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Corporate Social Responsibility as a Source of Competitive Advantage – Strategic Contradictions in the Food Industry

Adrian Peretz  and Fred Strønen 

ABSTRACT

In the eight decades since researchers started to explore the possibility that firms' responsibilities extended beyond the interests of shareholders, research on Corporate Social Responsibility (CSR) has ballooned. The number of calls for more research on a steadily growing number of CSR-related domains has grown in line with the number of calls for businesses to behave responsibly. CSR has become a standard by which firms are measured, and compliance with CSR norms and regulations figures into firms' business decisions. Although many studies suggest that firms can combine profits for shareholders with benefits to stakeholders, the ultimate promise of CSR—that behaving responsibly can contribute to competitive advantage—has not been delivered. This may be because the complexities involved in creating competitive advantage require such a combination of singular focus and favorable circumstances that there is no room for competing goals. The main contribution of this paper is to show that even firms that successfully incorporate substantial and profitable CSR programs into core business activities do not envisage that such programs can contribute to creating competitive advantage. This study examines grocery retail chains that are answering calls for increased responsibility and sustainability by developing profitable food waste reduction programs. Although these sustainability programs increase profits for the retail chains and provide benefits to society, the chains do not see how such programs—or any other CSR initiatives—can contribute to competitive advantage.

KEY WORDS:

CSR, waste management, retail industry, competitive advantage.

JEL Classification: D21, L21, M14.

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1. Introduction

The fundamental question underlying Corporate Social Responsibility (CSR): Can we do well by doing good? (Ariely, 2007; Bhattacharya & Sen, 2004; Chernev & Blair, 2015; Margolis et al., 2009) is not new, but the content and scope of CSR continue to evolve as stakeholders, authorities, and researchers seek to define this concept. Firms, amid increasing calls for greater social responsibility, attempt to negotiate the ramifications of this important

but highly fluid concept. The question may seem straightforward, but after more than eight decades of research and deliberation on CSR, there is still no unified understanding of what it means to “do well,” to “do good,” or to “do well by doing good.” Researchers have proposed models of CSR that extend far beyond merely creating benefits for society (Albareda et al., 2007) and described the emergence of politicized concepts of CSR (Scherer & Palazzo, 2011). Conversely, researchers have also questioned the fundamental premise that the tensions between

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social and economic goals can be resolved in a way that provides benefits to either the firm or to society (Crane et al., 2014) and even drawn attention to the paradox of (counterproductive) CSR standards (de Colle et al., 2014) and the inability of academic researchers to deal with the paradoxes inherent in all CSR activities (Hoffmann, 2018). Although there is increasing evidence that firms can combine doing good with doing well, there is surprisingly little evidence that firms can integrate doing good into their core business models.

One of the interesting peculiarities that have arisen across decades of research on the hoped-for benefits of CSR activities is that, in their eagerness to promote CSR to business managers, proponents of CSR have advanced a form of 'do well' that may not be necessary—or even achievable, in many industries: gaining competitive advantage. While early critics of CSR worried that this type of 'extracurricular' activity would detract from core business activities and reduce profits, the current refrain is that CSR programs create value and that firms should integrate CSR into core business strategy—which has given rise to the term 'strategic CSR' (Vallentin & Spence, 2017; Vishwanathan et al., 2020). Further, some researchers have even suggested that firms can develop a competitive advantage by creating more shared value (CSV) for both the firm and society as a strategic priority (Hussain et al., 2018; Porter & Kramer, 2006, 2011, 2019).

However, although there are strong indications that firms can resolve some of the contradictions inherent in CSR and identify potential win-win opportunities that combine corporate profitability with societal benefits, there needs to be more evidence that this type of activity deserves to be labeled strategic. Most of the examples provided in the literature indicate that these win-win opportunities typically comprise efficiency gains that fortuitously benefit society, and this may be the ultimate CSR paradox. Although firms are becoming more adept at resolving the contradictions they face when dealing with CSR issues, there needs to be more evidence to suggest that they approach these challenges as strategic business opportunities that have the potential to create a competitive advantage.

Although CSR has historically comprised disparate social issues (Scherer & Palazzo, 2011; de Colle et al., 2014), stakeholders have become more concerned with the environmental consequences of firms' activities (Abreu, 2009; Waddock, 2004; Porter & Kramer, 2006), and recent developments have pushed sustainability to the forefront of CSR concerns (Delbard, 2008; Aslaksen et al., 2021). Sustainability—which essentially subsumes several CSR issues originating with 'pollution' (Claro et al., 2013; Chkanikova, 2016; Béné et al., 2020), provides a compelling study area as the term epitomizes paradox. Defined as "doing business without negatively impacting the environment, community, or society as a whole," sustainability has become the preeminent CSR topic in both research and regulation (Delbard, 2008) and the preferred measure of 'doing good.' Not only does sustainability involve managing goal conflicts between firm profitability and societal benefits, but it also highlights the necessity of identifying win-win opportunities, as firms that fail to balance these goals risk either incurring sanctions and penalties or hobbling long-term viability. Thus, sustainability provides an interesting domain to examine the strategic nature of CSR and validate the assumed link between CSR and competitive advantage.

To our knowledge, few studies explore how firms approach CSR contradictions. The current study provides insight into how firms approach contradictions in a prevalent form of CSR program by using paradox understanding as a lens: if firms approach these goal conflicts as opportunities for value creation, they will select the alternative that offers the most value to the firm—while simultaneously fulfilling CSR requirements. Conversely, suppose firms approach these goal conflicts as strategic issues that provide the opportunity to create competitive advantage through identifying unique solutions. In that case, they will try to resolve the paradoxes inherent in the goal conflicts.

