

CSR in the Retail food Industry: An Empirical Study of Sustainability Measures

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Abstract: Firms face increasing demands from a multitude of stakeholders to behave responsibly, but it is important to recognize that at the very core of sustainability lies compromise. None of the extreme alternatives—either the firm shutting down or the firm disregarding all societal demands—provide optimal solutions. The rational approach to sustainability is to seek 'win-win' solutions, as it clearly mandates achieving two different goals—for at least two different stakeholders, and this leads to goal conflicts and paradoxes. Not surprisingly, reducing costs while bolstering the firm's reputation as an environmentally responsible organization to the increasing number of climate-conscious consumers has become a common strategy for creating shared value. However, firms may face the paradox of choosing between those sustainability measures that are most beneficial to the firm and/or society, versus those measures that are most communicable to key stakeholders and thus most likely to provide reputational gains. There are very few studies on how approaches to food waste management in the retail sector contributes to CSR. The current study provides insight into resolving some of the paradoxes inherent in CSR-motivated strategies by describing how two of the biggest grocery chains in Norway—Coop and Norgesgruppen, seek to create more shared value through handling waste management. The data were collected through in-depth interviews with key informants at these two firms, that combined represent approximately 70% of the Norwegian food retail industry. In addition, data from expert interviews with key members of industry bodies provide further insights into the challenges in CSR issues. Our contribution is twofold, we develop insight into how retail chains handle conflicting goals from different stakeholders, and we show how using theory on paradoxes may contribute to achieving key CSR goals in the retail sector.

Key words: CSR, waste management, retail industry, competitive advantage

1. Introduction

This paper describes how firms may use paradox theory to deal with the intrinsic goal conflicts that characterize Corporate Social Responsibility (CSR) initiatives such as waste management. The fundamental question: *Can we do well by doing good?* has been asked and discussed from a multitude of perspectives. Among the vast number of studies on CSR, many support a positive relationship between Corporate Social Performance (CSP) and Corporate Financial Performance CFP (Velte, 2021). However, most studies answer the question: *Can we do well by doing good?* However, the principal question for most managers that routinely face challenging goal conflicts when making strategic choices on CSR issues is: *"How do we do well by doing good?"* Porter and Kramer (2006, 2011) suggested that firms should try to move beyond the prevailing opinion that most CSR activities are at odds with maintaining profitability and seek CSR initiatives that can create shared value (CSV)—for both firms and society. As the CSV concept received criticism for being simplistic (Crane et al, 2014), and not clearly defined (Dembek et al, 2016), Porter and Kramer have subsequently outlined three ways for firms to create shared value (Porter and Kramer, 2019): (i) by reconceiving products and markets, (ii) by redefining productivity in the value chain, (iii) by enabling local cluster development. It is the second approach that is relevant for our study on waste management,

One of the key issues that Porter and Kramer seek to establish is that rather than viewing the goal conflicts that are inherent in most CSR initiatives as insurmountable barriers, both firms and society may benefit more if managers seek to identify and resolve the paradoxes at the core of these conflicts and recognize them as opportunities to resolve competing, yet interrelated, economic, environmental, and social concerns—issues that afford win-win situations. One such issue is waste management, which is interesting from both a theoretical and a practical perspective as it bridges theory domains (Chkanikova and Mont 2015; Stindt 2017; Richards et al 2020; Carter et al. 2021). This research presents some of the paradoxes that arise when firms who are involved in one of the most ubiquitous and indispensable of industries—one with which all of us interact on an almost daily basis: the retail grocery industry, try to resolve the goal conflicts that arise from improving waste management. Our contribution is twofold, we develop insight into how retail chains handle different pressures, and we apply theory on paradoxes on CSR in the retail sector by discussing different paradoxes in the sector. The paper is divided into the following sections: Theoretical background, methodology, presentation of the findings, and concluding discussion.

