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**THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON
BRAND IMAGE**

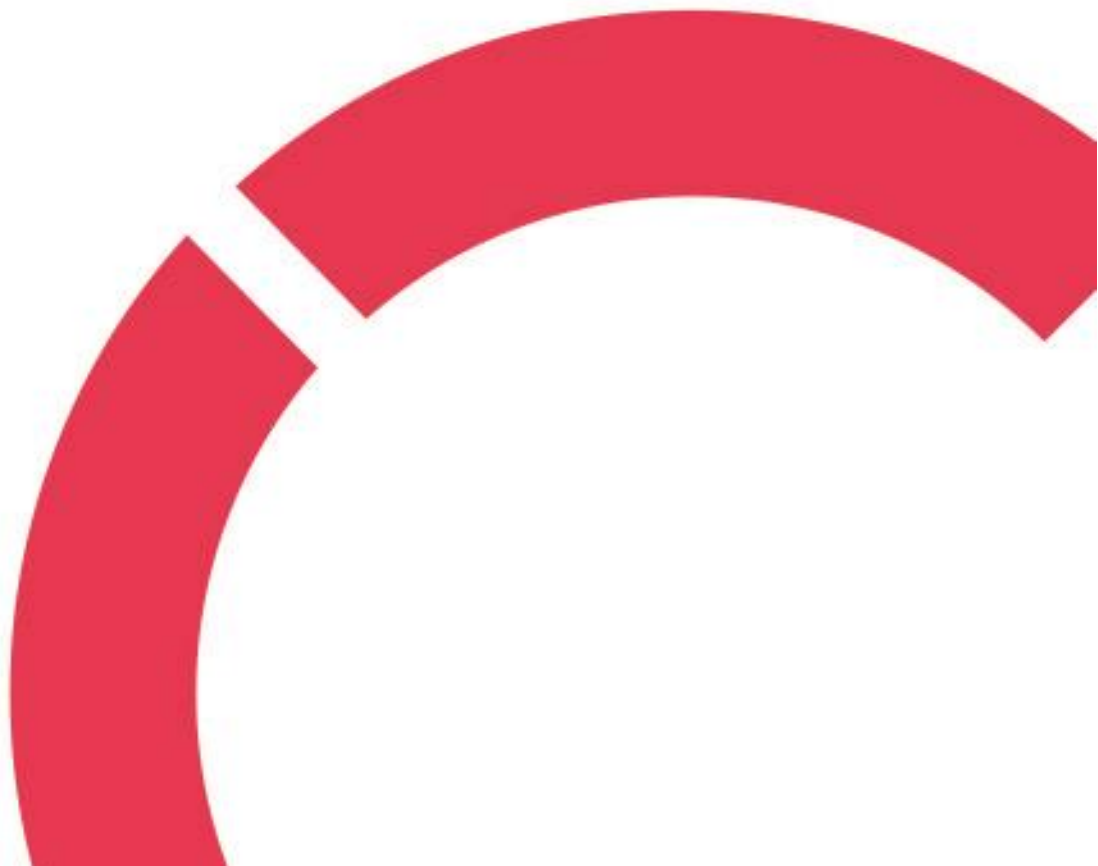
A study of the food industry in Finland

Thesis

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ABSTRACT

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Name of thesis THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON BRAND IMAGE. A study of the food industry in Finland		
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<p>The main purpose of this thesis was to explore the relationship between corporate social responsibility and brand image in food production companies in Finland. The topic was studied from the perspective of customers' perceptions.</p> <p>Several Finnish food brands, such as Fazer, Arla, Raisio, and HKScan were selected for the study. However, Fazer Group was used as a reference company in the survey. The selected brands were also labeled as sustainable food brands in the Sustainable Brand Index 2022.</p> <p>The quantitative and qualitative methods of research were used in this study. A questionnaire survey was conducted on a sample of 50 respondents, and four interviewees from the different backgrounds participated in the semi-structured interview.</p> <p>The findings of the study indicate that there is a significant impact of corporate social responsibility (CSR) on the brand image. The study also indicates that a consumer prefers brands that are good in quality, environment friendly, follow rules and regulations imposed by the government. The results show that most of the respondents value the food production companies that have adopted CSR practices in their operations.</p>		

Key words
Brand image, Corporate social responsibility, Food industry, Sustainability

ABSTRACT
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1 INTRODUCTION

Corporate social responsibility (CSR) is obtaining growing importance in the academic sphere and business world. With the increasing and extensive commitment of corporate resource to CSR, attention and consideration is now thriving to the strategy formulation, execution, and measurement of market return to CSR initiative. Businesses are more concerned and focusing on ‘doing good’ through CSR initiatives and actions (Bhattacharya & Sen 2004,9). Today, business organizations have been facing numerous issues in their business, and they are trying to find how those problems can be solved. Therefore, they try to find different business concepts, strategies, and tools to sustain and grow their business. Different research and statistics show that Finnish consumers' awareness and demand for CSR have been rising constantly (Bhusal 2018). Most of the companies in the food sectors of Finland are aware of consumers' and stakeholders' interest in CSR issues, some of the food production companies have taken initiative and efforts to consider value and actions from the CSR point of view (Katajajuuri, Hugg, Markela, Timonen, Paananen, Pesonen, Ulvila & Voutilainen 2007,1-3).

With the increasing competition and less differentiation of products, companies are using different tools to compete in the marketplace CSR practices not only building brand awareness among consumers but also leads to a positive brand image among existing and prospective customers (Maheshwari & Kumar 2013). Finnish customers prefer goods and services that are ethically produced, corporate accountable, and responsible towards the environment, consumers, and society (Katajajuuri et al. 2007). Indeed, these days' consumers are more aware and conscious about the products and services they use. They want an ethical business operation, products, and processes of the firms. Finnish customers are not exceptional in this regard. Finnish consumers increasingly value food products that are sustainably produced (Kuusela 2015,2).

Finnish consumers tend to buy those products and services, which are ethically produced and are environment friendly (Katajajuuri et al. 2007). By understanding consumers' reactions to CSR, organization can formulate CSR strategies not only from a normative perspective but also a business one (Bhattacharya & Sen 2004,10). Through corporate social responsibility practices, food production companies try to create a positive perception in the mind of targeted customers and stakeholders. Therefore, many food production companies in the Finnish market have started to realize the potentiality of CSR to differentiate themselves (Kuusela 2015, 2).

Many food production companies in Finland have CSR practices taking into consideration that corporate social responsibility initiatives can be helpful to create a positive perceptions and reactions of Finnish consumers and a competitive advantage (Kuusela 2015). Moreover, food production companies are required to comply with the food safety regulation of Finland. Food production companies and business operators are responsible for ensuring the safety of their products, providing the sufficient and correct information about their products, and compliance (Finnish Food Authority 2020, 3). The motive of the CSR initiative of food companies might be different; the level of practices varies from company to company, however, there are CSR activities in various forms. These companies are investing huge amounts of money in this initiative.

The main purpose of this thesis is to explore the relationship between corporate social responsibility and brand image in food production companies in Finland. The topic is studied from the perspective of customers' perception. To achieve the main purpose, three objectives were set. First, to describe the concepts of CSR and brand image using relevant literature. Second, to describe the Finnish food industry and the CSR practices there using secondary data and third, to study the relationship between CSR and brand image as perceived by the customers using a survey and semi-structured interviews.

This research focuses on examining the impact of CSR initiatives and practices of organizations on a brand image from customers' standpoint, for this study food production industry of Finland is selected. The popular Finnish Food companies are studied using secondary data. Then a mixed-method approach, namely survey and interview study among consumers and customers are conducted. To gain insights from consumer's opinions, Fazer Group is used as a reference company in the survey.

After the introduction, chapters two and three are discussed that include a review of the literature. In these chapters, we reviewed different articles, books and relevant literatures related to corporate social responsibility (CSR), its concept, definitions, models, and theories then established a link with current research. CSR and brand image are also discussed. Thereafter, in chapter four, the thesis proceeds by describing the Finnish food industry and the CSR practices there. Examples of CSR practices of four Finnish food companies, namely Fazer Group, Arla, Raisio and HKScan are presented using secondary data as a source. Chapter five of the report presents the methodological choices of the research, we selected different methods, designs, tools, and procedures based on research objectives. This chapter discusses the sources of data and method of data collection and analysis. In the next chapter, the results of survey and interview study are presented, followed by the conclusion and discussion in the last chapter.

2 CORPORATE SOCIAL RESPONSIBILITY (CSR)

In this part, we are discussing the different concepts of Corporate Social Responsibility, which is followed by the growing CSR approaches in the corporation then consumer perception towards the CSR approach and finally Carroll's CSR pyramid, which is the main component of this thesis.

2.1 Growing CSR approaches in corporations

The modern business atmosphere-global economy and globalization has offered business organization ample opportunities as well as challenges (Singh, Islam & Ariffin 2014, 432). To address different challenges strategic marketing and communication tools are emerged in organizations and few notions have fully captured the corporate imagination as corporate social responsibility (CSR), broadly defined as *"status and activities concerning its perceived societal or at least, stakeholder obligations,"* (Bhattacharya & Sen 2004,9). Organizations are being more responsible towards society and appealed to take responsibility for the impact of their actions and operations on the environment and society. Organizations are becoming more aware of the negative impact of their business operations and willing to contribute to society considering organizations have roles and responsibilities towards customers, employees, shareholders, society, and the environment (Bhattacharya & Sen 2004, 10). This concept of CSR is emerged from the corporate feeling of doing better or contributing to stakeholders and society. The term CSR is also related to corporate responsibility, social/environmental responsibility, corporate conscience, sustainability, ethical business practice, and Triple Bottom Line (Arslan & Zaman 2014, 85).