This paper addresses the following research question: How does the food retail industry deal with CSR strategy contradictions? It uses insight into paradoxes as an analytical lens to explore whether firms handle CSR contradictions as strategic opportunities with the potential for competitive ad-

vantage. This paper also contributes to the debate on CSV (Corner & Pavlovich, 2016; Crane et al., 2014; Dembek et al., 2016; Maltz & Schein, 2012; Porter & Kramer, 2011) by providing insight into CSR-motivated activities. By conceptualizing waste management through the lens of paradox understanding, we illuminate the myriad contradictions that arise in different areas and illustrate how waste reduction requires compliance from key stakeholders.

This study explores how two of the biggest grocery chains in Norway—Coop and Norgesgruppen, approach sustainability through food waste management in the retail sector. Given their dominating position in a value chain that affects every household and creates a significant amount of solid waste, supermarkets and grocery stores are well-positioned to contribute to solving the rapidly growing problem of municipal solid waste (Hoornweg & Bhada-Tata, 2012). Data were collected through in-depth interviews with key informants at these two firms, representing 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 threefold. This study contributes to the CSR literature within waste management and the debate on CSV's strategic potential by using paradox understanding to show how different stakeholders in the food retail sector deal with the complexity of goal conflicts involved in achieving sustainability.

The rest of this paper comprises seven sections. The following section provides a theoretical background that describes key themes in the evolution of CSR to current CSV expectations relevant to the current study and a short review of the literature on paradoxes relevant to illuminating CSR contradictions. The third section describes the research methodology used in this study, including a brief overview of the context and the companies in focus. The fourth section presents the empirical findings—categorized at different levels of the organization to illuminate the inter-organizational goal conflicts. The fifth section discusses these findings and identifies theoretical and practical findings. The sixth section provides a conclusion and implications, while the last section discusses limitations.

2. Literature Review

2.1. Corporate and Social Responsibility—from Courageous to Advantageous

In the eight decades since the publication of Bowen's landmark book (Bowen, 1953), the literature on CSR has grown continuously and become so broad and complex (Aguinis & Glavas, 2012; Aras Berger, 2023; Jamali & Karam, 2018) that it now spans so many domains and myriad sub-topics that it is beyond the scope of this paper to provide a complete and in-depth review of this literature. We will describe the three key CSR themes that inform the current research. First, we discuss the original claim that the role of business is to conduct business. Second, we discuss the current understanding of Corporate Social Responsibility in terms of 'doing well by doing good.' Third, we discuss the merits of the proposition that CSR provides the opportunity to create both a competitive advantage for the firm and benefits for society.

The fundamental question at the core of CSR activities emerges in the business-case perspective. CSR was initially criticized for being a zero-sum game requiring managers to spend shareholders' rightfully earned profits on societal goals. Friedman (1970) argued that the role of business is business and that firms that adopt CSR goals into their plans incur a penalty as they lose sight of their strategic goals and expend scarce resources on arbitrary missions that they have neither the competencies nor the resources to carry out. These criticisms inspired a decades-long search for evidence of the business case for CSR that has involved complex methodological choices and various institutional logics (Carroll & Brown, 2018; Orlitzky et al., 2003; Orlitzky, 2011; Velte, 2021; Wójcik, 2018)—all trying to provide unequivocal evidence that CSR initiatives can provide benefits to the firm, and a significant number of these studies concern the promised beneficial outcomes of CSR (Velte, 2021). Early CSR contributions focused on defining what CSR implied for business, affirming that 'social' issues were also the firm's responsibility (Bowen, 1953; Carroll & Shabana, 2010). Since Frederick (1994, 2006) first suggested that the businessman

had a responsibility “to balance competing claims to corporate resources,” our understanding of the goal conflicts within CSR issues has advanced across research- and business practices.

The second theme we will discuss is the origin and direction of CSR research. The scope and definition of CSR have evolved continuously since the 1950s (Costa-Climent & Martínez-Climent, 2018), and the common understanding of what it means to ‘do good’ has evolved significantly across the decades since researchers first suggested that businesses have a responsibility to society. Carrol initially proposed four dimensions of CSR: economic, legal, ethical, and philanthropic, which were reduced to three dimensions as philanthropy was not considered an independent dimension (Carroll, 1979, 1999).

Numerous studies indicate that identifying CSR activities that provide value to the firm, e.g., reputational gains, is challenging (Margolis et al., 2009; Y. Kim, 2017; S. Kim, 2019; Odriozola & Baraibar-Diez, 2017; Nickerson et al., 2022), and also that meeting the reporting requirements of various agencies and stakeholders requires an increasing amount of firms’ scarce resources (Fiechter et al., 2022; Fortanier et al., 2011; Sun et al., 2022). Thus, companies may face the paradox of choosing between CSR activities that are most beneficial to both the firm and society versus those most communicable to key stakeholders and, thus, most likely to provide reputational gains. If managers choose the wrong issues, stakeholders may not recognize their firms’ CSR efforts as legitimate responsibility initiatives and accuse them of cherry-picking easy, low-cost targets.

One of the primary goals of CSR research has been to convince managers that they should adopt CSR programs and that these will benefit the firm. Proponents of CSR typically suggest that CSR has four arguments: moral obligation, sustainability, license to operate, and reputation (Porter & Kramer, 2006). Much of this research focused initially on the non-core activities that might provide incidental gains such as improved reputation and legitimacy (Bhattacharya & Sen, 2003; Brown & Dacin, 1997; Bruch & Walter, 2005; Dowling & Staelin, 1994; Michelon et al., 2013; Smith, 2003; Vishwanathan et al., 2020).