2. Theoretical background

2.1 CSR Theory

In the five decades since the publication of Bowen's landmark book (Bowen 1953), the literature on CSR has burgeoned to the point where we now find meta-analyses on several topics within CSR (Velte 2021). The number of issues considered relevant for CSR increased rapidly, and by the 1970s included minority hiring and training, ecology, truth in advertising, package labels, guarantees and warranties, civil rights, etc.—highlighting one of the challenges identified by Friedman (1970): *Which issues should the firm address?* And, more importantly: *Which criteria should the firm use to choose these issues?* If managers choose the wrong issues, they not only run the risk of not having their firms' efforts recognized as legitimate responsibility initiatives, they might even be accused of cherry-picking easy, low-cost targets. However, recent global developments have pushed one major issue to the front of CSR priorities: *Sustainability*—which essentially subsumes several CSR issues originating with 'pollution' (Claro et al. 2013; Chkanikova 2016; Béné et al. 2020). One of the interesting aspects of sustainability is that the term itself embodies paradox—and not only does sustainability involve managing goal conflicts between firms' profitability and far-reaching societal goals; but it also allows firms to work more constructively with specific paradoxes by encouraging them to reframe important issues—such as waste management—in such a way that what may previously have been considered internal efficiency drives with limited upside may now be considered a win-win initiative.

The question “Can we do well by doing good?” has existed almost from the very moment it was suggested that firms should assume social responsibilities; it highlights the fundamental paradox at the core of CSR activities and conceptualizes CSR through the business-case perspective as a zero-sum game requiring managers to spend shareholders' money on societal goals. The search for evidence of the business case for CSR—that CSR initiatives can be profitable, resembles the search for the holy grail, and this has inspired so many studies that there has even been fierce debate on the methodological choices and institutional logics that may have affected the numerous meta-analyses on the Corporate Social Performance (CSP) – Corporate Financial Performance (CFP) link (Carroll and Brown 2018; Orlitzky and Rynes 2003; Orlitzky 2011; Velte 2021; Wójcik 2018).

When we consider the way CSR has impacted both research agendas and business practices, it is important to note that although most would agree that the question “Can we do well by doing good?” is fundamental, some have argued that firms should proactively assume these social responsibilities and in effect provide evidence that one can do well by doing good by expanding their accounting reports to include not just the bottom line, but also the firm's impact on all stakeholders—what has become known as the Triple Bottom Line (TBL) (Elkington 1999; Tate and Bals 2018). Although TBL has received criticism for being vague and easily manipulated, there is strong evidence that it leads to an increased focus on outcomes for all stakeholders and more win-win win-win opportunities (Mish and Scammon 2010; Isil and Hernke 2017).

A considerable amount of research on the business case for CSR has focused on the non-financial consequences, often in the form of reputational gains and losses (Dowling and Pfeffer 1975; Michelon et al. 2013; Vishwanathan et al. 2020). Certain CSR issues—e.g., sustainability—have been better integrated into business practices. While CSR initiatives can still be viewed as internal processes and company culture that may affect company reputation, the expected impact has become valuable financial information, and it is no longer just public opinion that firms must answer to if they do not report correctly on CSR initiatives. The *Environmental, Social, and Governance* framework (ESG) involves a set of standardized criteria that firms use to report compliance on key CSR issues. Increased use of the ESG reporting framework has itself led to a paradox—there are indications that firms are giving more priority to ESG *reporting* than to ESG *performance* (Arvidsson and Dumay 2022). Further, the consequences of violating these reporting standards are far more serious than potential reputational damage. Recently the CEO of one of Germany's top asset management firms—DWS Group—resigned after the firm's offices in Frankfurt were raided by police investigating claims of DWS' complicity in greenwashing investment funds under DWS management. (Langely and Miller, 2022).

However, after more than five decades of research on CSR, it is perhaps time to reframe the question. In trying to answer the question: “Can we do well by doing good?” both researchers and practitioners have focused on the business case for CSR, and most of the research and reporting is done at the firm level. While it is certainly interesting to provide evidence of a positive CSP-CFP link, this does not inform the managers who need to make decisions about specific initiatives; the question they need to answer is “How do we do well by doing good?”.

To answer this question, managers must recognize that they are dealing with a paradox, and rather than focusing solely on the business case, there is more to be gained—for all stakeholders—by identifying the options that provide utility for all (Hahn et al. 2018; Chen et al. 2021; Pålsson and Sandberg 2021).