The TBL is an accounting paradigm that integrates three areas of performance: social, environmental, and financial. This varies from typical reporting frameworks in that it contains ecological (or environmental) and social metrics that might be difficult to assign adequate methods of measurement to. The TBL dimensions are often known as the three Ps: people, planet, and profits. These will be referred to as the 3Ps. (Slaper & Hall 2011, 4.) Corporate Social Responsibility (CSR) has been becoming an imperative topic since the 1950s (Carroll 2016, 1). The notion of CSR is changing and today CSR has been given growing concern in literature, academicians, and business organizations (Bosch-Badia, Montllor-Serrats, Tarrazon 2013 & Carroll, 2016).

Moreover, CSR is closely concerned and associated with the UN sustainable development goal and agenda. United Nation has defined many foods related issues as key to achieving sustainable development goals such as zero hunger, good health and well-being, quality education, and so on. (Sustainable development goals report 2022.) The food production industry is obliged to consider achieving sustainable development goals such as zero hunger, healthy practices in food production and promoting well-being. The food industry faced several sustainability difficulties such as high-energy consumption and greenhouse gas emissions, food waste, water consumption, soil degradation, and biodiversity impacts (Kähkönen & Lintukangas 2022, 143). Compliance with Food safety regulations, stakeholders' expectations and meeting United Nations sustainability goal are some other motivations for the food production industry's CSR initiatives.

The food production companies to consider the UN sustainable development agendas as this sector faces many sustainability challenges of high energy consumption and green gas emissions, food waste, water consumption, soil degradation ,and biodiversity impacts on organizational operation (Kähkönen & Lintukangas 2022,143). Therefore, food production and processing companies considered sustainability aspects through CSR practices in their food value chain and business operations.

CSR was broadly defined by Carroll in 1991 as *“corporate social responsibility encompasses the economic, legal, ethical and discretionary (philanthropic) expectation that society has of organizations at a given point of time”* (Carroll 2016, 2). Furthermore, Carroll stated that *“CSR is a concept that has endured and continues to grow in importance and impact,”* (Carroll, 2016, 1). Corporate social responsibility (CSR) is defined by World Council for Sustainable Development as *“continued commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large,”* (Crane, McWilliams, Matten, Moon & Siegel 2009,6).

There are different definitions to the corporate social responsibility. Some definition of CSR focused on and argues that CSR activities must be purely voluntary to be considered socially responsible, whereas some people's definitions stressed that CSR embraces legal obligation, compliance, sustainability, human rights, stakeholders, and management; similarly others have argued ethics also is part of CSR. Most of the definitions include business giving or corporate philanthropy as the main part of CSR and other categories of responsibility are excluded. However, in general, CSR is understood as policies and practices of business organizations or people to ensure, society or stakeholders are protected in their strategies and business operations. To conclude, Carroll (2016, 1) stated that *“CSR is a*

concept that has endured and continues to grow in importance and impact.” The concept of corporate working for societies’ well-being and accepting their roles and responsibilities within the operating environment is known as corporate social responsibility (CSR). Nowadays it is becoming an important topic therefore CSR practice and theory are used due to substantial changes in organizations (Bosch-Badia et al. 2013).

The notion and scope of CSR is increasing constantly. Corporate social responsibility (CSR) is an idea that has grown an attraction in the global market, the economy also has obtained the remarkable attention from business organizations, professional marketers, and academicians (Singh et al. 2014, 431). Through CSR initiatives and activities, corporate try to influence positive thought in targeted customers and it is also being used as a common communication tool as well as to generate a brand image (Singh et al. 2014, 433).

Due to the increased global competition, stakeholders’ awareness and expectation, requirement of fulfilling economic, legal and ethical compliance are some of the factors triggering the business firms to change their business strategy to survive in present, compete with rival and sustainable growth in the long term (Singh et al. 2014). In the past business, companies were simply focused on making sales and today trend shift gradually to both maximizing profit and sales. At the same time, stakeholders want to know what an organization does for its customers, employees, suppliers, and societies, on the other hand, organizations want to tell their stakeholders they are not merely focused on profit maximization but rather focus on making a society a better place, contribute society on social issues mitigation, support needy people in the societies.(Arslan & Zaman 2014, 84)

Moreover, corporate social responsibility (CSR) is obtaining increasing attention in societies, therefore, they demand to companies pay account of the environment and social impacts due to business activities in the societies and corporate to fulfill several social responsibilities (Mahmood & Bashir 2020). Therefore, corporate social responsibility (CSR) is becoming an important subject matter in the academic field and organizational settings. Corporate social responsibility demonstrated a growing interest of many corporations, researchers, academia, and its stakeholders (Arslan & Zaman 2014, 84). The success of the business in this type of business environment depends upon the consideration of sustainability and practices of corporate responsibilities by the corporates. The practice of CSR helps to create positive customers attitude and behavior about the brand, which eventually helps to strengthen the brand image (Bhattacharya & Sen 2004, 15-18.) However, the practice of CSR comes with a cost, the organization invests its time, resources, and capital to implement CSR practices, which

otherwise could be invested in other places that will maximize profit.

With an increasing and extensive commitment of corporate resource to CSR, attention and consideration is now thriving to the strategy formulation, execution, and measurement of market return to CSR initiative. Business organization is more concerned and focus on 'doing good' through CSR initiatives and actions (Bhattacharya & Sen 2004, 10). Therefore, business organizations have backed CSR initiatives such as corporate philanthropy, minority and societal support programme, cause-related marketing, conscientious, responsible, and environment friendly business operation, and manufacturing practices for real financial and marketing influence (Bhattacharya & Sen 2004, 9). Therefore, CSR is obtaining growing importance in the academic sphere and business world. This study is very significant in the current context as many organizations are seeking competitive advantage through CSR practices. The CSR initiatives are being used as communication and marketing tool for business organizations. Numerous research carried out about how corporate social responsibility influences customer satisfaction and brand equity. Different scholars and research found that there is a positive relationship between CSR practices and brand image however, lacking empirical evidence (Arslan & Zaman 2014).

2.2 Consumer's perception towards CSR approach

Today's customers are more aware of the products and services and conscious of the ethical business operation, products, and processes of the firms. Corporate social responsibility initiatives can be helpful to create positive perceptions and reactions from consumers. In a changing environment in the business world, businesses try to attract customers by using different marketing tools as there is very little differentiation in products and services (Maheshwari & Kumar 2013.) At the same time, customers prefer to purchase and use those products and services that are ethically produced, considered sustainability aspect, environment friendly, and have strong a brand image (Thuy & Minh 2020). Therefore, many companies are focusing on corporate social responsibility (CSR) initiatives in their business operation investing huge financial and human resources. CSR practices no longer remain a choice for business organizations (Thuy & Minh 2020). It is expected that business organizations support the society where they operate their business through social welfare programmes. Organizations can engage stakeholders, and society directly and indirectly through CSR activities. It is helpful to the organization to communicate with customers about the organizations and products, it can be helpful generate a brand image, financial benefit and organizational growth.

By understanding consumers' reactions to CSR, organization can formulate CSR strategies not only from a normative perspective but also a business one (Bhattacharya & Sen 2004, 10). Corporate social responsibility (CSR) is key issue in contemporary organization and modern societies. Due to its growing importance, CSR practice and theory are used for substantial change in organizations (Bosch-Badia et al. 2013, 11.) Therefore, it is vital to businesses take into consideration of CSR initiatives in their organizations and needs to incorporate into business strategy and practices to achieve a competitive advantage. Finnish customers prefer goods and services that are ethically produced, corporate accountable and responsible towards the environment, consumers', and society (Bhusal 2018). The customers' positive perception is very imperative for sustainable business growth and brand image. Therefore, organizations are engaging in CSR practices; in fact, it is inevitable to integrate CSR practices into different levels of business. For an instance, Fazer Group has integrated the business strategy and CSR (Fazer Annual Review 2021). The CSR practice can impact the positive emotions and perceptions of the customers towards the brand and helps to gain a positive brand image in the mind of the customers.

Many Finnish food production and processing companies are trying to engage in social activities investing huge scarce financial resources and human resources to gain a good reputation and image (Kuusela 2015; Katajajuuri et al. 2007). Organizations are constantly engaging with stakeholders mainly clients, employees, government, and societies which is costly to them (Kuusela 2015; Naqvi, Ishtiaq, Kanwal, Ali & Inderyas 2013). Businesses' main motive is profit maximization, but CSR practices lack immediate return and financial benefit. As stated earlier, Finnish food production companies also invest a huge amount of money in CSR activities to promote brand image however there are lacking clear evidence that CSR promotes brand image.

2.3 Carroll's CSR pyramid

Carroll's CSR pyramid is a framework that demonstrated the four-part definitional frame for corporate social responsibility (CSR). This framework illustrated how and why organization should take social responsibility in the society where they operate their business. According to Carroll (1991), "*corporate social responsibility encompasses the economic, legal, ethical and discretionary (philanthropic) expectation that society has of organizations at given point of time,*". Carroll's CSR pyramid is illustrated in figure 1.

