by you,” clearly reassuring the users of their ability to act as responsible stewards of their data and specifically stating that they will not misuse data in ways that it was not initially provided for by the consumers. Pepsi stands out as being the only company that explicitly discusses the temporality of user consent, stating that they will also delete data once “[they] consider your consent to have expired,” implying an organizational view of consumer consent as ephemeral and subject to limitations. It is also important to note that

these proactive commitments are being communicated to the consumers using language that is both committal and largely unconditional, showing them to be made in order to foster goodwill with consumers.

Another subset of the proactive actions promised by FMCG companies revolves directly around data that is being used for PABPM. Unilever in particular stands out as notable in this respect, specifically committing to ethical data aggregation, profiling, pseudonymization and other relevant safeguards that may be of interest to privacy-conscious consumers. They provide users with a lengthy section that explains the various ways in which they use automated data processing, which they define as data processing that includes zero human input or calibration. They explicitly reassure consumers that “We will not make decisions based solely on automated decision making that have significant impact on you,” highlighting that “the algorithm is regularly tested to ensure it remains fair, effective and unbiased.” However, it is notable that other companies discuss PABPM in a much more neutral way, which will be described in further detail in Section 4.3.

These are highly explicit actions and binding statements that are meant to reassure the users and calm any fears they might have about the way their data is being handled. Additionally, the nature of these statements reveals the main expected pain points and potential sources of friction that CSR conforming companies feel the need to reassure consumers on, such as data monetization, hygienic data transfer methods, and automated decision making. This is consistent with the findings of Lim and Pope (2022), and is an example of the normative rationale that informs corporate decision-making and public relations practices.

#### ***4.1.2 Focus on a positive corporate-consumer relationship***

The second sub-theme also falls within the theme of commitment to technoethical action, but was coded as distinct from the preceding sub-theme due to the fact that many of these statements were not focused on pre-empting consumer data privacy concerns but rather served as commitments to a variety of trust-building commitments and statements that highlighted corporate commitment to preserving consumer privacy. For example, Mondelez highlights that “the disclosure of your Personal Data with third partners takes place based on your consent or your request to do so [...] we will clearly notify you of the sharing, and you will have the choice not to participate or to otherwise object to such sharing.” L’Oreal openly states that “we are committed to building a strong and lasting relationship with you [...] we are committed to keeping your data safe and secure [...] respecting your privacy is

essential to us.” PepsiCo tells users that “We know privacy is important to you, and we are committed to protecting your personal information.”

These types of statements are primarily focused on presenting the company as conscious of consumer concerns, communicating to the user in relatively strong terms. They are also distinct from other themes by the fact that they are open promises for the company to act in a way that is considerate of user concerns, and are openly presented as such without explicit prompting from the user. Their primary purpose is to describe tangible and practical actions and policies that CSR compliant FMCG companies are taking in regards to data privacy concerns, and stand in stark opposition to the vague statements and promises that have been previously criticized as ethical window-dressing by scholars such as Frankental (2001) or Bietti (2019).

The prominence of statements presenting commitment to technoethical action were especially evident in a few companies’ policies, namely Unilever, Mondelez, PepsiCo, LVMH and L’Oreal, All of these showed extensive voluntary commitments that were unconditionally presented as a holistic element of company strategy, often emphasizing corporate commitment to data privacy in the opening lines of the policies. Considering the findings of Lim and Pope (2022) as well as those of Porter and Kramer (2007, pp. 7–11), which highlighted the socially normative rationale that drives corporate CSR strategy, this can therefore suggest that many large FMCG conglomerates are increasingly moving towards openly recognizing and proactively addressing consumer privacy concerns.

Further analyzing this theme using the framework of Corporate Digital Responsibility introduced in the preceding chapters also reveals that the strong language found in this theme is particularly important in strengthening the authentic nature of the policies (Lobschat et al., 2021). Since these documents are viewed through the paradigm of being corporate artifacts that both represent and create corporate policy (Lim & Pope, 2022, pp. 12–14), using such explicit language is a likely indicator that consumer data and privacy concerns are taken seriously and prioritized at Unilever, Mondelez, PepsiCo, LVMH and L’Oreal.

#### **4.2 Exemplary Corporate Citizen**

The second theme, Exemplary Corporate Citizen, primarily deals with the ways in which FMCG companies discuss their own ethical nature as well as technoethical responsibility. Contrastingly to the Commitment to Technoethical Action theme, Exemplary Corporate Citizen was constructed out of statements that had less to do with practical actions



and more to do with the presentation of data privacy as a relevant concern for users. This theme was similarly divided into two sub-themes, with the first one being “Presenting a technoethical image” and the second being “Reinforcing CSR image.”

#### ***4.2.1 Presenting a Technoethical Image***

The first sub-theme, Presenting a Technoethical Image, was found to primarily be represented in many of the statements that FMCG companies made surrounding the concepts of privacy, anonymity, PABPM, personalization, data processing and data collection. Several of the privacy policies in the corpus contained such statements. For example, companies often anticipated user concerns in various ways, addressing them directly. Mondelez stated that “At Mondelēz International, we value your trust when sharing your personal data with us and recognize that you may be concerned about the information provided to us and about how we handle that information.” This presents them as highly conscious of users’ worries surrounding data privacy. Similarly, Tyson Foods opens their privacy policy by stating that “Tyson Foods knows that you care how information about you is used and shared, and we appreciate your trust that we will do so carefully and sensibly.” This, again, presents data privacy as an explicit concern and positions the company as being aware of this from the beginning of the policy.

This sub-theme was also communicated through a focus on transparency, as can be seen in a number of quotes. Mondelez states that “This Privacy Notice sets out (in full transparency and in accordance with applicable laws and regulations, especially the General Data Protection Regulation -Regulation (EU) 2016/679- "GDPR"),[...].” In a highly transparent sentence, L’Oreal states that “Part of this commitment [to build a lasting relationship with consumers] means safeguarding and respecting your privacy and your choices,” explicitly presenting themselves as technoethically responsible as well as presenting technoethical responsibility as the linchpin of their communication with consumers when discussing their privacy policies.

Other examples include Henkel, which states that “[they respect] the privacy of each person who visits our website,” PepsiCo, which explains that “We know privacy is important to you.” In general, this sub-theme includes statements made by companies that explicitly focus on the presentation of the importance of consumer privacy, aiming to reassure users that their data is being handled by a technoethically responsible steward. However, the corpus is also replete with statements that convey a general sense of trustworthiness and ethical responsibility outside of purely technoethical grounds, linking

existing CSR compliance and presentation with a relatively new form of technoethical corporate social responsibility that can also be understood to be indicative of corporate digital responsibility (Lobschat et al., 2021).

