

**The Evolution of Corporate Social Responsibility:
An Investigation into How Māori Words
Are Used by New Zealand Corporates**

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1 Abstract

There is a growing interest in the value that indigenous knowledge can bring to business, and this is reflected in Corporate Social Responsibility (CSR) programmes.

In New Zealand the indigenous Māori language and culture can be seen reflected in the CSR of some of the largest corporates. The value of the Māori economy means there are business opportunities for companies that embrace the language and culture, and can engage more meaningfully with Māori entities.

This study looks at how Māori words are used by two large New Zealand telecommunications companies, Vodafone New Zealand and Spark New Zealand, and how this relates to CSR. The study found that both companies made Māori words stand out in their reports, giving an initial impression that Māori words were widely used. However, the results showed that the two companies used Māori words infrequently and inconsistently, and this was likely because they were in the early stage of using Māori language as part of their CSR. This is indicative that CSR in New Zealand is following the global trend and evolving to embrace more indigenous knowledge.

The investigation found that Māori words were scattered through the companies' websites and reports. Only 2% of the words used in the *Why Vodafone* section of the Vodafone New Zealand website were Māori, and the rest in English. In the Vodafone Sustainable Business Report 2020, 3.3% of the words used were Māori. In the Spark corporate website, 0.6% of the words used were Māori, and in the Spark Annual Report 2021, 0.7% of the words used were Māori.

Both companies used Māori words more frequently in relation to particular stakeholders such as Government, Customers, Māori and Employees. It was less common to use Māori words in relation to

Investors, and rare for either company to use Māori words when communicating messages relating to stakeholders such as the Board, Competitors or Suppliers. This meant that Māori words appeared in some sections of the companies' websites and reports, but not others.

The thematic analysis identified the same two overarching themes for both companies:

- 1. Image-building:** The company's efforts to enhance its reputation, particularly in relation to its use of Māori words.
- 2. Government interest:** The company's use of Māori words in relation to certain stakeholders, and how this aligns with Government interest.

Nation-branding was an important sub-theme which resulted from the two companies' focus on 'a better future for New Zealand'. This was the most frequently mentioned topic in the Spark corporate website and the Vodafone Sustainable Business Report 2020. It was the fourth most frequently mentioned topic in the Spark Annual Report 2021 and the eighth most frequently mentioned in the *Why Vodafone* section of the Vodafone New Zealand website.

While the study is limited to two companies, it is significant as a baseline for further studies, in an area that has not been widely researched to date. It also builds on Fernando and Lawrence's integrated theory of CSR and demonstrates how stakeholder, institutional and legitimacy theories can be combined to explain CSR practices.

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1.3 Attestation of Authorship

“I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.”

Signed

.....

Date: June 12, 2022

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I am grateful to my husband, friends, and family for supporting my mad idea to leave my job during a pandemic and go back to university after 20 years in the workforce. As it turns out, lockdowns provide ideal conditions for research and writing, and I am glad to have had the time to focus.

Having moved from journalism into corporate communications in 2016, I have witnessed the increasing inclusion of Māori words in mainstream media and corporate communications over the last 20 years. While living in the Northern Hemisphere in the early 2000s, I realised how little I knew of New Zealand's history and indigenous people, and returned home determined to learn more about the country I was born in.

In 2020 I had the opportunity to begin learning te reo Māori (the Māori language) through Te Wānanga o Aotearoa. I am grateful to my former employer Hawkins for providing that after-work class on-site, which made it easy to say yes. I am so glad I did, as it led to the decision to return to AUT in 2021 to complete the Master of Communication Studies, allowing me to combine my interests in the Māori language and communication. I am still (slowly) learning te reo. Thank you to my kaiako (teachers) Gordon Katipa, Reuben Epiha, Mārena Mane, Casey Armit and Bayley Watene for your generosity in sharing your reo.

Ko te manu e kai ana i te miro, nōna te ngahere. Ko te manu e kai ana i te mātauranga, nōna te ao.

The bird who feeds on miro has the forest. The bird who feeds on knowledge has the world.

This project was approved by the AUT Ethics Committee on August 2, 2021, application number 21/252.