2.2 Paradox theory and CSR

Is the sentence “I always lie” true or false? This small piece of logic has challenged philosophers from around 400 years B. C. to our time (Poole and Van de Ven, 1989). A paradox relevant in our world of organizations is the paradox of success, also called the Icarus paradox or the performance paradox (Cunha and Putnam, 2019: 95). We optimize and measure our organizations for success, but too much success over time can often lead to the opposite result. Smith and Lewis (2011: 382) “define paradox as contradictory yet interrelated elements that exist simultaneously and persist over time. This definition highlights two components of paradox: (1) underlying tensions - that is, elements that seem logical individually but inconsistent and even absurd when juxtaposed - and (2) responses that embrace tensions simultaneously (Lewis, 2000)”

Paradoxes are very well suited to discuss and clarify opposite logics, conflicting demands, and simultaneous challenges. CSR as a research area is dominated by conflicts and opposing logics. In many cases, the optimal way to deal with CSR would be to go out of business or cease production. However, in this dilemma lies the core challenge of CSR, that two opposing and conflicting demands must be met and treated with care. Paradoxes can provide insight into how we deal with opposing forces, where we cannot deny the existence of either force. The forces underlying paradoxes may, at first sight, seem to be unresolvable, and we often jump to the conclusion that this is impossible to resolve the opposing forces. The beauty of using paradoxes as an approach is that it allows us to understand the underlying challenges and to find new ways of handling the unresolved dilemma. Thus, paradoxes can create new insights, encourage creativity, and foster new solutions.

We will use paradox theory as a template for discussing various conflicting demands that we find in the CSR area. Margolis and Walsh (2003) described the tension between corporations and social challenges, highlighting the tension between stakeholders and shareholders, and we extend this approach to understand specific CSR challenges in the retail industry. Schrage and Rasche (2022) use paradoxes to explain the duality in supply chain challenges in European manufacturers and suppliers from Asia. To our knowledge, there are few studies using paradox theory in the area of waste management, so we will discuss possible solutions to the different paradoxes emerging from the empirical case material.

So, how can paradox theory be used as a theoretical frame for discussing CSR challenges? Poole and Van de Ven (1989) provide four different ways of working with paradoxes in management: Accepting the paradox and using it constructively, spatial separation to clarify the level of analysis, temporal clarification and taking time into account, and synthesis to introduce new terms and resolve the paradox. De Wit (2020: 17) describes six ways to solve paradoxes: navigating, parallel processing, balancing, juxtaposing, resolving, and embracing. We want to use the insight on how to solve paradoxes together with insights from our empirical material for discussing possible solutions to utilize paradoxes within CSR as a research area for the future.

3. Methodology

Qualitative research has certain advantages when the phenomenon at hand is not well understood and when the variables are difficult to define (Johnson and Harris 2003). The insights from this research project are based on the logic of a multiple case study (Yin, 1984), which allows for comparison between the different cases to understand differences and similarities. Eisenhardt (1989) argues that cases can be used to generate analytical insights across different cases. It is possible to create a logic of generalization by choosing either similar or different cases. This research utilizes the Gioia-method as a methodological approach – assuming that the researchers are knowledgeable agents searching for new constructs and meaning in the data material, developing first and second-order concepts (Gioia et al, 2012). The case study was conducted in 2021 on three different retail chains in Norway: Coop, Meny, and Kiwi – the latter two chains are both owned by NorgesGruppen. In addition to this, a representative from the industry body Matvett—which was established to deal with food waste in the retail- and food service industries—was interviewed to triangulate and compare data. The cases in this study are drawn theoretically from a larger Norwegian sample within their respective industries and represent approximately 70% of the revenue in the Norwegian retail industry. The firms were selected based on their size but also to reflect variation due to different ownership – as Coop is owned by the customers, while Meny and Kiwi are privately owned by Norgesgruppen.

4. Empirical Findings

4.1 Background, motives, and responsibilities

We asked the informants about their CSR strategy, why and how they work systematically with sustainability, and their motives for reducing food waste. The informant from NorgesGruppen was clear that their ambition is to become climate neutral by 2030, and they are working on sustainability in three areas environment, health, and climate. According to an industry agreement, the aim is to reduce food waste by 50% by 2025, but NorgesGruppen says that their goal is 55%, Kiwi says they have set the target at 60%, and Coop Norge says they are working towards similar goals and have a vision of zero food waste. All three chains emphasized that they work hard to govern and structure the value chain to deal with the broader CSR issues.