#### ***4.2.2 Reinforcing CSR image***

This sub-theme centers on statements that reinforce or otherwise support the company's ethical stance or statements in ways that are not specifically targeting consumer concerns surrounding personal data privacy or technoethics. This is commonly presented with statements that are meant to inspire trust by presenting the company as responsible and reasonable. For example, Nike's privacy policy mentions that "we take appropriate measures to ensure that the interests we pursue are balanced with your interests, rights and freedoms," presenting themselves as a broadly socially responsible corporation. L'Oreal also opens their privacy policy by reinforcing their stance as a socially responsible company by emphasizing that "L'Oréal's ambition is to be an exemplary corporate citizen to help make the world a more beautiful place," and Unilever positions certain statements as being done "in good faith," highlight the company's presented responsibility and ability to judge situations in order to make socially beneficial decisions that also benefit the users. Unilever also begins the privacy policy by using a "#youdataisyours" hashtag, explicitly presenting the privacy policy as a space where they can reinforce their existing image of CSR compliance.

Taken together, the sub-themes of Presenting a Technoethical Image and Reinforcing the CSR Image comprehensively describe the process that companies take to negotiate their existing public-facing image as CSR-compliant responsible corporate citizens. It also highlights how CSR-compliant companies use their existing strategies (such as Unilever's hashtag-focused privacy campaign) and reputation to create a relevant base to communicate their CSR commitments to customers in new areas. This is also particularly evident in the example of L'Oreal, which begins their privacy policy with an introductory statement that openly presents their "ambition [...] to be an exemplary corporate citizen" before giving users extensive practical examples of their trustworthiness as a corporation, as well as the aforementioned commitments to technoethical actions they are willing to make to protect user privacy. Unilever's seamless integration of existing CSR practices, such as social media campaigns, into their messaging within the privacy policy is also highly indicative of both a broad level of involvement within the company but also a high amount of motivation to properly present themselves as a privacy-conscious corporation that truly cares about its consumers' data.

This apparent re-negotiation of existing CSR practices and corporate positioning also highlights the strategic element present in the internal decision-making that determines how these types of consumer privacy concerns are addressed by corporations. In this instance, it is apparent that companies such as L’Oreal and Unilever are strategically integrating new areas of consumer concern over data privacy into their overall approach to CSR. This reveals that they already view consumer data privacy concerns as a potentially fruitful area of additional CSR focus, meant to allay user fears and thereby increase purchase intention and implicit trust between the company and consumers (Lim & Pope, 2022, pp. 12–14; Porter & Kramer, 2007, pp. 7–11). By both continuously reinforcing and referring to their existing CSR efforts and trustworthiness as a corporation, they are both implicitly and explicitly stating that users should trust their policies and their handling and processing of user data. This form of consistency is echoed in the literature (Graafland & Smid, 2019; Schoeneborn et al., 2020, pp. 16–21), highlighting that corporate communication of CSR-compliant data privacy policies can both contribute to and motivate practical policy development.

### **4.3 Informing the Consumer**

The next theme, ‘Informing the consumer,’ was likewise segmented into two related sub-themes. The first of these is titled ‘Disclosing of data management practices,’ while the second is titled ‘Enabling and further consumer education.’ Both of these refer to elements of the corpus that explicitly serve users by providing data and detail that explains how companies are collecting, processing, sharing, selling, and otherwise using user data in various ways.

#### ***4.3.1 Disclosing of data management practices***

The first sub-theme refers to instances of CSR compliant companies disclosing various ways in which they collect, process, manage, store, or monetize user data, as well as disclosures of their profiling practices. Importantly, many of these were relatively neutral in tone, and often referred from going into specific detail. Detailed disclosures that offered substantive insight into how and why a company was collecting and managing user data were found to better support the “Presenting a technoethical image sub-theme” since they were often explicitly part of a concerted effort to offer consumers trust and present the company in a favorable light.

This specific sub-theme was evident in statements such as “We may collect personal data from a variety of sources. This includes: Personal data you give us directly, Personal data we collect automatically, and Personal data we collect from other sources.” (Unilever), or “the website will collect data regarding a device’s operating system, browser, language, installed fonts, IP address, plugins and further information.” (Henkel). It was also evident in statements that disclosed data sharing practices, e.g. “Your Data is processed in France by LVMH. However, We may rely on certain service providers, which are located abroad,” informing users of the potential transfer of their data to third parties as well as those describing the identities of potential data controllers that had access to user data: “when you register your email on one of our French websites, the PepsiCo entity listed next to that country name will be the controller of that personal information (e.g. PepsiCo France SASU).”

The common factor in this theme is the fact that these are often types of disclosure that do not attempt to reassure users or paint the corporation in a particularly responsible light. They are prevalently neutral and, in many instances, relatively minimal in detail (e.g. “This Privacy Notice describes how we treat personal information collected on websites” (PepsiCo)). Notably, this also includes neutral disclosures of their profiling practices: “[...] we would be able to identify groups of individuals that are more likely to purchase a specific product brand” (PepsiCo), “This data is stored in and further processed on basis of anonymous or pseudonymous user profiles” (Henkel), or “When we send or display personalised communications or content, we may use some techniques qualified as ‘profiling’” (L’Oreal). However, their purpose is still to inform users of the various ways in which their data is being processed, and to disclose how corporations are leveraging it to their benefit. These can still be classified as largely beneficial to customer perception of CSR, although less so than the detailed descriptions evident in the Commitment to Technoethical Action theme.

#### ***4.3.2 Enabling and furthering consumer education***

The second sub-theme revolves entirely on statements made that centered on promoting user education on the concepts of data privacy, PABPM, and the voluntary nature of sharing user data. This theme was presented through statements such as “LVMH does not have control over all risks related to the operation of the Internet and draws your attention to the inherent risks of using any website,” “please note that [other linked] websites have their own privacy policies and that we are not responsible or liable for these policies.” (L’Oreal),

or “The Internet is not 100% secure. We cannot promise that your use of our sites will be completely safe. We encourage you to use caution when using the Internet” (Tyson Foods).