2 Introduction

CSR is becoming a way for companies to show that they are engaged with the issues that are important to society at the time. Global sustainability concerns are prominent, however local issues such as acknowledging indigenous cultures are increasingly important too. The indigenous Māori language (te reo Māori) plays an increasingly important role in CSR in New Zealand, where companies offer Māori language learning opportunities to their employees and use Māori words in their communications.

A primary concern of CSR is a company's involvement in society, beyond its profit-making activities and legal requirements (Chapple & Moon, 2005). Companies are motivated to create a strong CSR programme because of the resulting reputational and financial benefits (Ding et al., 2018). In New Zealand, acknowledging Māori as tangata whenua¹ and recognising te Tiriti o Waitangi² are increasingly part of CSR (Ding et al., 2018). The \$68bn value of the Māori economy (Chapman Tripp, 2021) means there are business opportunities for companies that can meaningfully engage with Māori entities, and this is one factor that motivates companies to engage with te ao Māori³ as part of their CSR.

The revitalisation of te reo Māori from a language that had few remaining speakers in the 1970s (Harlow, 2007; NZCER, n.d.; Spolsky, 2003) to one that is increasingly part of the mainstream (Barton, 2021; Boshier, 2015; Corlett, 2021; Hayden, 2021; O'Connor, 2021; Skipwith, 2021; Tahana, 2021) has inspired similar revitalisation efforts in other countries (Hinton, 2011). Revitalising the language is a Government priority: the Crown acknowledges its duty under te Tiriti to protect the language and promote it to wider New

¹ Tangata whenua means local people or indigenous people.

² There were two versions of New Zealand's founding treaty – an English text (the Treaty of Waitangi) and a Māori text (te Tiriti o Waitangi), which were not identical. The Waitangi Tribunal decides issues raised by the differences between them. The Waitangi Tribunal (2016) notes that almost all Māori signatories signed the Māori text, so weight should be given to that version.

³ Te ao Māori means the Māori world.

Zealand society, and aims to normalise te reo Māori for all New Zealanders, through its language revitalisation strategy (Te Puni Kōkiri, 2019).

Previous studies of Māori language in organisations have focused on the motives for using it in the workplace (Haar et al., 2019; Lee-Morgan et al., 2019); employees' views on its use (Rigby et al., 2011); the benefits of adopting Māori cultural intelligence on sustainability (Meech & Bayliss, 2021); and the use of Māori values in CSR reports (Schneider et al., 2012). Previous studies of CSR reporting have shown support for stakeholder, legitimacy and institutional theories, and indicated that these theories overlap or can be combined, since all three build on political economy theory and are system-oriented theories (Deegan, 2002; Fernando & Lawrence, 2014). However, there is a lack of New Zealand CSR research that focuses on how Māori words are used as part of CSR, and how this builds on CSR theory.

Incorporating indigenous knowledge into CSR represents a global trend to embrace indigeneity and national contexts ahead of globalisation (Gallhofer et al., 2000; Matten & Moon, 2020), particularly in the area of sustainability, where a non-Western perspective can help companies articulate a desire to protect the environment (Gallhofer et al., 2000). However companies risk having their authenticity questioned: CSR can be controversial when the image a company projects doesn't match its practices (Carroll et al., 2017; Meech & Bayliss, 2021). In New Zealand, where the majority of the population is Pākehā⁴, the use of te reo may be seen as cultural appropriation and can be affronting for Māori who do not know their language (Black, 2013; McKibbin, 2021; Nelson, 2018).

The objective of this study was to develop an understanding of how Māori words are used by New Zealand corporates and how this relates to CSR. In this thesis, the introductory chapter is followed by a review of the relevant literature on indigenous languages; the history and revitalisation of the Māori language; and

⁴ Pākehā means New Zealander of European descent.

the connection between Māori language, Government and business. The literature review includes strategic communication; the evolution of CSR; theories of CSR; relevant studies of CSR; and how CSR connects to nation branding.

The third chapter outlines the design of this qualitative study, including the constructivist epistemological position; the selection of the two companies, Vodafone New Zealand and Spark New Zealand; the data collection methods used; and the decision to use thematic analysis (Braun & Clarke, 2006) and Mendelow's stakeholder matrix (1981).