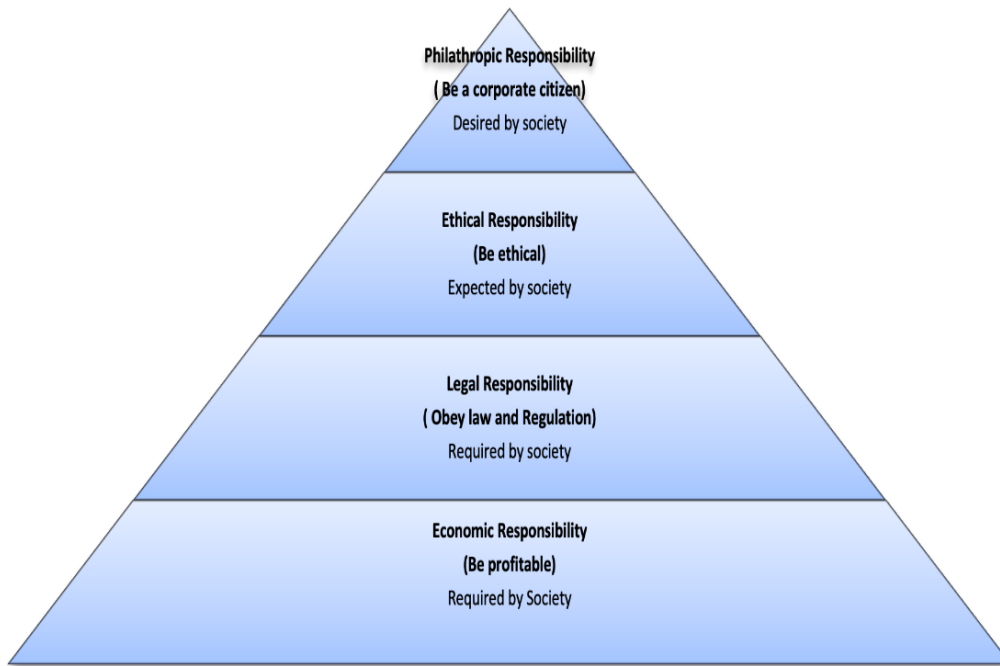


FIGURE 1. Carroll's pyramid of CSR (Carroll 2016, 5)

According to Carroll (2016), corporate social responsibility encompasses the economic, legal, ethical, and discretionary or philanthropic expectations that society has of organization at a given point of time. Carroll's set four categories of CSR under which the pyramid was constructed and established. These four responsibilities create a foundation that helps to outline in some detail corporate responsibilities to the society in which the firm is set up and operates. According to Carroll (2016), four corporate social responsibilities are independent however these are interrelated.

The first element of CSR is **economic responsibility**. As a fundamental requirement of existence, corporate has an economic responsibility to society. This allows firms to be created and sustained, it is what society expects. Economic responsibility is required to sustain; it is only possible if firms are profitable and able to incentivize their shareholders or owners to invest the required resources to continue their operation. In their origins, societies view business organizations as institutions and expect society's needs and desires to be fulfilled. In return societies allow business organizations to obtain profits (Carroll 2016, 3.) Organizations can generate profits by adding value and it benefits entire stakeholders of the business. Societies expects that businesses generate profit as it is necessary to reward investors and for business growth by reinvesting back into the business (Carroll 2016, 3.) In this regard, CEOs, managers, and entrepreneurs play a crucial role in profitability or return in investment that motivates for business success. Economic responsibility encompasses financial effectiveness, cost effective, investment, operations, marketing and, deploying professional concepts into the business.

Carroll (1991) has emphasized that economic responsibility is vital and, foundation of the organization to fulfill the requirement and competitive advantage. Therefore, economic responsibility is located at the bottom of the pyramid.

Similarly, the second element of CSR is **legal responsibilities**. Businesses are expected and required to fulfill different ground rules while opening the business. The businesses are set up under certain rules, it is required to follow law, rules, and regulation to operate and function. These ground rules include laws and regulations and in effect reflect society's view of codified ethics in which they articulate essential notions of fair business practice established by lawmakers at federal, state, and local levels (Carroll 2016, 3.) Corporations are expected and required to comply with those rules and regulations for operating businesses. It is required to fulfill, comply and obey all law of federal, state and, local regulations; be environment friendly and sustainable business practices, be honest corporate citizens, fulfill entire legal obligations to societal stakeholders and provide goods and services that meet the minimum legal requirements (Carroll 2016).

Likewise, the third element of CSR is **ethical responsibilities**. This responsibility refers to the normative expectations hold by societies as laws are essential but not sufficient. In addition to complying with the rules and regulation, society expects businesses to operate and conduct ethical practices. Business organizations are expected fully adopt ethical responsibilities; embrace norms, standards, and practices even though these are not codified into law. Thus, businesses under ethical responsibilities embrace norms, values, principles, policies, and standards set by the societies that reflect and honor of the stakeholders and respect moral rights (Carroll 2016, 3.) Fulfillment of ethical responsibility, it is expected that business perform in a way that respect societal customs and ethical norms that are society adopted, to conduct business in a such manner that are ethically and morally right (Carroll 2016,3).

Finally, the **philanthropic responsibilities** is the last element of CSR. Corporate philanthropy encompasses all forms of business giving. According to Carroll stated that corporate philanthropy embraces a business's voluntary or discretionary activities, it may not be obligatory responsibility, but it is normally desired by societies (Carroll 2016,4). Therefore, philanthropy responsibility is voluntary. The activities are guided by the business's desire to participate in social or charitable activities as these are not mandatory by law but generally expected in an ethical sense or consideration. These activities are guided by ethical motivation and corporates want to do what is right for societies (Carroll 2016, 4.) In general, the public has a sense that business will give back and constitute the expectations as responsibility. To fulfill their perceived philanthropic responsibility organizations engage in a variety of giving

forms including gifts of obligatory resources, products, and service donations, volunteering in community work, participating employee in community development initiatives, and other discretionary contributions to the community and stakeholders (Carroll 2016,4). As stated by Carroll sometimes these responsibilities are guided by an altruistic motivation for business giving, however most business organization engage in philanthropy to show their good citizenship and promote the company's reputation (Carroll 2016,4).

Philanthropic responsibility is defined as business acts taken in response to society's expectations of decent corporate citizens. Corporate philanthropy is likely to improve the image of firms, particularly those with a good image in society. It also helps to build up the relationship between customer loyalty and retention. It also includes business contributing to the society and the welfare of the environment.(Rahim, Jalaludin & Tajuddin 2011, 119-139).The four parts of the CSR pyramid include the economic legal, ethical, and philanthropic expectations of the societies in a given point of time. These components are interrelated. Each component of responsibility addresses different stakeholders on a priority basis. Businesses are expected to fulfill all responsibilities. The economic and legal responsibilities required of business by society, ethical responsibility is expected, and philanthropic responsibility is expected/desired by society (Carroll 2016, 4.)

The ecological and sustainability aspect, responsible sourcing of raw materials, employees, stakeholders' engagement and relations, community relations, good governance, human rights, anti-corruption measures, and good governance are a crucial part of CSR. Critics show that Carroll's four dimensions lack these aspects. However, these aspects should be fulfilled by organizations as corporate citizens and these aspects revolve within Carroll's four responsibilities. Despite different criticism, Carroll's four dimensions are greatly relevant in today's business world and organizations. (Jones, Bowd & Tench 2009, 305-308.)

3 CSR AND BRAND IMAGE

In this chapter, the concept of the brand image will be discussed, following a presentation of the literature about the relationship between CSR and brand image.

3.1 Brand image

Brand image is all about the perceptions that the consumers have about the company or product or service and that imprinted brand image on the consumers' mind determines the performance of the organization (Keller 1993, 4). A brand image consists of the entire association that customers hold in their minds, and it is a basic and significant part of brand equity (Arslan & Zaman 2014, 85). According to Aydin & Ozer (2005, 910-925), the corporate image or the brand image is considered. "*an overall assessment of a company in the minds of the people*" and "*the result of a process*", which comes from the knowledge, feelings, and experiences of customers of the product or service received from the company. Corporate Social Responsibility (CSR) creates a positive mind in targeted consumers (Maheshwari & Kumar 2013). Brand image is influenced by consumers' perceptions, feelings, and experiences. As stated by Arslan & Zaman (2014,84), the brand image can be defined as "*a unique set of associations within the mind of customers which represents what the brand currently stands for and implies the current promises to customers*". Marketers required a good brand image to create an effective brand personality. The image of a brand must be strong, favorable, and unique to link the brand image to the associative network memory model (Arslan & Zaman 2014, 85).

The corporate image or brand image is intangible asset of the organizations considered as an overall perception and assessment of an organization, product, or service in the mind of customers. It is an overall assessment of a company in the minds of the people or stakeholders and the result of a process, which comes from the knowledge, feelings, and experiences of customers of the product or service received from a company. Carroll (1991) has emphasized that philanthropic responsibilities and ethical responsibilities need to be noticed to increase brand image. Huang (2017, 2) emphasized that CSR and brand image have positive purchasing behavior of consumers. Therefore, it is vital to consider and plan different components are CSR activities by organizations to create a brand image for the company. From above it can be said that there are different definitions of brand image and a lack of consensus. It is a subjective matter rather than an objective. To consolidate different definitions brand image is all

about the perception of customers, their knowledge, awareness, and experience in particular firms and or products.

3.2 Relationship between CSR with brand image

From the different studies, it was found that companies who have CSR practices gain a good reputation and positive responses from the stakeholders (Lu, Ren, Zhang, Wang, Shahid & Streimikis 2020, 112). Most of the studies have concluded that there is a positive relationship between a company's CSR activities and brand image. In a recent year many organizations have shown immense interest in practicing CSR activities considering it has an overall positive impact on organization's reputation, image, and profitability. Marketers are aware of fact that CSR initiatives and activities are watched by environment-friendly organizations, consumers, and stakeholders. Different research carried out aiming to examine the impact of CSR on brand image. Some studies are inconclusive whereas others have shown that there is a significantly positive impact of CSR on organizational reputation, corporate brand, and product brand image. Stephen Chen and Petra Bouvain in their studies revealed that firm's CSR initiatives and practices have a great impact on the brand image (Arslan & Zaman 2014, 86). Customers decide to buy goods and services from those organizations that are environment- friendly business practices, adopted CSR practices, and are responsible towards society wherever possible. Study shows that consumers are reluctant to purchase goods and services from those organizations that are not socially and ethically responsible. The research study carried out by Bhusal (2018) in the Finnish apparel industry found that firms have been practicing CSR that has enhanced their brand image.