In addition, many companies made statements that showed a tangible effort from the corporations to enable consumers to educate themselves on different technologies that were being used and the various implications that these held for the processing of their personal data. One especially striking example came from PepsiCo, which not only went to a great length to inform users about how they can manage and exert autonomy over their cookies, but also provided them with additional resources to do so, including their own tools:

Most browsers allow you to set an alert each time a cookie is placed on your computer, block and/or disable existing cookies. Generally you can do this via the browser settings and preferences. More information can be found via the links below:

- **Google Chrome**
- **Mozilla Firefox**
- **Internet explorer**
- **Safari**
- **Opera**

Alternatively, you can disable cookies via our Trust Arc consent tool located at the bottom of our websites under ‘Cookie Preferences’

Pepsi also informed users about different standards as well as organizations that centered on preventing tracking:

There are various standards available to allow you to opt out from internet based advertising, as web browsers can transmit signals that indicate a user does not wish to be tracked. More information about available standards can be found via the links below:

**NAI - Network Advertising Initiative**

**DAA – Digital Advertising Alliance**

**Your Online Choices**

**DNT – Do Not Track**

By providing users with a variety of information on existing standards and initiatives to protect user privacy. Pepsi is exhibiting a large desire to build consumer trust, presenting themselves as an ethical corporation that not only provides users with specific tools, but as one that will also go above and beyond to inform them of the risks that most other companies fail to mention.

The theoretical salience of this theme is particularly notable when it is combined with the findings evident in the Commitment to Technoethical Action and Exemplary Corporate Citizen themes. Assessing the effects of the different themes together reveals that CSR conforming companies have more of an inherent incentive to commit themselves to take tangibly beneficial acts to protect user privacy and discuss their own reputation as an ethical company. In addition, as previously mentioned, this can also manifest itself in increased internal motivation for CSR compliance within a company (Graafland & Smid, 2019; Schoeneborn et al., 2020, pp. 16–21). Taken as a whole, the presence of each theme in tandem with the others strengthens all of their mutual effects, further reinforcing their effects of data privacy policies being an antidote to user concerns as well as an asset to corporate strategy. A company doing the inverse, that is, showing users relevant information without any practical commitments to tangible initiatives or related actions, might easily be classified as engaging in performative CSR by scholars such as Trittin-Ulbrich (2022). However, exhibiting CSR compliance and committing to practical commitments that prioritize user privacy over commercial incentives is instead more indicative of a corporate behavior described in the Corporate Digital Responsibility model as indicative of an established CDR culture (Lobschat et al., 2021), where shared values are evident, specific norms are enacted, and artifacts (i.e. privacy policies) holistically convey both of these factors.

Taking into account the existing positive relationship between CSR efforts and consumer trust (Zhao et al., 2021, p. 6) as well as the positive relationship between CSR efforts and organizational performance (Cegliński & Wiśniewska, 2017, pp. 19–21; Hang et al., 2022), it is clear that a proactive fostering of transparency and trust between the corporation and the consumer is also an extension of a strategic approach to CSR, with the added benefit of continuing to foster user trust. Additionally, including an extensive and informative discussion of how users can safeguard their privacy in the policy itself can be viewed through the social constructionist paradigm as a further legitimization of consumer concerns surrounding data privacy, as well as a response to said concerns.

#### **4.4 Showcasing Accessibility to the Consumer**

This theme was primarily focused on the efforts that companies make to present themselves as accessible, communicative, and as actively listening to the consumer. It also includes their efforts to make the privacy policy immediately understandable and accessible as an extension of their own policy. For example, Mondelez opens their policy with a short

introduction, before presenting users with a section titled “Speed Read on key Mondelēz International data processing.” This section succinctly lays out specifically how user data is processed, held, stored, and secured, acting as a method of reassurance and accessibility by having it be the first thing a user would see after opening the page. L’Oreal structures the opening of their privacy policy into an 8-point “Privacy Promise” which rapidly lays out their main commitments and CSR-compliant communication, as explained in the preceding themes. They also continue the trend of accessibility by presenting users with a table of contents that contains anchor links which users can use to rapidly access whichever content they find most relevant, as can be seen here:

#### WHAT WILL YOU FIND IN THIS PRIVACY POLICY?

1. Who are we?
2. What is personal data?
3. What data do we collect from you and how do we use it?
  - a. How do we collect or receive your data?
  - b. Who may access your personal data?
  - c. Where do we store your personal data?
  - d. How long do we keep your personal data?
  - e. Is your Personal data secure?
  - f. Links to third party sites and social login
  - g. Social media and user generated content
4. Your rights and choices
5. Contact

PepsiCo exhibits a similar format, but instead of a straightforward table of contents it presents four salient topics that they believe users are most concerned about and might wish to access as quickly as possible. They also explicitly frame the privacy policy as being otherwise verbose, and reiterate that consumers having immediate access to information is crucial:

- “3. In this privacy notice, we explain how we collect, use and protect your personal information. We also describe how you can make choices and take control.
4. There’s lots of detail below so that you have the information you need. However, if you are short on time then there’s a few particularly important points:

We collect and use personal information about you

**Learn what we collect, why and how it is collected and used**

You have rights and choices

**Learn how to exercise your rights and choices**

We share your personal information with selected third parties

**Learn about who we share your information with**

You can contact us anytime

**Learn how to contact us**

It is important to note the use of anchor links and accessible language that directly speaks to the readers and addresses their concerns. It also appears as respectful of their time, giving them a useful method of immediately accessing certain parts of the policy. In a slightly different example, Unilever includes this short message in their introduction:

Please take a moment to familiarise yourself with our privacy practices and let us know if you have any questions by sending us an email or submitting a request through the “Contact Us” form on our websites. We have tried to keep this Notice as simple as possible, but if you’re not familiar with terms, such as cookies, IP addresses, and browsers, then please read about these **key terms** first.

This introduction both serves to put users at ease through the use of relatively informal language, as well as by presenting simplicity and accessibility as a core focus for the company by providing users a direct link . This type of presentation of core concepts was also often strengthened by the use of practical examples, as can be seen in this case from L’Oreal:

We might collect or receive data from you via our website.. Sometimes you give this to us directly (e.g. when you contact us to ask a question), sometimes we collect it (e.g. using cookies to understand how you use our website) or sometimes we receive your data from other third parties, including other L’Oréal Group entities.

An additional type of code that was found prominently within this theme had to do with the willingness of a company to put its contact information down and enable users to get in touch with them easily. The extent to which companies were willing to commit to addressing user concerns was also notable. For example, L’Oreal invites users to “please contact our Data Protection Officer at [dpo@loreal.com](mailto:dpo@loreal.com) [...]” Similarly, LVMH states that “[they] will make every effort to respond to your request as soon as possible,” while Nestle provides users with a contact form and states that “We will acknowledge and investigate any



complaint about the way We manage Personal Data (including a complaint that We have breached your rights under applicable privacy laws).”