Data for this study was collected using document analysis and semi-structured interviews. Three data sources were used for each company: a section of each company's website, the report where it publishes its CSR activities, and a semi-structured interview with a company representative. During the data familiarisation phase, the structure of the websites and reports was analysed; followed by the most frequent topics in the three data sources; and the use of Māori words in each data source. Codes were distilled from the topics found. The data was then reviewed in relation to company stakeholders, and the data analysed using Mendelow's stakeholder matrix (1981). The codes generated were refined into candidate themes and then further refined to overarching themes and sub-themes (Braun & Clarke, 2006). Thematic maps were employed in the refinement process (Braun & Clarke, 2006).

The fourth chapter presents the results of this methodology under Braun and Clarke's six phases of thematic analysis (2006). For each phase, the findings from each company's website are presented, followed by the findings from each company's report and then each company's interview transcript. The chapter concludes by outlining the themes and sub-themes that were found.

The fifth chapter discusses one of the key findings: that Māori words were used in an infrequent and inconsistent way by both companies. It then discusses the two overarching themes of Image-building and

Government interest. The findings are then analysed in relation to Fernando and Lawrence's integrated theoretical framework for CSR (Fernando & Lawrence, 2014).

The central research question of this study was: *How does the use of te reo Māori words by two New Zealand telecommunications companies relate to Corporate Social Responsibility?*

The supplementary research questions were:

RQ1: How do the participating organisations use te reo Māori words in their websites and CSR reports?

RQ2: How does this relate to the participating organisations' stakeholders, and how can this be explained by CSR theory?

RQ3: How does CSR theory explain the participating organisations' use of te reo Māori words?

The study is significant as it is the first to look at how Māori words are used by two telecommunications companies in New Zealand, and how this relates to CSR. The study aims to contribute to New Zealand CSR research on the use of Māori words – an area that has not been well researched to date.

Owing to practical constraints, this thesis focuses on the external communication (websites and reports) of two companies. Further studies could include the use of Māori words in internal communications, which would give more insight into the use of Māori words in relation to employees. The findings could then be analysed in relation to the decoupling dimension of institutional theory, to see if there is any separation between the image an organisation portrays externally and the way it communicates internally (Deegan & Samkin, 2012).

The study found that both companies used Māori words in a decorative way: in the Vodafone Sustainable Business Report 2020 and the Spark Annual Report 2021, both companies highlighted their use of Māori words in the way the document was presented. Vodafone New Zealand used Māori words in red

subheadings throughout, while Spark New Zealand put Māori-related content into sidebars in green font. This gave an initial impression that Māori words were widely used.

However, the study found that Māori words were used infrequently and inconsistently by both companies. Māori words were sprinkled through the companies' websites and reports. Only 2% of the words used in the *Why Vodafone* section of the Vodafone New Zealand website were Māori, and the rest in English. In the Vodafone Sustainable Business Report 2020, 3.3% of the words used were Māori. In the Spark New Zealand corporate website, 0.6% of the words used were Māori, and in the Spark Annual Report 2021, 0.7% of the words used were Māori. Across all of the data sources, when Māori words appeared, they were often used without translation, and inaccurate use of the language was rare.

Both companies used Māori words more frequently in relation to particular stakeholders such as Government, Customers, Māori and Employees. It was less common to use Māori words in relation to Investors, and rare for either company to use Māori words when communicating messages relating to stakeholders such as the Board, Competitors or Suppliers. This meant that there were some sections of their communications that contained no Māori words, and these tended to be the technical, economic and operations-focused areas.

The thematic analysis identified the same two overarching themes for both companies: Image-building and Government interest. Nation-branding was an important sub-theme in this study, which resulted from the two companies' focus on 'a better future for New Zealand'. This was the most frequently mentioned topic in the Spark corporate website and the Vodafone Sustainable Business Report 2020. It was the fourth most frequently mentioned topic in the Spark Annual Report 2021 and the eighth most frequently mentioned in the *Why Vodafone* section of the Vodafone New Zealand website. Both companies also highlighted their New Zealand-ness as being important to them in the interviews.