However, the motivation and types of CSR practice vary firm to firm. The majority of CSR practices are taking place to comply with the rules and regulations, the economic motive to create loyal customers for growing business, industrial development, and enhance brand image. Research studies in many organizations in UK and Bulgaria show that firms are agreed, CSR activities are helpful to them to enhance the brand image and reputation of firms.

Furthermore, research shows that firms in the UK alleged that CSR activities were conducted by their firms to support gain market position and product brand. CSR activities are used as a tool of relationship marketing which enables firms to keep in touch and communicate with consumers. Those firms that are more focused on philanthropic responsibility are found more favorable amongst others for brand attitude and consumers evaluate firms as more responsible compared to firms that indulge in

sponsorship and cause-related marketing (Arslan & Zaman 2014, 86). However, more studies and research is needed to determine which element of the CSR activity has more impact on brand image and corporate reputation, more work needs to be done in this regard.

Furthermore, Arslan & Zaman (2014, 88) in their studies agreed and show that the CSR activities of the firm have a positive influence on brand image. Despite the different opinions regarding what type of CSR activity has a positive impact on brand image, in general, there is agreement among theorists and researchers about the impact of corporate social responsibility on brand image. Arslan & Zaman (2014, 89) have provided crucial findings on how CSR impacts on brand image of organizations. The CSR activities conducted by tele communications companies in Pakistan show that there is a positive impact on brand reputation and brand image. The correlation value of the CSR and brand image was found 80.4% which clearly indicated that there is a strong relationship between the two-variable indicating CSR has a greater impact on brand image.

The study also shows that four dimensions of CSR activity-economic, ethical, legal, and philanthropic have a greater association with brand image. The result also shows that CSR initiatives and practices of firms just not only related to product-related attributes but also effects non-product related attributes such as brand personality, and consumers' imagination. The result shows that all four CSR dimensions have a greater influence on brand image, therefore, if organizations want to increase brand image, they need to practice all types of corporate social responsibility activities in society (Arslan & Zaman 2014, 88).

4 FINNISH FOOD INDUSTRY AND CSR PRACTICES

In this chapter, overview of the Finnish food industry is discussed, which is followed by Finnish food companies in the sustainability brand index, then some examples of CSR practices approached by selected four companies in Finland.

4.1 Overview of the Finnish food industry

Finnish food and drink industry is one of the biggest industries in Finland. In labor market and industrial policy contexts, the Finnish Food and Drink Sectors' Federation (ETL) represents Finnish enterprises in the food and drink industries. The ETL activities of firms cover the bulk of food and beverage sector output in Finland. The Finnish food and beverage sector is the country's fourth largest industry. There are 38000 persons employed in the industry. In Finland, the entire food chain employs around 266 000 people (Finnish Food & Drink Industries Federation 2022). The Finnish food business has been through great upheavals because of changes in the economic climate and technological innovation. It was once considered secure and isolated, but now challenges globalization and increased competition (Brännback & Wiklund 2001, 822-823).

Furthermore, Finnish food culture is distinct, with Finns preferring domestic over foreign products and raw materials. The raw material is 85 percent domestic, and the market share of Finnish food products in Finland is 81% (Finnish Food & Drink Industries Federation 2008). This is a challenge for the companies involved. The food sector is Finland's largest consumer products producer, selling directly to customers as well as retailers, wholesalers, food services, and other food enterprises. Dairy, meat, fish, vegetables, berries, and fruits, as well as cereal items and drinks, are all part of the Finnish food business. Activities are guided by environmental and nutritional awareness, as well as accountability. Carbon neutrality is seen as a success element in the food sector, boosting the food's value. (Sözer, Nordlund, Poutanen, Åkerman, Heinonen, Sandell, Kolehmainen, Maunuksela, Vilkki, Virtanen & Yang 2021, 7.)

The food system is resource-efficient and waste-free, sustainable, flexible, and competitive in food and feed production. The food industry produces the purest, healthy, and sustainable food products in Europe. Strong nutrition and food technology competence are also strengths of the Finnish food industry.

Verifying the sustainability and climate impacts of food and food processes helps consumers make more environmentally friendly and sustainable food choices (Arctic Food 2022). Production and processing good practices are primarily the basis for high-quality food, protection of nutrition, and climate. In food production and processing environmental issues, sustainability, health, nutrition, and animal welfare are key considerations and focus areas. The Finnish food industry is well-known for hygiene, traceability and accountability in Finland, Europe, and across the world (Arctic Food 2022). Along with corporate social responsibility, the food industry of Finland has a competitive advantage in the export market (Arctic Food 2022). There are number of companies involved in food production and processing in the value chain.

4.2 Finnish food companies in the sustainable brand index

Sustainability brand index is a brand study of different sectors' industries within the business to consumer market in Europe (Sustainable Brand Index 2022). The sustainability brand index is Europe's largest independent brand study based on sustainability. The study is based on research of different stakeholder/consumer data and shows how brands are perceived within the environmental and social responsibility of the companies. The sustainability brand index 2022 portrays the perception of stakeholders in different industries including the food industry and food production and processing companies of Finland. The report discovers 2022 brand ranking and key sustainability insights into industries, consumers, and Brands (Sustainable Brand Index 2022). The ranking fundamentally shows how brands are perceived concerning sustainability by their stakeholders.

The sustainability brand index yearly ranks the brand based on their sustainability. The rank is determined based on how brands are perceived based on sustainability aspects by relevant stakeholders including consumers. Table 1 below shows the most sustainable food brands in Finland in 2022 as per consumers. The study was undertaken with the help of 70000 consumers across eight European countries and this study measures and analyses over 1500 brands across 35 industries' perceived sustainability by stakeholders (Sustainable Brand Index 2022). The following table 1 shows the most sustainable food brand in Finland.

TABLE 1. Sustainable Food Brands (Sustainable Brand Index™ 2022).

Brand Name	Ranking Position	Brand Name	Ranking Position
Elovena	1	Alpro	38
Valio	2	Panda	43
Kotimaista	6	Sunnuntai	44
Myllyn paras	7	Atria	47
Fazer	8	Karinieme	51
Oululainen	16	Pouttu	55
Saarioinen	19	Benecol	60
Oatly	20	HK	72
Vaasan Oy	21	Findus	79
Snellman	22	Felix	101
Pirkka	25	Santa Maria	110
Arla	26	Torino	115
Ingman	30	Rainbow	119
Apetit	36	Risenta	151
Raisio	37		

4.3 Examples of CSR practices in selected Finnish food companies

The CSR practice is prevalent in different companies including food production and processing companies in Finland. There are various examples that food production companies such as Fazer Group, Arla Oy, HKscan, and Raisio Group, have different CSR activities put in place (Arla 2021; HKscan 2021; Fazer Annual Review 2021; Raisio plc 2020). Finland is part of the Scandinavian/Nordic identity and the region referred to as a global leader in corporate social responsibility (Strand, Freeman & Hockerts 2015, 12). Some scholars believe that Scandinavia has a wider and deep-rooted tradition and practice of stakeholder involvement that can be considered home to the idea of 'shared value creation' and or the origin of some system or form of CSR (Strand et al. 2015, 13).

Most of the companies in the food sectors of Finland are aware of consumers' and stakeholders' interest in CSR issues and have taken initiative and efforts to consider value and actions from the CSR point of view (Katajajuuri et al. 2007). Some of the leading food production/business companies such

as Fazer group, Arla Oy, Raisio, and HKScan food companies' CSR practices are presented in this section. Corporate responsibility reports are published by different food companies in Finland to communicate with their stakeholders and other relevant parties to let them know the CSR and sustainability performance of the companies in terms of how organizations manage economic, social, ethical, legal, and environmental impacts.

The food producing company Arla Oy implements the CSR and sustainability strategy focusing on long-term goals and short-term activities. It is a subsidiary of a Danish-Swedish food company. The company is aware of protecting nature and the environment, carbon net zero operation, minimizing food waste, sustainable food packaging mechanism, access to health nutrition, spread awareness and inspiring good food habits, supporting and working with communities, caring people, and its stakeholders (Arla 2021). The company has invested in a sustainability initiative of EUR 1 million (Arla 2021). Through the CSR and sustainability initiative it has minimized adverse impacts on people, society, and business. The company has been partnering with its stakeholders such as suppliers, farmers, customers, and societies. The company is committed to contributing UN's Sustainable Development Goals (SDGs) through its CSR or sustainability activities and practices including food safety, protection of the environment, and climate throughout its value chain. Moreover, it has been concentrating on protecting water resources, and reducing emissions across the whole value chain (Arla 2021).

The Fazer group is another food brand or food production company in Finland. The group signed the UN global compact in 2012 which has based on ethical principles concerning human rights, working conditions, climate and environmental protection, and prevention of corruption. It has been guided by law as well as its values, ethical principles, CSR and environmental policies, management practices, and operating principles. Fazer corporate social responsibility is linked with its business strategy (Kuusela 2015; Fazer Annual Review 2021). Five strategic areas form the structure of Fazer's CSR programmes, including all the group activities. For an instance, well-being, health and the origin of foods are some important and relevant topics from a CSR point of view. Consumers are more concerned about raw materials and ingredients coming from the food production process. Moreover, consumers want transparency and traceability in food and operation value chain (Kuusela 2015).

Moreover, Fazer group considers the health and well-being of consumers and stakeholders and sustainable use of resources and, the creation of shared value in society (Fazer Annual Review 2021). Taking into consideration food that waste is a critical global issue, it has priority of food waste reduction. Furthermore, Fazer's business is affected by climate and environment as well as the scarcity of resources.

The company has committed minimizing environmental impact in its operation. Fazer believes that present and future success depends on competent and committed people; therefore, people are the core of CSR strategy in its entire value chain (Kuusela 2015, 4). Through the CSR programmes it supports the UN sustainable development target including responsible consumption, health, wellbeing, sustainability, and water body health. For Fazer, conducting responsible business means maintaining stable and growing financial performance, securing, and increasing the value of Fazer's brands and act accordance with ethical principles. The company has short-term and long-term CSR strategies which are closely linked with business. Moreover, Fazer's CSR activities include constant dialogue with stakeholders to understand their expectations and to build a long-term partnership (Kuusela 2015; Fazer Annual Review 2021).