McWilliams & Siegel (2001) proposed a supply and demand model for optimizing CSR initiatives. They suggested that firms adopt a cost-benefit approach to meeting the increasing demands for CSR to ensure that their socially responsible activities contribute to overall financial performance. They hypothesized a positive relationship between certain CSR activities and competitive advantage or financial performance (they vacillate between them). By relying on two key, still unproven, assumptions underlying many studies championing the business case for CSR, they epitomize the ongoing debate on whether socially responsible firms outperform less socially responsible firms. First, the proposed model assumes that consumers are willing to pay more for products that are differentiated on attributes that provide increased benefits to society in general but do not provide any form of increased utility specifically to the consumer in terms of increased quality or performance. Even today, more than two decades later, this assumption remains dubious, and findings are equivocal. Several studies have reported a positive link between CSR performance and corporate financial performance (CFP) (Velte, 2021), although recent studies have shown that both sustainability and green claims can negatively affect consumer perceptions (van Doorn et al., 2017, 2021; Zhang et al., 2022). Second, the proposed model assumes that both consumers and firms will prefer to do business with firms that show a commitment to CSR, i.e., customers will reward firms for signaling responsibility. However, although some studies have provided evidence of a positive relationship between CSR signaling and firm reputation Field (Godfrey et al., 2009; Kang et al., 2016), there needs to be more evidence on whether this contributes to firm CFP. Further, although some studies have provided evidence for the hypothesized indirect effect of CSR on CFP through signaling conformity to social norms (Bansal & Roth, 2000; Brower & Dacin, 2020; Nielsen & Thomsen, 2018; Xu et al., 2023), it has also been shown that when ex-ante reputational associations are taken into consideration, the effects of CSR signaling on corporate reputation are minimal (Hadani, 2023).

While research suggests that adopting CSR principles benefits firms' financial performance (Cassar & Meier, 2017; Dam et al., 2009; Meier et al., 2021; Timbate & Park, 2018), this type of research is typically carried out at the aggregate level and does not explicate the potential motives and policies driving the activities providing these performance gains. Despite this lack of clear evidence for a causal link between CSR activities and performance gains, suggesting that CSR should be a strategic priority for firms has become common.

The final theme we wish to discuss is the promise of CSR as a pathway to creating competitive advantage. One of the primary goals of CSR research has been to convince managers that CSR programs will benefit the firm. Proponents of CSR typically advance four arguments: moral obligation, sustainability, license to operate, and reputation (Porter & Kramer, 2006). Much of this research focused initially on non-core activities that might provide incidental gains such as improved reputation and legitimacy (Bhattacharya & Sen, 2003; Brown & Dacin, 1997; Bruch & Walter, 2005; Dowling & Staelin, 1994; Michelon et al., 2013; Smith, 2003; Vishwanathan et al., 2020). Research has shown that firms will act socially responsible in response to external forces such as regulation (Ben Amara & Chen, 2022; Campbell, 2007) and perceived peer pressure (Chen et al., 2023), but there is little evidence to suggest competitive advantage as a motivating force for CSR initiatives.

Porter & Kramer (2002) were among the first to challenge the assumption that societal and business objectives are necessarily separate and distinct and developed the concept of creating shared value (Porter & Kramer, 2006, 2011, 2019) as a counterargument to the lack of evidence that CSR could provide benefits to the firm. The link between CSR and competitive advantage is a central theme of CSV.

Competitive advantage is defined as a value-creating strategy not being carried out by current or potential competitors (Barney, 1991). Traditionally, profits and competitive advantage—although strongly causally linked to each other, have been treated as distinct variables. From a resource-based view of the firm (Barney, 1991), competitive

advantage is conceptualized as a mediator variable with resources and capabilities as antecedents and improved long-term competitiveness—and typically profitability as outcome variables (Hinterhuber, 2013).

Several studies argue that adopting CSR principles is beneficial to firms' financial performance (Cassar & Meier, 2017; Chetty et al., 2015; Dam et al., 2009; Dat et al., 2022; Meier et al., 2021; Timbate & Park, 2018)—but typically at the aggregate level without explicating the underlying sources for providing performance gains. For the manager considering CSR initiatives, there is a fundamental difference between the proposition that CSR programs can create more value for the firm and the claim that CSR can be integrated into core business and form the basis for competitive advantage (Porter & Kramer, 2006, 2011, 2019; Vallentin & Spence, 2017). Unfortunately, much of the CSR research that claims to provide evidence of positive gains from CSR initiatives does not always distinguish clearly between the two terms: profit (e.g., from efficiency gains) and competitive advantage—often using these terms interchangeably. Recent studies do provide evidence that CSR initiatives create shared value (Khurshid & Snell, 2021; Kim & Bhalla, 2021), and a fundamental assumption of the triple bottom line is discretionary adoption, which leads to competitive advantage for sustainable firms (Hussain et al., 2018; Porter, 1991). However, it is interesting to note that among the arguments that Porter and Kramer (2006, 2011, 2019) use to promote CSR as a means of gaining competitive advantage, they specifically state that sustainability should appeal to the 'enlightened self-interest' of managers who recognize sustainability as a means of achieving economic, social, and environmental performance programs (Porter & Kramer, 2006), and emphasize that sustainability should be based on smart business decisions and is best achieved when the issues match the firm's interests. In other words, firms do not integrate CSR initiatives into core business strategy but merely identify social benefits that coincide with core business activities. While such activities may increase profits and provide reputational advantage, it is unclear how they can form the basis for competitive advantage.