One notable standout in the realm of accessibility was Unilever, which directly included the contact details of their Chief Privacy Officer in addition to the contact forms included by other companies. They also specifically mentioned that “we have a dedicated team which triages the contacts and seeks to address the specific concern or query which you are seeking to raise [...] [and] all such substantive contacts receive a response [...] If you ask us, we will endeavour to provide you with information about relevant complaint avenues which may be applicable to your circumstances.”

One more element evident in the analysis of the accessibility of the privacy policy was how CSR-compliant companies would commit to communicating substantial changes to the policy with users. To illustrate this point, Henkel states that “Any changes to this Data Protection Statement will be published on this page. This enables you to inform yourself at any time about which data we are collecting and how we use such data.” This does not include any commitment to inform users, and offloads the responsibility to them rather than committing to proactive communication strategy. Contrastingly, Mondelez states that “We will inform of any material change so that you can fully understand the changes that are actually implemented. Please visit frequently this Privacy Notice to stay informed about how we use your personal data.”

Unilever goes one step further, explaining that:

We will update this Privacy Notice when necessary to reflect customer feedback and changes in our products and services. When we post changes to this statement, we will revise the “last updated” date at the top of this Notice. If the changes are significant, we will provide a more prominent notice (including, for certain services, email notification of Privacy Notice changes). We will also keep prior versions of this Privacy Notice in an archive for your review. We will not reduce your rights under this Privacy Notice without your consent.

This approach not only commits to keeping the users updated, but also fosters a sense of trust and transparency between the user and the corporation. Once again, these results maintain many of the trends that were uncovered in preceding themes. The theme of accessibility has a mutually supporting role to play between informing the consumer, presenting the company as an exemplary corporate citizen, and providing users clear, actionable commitments that will be undertaken. In addition, accessibility in privacy policies

has already been pointed out to be an issue by Tang et al., (2021), who highlighted that technical language in privacy policies are a barrier to informed consent. Indeed, in the provided examples, it is apparent that certain CSR-compliant companies spend a significant time of effort on ensuring that users are able to get in touch with them and have their concerns taken care of, such as the provided example from Unilever. Overall, the apparent commitment to accessibility is more holistic in privacy policies such as Unilever's, where the policy itself has been constructed and formatted in a way that is readable and easily digestible. Contrastingly, privacy policies such as ABInBev are largely legalistic in tone and lack sufficient accessibility for most users, highlighting the fact that accessibility is a core element of a comprehensive CSR-compliant privacy policy for FMCG companies, particularly since users reading them might be concerned about the use of their data.

#### **4.5 Justification of Data Management Practices**

The next theme, Justification of Data Management Practices, describes a highly impactful part of the privacy policies. This theme centers on the various justifications that companies use when explaining why they carry out certain actions, and often elaborate on how their justification gives them grounds to collect or process data a particular way. This theme can be separated into two sub-themes, each of which is highly distinct.

##### ***4.5.1 Implicit Social Contract: Personal Data for Service and Functionality***

The first sub-theme is Implicit Social Contract, in which the companies in question primarily justify their collection of user data as being beneficial in a number of ways. Broadly speaking, this sub-theme is centered on the admission, either implicit or explicit, that users are exchanging their data in order to receive access to products or services. For example, Mondelez explicitly states that “We may also use your Personal Data, for legitimate commercial interests [...] to facilitate our business operations, to operate company policies and procedures,” Unilever specifically tells consumers that “You are not required to provide Unilever the personal data that we request, but if you choose not to do so, we may not be able to provide you with our products or services, or with a high quality of service or respond to any queries you may have.” Henkel justifies this by saying,

The processing and use of the data is based on statutory provisions which justify those operations on the grounds that (1) the processing is necessary for the provision of the website; or (2) Henkel has an overriding legitimate interest in ensuring and enhancing the functionality and error-free operation of the website and that it is tailored to the users' needs.

A similar type of justification is used by every company in one way or another. There are also various other operational justifications, particularly centered around the provision of services, the stability of the website, or for cybersecurity purposes.

In many instances, companies go out of their way to present ways in which user data will be beneficial for other users, especially in regards to personalized marketing practices. One example is Nike, which states that they use personal data “to personalize communications on products and services that may be interesting for you.” Unilever states that “we may tailor our web content when you visit towards things we think you’ll be most interested in.” while Mondelez justifies their use of user data by explaining that “we use all this information to improve the same and to give you a better user experience.”

Additionally, a significant amount of these justifications are also framed to refer to cybersecurity benefits for end users. For example, Mondelez gives a security-based justification when they state that “We may also use your Personal Data, [...] to assist in security and fraud prevention; for system integrity purposes,” and one of the reasons for collecting data provided by Nike is “To Protect Our or Others' Rights, Property or Safety.” Overall, these instances were indicated by an explicit mention of a direct exchange between user data and corporate services, presenting user data as both beneficial, necessary, and altruistic for the user experience of third parties.

#### ***4.5.2 Legal Justifications***

One of the main forms of justification for data collection that was discovered relies on legal terminology and for legally defined terms such as legitimate interest. These are also used as justifications for the retaining of user data, such as in the case of Mondelez, which states that “In certain cases, we may have legal or regulatory obligations that require us to retain specific records for a set period of time.” L’Oreal discloses that “[they] may retain some personal data to comply with our legal or regulatory obligations, as well as to allow us to manage our rights” without setting a clear period for this justification to expire.

Analyzing this theme further through the lens of Corporate Digital Responsibility reveals another noteworthy element within the data. Unilever, uniquely among all analyzed companies, is the only one that explicitly positions the existing legal mechanisms as potentially less desirable than their own frameworks. They explain this at length when disclosing their data processing methods for personal data:

In some cases, we rely on legitimate interest for processing your personal data. A legitimate interest could exist for example, when you sign up for a loyalty scheme

with one of our brands and we use the personal data collected to conduct data analytics to improve our products or services. This ground will only be used where it is necessary to achieve a legitimate interest, for example to assist in the performance of a contract, or to optimise a service, and does not outweigh your rights as an individual. This legal basis will only be relied upon where there is no less intrusive way to process your personal data.

Unilever is explicitly stating that the existing legal mechanisms, namely the concept of relying on legitimate interest justifications to process user data, and therefore one of the most common rationales used by many of the other companies, is inadequate in correctly protecting user privacy and is explicitly named as being more “*intrusive*” than other methods of processing user data or receiving consent to process user data. This is particularly relevant in light of their existing CSR-compliant record and standpoint in other themes, and is especially notable due to it being the only time that any FMCG conglomerate describes its legally sanctioned actions as potentially intrusive or violating user privacy. This is unique among the corpus, and highlights the sort of authentic bond between CSR presentation and action that Graafland and Smid (2019) highlight. It is also indicative of Unilever’s stance towards existing regulations as lacking for the sufficient safeguarding of user privacy, highlighting their above-average standards and strongly established CDR culture (Lobschat et al., 2021).