In the Finnish food production industry, the Raisio Group is another food production company. Raisio is also committed to the UN Global Compact's sustainability initiative, so the company promotes and operates according to the ten principles of initiatives. Raisio supports and implements basic values of human right, working life principles, environment, and anti-corruption. The company's CSR initiative and activities focus on short-term as well as long-term plans. The CSR initiative supports its purpose "Food for Health, Health and Earth" in operation. It has focused on protecting the environment through environmentally friendly packaging, climate change and carbon neutrality, healthy food production, support to people and communities and maintains sustainable food chain. (Raisio Plc 2020.)

Moreover, food production companies such as HKScan also have been committed to toward UN Global Compact sustainability and UN sustainable development agendas (HKscan 2021). The food companies of Finland have short-term as well long-term CSR plans. Most of the food production companies are committed to the UN Global Compact sustainability initiatives and UN sustainable development targets. These are the basis of the CSR activities of the food production companies in Finland.

5 RESEARCH METHODOLOGY

This chapter presents the research methodologies, tools, and techniques that are used in this research. The research methodologies can be expressed as a process and procedures under which research is carried out to answer the research questions (Kothari 2004, 3). Saunders, Lewis & Thornhill (2009) stated that selecting appropriate research methods are crucial to coming to a logical conclusion. It provides a methodological choice amongst different methods that are selected as per the nature of the research. Some methods, tools, and techniques are more suitable than others depending on the nature of the research (Saunders, Lewis & Thornhill 2009). It reflects an overview of different methods, approaches, strategies, tools and techniques, the sample size of data collection and procedure used systematically in the research process. The research method, approaches, data collection method, tools, and techniques used in this research are described next.

5.1 Methodological choice: qualitative & quantitative method

It is vital to select an appropriate research method to carry out systematic research. This research aims to explore the impact of corporate social responsibility (CSR) on the brand image of the food production industries of Finland. Qualitative research is concerned with qualitative data whereas the quantitative method is concerned with numerical data and mixed method related to both qualitative and quantitative data (Saunders et al. 2009, 161). According to Kothari (2004, 3) qualitative research is more suitable for the phenomenon where information is expressed in terms of quality, people's perception, experience, how they feel, perceive, and believe.

This research intended to explore the relationship of CSR initiatives and activities with the brand image from the customers' viewpoint. In this research, data is gathered using a questionnaire survey and semi-structured interviews with consumers and customers. The data are helpful to provide both a wide range and in-depth information about the relationship between CSR and brand image respectively. Therefore, a mixed method approach the combination of the qualitative and quantitative research methods was found suitable for this research. The research follows the inductive research approach. Inductive research develops the theory focusing on the main research problem whereas deductive research concerns and aims to test theories produce the hypothesis and test them (Saunders et al. 2009, 163). Moreover, the inductive research approach focuses on general to more specific, so the inductive

approach is found more suited and appropriate for this research. It is helpful to establish the relationship between independent and dependent variables i.e., CSR and brand image of the food industry. As stated by Saunders et al. (2009, 549), the inductive approach is relevant to generate theory from general to specific therefore it is found suitable for this research. This research is related to CSR and its impact on the brand image of the food production industry therefore the inductive approach is deployed in this research.

In this research, descriptive research design was found best suited and appropriate as it will help to answer the research questions of whether CSR initiatives adopted by the food industry help in promoting brand image. Although, the research design can be categorized broadly as exploratory, descriptive, and casual. As stated by Baker (2002) exploratory research design is concerned with exploring new ideas whereas descriptive research design is concerned with identifying the deeper-rooted problem that existed and trying to answer the research problem. It aims to obtain data and information systematically and describe a fact and situation. Descriptive research design helps answer what, where, and how questions of the research problem (Saunders et al. 2009, 171). The casual research design is more relevant in a situation where research is intended to identify the cause and effect, generally useful to see the cause and effect of one or more variables over other dependent variables. It is more relevant in an experimental research setting (Saunders et al. 2009), so it is not suitable for this research. Therefore, descriptive research was found to be best suited for this research and used in this study.

5.2 Source of data and data collection

For this research, primary data was collected through a survey questionnaire as well as semi-structured interviews. The primary source of data was used to explore the relationship of the components of CSR on brand image. In the quantitative study, there are two types of “variables”, independent and dependent variable. The respondent’s opinion was received through a survey and for rich data, a semi-structured interview was conducted. The reasons behind selecting the survey and semi-structured interviews are that they are cost-effective, time-saving, and easy to collect data, most importantly they enable both broad and rich data to understand the views of the respondents (Baker 2002). Moreover, when the population size is larger, we can obtain data from small groups using the sampling method (Saunders et al. 2009, 260).

Convenience sampling was deployed to select the respondents for the survey questionnaire. The questionnaire design for the survey is derived from a past studies on a similar issue and modified it using the webropol application and delivered to the respondents. A set of questions was developed using mostly scale questions. More specifically, mostly 5-point Likert scale was used, where 1= strongly disagree, 2= disagree, 3= neither agree nor disagree, 4=agree, 5= strongly agree (APPENDIX 1). The first part of the questionnaire asked the background demographical information of the respondents. The second part asked about the valuation of food brands and about food purchase decisions in general. The last part of the questionnaire was devoted to ask about the Fazer brand, which is one of the most known brands in Finland among consumers and has also invested much in CSR practices. The total number of the respondents for the survey was 50 individuals who are consumers of the food production industry. The survey was carried out in person in a supermarket. The respondents from different professions and backgrounds were selected for the survey. Lastly, the obtained raw data from the respondents had been entered into the MS excel and to obtain reliable result of the data we used frequency distribution method to analyze the data and later on the data are presented in figures and pie chart.

For the semi-structured interview, four interviewees from different backgrounds were chosen. One student, one restaurant manager, one full-time employee, and one senior citizen was interviewed. the reason for choosing these interviewees was that they come from varied backgrounds and may give different perspectives on the topic. The participants were ensured the protection of confidentiality. The questions for the semi-structured interview were designed according to the research objectives. The interviews took a place in person. Each interview lasted about twenty minutes. The interviews were conducted in English, using open-ended questions designed to elicit suitable responses to the research questions and objectives (APPENDIX 2). The interviews were audio recorded by the phone and later transcribed only the essential information for the research. The transcribed data were presented in MS word documents, and we used content analysis to compare collected data with our research objectives. The purpose of this step is to find the potential linkage and similarities of our thesis objectives.

5.3 Reliability and validity

The consistency of a measure is referred to as reliability, whereas the correctness of a measure is referred to as validity. The research focused on reliability and validity to limit the potential of obtaining incorrect answers. The principles of reliability and validity are used to assess the quality of research. The reliability and validity of a method, methodology, or test show how successfully it measures data

(Golafshani 2003, 597-607). The qualitative technique provides emic observation due to the researcher's sustained observation of the individuals being investigated in their own language and area. Qualitative approaches also provide a rigorous validity check for people's knowledge, beliefs, habits, and life events. The most frequent qualitative approaches include semi-structured interviews, participant observation, and so forth. Quantitative approaches function best when there are few dependent variables all of which are under the control of the researcher, and the participants are both homogeneous and passive (Lakshman, Sinha, Biswas, Charles & Arora 2000, 369-377).

In our research survey, a set of well-organized questions were deployed to the fifty respondents. On the other side, we have also conducted open-ended semi-structure interviews to four interviewees from different backgrounds, the triangulation method helped us to get more valid and reliable results for our research study .

6 RESULTS OF THE STUDY

In this chapter, the results of both the survey and interview data are presented.

6.1 Result of the survey

The result of the survey are presented in this chapter.

6.1.1 Background information of respondents

In the survey, the total number of the participants was 50. The data acquired in the form of replies has been evaluated in the figure using Microsoft Excel. Furthermore, a detailed explanation of the gathered results is provided below each pie chart. If we see the demographic characteristic of the respondents, they include 23 (46%) male and 27 (54%) female participants.

If we look at the age group in figure 2, the majority of the respondents; i.e. 17 of the participants (34%) were from the 31 to 40 age group, the 41 to 50 age group include 11 participants consisting of 22%, similarly 20-30 age group 13 persons (26%), the 51 to 60 age group consists of 5 participants (10%) and the smallest numbers of the respondents were in 60+ age group which consisted of 4 participants covering 8% of the total participants.

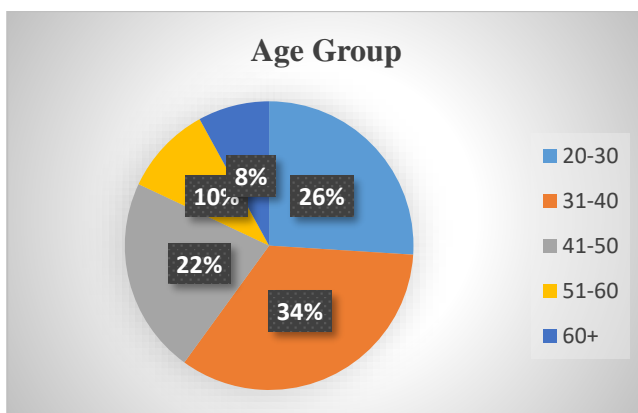


FIGURE 2. Age group of the respondents

In terms of occupation, 18 participants (36%) were employees from different sectors, 14 (28%) were

students, 9 participants (18%) were business persons, 5 (10%) pensioners/retired, and 4 participants (8%) were others (FIGURE 3).