CSR was initially met with skepticism and was criticized for being a diversion that would detract from core business. As research and practice in CSR evolved, a more adaptive perspective on CSR emerged, and it is now broadly accepted that firms can conduct CSR activities in such a way that they provide benefits to society without necessarily drawing attention away from core business activities and harming profitability; firms can do well by doing good. More recently, however, a third perspective on CSR has emerged that combines the previous two perspectives by arguing that CSR can benefit the firm and should be integrated into core business strategy because it represents a means of creating competitive advantage. This perspective supports the business case for CSR: these activities can contribute to the organization's long-term survival, forming the basis of competitive advantage. Despite the lack of an explanation for the proposed causal link between CSR activities and performance gains, it has become common to suggest that CSR should be a strategic priority for firms and that CSR can form the basis for competitive advantage. Porter and Kramer (2002) argue that firms and society may benefit more if managers seek to identify and resolve the contradictions at the core of these CSR goal conflicts rather than viewing these goal conflicts as insurmountable barriers or detractions from core business activities. As such, the paradox approach provides an excellent lens to analyze managers' approach to resolving the goal conflicts inherent in CSR initiatives.

In response to some of the criticism directed at CSV for being simplistic and not clearly defined (Crane et al., 2014; Dembek et al., 2016), Porter and Kramer outlined three ways for firms to create shared value (Porter & Kramer, 2019): (a) by reconceiving products and markets, (b) by redefining productivity in the value chain, (c) by enabling local cluster development. The second approach is relevant to the study of waste management.

Within the sustainability domain, waste management is interesting from both a theoretical and a practical perspective as it bridges theory domains (Carter et al., 2021; Chkanikova & Mont, 2015; Stindt, 2017). Further, waste management in

the grocery retail business provides an enlightening illustration of the realities and contradictions of today's highly networked industry models. We can also acknowledge several governance risks in handling food products (Bachev, 2013). Competitive pressures have typically resulted in both forward- and backward integration up and down the value chain. Low margins have forced the remaining actors to identify all cost-saving opportunities. The tight integration up and down the value chain and the high level of transparency make it difficult to create sustainable advantages. Any business partner that collaborates on developing more efficient operational procedures will routinely use the knowledge and competencies gained during this development process in its interactions with other suppliers and customers (Cohen-Vernik et al., 2019)—thus negating the potential for any single company to develop a competitive advantage.

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 & van de Ven, 1989). One excellent example of a paradox in the organizational field is the paradox of success, also called the Icarus paradox or the performance paradox (Cunha & Putnam, 2019). We optimize and measure our organizations for success, but too much success can lead to the opposite result. Thus, success and failure are simultaneously contradictory forces. Another version of this core challenge, generic to all organizations, is exploration and exploitation (March, 1991). Organizations need to exploit specific in-depth knowledge they acquire but simultaneously search for new knowledge to validate that their knowledge is relevant. The same kind of contradiction can be seen in efficiency and effectiveness, as organizations both need to do the right things and to do things right.

These contradictions may initially seem unresolvable, as each force needs the other to exist. Smith and Lewis (2011, p. 382) “define paradox as contradictory yet interrelated elements that exist simultaneously and persist over time.” This definition highlights two components of paradox:

(a) underlying tensions - that is, elements that seem logical individually but inconsistent and even absurd when juxtaposed - and (b) responses that simultaneously embrace tensions.

Paradoxes are well suited to gain new insights and discuss and clarify opposing logics, conflicting demands, and simultaneous challenges. The benefit of using a paradox approach is to create ways to deal with, handle, and resolve the underlying tensions. Paradoxes can be used proactively (Jarzabkowski et al., 2013), and depending on whether or not paradoxes are dealt with actively, it is possible to use the paradox approach to gain new insight and to learn how to handle contradictory elements and increase the range of opportunities for taking action. Waldman and Bowen (2016) argue that managers must deal with the paradoxes of time, between the current and the future, and with the paradoxes of leadership, between control and delegation. Conflicts and opposing logics dominate CSR as a research area. To fulfill the ultimate CSR goal, the optimal way to deal with CSR would be to go out of business or reduce the activity to a minimum. However, this might be the future of an illusion regarding CSR (González-González et al., 2019).

We can use paradox theory as an analytical lens for discussing CSR goal conflicts, as these challenges are intertwined, inseparable, and persistent, and thus well suited to be framed as paradoxes. There are no 'final solutions,' only partial solutions that can enrich us with insight and new ways of governing the forces beyond the paradox. This dilemma lies at CSR's core: conflicting demands must be met and carefully resolved. The tension underlying paradoxes may initially seem unresolvable, and we often conclude that it is impossible to resolve the opposing forces. However, resolving paradoxes can create new insights, encourage creativity, and foster new solutions. We will use paradox theory to discuss various conflicting demands in the CSR domain. Margolis and Walsh (2003) described the tension between corporations and social challenges, highlighting the tension between stakeholders and shareholders. We extend this approach to understand specific CSR challenges in the retail industry.

CSR is a paradox (Hoffmann, 2018), as many CSR paradoxes are handled as though they did not exist. One of the critical questions is whether CSR affects firm competitiveness (Vilanova et al., 2009, p.59). Organizational paradoxes arise from opposing CSR and business goals, values, and processes. Thus, effective implementation of CSR involves managing organizational paradoxes (Vilanova et al., 2009, p.64) and names several paradoxes related to competitiveness: Strategy paradox, stakeholder paradox, accountability paradox, and competitive paradox.