"We work along three main lines, which are the environment, public health and people" – the informant from NorgesGruppen

"Ethical trade is an important part of it. Diet is an important part of it. Climate footprint is an important part of that. Animal welfare is an important part of it»- the informant from Coop Norge explained, and also pointed out that with 1.9 million Norwegians as members they feel an extra responsibility. This informant also pointed out that social responsibilities are "extremely relevant these days", "are as important as the economic indicators", and "Fortunately, in many situations, the economic indicators and sustainability indicators indicate win-win situations".

All informants describe food waste reduction as a win-win situation. They reduce their climate footprint and increase their profitability by reducing waste, as this quote from the Coop informant bears witness to:

«We throw away food for approx. 90 million (Norwegian Kroner) every year, and this is ludicrous. Just by reducing shrink to zero, we improve our bottom line by 90 million (Norwegian Kroner). This is a real win-win»-

The informant from Coop explained that sustainability is currently managed by head-office and that sustainability is an area in which they want to improve.

Size is also an important aspect, as the informant from Kiwi explains: "Our size gives us the opportunity to influence the rest of society as well."

Informants were asked who is responsible for reducing food waste. By "who" we mean which specific link in the value chain.

4.2 Head-office measures

This category includes everything that the chain office controls; purchasing and assortment, shop design as well as store concept, and can mainly be categorized as preventive measures.

"The most important thing you do to improve sustainability is assortment planning," explained the Coop informant.

All informants agreed that assortment planning is vital, and they use their own data and sophisticated tools to forecast demand for products at any given time. NorgesGruppen was the first to launch its system for forecasting and automatic product replenishment (NG flow), and Coop Øst introduced a similar system in the autumn of 2020. The Kiwi informant Kiwi added that new stores often face greater challenges with wastage, as they do not have enough data to provide accurate forecasts.

"I think we are the chain that has worked most systematically with food waste," said the Kiwi informant, who also explained: "We are the only chain in Norway that does not have quantity discounts."

Several stores operate with quantity discounts in their stores, such as 3 for 2. However, Kiwi claims that they are the only chain in the country that has eliminated quantity discounts; if the need for competitive pricing arises, they reduce the unit price for each product. The goal is to prevent consumers from buying more goods than they need and help reduce household waste.

The Coop informant described a pilot project they carried out at a Coop Mega store in Oslo, where they replaced many items to reduce bulk items in the store. "There has been some success with bulk items, but the rest is a bit of a niche. Shopping for Zalo (dishwasher fluid) by refilling your own bottle would be a big step for the consumer». The Coop informant explained that while the experiment had been well received and that they had worked with several suppliers, Coop has no immediate plans to expand the project to other stores.

The Meny informant described a pilot project called the 'date bar' that they are currently working on—where the expiration date is added to the barcode. According to the informant, they are the first chain in Norway to try this out. "Today, store employees themselves must go around checking the shelf life of products manually and move the products with the lowest shelf life, date bar will mean that they are automatically notified when an item is about to reach expiration date, and Meny hopes that this will «revolutionize the industry».

The Coop informant was alone in suggesting that: "The second most important thing is shelf presentation" The rationale is that all goods should be visible and easy for the customer to pick, such that low turnover items are not hidden away. "The 100 bestsellers are more or less the same across grocery stores in Norway. The challenge is to manage all the other items that do not sell that many every day."

"It is more difficult for Meny to reduce food waste than it is for some of our competitors because we have much greater complexity." the Meny informant explained. "First and foremost because we have such a large range of fresh products, including prepared meals kept warm in heating cabinets, but also because we have between 10 and 20 thousand SKUs, as opposed to discount stores that are between 3 and 4 thousand. What we call the edge range has low turnover, and this can cause shrinkage."

The challenge is summed up well by the informant from Matvett: «The more SKUs you have in a store, the greater the potential for waste. Let's say you have 30,000 SKUs, so there are maybe 10,000 that turnover quickly, while the remaining 20,000 can be difficult to optimize. "

4.3 In-store measures

Most of the measures are controlled by the head office, and this category is thus more about measures that the stores themselves manage and is as much about saving food as it is about preventing food waste.