Overall, there is a stark difference between justifications that were classified as forming part of an implicit social contract—where the consumer received a tangible benefit while knowingly giving their consent to have their data be processed—and legal justifications, which allow companies to sidestep explicit consent requirements or justify the processing of consumer data for either legitimate interest purposes or to protect the company from legal action. However, the statement made by Unilever is revealing, and is made particularly noteworthy by the fact that they openly pledge to seek user consent and not rely on “intrusive” legitimate interest clauses.

#### **4.6 Overlooking Consumer Concerns**

The final theme, Overlooking Consumer Concerns, is particularly noteworthy because it contains exhibits of behavior that is openly counterproductive to the image of CSR compliance, and contains statements that can have a negative effect on consumer perception of a company as CSR compliant. However, it should also be noted that this theme is partially implicitly subjective, which is an established and core element of reflexive

thematic analysis (Braun & Clarke, 2016)., Perhaps the most salient example of this theme can be seen in Henkel, which, when disclosing the conditions under which a user could object to the processing of their data, stated

In case of processing activities involving your personal data that are carried out on basis of a legitimate interest of Henkel, you have the right to object against such processing of your personal data at any time for reasons resulting from your specific situation. Henkel will stop that processing unless Henkel can prove important reasons for the processing which deserve protection which outweigh your interests, rights and freedoms or if the processing serves to assert, exercise or defend against legal claims.

The first sentence appears to be relatively CSR compliant, basing Henkel's legal justification as primarily based on legitimate intent, However, the second sentence explicitly gives the company a blank cheque to not comply with user demands by simply presenting users with an undisclosed 'important reason' that openly 'outweigh your interest, rights and freedoms,' as well as legal justification. This is perhaps the most noteworthy instance of a company brazenly countermending consumer concerns regarding their rights. In another case, ABInBev informed users that they do have the right to request copies of their data, but also cautioned them that "If you require multiple copies of your personal data, we may charge a reasonable administration fee," a step that was not mentioned in any other part of the corpus and outwardly states that users may be charged for requesting access to their data.

ABInBev also states that, when users submit an objection to the way in which their data is being collected, processed, or otherwise handled, ABInBev "will abide by your request unless we have compelling legitimate grounds for the processing which override your interests and rights, or if we need to continue to process the data for the establishment, exercise or defense of a legal claim."

Similar dismissals of consumer concerns are evident in Mondelez' statement about data sharing practices, where the policy states that "Consistent with applicable legal requirements, [Mondelez takes] commercially reasonable steps to require third parties to adequately safeguard your Personal Data." The key term to note is that the steps are being conditioned on commercial reasonability, implying that user data protection practices would be sub-par if the commercial viability requirements were not met. No other company in the corpus phrases their obligations as being outwardly financially motivated in this manner so explicitly, highlighting the aforementioned fact that oftentimes the discussions guiding CSR

are at odds when it comes to balancing normative, socially beneficial motivators with financial ones (Grimstad et al., 2020; Lim & Pope, 2022, pp. 12–14).

To summarize, the analysis revealed six main themes and eight sub-themes that showcased various ways in which CSR-compliant companies dealt with key technoethical concerns (or failed to). The first theme, Commitment to Technoethical Action, is composed of proactive actions and an outward focus on building positive corporate-consumer relationships through clear communication and strong commitments. For example, companies such as Unilever and PepsiCo emphasized minimal data retention periods as well as ethical data handling, anonymization, and rectification practices. The second theme, Exemplary Corporate Citizen, primarily discusses FMCG conglomerates' efforts to portray themselves as responsible corporate citizens, emphasizing their own transparency and CSR compliance. For instance, L'Oreal and Mondelez both highlight their corporate culture and commitments to privacy and ethical behavior in their policies. The third theme, Informing the Consumer, refers to direct disclosure of data management practices as well as the promotion of consumer education about their privacy rights and associated risks. This includes companies providing detailed information and tools for managing data privacy, as can be seen in the example of PepsiCo. The fourth theme, Showcasing Accessibility to the Consumer, contains statements and actions by companies like Mondelez, L'Oreal or Unilever to make their privacy policies easy to understand and accessible for consumers, using plain language and providing clear contact information. The fifth theme, Justification of Data Management Practices, reveals how companies justify their own data collection and processing through the framing of either an implicit or explicit social contract, or by referring to legal grounds and justifications. Unilever notably stands out as critiquing the reliance on legal justifications. The final theme, Overlooking Consumer Concerns, highlights instances where companies, such as Henkel and ABInBev, directly and explicitly prioritize their own interests over consumer rights, directly stating that the former outweighs the latter.

## **5. Conclusion**

This thesis investigated the research question “How are CSR conforming FMCG companies dealing with key data privacy concerns in predictive analytics based personalized marketing?” Through a detailed reflexive thematic analysis of 10 globally significant FMCG conglomerates’ privacy policies, the research identified six critical themes that determine the ways in which CSR conforming companies navigate user concerns surrounding data privacy. Namely, these are a Commitment to Technoethical Action, Exemplary Corporate Citizenship, Informing the Consumer, Showcasing Accessibility to the Consumer, Justification of Data Management Practices, and Overlooking Consumer Concerns. These themes illustrate the varied approaches companies take in order to ease consumer concerns surrounding the use of their data.

### **5.1 Theoretical and Societal Implications**

The findings highlight the significant role that existing corporate culture and CSR commitments play in shaping consumer perceptions of data privacy. Companies such as Unilever, L’Oreal, PepsiCo or LVMH, all of which hold robust and well developed CSR strategies, offer privacy safeguards that are highly tailored to the concerns of their customer base, and proactively address their concerns while simultaneously reassuring users of their responsible nature. This is largely consistent with literature describing corporate motivators for engaging in CSR (Graafland & Smid, 2019, pp. 28–31; Lim & Pope, 2022, pp. 12–14; Schoeneborn et al., 2020, pp. 16–21), indicating that these conglomerates exhibit an authentic focus on safeguarding user privacy as a natural extension of their developed CSR efforts. In this instance, these companies go beyond what is commonly observed and can be classified as having what Lobschat et al. (2021) describes as a Corporate Digital Responsibility culture. Indeed, these companies exhibit a comprehensive focus on user privacy and the safeguarding of personal data, in certain instances (e.g. Unilever) going above and beyond legal requirements. This approach can be contrasted and compared to corporations, such as ABInBev and Henkel, that do not take a proactive approach to integrating and aligning their privacy practices and policies with contemporary concerns surrounding the ethical implications of PABPM and data privacy. This is a crucial distinction in an era where data breaches and privacy violations are frequent news (Beke et al., 2018; L’Etang, 2011, Weiss, 2020). However, the results also highlight how this latter group of companies, which nevertheless outwardly present themselves as CSR-compliant and conscious of consumer concerns surrounding data privacy, also explicitly state that their

corporate and commercial aims directly outweigh the importance of protecting consumer privacy, as can be seen by the examples presented in Chapter 4 under the Overlooking Customer Concerns theme.