When it comes to reporting and generating a focus on CSR activities, managing and forming stakeholder expectations is in itself a paradoxical relationship with CSR (Fiechter et al., 2022; Viererbl & Koch, 2022), as CSR communication activity uses resources that could have been used on CSR activities. Even engaging in CSR forms a paradox of intrinsic vs extrinsic motivation, as CSR implies 'good behavior' if stakeholders believe it is good behavior (Hoffmann, 2018). Thus, there are paradoxes underlying CSR standards, as they can sometimes lead to deceptive measurements and erosion of responsibility (de Colle et al., 2014), and CSR policy and legislation can lead to a CSR paradox (Delbard, 2008). Communicating to create a positive CSR image is evident in the market for luxury goods as managing complex stakeholder expectations is necessary (Schrage & Rasche, 2022), leading to either harmonious coexistence of paradoxes or convergence of paradoxes (Wong & Dhanesh, 2017). In the same way, retail chains want to create a positive CSR image in European stores while having access to low-cost production facilities in the Far East. There is an underlying paradox in managing the different logics between European retail chains and Asian suppliers in dealing with these incomprehensive dualities (Schrage & Rasche, 2022).

Poole & 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, introducing new terms and resolving the paradox. De Wit (2020, p.17) summarizes much of

the literature on handling paradoxes and describes six ways to frame, understand, and deal with paradoxes: navigating, parallel processing, balancing, juxtaposing, resolving, and embracing. Navigating paradoxes means treating each side carefully and handling them to create new ways of understanding and handling the challenge. Parallel processing is a duality between two forces that follow both simultaneously. Balancing is like yin and yang, between the good and the bad forces, creating a middle way by letting both sides have power and influence. Juxtaposing contrasts the two oppositions to create differences and new ways of handling the challenge. Resolving can sometimes be handled at a higher analytical level; searching for a new solution while embracing it can appeal to our creativity for new ways of handling the paradox.

The ongoing research stream on paradoxes (Lewis & Smith, 2022) argues that paradoxes can contribute to dealing with competing demands and use paradoxes as dynamics for change and development. As an analytical lens, paradoxes are well suited to understanding complex phenomena such as the goal conflicts inherent in CSR. We use paradoxes for discussing different solutions – to try to portray different tensions in the challenges regarding development and change, as Lewis and Smith (2022, p. 535) argue that paradoxical thinking can resolve, avoid, anticipate, or engage.

We use paradoxes as a theoretical lens and insights from our empirical material to discuss possible solutions to handle dilemmas within CSR.

3. Methodology and Research Context

Ukraine and Indonesia are very different countries in size, location, culture etc. For example, the

population of Ukraine is about 44 m

Qualitative research has certain advantages when the phenomenon is unclear and the variables are difficult to define (Johnson & Harris, 2002; Yin, 2018). Case study research design allows for studying real-life challenges in their context (Yin, 2018). Eisenhardt (1989) argues that cases generate analytical insights across different cases. This research utilizes the Gioia et al. (2013) 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. The unit of analysis is the CSR strategies contradictions within the area of waste management.

3.1. Research Context

The case study was conducted in 2021 on three retail chains in Norway: Coop, Meny, and Kiwi – the latter two chains are both owned by NorgesGruppen. In addition, a representative from the industry body Matvett—established to deal with food waste in the retail- and food service industries—was interviewed to triangulate (Jick, 1979) 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 size but also to reflect variation due to different ownership – as Coop is customer-owned. In contrast, Meny and Kiwi are privately owned by Norgesgruppen. One of the critical challenges in the empirical setting is the different ownership structures. Norgesgruppen, with its concern-oriented structure and corporate headquarters, is very

Table 1
Paradox Mindset Inventory: Zones of Navigating Paradoxes

Experiencing tension	Either-or Dichotomous	Both-and Paradox
High	Resolving zone	Engaging zone
Low	Avoiding zone	Anticipating zone

Source: (Lewis & Smith, 2022, p. 535)

different from COOP, a customer-owned cooperative. This difference in ownership makes comparisons challenging as the chains' strategic approach to CSR differs fundamentally with regard to food waste reduction. It is, however, important to note that this difference in ownership structure does not affect the chains' willingness to implement CSR initiatives (Aibar-Guzmán et al., 2022). The retail chains are, therefore, used as the primary analytical entity for understanding the role of CSR strategy in general and waste management in this specific context. Waste management systems typically comprise collection, transportation, processing, recycling, disposal, and monitoring of waste materials. Although the retail chains in this study only handle waste collection themselves and rely heavily on waste contractors, their role as the dominant actor between suppliers and consumers means they are in a position to contribute to the prevention and minimization of waste—the two most favored options in waste management (Demirbas, 2011; Hoornweg & Bhada-Tata, 2012).

3.2. Data Collection

This study uses primary information from interviews and observations and secondary sources such as documents and available digital sources. Table 2 presents an overview of the data.

The following criteria were used to select informants: informants must be employed by one of the two major grocery chains; have insight into their respective firm's CSR strategy; have had experience with the challenges occurring in handling food waste; have a managerial or specialist position related to CSR strategy area. The informants were recruited from the grocery chain's head office to capture the most competent and relevant people.

Each informant received information about the purpose and focus of the study. Rema 1000, the third-largest grocery chain in Norway, was invited but did not wish to participate in the study.

Interviews were carried out during the spring of 2021, which was a challenging time due to the outbreak of Covid-19. It was challenging to recruit informants as the Norwegian society was in lockdown. Most informants worked remotely from home, restricting access to informants and our ability to conduct in-person interviews. In addition to interviews, we conducted observations of selected grocery stores to get more in-depth information about actual behavior.

In addition to the interviews, documents provided by the grocery chains were an essential source of information, as this is also an important part of their market information campaigns. Norgesgruppen, through Meny, Kiwi, and Coop, deals with information to customers and stakeholder groups, which is a significant contribution to gaining a deeper understanding of the tensions in their respective food-waste strategies. All interviews were recorded and transcribed immediately. Direct in-store observation was also an essential source of first-hand information. We observed how shops deal with goods close to the date mark, myriad assortment decisions, and how they work with waste management in practice. These observations gave us insight into tensions, decisions, and actual behavior. In addition, the food waste debate in Norwegian society has provided additional insight through documents from the Norwegian government, different stakeholders, and public debate.