"When it comes to measures, markdowns are clearly the most important measure that has been introduced," – the Matvett informant told us and further explained that systematic pricing is the most important tool you have in store. The "date bar" is a solution to the challenge of finding goods before they expire. However, there are currently very few actors that have access to the "date bar" technology.

"It is often said that the store becomes like the store manager," explains the Kiwi informant.

The informant from NorgesGruppen informed us that Kiwi uses markdowns a lot and that Meny has a concept called "yesterday's bread," which is price-reduced bread. Coop has introduced a "food savior" program where they split packages of fruit and vegetables to sell them before the expiration date. The informants all agreed that bread and fresh produce present the biggest food waste challenges.

4.4 Measures from the suppliers

The last category of measures applies to the supplier, which is mainly related to prevention when it comes to date marking, pack size, innovation, and the like.

The informant from Coop Norge says that they work with the entire value chain to reduce food waste. They share the shrink figures with their suppliers so that solutions can be found at the product level. Furthermore, they also collaborate to determine the optimal weight and volume for products based on predictions of consumer needs. Both Norgesgruppen and Coop have introduced more packaging aimed at single-person households, for example, by offering smaller loaves of bread. Another typical challenge is determining the right case-pack size—based on the number of consumer units that stores sell per day. The challenge is to balance the number of consumer units in each case pack to eliminate waste while also minimizing the number of replenishing orders.

In addition to working with package sizes and the like, Coop also works systematically with its suppliers to increase shelf life and has carried out projects with several suppliers, including meat suppliers, where they have increased shelf life by 10 days. NorgesGruppen has also carried out similar projects, and Meny has introduced a consumer-targeted concept called "see, smell, taste," where they encourage customers to use their senses to determine whether a product may still be acceptable even when the item is past its sell-by date.

5. Concluding Discussion

This paper makes three different contributions. First, a review of the CSR literature relevant to waste management. Second, an analysis of the current state of the waste management field using data from an advanced service economy. Third, an example of utilizing paradox theory to analyze the field of waste management.

In terms of theoretical review, the traditional orientation of business for business versus business for society still holds true. However, the institutional pressure to comply with various stakeholders is stronger than ever before and creates higher complexity and seemingly incompatible goals.

For our second contribution, we provide insight into how both managers and directors, as well as industry bodies, reflect and act on waste management challenges. Within this one competitive industry, they have managed to reduce costs, optimize resources—and do good for society.

In terms of our third area for contribution, we utilize paradox theory to shed light on the waste management problem in our society. There are several areas where it is difficult to solve these paradoxes, and there might be opportunities for a more detailed approach to solving these them by navigating, parallel processing, balancing, juxtaposing, resolving, and embracing (De Wit, 2020: 17) to create new solutions to the waste-reduction paradox.

The key question we answer is whether it is possible to do well by doing good. Yes, it is possible, but not without sacrifices to solve this paradox. Retail chains use a lot of resources to handle the waste problem, and in return, they expect reputational gains.

The waste-reduction paradox could be resolved quite easily if chains just stopped selling products, essentially addressing only one side of the waste-reduction paradox. Our data suggest that both reducing the number of products and identifying more efficient ways to handle goods close to the sell-by date will increase the bottom line. Further, suppliers are important stakeholders, and several retail chains have worked with their suppliers to increase product shelf life to reduce waste.

Our study describes different areas where the waste-reduction paradox presents itself. In some areas of waste management, there are clear one-sided solutions. The industry value of waste is around 90 million Norwegian Kroner (approximately 9 million Euros), and by reducing waste, profits will increase. Much of this effort is simply to run the stores more efficiently. But more resources are needed to handle goods that are close to maturity, and this is costly.

Conversely, there are some alternatives that would reduce profitability, such as selling bulk quantities of e.g. soft drinks or limiting product bundling. A lot of products, especially in discount stores, are sold this way. However, there are areas where the paradox of profitability and CSR is much more fine-grained.

Educating consumers to buy less and assuming more healthy lifestyles might provide long-term utility for society but also result in less revenue from typically unhealthy products.

For future studies, there are opportunities for increasing the area of study to other industries, as well as to other countries. Further opportunities may be found in digitalization, altering customer behavior, and finding ways to reduce waste by improving the sales process.

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