Theoretically, this study contributes to bridging the gap between the large existing body of discourse on CSR and the rapidly growing body of work focused on Corporate Digital Responsibility and applied technoethics, being additionally informed by existing frameworks of data ethics, social contract theory, and social constructionism. These results underscore our modern technoethical challenges in crafting a critical and flexible framework for understanding how businesses can integrate their existing CSR strategies into their digital practices. The results underscore the importance of transparency, proactive engagement, and corporate accessibility in fostering a positive, CSR-compliant relationship between companies and consumers that respect the financial goals of the former without coming in conflict with the person requirements of the latter. The qualitative nature of the analysis also uncovered a number of proactive best practices that CSR compliant FMCG companies can engage in. For instance, many of the actions found in the Showcasing Accessibility to the Consumer theme, such as providing users with a glossary, giving consumers direct access to tools to manage their own data, and dedicating company resources to educating them, can be seen as examples of authentic CSR efforts that other companies may mimic when attempting to differentiate themselves from the competition and gain a unique competitive advantage as exemplars of Corporate Digital Responsibility, ensuring that users feel protected from many extant technoethical challenges. Finally, the societal relevance of how corporations and CSR-compliant FMCG conglomerates (fail to) navigate existing technoethical challenges that apply to the manipulation of sensitive personal information for PABPM practices is increasing rapidly in relevance. The paradigm shift evident in the rise and mass deployment of artificial intelligence and generative AI models exponentially increases the privacy risks associated with the increasing commoditization of user data, both due to the lowered barrier of entry for PABPM as well as the exponential leaps being made in contemporary computational technology (Nvidia Newsroom, 2024).

## **5.2 Limitations and Future Research**

Naturally, this study was not without limitations. Firstly, the analysis was based on publicly available privacy policies, which do not fully capture the internal practices and operational nuances of the companies studied. However, this limitation could be rectified by



conducting a comparative analysis of the privacy policy contents vis-a-vis interviews or focus groups with primary stakeholders in the organizations, determining what the internal rationale and sense-making process looked like when deciding what to include and exclude from the policies.

Furthermore, the reflexive thematic analysis, while comprehensive and conducted in such a way that protected the results from common criticisms levied at qualitative methods, remains inherently interpretive and may nevertheless be influenced by the researcher's biases and perspectives. Another potential avenue of research aimed at solving this problem may involve conducting a mixed-methods study that leverages quantitative surveys, semantic analysis, and qualitative interviews with corporate executives, data privacy officers, and consumers to provide deeper insights into the effectiveness and authenticity of the privacy commitments outlined in corporate policies. It would also greatly aid in the potential the generalizability of this study's findings. Additionally, as CSR and consumer concerns over data privacy are both socially constructed concepts that remain highly malleable to the prevailing zeitgeist, longitudinal studies tracking changes in privacy policies and consumer perceptions over time can offer valuable information on the evolving intersection of data privacy and corporate social and digital responsibility

Finally, due to the exponential increase in modern computing affordances as well as the increasing commoditization of data, future studies should not only focus on the PABPM practices being carried out by large conglomerates, but also differentiate how various corporate structures (e.g. enterprise vs. medium-sized or SMB companies) approach various technoethical challenges in processing user data in light of their own CSR policies and perceived corporate digital responsibility.

To conclude, while certain CSR-conforming FMCG companies are making strides in addressing data privacy concerns as a holistic element of their larger CSR strategies, many others still remain in a position of relative underdevelopment, leading to a risk of increased consumer concerns surrounding the privacy of their data and the potential for mishandling or misuse. Staying ahead of technological advancements and being aware of rapidly shifting societal expectations will be imperative for CSR-conscious companies in the future, especially if they wish to counter existing user privacy concerns surrounding contemporary developments in new technologies such as AI and PABPM models.

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## Appendix A

### Example of Coded Data Extracts

This Table shows how the coding process was conducted by hand. The highlighted and numbered text in the left column indicates coded text, and the corresponding numbers in the second and third column are the initial codes, and refined codes respectively. The fourth column was dedicated for the researcher to note down any thoughts that stood out as relevant or interesting in regards to the research. These thoughts occurred throughout the coding and theme creation process.

Data extracts	Initial codes	Refined codes	Researcher's thoughts
<p><b>PRIVACY POLICY</b></p> <p>L'Oréal's ambition is to be an exemplary corporate citizen to help make the world a more beautiful place.<sup>1</sup> We place great value on honesty and clarity<sup>2</sup> and we are committed to building a strong and lasting relationship with you<sup>3</sup> based on trust<sup>4</sup> and mutual benefit.<sup>5</sup> Part of this commitment means safeguarding and respecting your privacy and your choices.<sup>6</sup> Respecting your privacy is essential to us.<sup>7</sup> This is why we set out "Our Privacy Promise" and our full Privacy Policy below.</p>	<ol style="list-style-type: none"> <li>1. Emphasizing their core ethical values</li> <li>i. Prioritizing corporate citizenship</li> <li>2. Emphasizing the importance of transparency</li> <li>3. Commitment to maintaining a good relationship with users</li> <li>4. Presenting themselves as trustworthy</li> <li>i. Emphasizing the importance of mutual trust between company and consumer</li> <li>5. Implicit mention of social contract</li> <li>6. Commitment to "respecting" user autonomy</li> <li>7. Commitment to "respecting" user privacy</li> </ol>	<ol style="list-style-type: none"> <li>1. Emphasizing their corporate values</li> <li>i. Presenting themselves as an ethical company</li> <li>ii. Presenting themselves as trustworthy</li> <li>2. Emphasizing the importance of transparency</li> <li>3. Commitment to maintaining a good relationship with consumers</li> <li>4. Presenting themselves as trustworthy</li> <li>i. Emphasizing the importance of mutual trust between company and consumer</li> <li>5. Implicit social contract: personal data for service</li> <li>6. Commitment to respecting consumer autonomy</li> <li>7. Commitment to protect personal data and privacy</li> </ol>	<p>→ they're starting off with what their ideal/core value is at the company, which sets the tone for the rest of the policy: L'Oréal cares about their users, and will do their absolute best for user privacy – or so they say.</p> <p>→ haven't seen much mention of prioritizing transparency in other policies?</p> <p>"Exemplary corporate citizen" is very interesting to point out. The fact that they included it in their privacy policy, let alone at the very top of it, shows they really want to make known that their focus is on CSR, whether that is for appearance or actually their altruistic goal.</p>
<p><b>OUR PRIVACY PROMISE</b></p> <ol style="list-style-type: none"> <li>1. We respect your privacy and your choices.<sup>1</sup></li> <li>2. We make sure that privacy and security are embedded in</li> </ol>	<ol style="list-style-type: none"> <li>1. Focusing on user privacy and autonomy</li> <li>2. Prioritizing user privacy and security</li> <li>i. Claiming to have</li> </ol>	<ol style="list-style-type: none"> <li>1. Commitment to respecting consumer autonomy</li> <li>2. Commitment to protect personal data and privacy</li> </ol>	<p>They're showing their commitment to prioritizing user privacy and security. They say they respect user privacy and autonomy, but not specifically how yet.</p>