3.3. Data analysis

We categorize data into different contexts and analyze the whole data set to structure data in-

Table 2
Overview of Dataset and Informants

Data set	Description
Data set 1	Interview of Meny informant
Data set 2	Interview of Kiwi informant
Data set 3	Interview of NorgesGruppen informants
Data set 4	Interview of Coop Norge informant
Data set 5	Interview of Coop Øst informant
Datas et 6	Interview of a Matvett informant

ternally into categories. Coding revealed several themes used to search for meaning and internal consistency. An overview of the data came from the transcription of interviews from the six data sets (see overview below). In total, interviews with six different persons were conducted by three student assistants in the spring of 2021.

The Gioia method approach for inductive theory building gave insight into the different levels of analyzing data (Gioia et al., 2013), with several interpretative rounds covering all the data material. Data was contextually organized, and various color codes were used to make first-order interpretations and to sort out the different areas connected to each argument from the informants.

Based on the determined criteria, the transcripts were coded with different colors and compared to corresponding information from the various data sets. Several of the categories overlap, and some of the arguments presented by the informants cover several of the areas of tension and can be traced back to different paradoxes. Data can be overwhelming at this stage, requiring several repetitive rounds of interpretation and understanding to make sense of the data and create a first-order structure.

In our approach to build rigor, we followed four stages in our research approach:

Identifying CSR issues related to the strategy at different levels and processes.

Coding of main arguments to sort out the various

contexts.

Coding and interpretations of aggregate dimensions to identify paradoxes.

This is illustrated in Figure 1, demonstrating the relationship between first, second order concepts and aggregate dimensions.

4. Empirical Findings

4.1. Motives for Retail Chains’ CSR Strategies in Food Waste

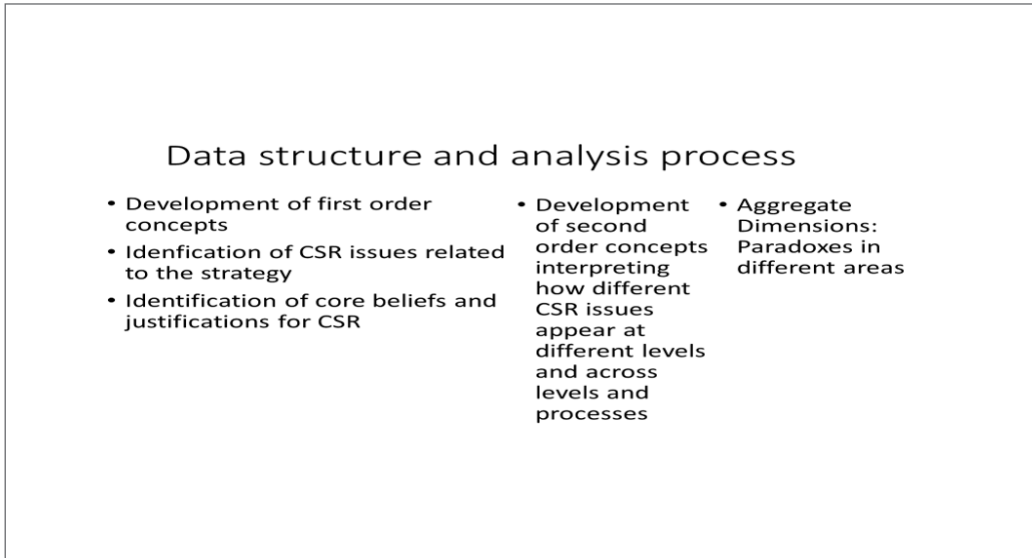
The informant from NorgesGruppen made it clear that their ambition is to become climate-neutral by 2030, and they are working on sustainability in three areas: environment, health, and climate. According to an industry agreement, the aim is to reduce food waste by 50% by 2025, but NorgesGruppen says that their goal is 55%, Kiwi says they have set the target at 60%, and Coop Norge says they are working towards a similar goal 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,” said 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 Norwe-

Table 3
Interpretative Scheme for First-order Data, with Category and Focus Area

Color coding	Category
Green	Background information about the informants and their current positions
Purple	Background, motives, overall strategy and responsibilities for CSR
Red	Judicial factors
Light blue	Actions specific shops chains can implement
Yellow	Actions the retail chains can implement
Light grey	Actions backward in the supply-chain relationships
Dark grey	Market structure and competition
Dark yellow	Reputation

Figure 1*Overview of the Development of First- and Second-order Concepts*

gians 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. Ninety million (Norwegian Kroner) every year, and this is ludicrous. 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 the head office currently manages sustainability and that sustainability is an area in which they want to improve. Informants were asked which specific link in the value chain is responsible for reducing food waste. As the informant from Kiwi explains, size is also an important aspect: “Our size allows us to influence the rest of society as well.”

4.2. Contradictions in Retail Chain Strategy

This category includes everything the chain office controls: purchasing and assortment, shop design, and store concept. It can be categorized as preventive measures for handling food waste.

“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 more significant challenges with waste, 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, such as buy 2 get 3. However, Kiwi claims that they are the only chain in the country that has eliminat-

ed 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. “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 bottle would be a big step for the consumer». The Coop informant explained that while the experiment had been well received and they had worked with several suppliers, Coop had no immediate plans to expand the project to other stores.

The Meny informant described a pilot project called the ‘date bar’ 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 must check the shelf life of products manually and move the products with the lowest shelf life. The date bar will automatically notify when an item is about to reach its expiration date, and Meny hopes that this will “revolutionize the industry.”

The Coop informant was alone in suggesting, “The second most important thing is shelf presentation.”