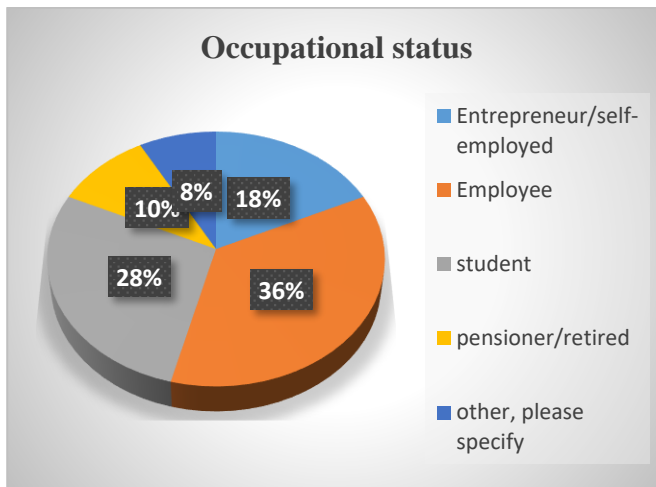


FIGURE 3. Occupational status of participants

In terms of households, the maximum number of participants have 2 adults and 1 child i.e. 21 (42%), 1 adult and 3 children include 10 (20%) participants, similarly 1 adult and 1 child include 4 participants (8%), likewise 2 adults and 2 children include 6 (12%) respondents and 9 respondents (18%) were others.

6.1.2 Buying decision and CSR

A general statement was asked about the worth of all food brands. The respondents were asked to indicate their degree of agreement with a statement in the poll. *“I consider the profitability of a company as important”* (1=strongly disagree...5= strongly agree), (APPENDIX 1). Out of 50 responses, 36% strongly believe that profitability is crucial, whereas 30% agreed with the statement. Similarly, 18% of the participants remain neither agreed nor disagreed on it, while 10% and 6% people disagreed and strongly disagreed, respectively.

To understand the view of the respondents about legal compliance of the food companies, they were asked to provide their degree of agreement with the statement *“I value those food brands higher that exceed the rules and regulation of the government to assure higher safety and quality”* (1=strongly disagree...5=strongly agree), (APPENDIX 1). Out of total 50 responses, 50% strongly agreed, 30% agreed, and 16% were neutral with the statement. Whereas, 4% of the participants disagreed with the

statements.

Another question was asked concerning food brand quality and service, using a statement “*I consider the firm that provide quality food product and service to customers*” (APPENDIX 1) the majority of responders, 46% agreed with the statement. Similarly, 36% of the participants strongly agreed, 12% neither agreed nor disagreed, and 6% of the participants disagreed with the assertion. On the similar statements referring to the Fazer brands such as “*Fazer provides high-quality food products and services to consumers.*”(APPENDIX 1) the result was similar i.e., nearly half of the participants 48% agreed on it, 40% strongly agreed, 8% remain indifferent, and 4% disagreed.

Another general statement presented to the respondents about the valid/reliable information about the food product as “*I value firms that provide honest information of product and services*”. (APPENDIX 1). Out of the total participants, 44% strongly agreed, whereas 28% of them just agreed. The other 26% of the participants were neutral on the statement. Nonetheless, just 2% of the individuals expressed disagreement with the assertion. Additionally, when a similar statement about the Fazer food brand was posed to the respondents, the response was similar to other food brands i.e. 64% of the participants highly agreed with the assertion, while 28% of them agreed and lastly 8% of the respondents did not agree or disagree with the statement.

A question was asked (APPENDIX 1) about the contribution of food companies to the economic growth and development of a country. Here we used a statement “*I value firms that contribute to economic growth and development of the country*” (1=strongly disagree...5= strongly agree). Out of the total participants, 58% of the respondents strongly agreed with the statement. Similarly, 34% of the people just agreed, whereas 8% of the people neither agreed nor disagreed with the statement.

Furthermore, a statement about the philanthropic components of CSR was established and survey respondents were asked how much they agree with the statement “*I value brands that are dedicated to improving the well-being of the communities in which they operate*” (1=strongly disagree...5=strongly agree), (APPENDIX 1). Out of the responses, 40% highly agreed, 38% agreed, 10% neither agreed nor disagreed, 8% strongly disagreed, and 12% disagreed with the statement. A comparable statement on the charitable component of Fazer food brand's CSR was presented to the participants “*Fazer contributes to charitable project, societies and deprive participant*” (APPENDIX 1). Out of the total participants, 56% strongly agreed, 32% agreed, and 12% were neutral with the statement. In addition, the

participants indicated their degree of agreement with a series of statements on the usage of raw materials and the sustainability of the Fazer food brand. A following statement was asked: *“I consider that Fazer uses the raw materials that are environmentally friendly”* (APPENDIX 1). Out of the total number of the participants, 32% strongly agreed, 44% agreed, 20% were indifferent, and 4% disagreed with the statement. Another statement was used to ask about sustainability of food product: *“I consider that Fazer is making sustainable food product”* (APPENDIX 1). Out of the 50 respondents half of them (50%) strongly agreed, and 30% agreed. Similarly, 14% were neutral, and 6% disagreed with the statement.

The final statement was related to CSR and the brand image. The respondents were requested to provide their valuable opinion regarding this if there is any relationship between CSR and the brand image of the food production companies or products. The statement was asked: *“there is a close relationship between CSR and brand image of food production companies.”* (APPENDIX 1). In this statement, 64% showed their level of agreement and strongly agreed. Similarly, 18% agreed, 4% neutral, 4% strongly disagreed. However, 10% disagreed with the given statement.

In survey, another question was concerned about the purchase decision of the buyer. A statement was asked about how much the following aspects (product price, product quality, product accessibility and environmentally friendly product) impact on your purchase decision while buying food products (FIGURE 4.) Out of the total respondents, 22 (44%) believed that product quality has extremely high impact, 7 (14%) members considered product accessibility have some impact, 16 (32%) members were conscious that the product price has high impact and finally 5 (10%) of the respondents believed environmental friendly product has no impact at all.

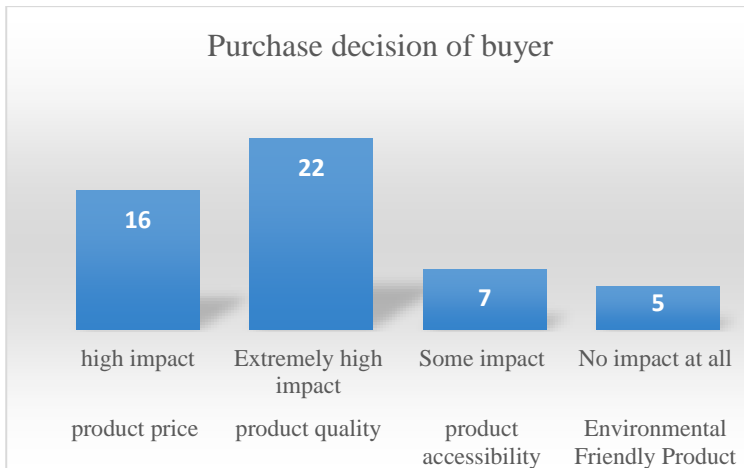


FIGURE 4. The impacts on purchase decision

Another statement that was presented to the respondents was how often they buy the Fazer brand (FIGURE 5). The majority of the respondents are buying Fazer brand weekly i.e. 23 (46%), and 14 (28%) found daily consumption of the Fazer brand. Similarly, 8 (16%) of the respondents are buying once or twice a month and, 5 (10%) follow by more rarely consumed Fazer brand.

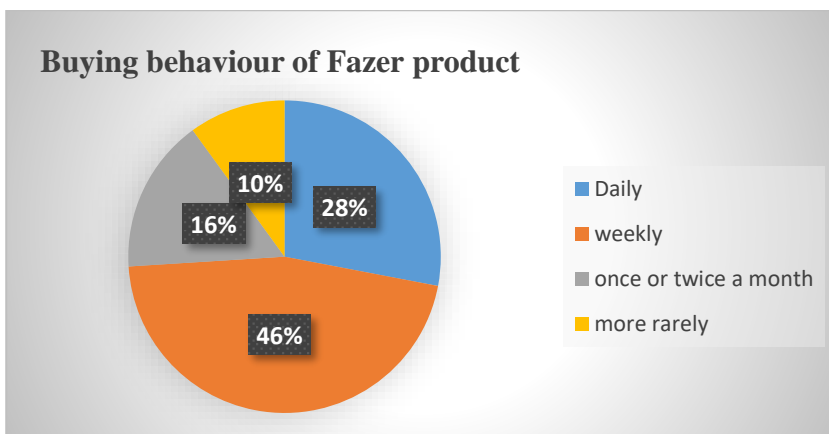


FIGURE 5. The frequency of buying products from Fazer brand

Similarly, the respondents were asked about their brand selection that, how often they choose Fazer over other brands, most of the respondents 17(34%) chose very often, 13(26%) followed by quite often. Similarly, 15 (30%) chose seldom and 5 (10%) never selected the brand (FIGURE 6).

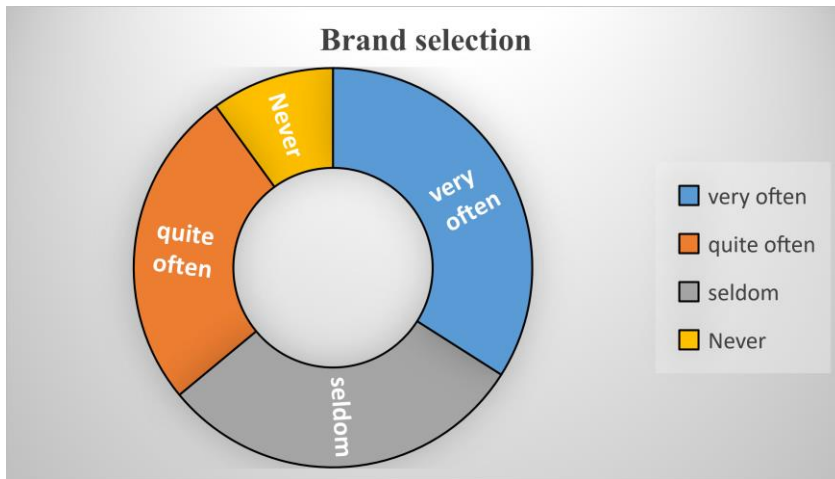


FIGURE 6. Selection of Fazer over other brands

Lastly, the participants were questioned about the overall quality of the Fazer food product depicted in figure 7. 14 (28%) of all the participants believe the quality is excellent. At the same time, 18 (36%) of the participants think it is good. Nevertheless, 10 (20%) say that Fazer's quality is average and 8 (16%) believe that it has poor quality.