Data extracts	Initial codes	Refined codes	Researcher's thoughts
<p>everything we do.<sup>2</sup></p> <p>3. We do not send you marketing communications unless you have asked us to. You can change your mind at any time.<sup>3</sup></p> <p>4. We never offer or sell your data.<sup>4</sup></p> <p>5. We are committed to keeping your data safe and secure.<sup>5</sup> This includes only working with trusted partners.<sup>6</sup></p> <p>6. We are committed to being open and transparent about how we use your data.</p> <p>7. We do not use your data in ways that we have not told you about.<sup>7</sup></p> <p>8. We respect your rights, and always try to accommodate your requests as far as is possible, in line with our own legal and operational responsibilities.<sup>8</sup></p> <p>For more information about our privacy practices, below we set out what types of personal data we may receive from you directly or from your interaction with us, how we may use it, who we may share it with, how we protect it and keep it secure, and your rights around your personal data. Of course all situations may not apply to you. This Privacy Policy gives you an overview of all possible situations in which we could interact together.<sup>9</sup></p> <p>When you share personal data with us or when we collect personal data about you, we use it in line with this Policy. Please read this information carefully. If you have any questions or concerns about your personal data, please contact our Data</p>	<p>technoethical business practices</p> <p>3. Giving users a sense of control over their data</p> <p>4. Commitment to never selling personal data</p> <p>5. Commitment to keeping user data safe</p> <p>6. Commitment to working with trustworthy third-parties</p> <p>7. Commitment to transparency</p> <p>i. Portraying themselves as trustworthy and honest</p> <p>8. Respecting consumer rights</p> <p>i. Commitment to accessibility</p> <p>9. Providing an overview of their data privacy practices</p> <p>10. Accessibility of contact options</p>	<p>i. Presenting company as technoethically responsible</p> <p>3. Giving consumers a sense of control and autonomy over their data</p> <p>4. Commitment to desist from selling user data</p> <p>5. Commitment to protect personal data and privacy</p> <p>6. Commitment to working with trustworthy third-parties</p> <p>7. Commitment to transparency</p> <p>i. Presenting themselves as trustworthy</p> <p>8. Prioritizing consumer rights</p> <p>i. Presenting the company as accessible to the consumer</p> <p>9. Making the privacy policy more digestible for the average consumer</p> <p>10. Presenting the company as accessible to the consumer</p>	<p>Saying they “make sure that privacy and security are embedded in everything [they] do”</p> <p>→ Again, haven't seen transparency mentioned as a focus of the company in other policies yet.</p> <p>They're saying that transparency, privacy, security, are at the forefront of their operations. → CSR compliant</p>

<b>Data extracts</b>	<b>Initial codes</b>	<b>Refined codes</b>	<b>Researcher's thoughts</b>
Protection Officer at dpo@loreal.com. <sup>10</sup>			

## Appendix B

### Code List and Thematic Organization

The table below showcases the list of codes organized respectively into their corresponding sub-theme and theme. The table also provides a definition for each theme.

Themes	Sub-themes	Codes	Definition
<b>Commitment to technoethical action</b>	<b>Proactive actions</b>	<ul style="list-style-type: none"> <li>• Commitment to desist from selling user data</li> <li>• Commitment to maintain GDPR privacy standards abroad</li> <li>• Commitment to minimal data retention period</li> <li>• Commitment to not process aggregate data to identify consumers</li> <li>• Commitment to not rely on automated decision making</li> <li>• Commitment to prevent algorithmic bias</li> <li>• Commitment to take accountability for legitimate interest</li> <li>• Commitment to working with trustworthy third-parties</li> <li>• Commitment to transparency</li> <li>• Presenting consent as temporary</li> </ul>	<p>This theme describes companies' statements that were specifically either using binding language (e.g. "we will never sell your personal data") or were made describing existing practices that safeguard user privacy and are in line with the principles of technoethics.</p> <p>The sub-themes differentiate between proactive actions, such as commitments to maintain certain levels of privacy in the event of specific circumstances, and general binding statements that supported a focus on a positive corporate-consumer relationship. The latter included statements that focus on or reference the company's relationship with the consumer, focusing on tangible commitments and practical actions.</p>
	<b>Focus on a positive corporate-consumer relationship</b>	<ul style="list-style-type: none"> <li>• Commitment to keep consumers informed of data collection</li> <li>• Commitment to keep consumers informed of changes to data policy</li> <li>• Commitment to maintaining a good</li> </ul>	

		<p>relationship with consumers</p> <ul style="list-style-type: none"> <li>• Commitment to protect personal data and privacy</li> <li>• Commitment to protect sensitive personal data</li> <li>• Commitment to respecting consumer autonomy</li> <li>• Emphasizing the importance of mutual trust between company and consumer</li> <li>• Emphasizing consumer right to unconditionally withdraw consent</li> <li>• Giving consumers a sense of control and autonomy over their data</li> <li>• Offering consumers the right to “express their point of view”</li> <li>• Prioritizing consumer rights</li> <li>• Reassuring the consumer</li> <li>• Using familiar and informal language to put consumers at ease</li> </ul>	
<b>Exemplary corporate citizen</b>	<b>Presenting a technoethical image</b>	<ul style="list-style-type: none"> <li>• Anticipating consumer concerns</li> <li>• Detailed disclosure of data retention criteria</li> <li>• Detailed disclosure of PABPM practices</li> <li>• Detailed disclosure of personal data collection practices</li> <li>• Detailed explanation of profiling practices</li> <li>• Emphasizing the importance of transparency</li> </ul>	<p>Exemplary corporate citizen is the theme that was applied to companies consciously or implicitly presenting themselves as being in line with their existing CSR efforts, or showing a new side of their ethical focus in the realm of data privacy.</p> <p>As the names suggest, the first sub-theme deals with the main concerns present in technoethics,</p>