The rationale is that all goods should be visible and accessible for the customer to pick, such that low-turnover items are not difficult to find. “The 100 bestsellers are more or less the same across grocery stores in Norway. The challenge is managing all the other items that do not sell that much daily.”

“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 (Number of food categories in a retail chain) 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 infor-

mant from Matvett: “The more SKUs you have in store, the greater the potential for waste. Let us 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. Contradictions in Date-bar and Local Price Strategies

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

“When it comes to measures, markdowns are the most important measure that has been introduced,” the Matvett informant told us and further explained that systematic pricing is the most essential tool you have in store. The “date bar” solves the challenge of finding goods before they expire. However, few actors 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 before expiration. The informants agreed that bread and fresh produce present the most significant food waste challenges. However, reducing prices will also reduce profitability – and change customer behavior towards cheaper goods with lower profitability.

4.4. Contradictions in Supply Chain Strategies

The last category of measures applies to the supplier and is mainly related to waste prevention related to date marking, pack size, and product launches. The informant from Coop Norge says they work with the entire value chain to reduce food waste. They share the shrink figures with their suppliers to find solutions at the product level. Furthermore, they also collaborate to determine the optimal weight and volume for products based on predictions of consumer needs. Norgesgruppen and Coop have both 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 daily. The challenge is balancing the number of consumer units in each case pack to eliminate waste while minimizing the number of replenishing orders.

In addition to working with package sizes and the like, Coop works systematically with its suppliers to increase shelf life. It has carried out projects with several suppliers, including meat suppliers, where they have increased shelf life by ten days. Norges-Gruppen 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. Results and Discussion

This paper makes two different contributions. First, we provide an example of analyzing CSR contradictions by using paradox insight as an analytical lens (Poole & van de Ven, 1989; Smith & Lewis, 2011, 2022) to understand the field of waste management and second, to analyze the assumptions of whether CSR can contribute to competitive advantage, specified as Creating Shared Value (CSV). CSR is complex and still needs to be clarified if we can do well by doing good. Different stakeholders raise many different contradictions in terms of incompatible goals. The data presented shows competing solutions to the CSR challenge, even at the corporate level.

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 them by navigating, parallel processing, balancing, juxtaposing, resolving, and embracing (De Wit, 2020, p. 17) to create new solutions to the waste-reduction paradox. Even reporting (Viererbl & Koch, 2022) creates challenges as more resources are used and might dilute the original intention of doing good. The key question we answer is whether it is possible to do well by doing good. Yes, it is possible without sacrifices or using more resources to deal with the

paradox. Retail chains use many resources to handle the waste problem, and in return, they expect reputational gains from their additional efforts.

For our second contribution, we provide insight into how managers, directors, and industry bodies reflect and act on waste management challenges and how this can contribute to competitive advantage (Porter & Kramer, 2006, 2011, 2019). Within this competitive industry, they have managed to reduce costs, optimize resources—and do good for society. However, our data shows no specific evidence of CSR or waste management forming the basis for competitive advantage.

We need more insight into how firms deal with contradictions within the waste management field, especially in retail chains handling the challenge of reducing waste. To answer our research question: How does the food retail industry deal with CSR strategy contradictions? We will use insight into paradoxes as an analytical lens to create insight into how strategic CSR contradictions are handled. Studies have shown how some paradoxes are handled defensively or proactively (Jarzabkowski et al., 2013), and this study illustrates how some paradoxes are exposed and resolved while others are suppressed (Schrage & Rasche, 2022).

We analyze the data by first looking at motives for pursuing CSR strategies, particularly food waste management as an area of CSR practice. From the background of CSR strategy and respective activities, ambitious goals of being climate-neutral by 2030 are fronted by one of the largest retail groups. Similarly, some firms argue that they want to have zero food waste in the future. However, per an industry agreement, several informants aim to reduce waste by 50% in a few years. From the overall perspective, there are several areas the respondents work on simultaneously, as one of them mentions the environment, public health, and people – all of which may conflict with each other. For instance, ethical trade is essential, and this will increase costs as some suppliers might not qualify or be ready to qualify. At the same time, several informants argue that there are win-win situations where retail chains, the consumers, and the environment will benefit from a better focus on food waste. Improving animal welfare is recognized as necessary, but

this will increase costs or resource utilization in the value chain. Thus, we regard this as a part of the waste management paradox. We can see that while some paradoxes are suppressed, others are recognized as direct conflicts.

Paradox research has focused on various solutions on different levels or areas and directs different attention among various stakeholders. From our discussion, several intertwined paradoxes emerge when examining various stakeholders or interest groups involved in CSR activities. From the corporate CSR strategy, the informants argue that assortment planning is one of the most fundamental ways to create influence. One of the challenges is to create a good assortment planning systems, online ordering systems, and integrated forecast systems. Assortment planning involves many stakeholders with different aims and contradictions in all the different CSR goals, and contradictions arise in all the main CSR areas.

However, there are also contradictions in the corporate CSR strategy. For instance, one of the Kiwi informants reported that they do not have quantity discounts – as they believe that consumers should only buy what they need. On the other hand, handling goods in an integrated value chain is more efficient when chains bundle products in larger quantities. Similarly, from the chain's perspective, the challenge with volume discount practices is that consumers will buy products they do not need, which is not in line with the need for more environmentally friendly consumption attitudes (Streimikiene, 2023). In effect, the chains transfer the waste management problem to their consumers, who pass this on to municipal waste systems (Hoornweg & Bhada-Tata, 2012).