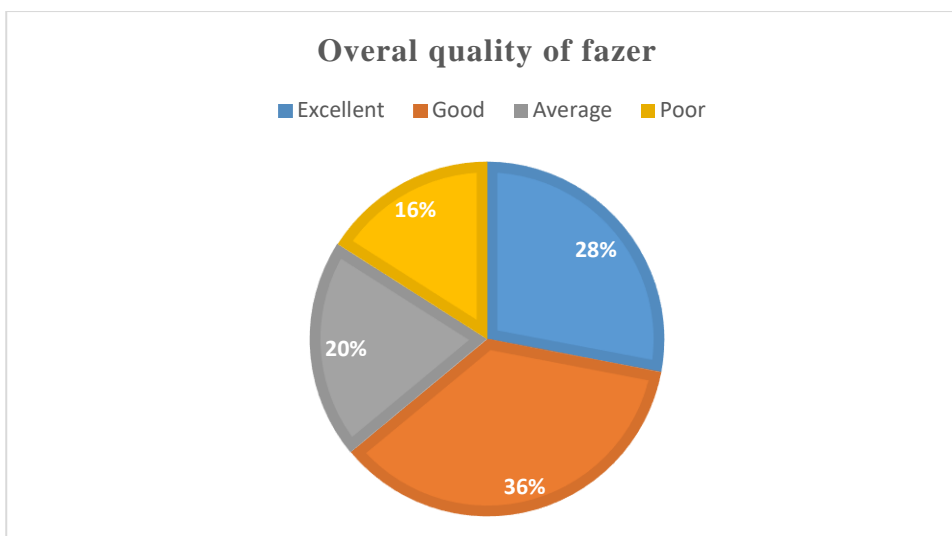


FIGURE 7. The perceived overall quality of Fazer's food products

6.1.3 Summary of survey results

From the above survey, it clearly shows that the respondents of the survey are well known about the Fazer brand in the food industry of Finland. It indicates that consumer prefers brands that have good quality, are environment friendly and follow rules, the regulation imposed by the government. The

level of awareness of surveyed Finnish consumers is high. It also assures that they consider a good brand if food production companies have CSR practices. Moreover, the results of the study suggest that the respondents consider food manufacturing companies that have made significant contributions to Finland's economic growth as well as development efforts.

6.2 Result of interviews

Four interviewees from different backgrounds were interviewed. They are a job holder, a restaurant manager, a senior citizen and a student. They are represented as the respondent A, B, C and D respectively. Firstly, the respondents were asked about their consumption manner and their perception of brand value (APPENDIX 2). On this respondent A, a consumer of the Finnish food industry and a jobholder stated:

I consume different products from different brands and value certain food brands according to their quality if the products are healthy and are produced ethically, I would say I have a good brand image of products that are healthy and, value for money.

Similarly, respondent B stated that:

I am aware of the food products, I consume... Sometimes consumers have many queries about products and brands...they usually like to have products that are fresh and good quality, the value of money, environmentally friendly, ethically produces and supplied, less harmful in production, respect consumers health and consumers' expectations, and also follow compliance things, if you talk about the most liked brands, some brand name comes on mind, for example for milk and yogurt I remember Arla brand, for chocolates and sweets Fazer group. These brands have a good brand images.

Furthermore, respondent C shared his view:

Generally, I consume the product that is available in the stores. If I get to know some brands are also making effort for the betterment of society then definitely i would be more compelled to buy that product and I would have a good perception of that brand.

responder D emphasized that:

There are many food brands I consume. I value those brands that are very good in quality, fresh, have a good reputation among consumers... I believe that consumers perceive a good brand if companies follow their responsibility towards customers, society, nature, or the environment, produce foods taking care of animal rights and human rights.

Next, the respondents were asked to name the brand they consume the most and the reasons. (APPENDIX 2) There were similar views regarding these questions. Respondent A stated that:

The brands I consume most are Koti, Cake from Harjun Rinkeli, Valio, Fazer...I consume these products because they are very fresh, trustworthy and I believe they are also produced ethically.

In the same way, respondent B expressed his view:

Well, I consume products from Sandels, Valio, and Lidl because I found beers from sandels tastes great and is worth money, Lidl's product because it is cheaper, and the quality of the product is as good as the other expensive product.

Following the pattern, respondent D expressed that:

There are several brands I consume, some of them I remember are-Elovena, Rainbow, Arla, and Fazer...I consume these brands because they are very good in quality, fresh, and produced in Finland.

However, respondent C had a slightly different view he stated that:

Mostly I consume the food products that are from the S group because Prisma is near to my home... it has product that is very good in quality and is good value for money.

Furthermore, in response to how a brand that engaged in welfare work in society influences the consumption of these brands (APPENDIX 2). All the respondents have a similar view. Respondent A expressed his view as:

In my opinion, it will influence the consumption of certain brand that are engaged in social welfare. I would buy such brands over other brand's products because it will give me a sense that I am contributing to society in some way.

Moreover, respondent B illustrated his view as:

This will have a great impact on the sales of such brands because it will help to build a public relationship. people would think that consuming such brands that are good for their society at the same time they are encouraging such brands.

In the same way respondent C added that:

It will increase the sales of such. brands because it would have a positive impact on the mind of the consumer for that product, in my context it will give me inner peace.

Following the pattern, respondent D asserted that:

brands that are engaged in social welfare works are not just helping society but invisibly their brands are also promoted at the same time because it will help to create a good image of that brand in people's perception. which will ultimately increase the sales of such brands.

Following the interview question patterns, the interviewees were asked to give their opinion on the relationship between brand image and CSR in food production companies such as Arla and Fazer (APPENDIX 2).

Respondent A gave his opinion as:

I guess there is a positive relationship between CSR and brand image. Since I am working at Prisma and I know Prisma is doing very well in Sustainability work... they are recycling over 2000 tons of paper every year which would save over 30,000 trees in a year. It has a good impact on society, and I share this thing with my family, and I found they also have a positive brand image on Prisma.

Similarly, respondent B shared his view:

I agree that there is a direct connection between CSR and brand image. I am a chocolate loving person, Before I always used to have some random chocolate but after the day i saw an article about how Fazer ran a training programme in an African country about producing Cocoa, since that time I had a positive brand image on Fazer and I try to choose Fazer over other products not just because it produces good quality chocolates but also for its social contribution.

Moreover, respondent C stated that:

There is a direct relationship between these two factors. I do believe companies are not those which produces goods and merely make a profit, rather they require to perform numerous different aspects...those companies that care environment, comply with rules and regulation of the government, have ethical deed, value consumers, and contribute to society are good production companies.

respondent D added that:

I think a food company or any other company has to perform beyond production...if they are more responsible they are considered more as a good product, they need to take care of society, their consumers, stakeholders, and protects the environment...some food companies are believed to be good where some are not it all depends upon how responsible they are... so, I guess there is no doubt there is direct link between CSR and brand image.

Finally, they gave a response to the question: As there are different elements of CSR such as economic responsibility, legal responsibility, ethical, philanthropic, ecological, and sustainability, which factors are the most important to consider by the food production companies to promote brand image? (APPENDIX 2)

Respondent A shared his opinion:

I believe that all elements of CSR are important, if I got a chance to select one or two, I would say firms should be ethical and contribute the society in many ways.

The response from respondent B was also not so different from it. He stated that:

A firm has multiple responsibilities, it must take care of entire elements of CSR to grow

its business. However, in my view, I would say philanthropic and ethical are the most important ones.

Moreover, respondent C shared his opinion:

I guess all the elements of CSR are equally important... focusing only on one and ignoring other elements will take nowhere to any brand.

In addition, respondent D express his view:

Food production companies need to consider philanthropic and ethical responsibility to increase their brand image...however, it is not mean that other factors economic, legal, and ecological factors should ignore....many factors need to be taken into account to increase the brand image.

6.2.1 Summary of interview results

The findings of the interviews indicate that the interviewees are aware of the food they use and consume. The finding suggests that food companies should focus on healthy and hygienic production procedures, resources should be sustainably outsourced, environment protection and ethical consideration in the production and value chain system. Consumers usually perceive those products that are good, have produced ethically, followed safety, respect, value consumers and their well-being. Some consumers constantly use the same product as they believe that those products are fresh and are maintained good quality by the food production companies. Moreover, many of the interviewees want the products they consume to be environment friendly, produced ethically, and good in quality in terms of ingredients.

7 DISCUSSION AND CONCLUSION

In this chapter, we are discussing the result of the survey and semi-structured interview, which is followed by reliability, ethics of the study and conclusions to achieve the research objectives. The main purpose of this thesis was to explore the relationship between corporate social responsibility and brand image in food production companies in Finland. The topic was studied from the perspective of customers' perception.

7.1 Discussion of results

From the literature, the company's CSR and sustainability report, survey, and interview it was found that food production and processing companies have different CSR activities. However, the motivation for CSR practices varies among the different companies as different factors contribute to the CSR practices. The companies such as Fazer Group, Arla Oy, HKScan, and Raisio Group have put in place different CSR programmes in diverse ways, so approaches differ from company to company. The survey and interview obtained positive responses in terms of the brand image of the companies.