The infrequent and inconsistent use of Māori words is likely because the companies studied are in the early stages of developing their use of Māori words as part of their CSR, since CSR in New Zealand is still evolving to follow the global trend to embrace indigenous knowledge. An area for further research would be a longitudinal study that looks at the use of Māori words in CSR over time, to track the evolution of this trend.

3 Literature Review

This thesis highlights the trend for embracing indigenous knowledge as part of CSR. This chapter begins with an overview of relevant literature on indigenous languages, followed by literature on the revitalisation of the Māori language. The chapter then reviews relevant literature on Corporate Social Responsibility (CSR); introduces some theories of CSR and reviews recent studies related to these. The chapter concludes by reviewing literature related to CSR in the New Zealand context.

3.1 Indigenous languages

Languages are a key element of communication and can be described as social systems that are impacted by social changes (Devy, 2016). Of the estimated 6,000 known languages in the world (Barrett-Walker et al., 2020; Crystal, 2014; Grenoble, 2011; Grenoble & Whaley, 2006), those that have the largest communities of speakers, such as English and Mandarin, are known as majority languages (Crystal, 2014). Those with small communities of speakers are minority languages, with the smallest described as endangered (Crystal, 2014; Devy, 2016; Hinton, 2011; Roberts, 2020). Many indigenous languages, which can be described as those that belong to people who are native to a particular place (Newcomb, 2019), are disappearing (Devy, 2016; Fishman, 2001; Grenoble, 2011; Maffi, 2002).

Colonisation and globalisation are two of the social changes that have caused substantial language loss (Barrett-Walker et al., 2020; Black, 2013; Devy, 2016; Fishman, 2001; Grenoble, 2011; Jackson, 2018; Khubchandani, 2016). In both cases, people are motivated to adopt the majority language by the need to participate in the dominant social system (Jackson, 2018; Newcomb, 2019). In the case of globalisation, the increasing interconnectedness of people around the world allows people, ideas and things to move easily across boundaries (Gordon, 2020). This can motivate people to shift to the majority language to facilitate trade (Grenoble, 2011); to allow interaction with global media and social media (Khubchandani, 2016;

Roberts, 2020); or because they perceive better opportunities for the next generation if they use the majority language (Devy, 2016).

Many indigenous communities have worked to revitalise their language by increasing its level of use (Benton, 2015; Boshier, 2015; Grenoble, 2011; Grenoble & Whaley, 2006; Greymorning, 2018; Hinton, 2011; King, 2018; Spolsky, 1989, 2003, 2005; Williams, 2014). Scholars have studied international language revitalisation initiatives ranging from nationwide schemes to those run by small groups of motivated individuals (Barrett-Walker et al., 2020; Grenoble & Whaley, 2006). In the Galetacht region of Ireland, where more than 25% of the population speak Irish, the road signs are in Irish only (Roberts, 2020). In Wales, all road signs are in Welsh and English, regardless of how much the language is used in each region (Roberts, 2020). Hawaii and New Zealand, which followed similar patterns of indigenous language decline (Barrett-Walker et al., 2020), are often mentioned by scholars for their use of preschool language nests to transfer indigenous language from grandparents to toddlers (Benton & Benton, 2001; Coronel-Molina & McCarty, 2011; Hinton, 2011).

3.2 Preserving indigenous culture through language

When an indigenous language is lost, so too is an indigenous culture and heritage, since language is how humans transmit cultural knowledge (Prinz, 2020). By preserving their language, indigenous communities are therefore maintaining their unique identities (Barrett-Walker et al., 2020; Black, 2013; Grenoble, 2011; Greymorning, 2018; Michael, 2011; Timms, 2013).

There are many ways to define culture: it can be defined as a body of behaviours and knowledge belonging to a human group, which is transmitted from one generation to the next (Brooks, 2009; Michael, 2011). According to Tylor's influential definition in 1871 (Prinz, 2020), it includes knowledge, belief, art, law, morals, custom and other capabilities and habits acquired by humans as a member of society. This extends

to language, since language is a socially transmitted human invention and a way of sharing knowledge, meaning it can be classified as a cultural item (Prinz, 2020).