From the head-office perspective, one of the chains also had a pilot project where consumers came to the store with empty soap bottles or containers to refill. However, this concept was only tested in one large store in Oslo and will not be carried out in other stores. From our analytical perspective, this type of project requires significant effort and change in the logistics and production processes. There may be a significant challenge in reducing container or bottle waste by shifting some of the work from the stores to suppliers and con-

sumers. This waste management paradox has yet to be discussed and may be suppressed as a part of the intrinsic dilemma between the conflicting stakeholder goals. One of the informants also argued that handling expiry dates is challenging and described a new project designed to provide more data on critical parameters. From a corporate CSR strategy perspective, streamlining the shelf space and the sales process of high-turnover items is vital to reducing waste and increasing profitability. However, the job remains to be done, and managers must use considerable time and effort to develop more efficient store concepts. The development of store concepts also presents another part of the waste management paradox. One of the informants described how store concepts with large numbers of stock-keeping units have increased challenges with waste reduction, illustrating how even strategic positioning may affect waste management.

Matvett, the industry information body, argues that markdowns and price reductions are among the most powerful tools to reduce store waste directly to consumers. The competence and knowledge of the store manager are also very central to reducing waste, as good retail management is central to the whole sales process. Among the different businesses in the industry, discounts like “yesterday's bread” or similar means of making products closer to their sell-by date more attractive to customers are among the most important ways to reduce waste. However, there might be underlying tensions, as giving discounts affects profitability, even though we can observe that markdowns are very common and easy to copy and follow.

From the suppliers' perspective, date marking, package size, innovation, and logistic solutions are among the focus areas that are essential to the waste management paradox. For instance, date marking is challenging, as prolonging the sell-by period increases the risk of health issues and the potential for reputational damage for producers and retail chains. On the other hand, the stores, the chains, and the consumers will usually have a longer period before expiry, and this illustrates a waste management paradox that seems unresolvable and is thus suppressed from the chains' perspective. Optimal weight, package size, and product handling are cen-

tral to efficient logistics. There are several conflicts between the chains, stores, suppliers, and consumers as they all have different ways of optimizing product flow through the value chain from producers to end consumers, and this is also a part of the waste management paradox.

How do the different areas relate to the inherent paradoxes? We can illustrate how the different forces underlying the waste management paradox are suppressed in some areas while coming to the open through suppression in others.

Some forces are suppressed between the different parts of the value chain. Differences, conflicts, trade-offs, juxtapositions, or new solutions are exposed or suppressed—based on the balance of power between the various actors. For instance, the chains, especially their head offices, can dominate up and down the value chain. We can see from the different areas analyzed in the empirical data that other stakeholders are also involved. Consumers, industry bodies, governmental agencies, and national health institutions all contribute with different forms of contradictions to the waste management paradox.

The issue of competitive advantage within CSR in general (Porter & Kramer, 2006, 2011, 2019) and within waste reduction as a specific area needs to be revised. The institutional pressure to improve waste reduction is typically shared among competitors within an industry (Chen et al., 2023). Most solutions, such as the waste bar project, require large-scale and industry-wide collaboration, which precludes the possibility of any single actor gaining a sustainable advantage over the competition. The same applies to green reverse logistics initiatives—recapturing value by moving end-of-useful-life goods, products, or packaging from consumers to entrepreneurial firms repurposing these materials (Mugoni et al., 2023) that rely on industry-wide collaboration. Although some solutions can be handled at the store level, it is evident that achieving significant gains in waste management requires such a level of collaboration across competing value chains that, from our informants' perspective, it is not possible to create a competitive advantage by resolving the waste management paradox. Directly related to the waste management paradox is that CSR will harm profitabil-

ity in several ways by following the good intentions of doing well by doing good.

6. Conclusion

The research investigates how CSR might contribute to competitive advantage in waste management. The research approach using qualitative data has its weaknesses – but its strength is the context-rich methodology for investigating real problems in their natural context. From a strategic CSR point of view, the ultimate goal is for CSR activities to contribute to competitive advantage – through the concept of creating shared value.

Using paradox reflections as an analytical frame, we portray the different tensions within waste management and understand their nature – with various solutions. We uncover different tensions within the different retail chains engaged in waste management.

Motives are complex, and there are many contradictions within the retail chains concerning date-bar challenges and pricing. Overall, supply chain optimization displays how paradoxes are suppressed while others are recognized directly as open conflicts.

Our research makes two contributions. First, we use paradoxes as an analytical lens to handle contradictions within waste management. The waste-reduction paradox could be resolved quickly if chains just stopped selling products, essentially addressing only one side of the waste-reduction paradox. Data suggest that reducing the number of products and identifying more efficient ways to handle goods close to the sell-by date will increase the bottom line. However, this would conflict with the strategic goals of the firms analyzed in this study. 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. However, more resources are needed to handle goods close to maturity, which is costly. Resources used in the communication and marketing of CSR activities could be used directly to reduce waste instead of communi-

cation activities. There are many interesting contradictions and suboptimizations in the world of CSR.

Second, we provide insight into the nature of competitive advantage in waste management. Creating a competitive advantage within waste management is challenging as companies follow common industry standards and share approaches. Future research should focus on dealing with different levels of CSR and sub-optimization risks. Further opportunities may be found in digitalization, altering customer behavior, and reducing waste by improving the logistics and sales process.

7. Limitations

While providing valuable insights into the CSR paradoxes facing large food retail chains, this study is not without limitations that should be considered when interpreting the findings. This case study was conducted among large grocery retail chains in Norway, and although this industry is similar across countries, the structure and nature of the food retail industry in Norway are shaped by unique socio-economic, cultural, and regulatory factors that may limit generalization. Future research is necessary in different intuitional and regulatory contexts in other countries, to explore whether competing firms that can develop and operate waste management systems independently from each other perceive these activities as opportunities to create competitive advantage.

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