		<ul style="list-style-type: none"> <li>• Emphasizing their corporate values</li> <li>• Presenting legitimate interest as intrusive to privacy</li> <li>• Presenting themselves as technoethically responsible</li> </ul>	while the latter refers to statements or phrases made to support a company's positioning as an ethical corporation or its existing CSR statements.
	<b>Reinforcing CSR image</b>	<ul style="list-style-type: none"> <li>• Presenting themselves as acting in the best interests of the consumer</li> <li>• Presenting themselves as an ethical company</li> <li>• Presenting themselves as reasonable</li> <li>• Presenting themselves as trustworthy</li> <li>• Turning consumer privacy concerns into a social media campaign</li> </ul>	
<b>Informing the Consumer</b>	<b>Disclosing of data management practices</b>	<ul style="list-style-type: none"> <li>• Disclosure of personal data collection practices</li> <li>• Disclosing data monetization practices</li> <li>• Disclosing data retention limits</li> <li>• Disclosing data sharing practices</li> <li>• Disclosing data sharing practices with third parties</li> <li>• Disclosing lack of adequate data protection</li> </ul>	Informing the consumer encompasses sub-themes that have to do with the various ways in which companies kept consumers informed of their various data privacy practices. These were largely utilitarian and surface-level in nature. However, the sub-theme of enabling and furthering consumer education was entirely optional and highly indicative of an honest

		<p>standards for third party partners</p> <ul style="list-style-type: none"> <li>• Disclosure of anonymizing personal data</li> <li>• Disclosure of automated data collection processes</li> <li>• Disclosure of data controller identity</li> <li>• Disclosure of PABPM practices</li> <li>• Explicitly mentioning PABPM</li> <li>• Explicitly stating their use of profiling</li> <li>• Implicitly stating their use of profiling</li> </ul>	<p>attempt of the companies in question to establish a relationship of trust by proactively informing users of various privacy risks, the importance of their consent, and the relevance of their rights.</p>
	<p><b>Enabling and furthering consumer education</b></p>	<ul style="list-style-type: none"> <li>• Educating consumers on PABPM practices</li> <li>• Encouraging consumer education on data privacy</li> <li>• Informing consumers of applicable rights</li> <li>• Informing consumers of inherent security risks on the internet</li> <li>• Emphasizing the importance of the consumers' role in the security of their personal data</li> <li>• Emphasizing the need for consent</li> <li>• Emphasizing the right to refuse automated processing</li> <li>• Emphasizing the voluntary nature of sharing personal data</li> <li>• Encouraging consumers to exercise caution while using the internet</li> </ul>	

		<ul style="list-style-type: none"> <li>• Providing consumers with additional information</li> <li>• Providing educational resources for consumers</li> <li>• Providing users with resources to aid them in withdrawing consent</li> </ul>	
<p><b>Showcasing Accessibility to the Consumer</b></p>	<ul style="list-style-type: none"> <li>• Making the privacy policy more digestible for the average consumer</li> <li>• Offering consumers the right to “express their point of view”</li> <li>• Presenting the company as accessible to the consumer</li> <li>• Presenting the company as responsive to consumer concerns</li> <li>• Providing direct line of communication to Data Protection Officer</li> <li>• Providing own tools and solutions to disable personal data tracking</li> <li>• Providing own tools to consumers to manage personal data directly</li> <li>• Providing practical example</li> <li>• Using accessible language</li> <li>• Providing a digestible definition</li> </ul>	<p>This theme describes specific efforts made by companies to make their privacy policies digestible and accessible to consumers. This includes both the language they use as well as the different avenues they offer for consumers to get in touch, manage their data directly, and readily understand the implications of the privacy policies.</p>	



<b>Justification of data management practices</b>	<b>Implicit social contract: personal data for service and functionality</b>	<ul style="list-style-type: none"> <li>• Justification of personal data practices for the public's benefit</li> <li>• Justification of personal data practices to improve services</li> <li>• Justification of personal data practices as necessary for business</li> <li>• Justification of personal data practices for cybersecurity</li> <li>• Justification of personal data sharing as necessary for business</li> <li>• Justifying data retention practices as necessary for business</li> <li>• Implicit social contract: personal data for service</li> <li>• Presenting PABPM as beneficial to consumer experience</li> <li>• Presenting their personal data practices as beneficial to consumer experience</li> </ul>	<p>This theme describes many of the different ways in which companies justify their treatment of and policies surrounding the collection and processing of user data. It includes many of the self-negotiated discussions of tension between user autonomy and corporate goals evident in the corpus as well as the various legal justifications given to explain the methods in which data is collected.</p> <p>The key difference among the sub-themes has to do with the expressed and implied rationale for collecting data and how it is justified. Legal justifications are matter-of-fact and often self-justifying, while the implicit social contract is portrayed as an explicit quid pro quo arrangement.</p>
	<b>Legal justifications</b>	<ul style="list-style-type: none"> <li>• Justification of personal data practices for legitimate interest</li> <li>• Justification of personal data practices for the company's benefits</li> <li>• Legal justification for automated decision making</li> <li>• Legal justification for data processing</li> </ul>	

		<ul style="list-style-type: none"> <li>• Legal justification for personal data collection practices</li> <li>• Legal justification for personal data sharing</li> <li>• Legal justification for retaining personal data</li> </ul>	
<b>Overlooking Consumer Concerns</b>		<ul style="list-style-type: none"> <li>• Conditionally charging consumers a fee to access their data</li> <li>• Obfuscated third-party data sources</li> <li>• Outdated privacy policy</li> <li>• Presentation of personal data as a monetary asset</li> <li>• Presenting company interests as overriding consumer objections to data processing</li> <li>• Lack of clarity of personal data anonymization criteria</li> <li>• Lack of clarity of personal data destruction criteria</li> <li>• Lack of transparency in data sharing practices</li> <li>• Leaving it up to the consumer to stay updated and informed on the policy</li> <li>• Asking for consent only when absolutely necessary</li> <li>• Data protection being conditioned on commercial viability</li> </ul>	<p>This theme describes how companies, in certain instances, outright minimized, downplayed, or discarded common technoethical concerns.</p>