Fazer group has signed the UN global compact in 2012 and is committed to ethical principles concerning human rights, working conditions, climate and environmental protection, and prevention of corruption. It is also requiring all its raw material suppliers and service providers to follow the minimum sustainability requirement, which they have included in their supplier code of conduct. Over time, the number of suppliers who has signed their Code of Conduct has increased by 26%, which is 78% in total by the end of the year 2021. Fazer group's Code of Conduct includes 14 very important factors of sustainability such as, laws & policies, human rights, environmental protection, anti-bribery and corruption, health and safety, consumer safety etc. (Fazer Group 2021)

In the survey, 80% of the respondents agreed that they valued those food brands that comply with rules and regulations of the government. In addition, 72% of the total respondents agreed that they valued firms that provide honest information about the product and services. Likewise, 92% of the respondents strongly agreed that they valued the firms that contribute to the economic growth and development of the country. Finally, 78 % of the respondents agreed that they valued the brands that are dedicated to improving the well beings of the communities in which they operate is a philanthropic element

of CSR. The survey result shows that most of the respondents had the impression that the different Finnish food companies have adopted CSR practices in their operations. The respondents were requested to provide their level of agreement regarding the relationship between CSR and brand image in food production in Finland. In the survey, 82% of the respondents agreed that they found a positive relationship between CSR and brand image. Most of the consumers value the CSR practices in the food industry while consuming the product and making the buying decisions. The survey shows that majority of the respondents i.e., 74% agreed to buying the Fazer product. Similarly, 60% agreed to choose the Fazer brand over other brands and 64% of the respondents agreed that they liked the quality of the Fazer brand.

Similarly, in the semi-structured interview, all the participants agreed that all four elements of CSR are equally essential for the long run of the business. They believed that ignoring any of the elements would hamper the brand image of the product. However, they found it to be more focused on the philanthropic and ethical responsibility of CSR. A similar response was found in semi-structured interviews. One of the respondents stated that.

I think a food company, or any other companies has to perform beyond production...if they are more responsible, they are considered more as a good product, they need to take care of society, their consumers, stakeholders, protect the environment...some food companies are believed to be good where some are not it all depends upon how responsible they are... So, I guess there is no doubt there is a direct link between CSR and brand image.

From consumer's viewpoint, food production companies should consider entire aspects of CSR activities in their business operation and supply/value chain. From the survey and semi-structured interview undertaken, majority of the respondents reported that they do consider a good brand or product one that is environmentally friendly, ethical, healthy, and fresh. Food production companies should engage with stakeholders, suppliers, and support societies and people in need, follow rules and regulations to enhance their brand image, as there is a close association between CSR and brand image.

7.2 Reliability and ethics of the study

According to the general ethical principle, research is the pursuit of knowledge by methodical study, thought, observation, and experimentation. While various disciplines use different techniques, they all share the goal of improving our understanding of ourselves and the environment we live in. (Finnish national board on research integrity 2019, 8.) In Finland, The dignity and autonomy of human study

participants are respected by the researcher. Everyone has the rights stated in the Finnish Constitution (1999/731, Sections 6-23). These include the right to life, personal liberty and integrity, freedom of movement, religious and conscience freedom, freedom of speech, property protection, and privacy. (Finnish national board on research integrity 2019, 8.) The research participants were asked to provide informed permission, and their responses were processed anonymously to ensure that no damage was done to the subjects. The survey and interview were voluntary so the participants were free to withdraw from the research whenever they wished to do so without any inconvenience.

The participants of this study were surveyed and interviewed in person. The interview lasted approximately 20 minutes. There were no disruptions when interviewing and surveying. we surveyed on paper and recorded the interviews with a mobile phone, and the quality of the recorded audio was good. Therefore, the findings of the research can be considered reliable in this sense. To make it more reliable and ethical, religious and cultural issues were not discussed throughout the interview and the personal identity was promised to keep anonymous.

Furthermore, the participants were pre-informed about the topic of our study so that they could discuss their experiences openly. Additionally, they were also ensured about their security, all research data was destroyed after the research was conducted and evaluated.

7.3 Conclusions

To conclude, Finnish consumers that were surveyed in this study are very much aware of hygienic and healthy food practices, and they want food produced in an ethical and sustainable way. Consumers are more aware of the impacts the products or services on the environment, sustainable products, and health. Therefore, consumers are now demanding more environment-friendly, healthy, sustainable food products and services. It is vital to businesses to take into consideration CSR initiatives in their organizations and they need to incorporate them into business strategy and practices to achieve a competitive advantage. The customers' positive perception is very imperative for sustainable business growth and brand image.

Therefore, organizations are engaging in CSR practices; in fact, it is inevitable to integrate CSR practices into a different level of business. CSR can impact the emotions and perceptions of the customers towards the brand and help to gain a positive brand image in the mind of the customers. Due to the

growing importance of CSR organizations have put in place the practices of social activities considering they have certain social responsibility as a corporate citizen and at the same time they have practiced CSR as a business tool. From the analysis of companies 'Fazer group, Arla Oy, HKscan, and Raisio group, there are CSR policies and practices put in place in mentioned food companies. However, the approaches and CSR activities were found different in these food companies. For instance, Fazer has several CSR related programmes and activities. The programme includes the environmental, nature protection, and sustainability aspect. However, the food production industry should consider entire aspects of CSR to promote brand image.

Based on this conclusion, we may conclude, there is a direct impact of CSR in the brand image. The quality of food items and services is crucial to consumer retention. It assures that Finnish customers desire companies operating their businesses to support community projects, involve societies and stakeholders, and support communities and persons in need.

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1. **Survey Questionnaire:**

Dear Sir/Madam,

We Thilen Sherpa and Kapil pandey are Students at Centria University of Applied Sciences. For the purpose of partial fulfilment of our degree, we are conducting research on the topic of “*The Impact of Corporate Social Responsibility (CSR) on Brand Image-A Case Study of Food Industry of Finland,*” Therefore we humbly request you to provide your valuable opinion as it is very crucial for finding of this study. This is volunteer participation Your answers are treated confidentially and the results of the survey will be analyzed and reported in a general level, anonymously so that the answers of any single respondents cannot be identified.

Thank you.

**THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY ON BRAND
IMAGE: A case study of food industry of Finland.**

1. Gender

- Male
- Female
- Other
- Do not want to answer

2. Age group

- 20-30
- 31-40
- 41-50
- 51-60
- 60+

3. Which of the following options best describes your current occupational status?

- Entrepreneur / Self-employed
- Employee
- Student
- Pensioner/Retired
- Other, Please Specify

4. What is your household size?

- 1 adult
- 1 adult 1 child
- 2 adults, 1 child
- 3 adult
- 1 adult, 3 children
- 2 adults, 2 children
- 4 adults
- 4 adults, 1 child
- 5 adults, at least 2 children

others

5. The following statements concern your valuation of food brands. Please provide your level of agreement in each statement.(1=Strongly disagree, 2=Disagree, 3=Neither agree nor disagree, 4=Agree, 5=Strongly agree)

	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>
I consider the profitability of a company as important.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I value those food brands higher that exceed the rules and regulations of the government to assure higher safety and quality.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I consider the firms that offers quality food products and services to customers.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I value firms that provide honest information of product and services.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I value firms that listen to consumers and sort out possible complaints on a timely manner.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I value firms that contribute to economic growth and development of the country.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I consider there is close relationship between CSR and brand image in food production companies.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I value brands that reflect social commitment to humans, such as benefits and opportunities to farmers.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I value brands that reduce consumption of natural oil and gas.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I value brands that are dedicated to improving the well-being of the communities in which they operate.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6. How much the following aspects impact your purchase decisions when buying food product? (1=No impact at all, 2=Some impact, 3=High impact, 4=Extremely high impact)

	1	2	3	4
Product Price	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Product Quality	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Product Accessibility	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Environmental Friendly Product	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. The following statements concern Fazer Brand. Please provide your level of agreement in each statement. (1=Strongly disagree, 2=Disagree, 3=Neither agree nor disagree, 4=Agree, 5=Strongly agree)

	1 (1)	2 (1)	3 (1)	4 (1)	5 (1)
I am aware about social contribution and sustainable activities conducted by Fazer group	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I consider Fazer as a good brand because it value those higher that exceed the rules and regulations of the government to assure higher safety and quality.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fazer provides high-quality food products and services to consumers.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fazer contributes to charitable projects, societies and deprived individuals.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I am aware that Fazer work together with social organisations/communities to reduce environmental negative impact.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fazer provides safe food products and services, considering physical and mental health of consumers.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I consider that Fazer provides honest information about its product and services to consumer.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I consider that Fazer uses the raw materials that are environmental friendly.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I consider that Fazer is making sustainable food products.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I consider that Fazer ensures it's survival and success in the long run.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

8. How often do you buy products by Fazer brand?

- Daily
- Weekly
- Once or twice a month
- More rarely

9. When buying food items, how often do you choose Fazer over other brands?

- Very often
- Quite often

- Seldom
- Never

10. How is the overall quality of Fazer food products?

- Excellent
- Good
- Average
- Poor

Questions for Semi-structure Interview:

1. How do you consume and value certain Brands in the Finnish food industry? What is their brand image, good or bad, and why?
2. Could you tell me any food Brands you consume most or value? Why do you consume those products/Brands?
3. In your opinion, how does brand that engaged in welfare work in society influence the consumption of these Brands?
4. Is there any relationship between CSR and brand image of food production companies such as Arla, Fazer and so forth?
5. Are certain CSR elements (such as economic, legal, ethical and philanthropic) important for consumers' perception of the brand image of these companies? Which element in your opinion is most important that needs to be consider by food production companies in their CSR initiative to improve brand image?