Culture occurs at various levels, from supra-national to national, regional, professional, and organisational, as well as subcultures within business units (Brooks, 2009; Linstead, 2001; McShane et al., 2016). While the subject of culture is vast and is not the main focus of this thesis, organisational culture has an influence on CSR (Bhuiyan et al., 2020). Organisational culture is typically defined as the beliefs, values, assumptions, behaviour patterns and understandings that are shared by members of an organisation and which are distinctive of that organisation (Bhuiyan et al., 2020; Brooks, 2009; Linstead, 2001; McShane et al., 2016; Robbins & Barnwell, 2006). It has become important as a management concept because it suggests that behaviours within an organisation can be altered by changing its culture (Linstead, 2001). For employees, it can provide a sense of meaning beyond the monetary rewards of working for a company (Robbins & Barnwell, 2006).

3.3 Historical context of the Māori language

The Māori language, or te reo Māori, is the indigenous language of the Māori⁵ people, who lived in New Zealand before British settlers arrived. The first Polynesian settlers arrived in New Zealand between 1200 and 1300 and Māori people are descended from these ancestors (New Zealand Immigration, 2020; Royal, 2005; Timms, 2013). When Captain Cook circumnavigated New Zealand in 1769-1770 (Harlow, 2007; Spolsky, 2003), it is thought there were just less than 100,000 Māori in New Zealand (Harlow, 2007; Pool & Jackson, 2018) and their culture was based around Māori being an oral language (Boshier, 2015; Moorfield, 2006; Timms, 2013). Pākehā⁶ learned to use it and it became the main language used in community

⁵ Before contact with Europeans, the word Māori simply meant normal, usual or ordinary. It became a way of distinguishing people of Māori descent from colonisers.

⁶ Pākehā means New Zealander of European descent.

interactions (Spolsky, 2003), however over the course of the two centuries after Cook's arrival, the Māori language almost disappeared (Albury, 2018; Ka'ai-Mahuta, 2011; Spolsky, 2003, 2005).

The shift towards English monolingualism began after the signing of New Zealand's founding document, the Treaty of Waitangi, in 1840 (Ministry for Culture and Heritage, 2017). It is a broad statement of principles on which the British Crown and Māori chiefs made a political compact to found a nation state and build a government (Ministry for Culture and Heritage, 2017). Between 1840 and 1860, the demographics of New Zealand changed considerably, with the Pākehā population increasing from 2000 to almost 200,000 (Waitere & Allen, 2011). The other factor was the Native Schools Act of 1867 which was established to create secular schools in Māori villages that promoted the use of English (Harlow, 2007; Ka'ai-Mahuta, 2011; Spolsky, 2005; Timms, 2013). There were a range of Māori responses to this, from those who wanted to keep Māori identity separate, to those who saw a bilingual and bicultural approach as the way forward, and others who wanted Māori banned in schools (Houia-Roberts, 2006; Ka'ai-Mahuta, 2011; Spolsky, 2003).

The Treaty of Waitangi or te Tiriti o Waitangi is the subject of ongoing debate (Ministry for Culture and Heritage, 2017; Waitere & Allen, 2011). What was written in the English and Māori versions of the document; what was meant by those words; and what was understood by those who did and did not sign them, is contentious (Black, 2013; Ministry for Culture and Heritage, 2017; Waitere & Allen, 2011). It is the role of the Waitangi Tribunal to decide issues raised by the differences between the two texts; the Tribunal notes that almost all Māori signatories signed the Māori text, and so weight should be given to that version (Waitangi Tribunal, 2016). An example of the debate around this is former New Zealand Prime Minister John Key's comment that, in his view, New Zealand is one of the few countries in the world that was settled peacefully (Wynyard, 2017). This drew media attention and criticism from academics who said his view was too simplistic (Bramwell, 2014). An alternative perspective, from Māori academic Dr Ranginui Walker, is

that while relations between Māori and Pākehā were peaceful for 20 years after the documents were signed, it didn't last because of different understandings of what had been agreed (Walker, 2017). The Governor "behaved as if the Crown had sovereignty, while rangatira⁷ behaved as if they had never surrendered it". (p. 25) Because of this debate, it is common to refer to the spirit, intentions or principles of the treaty rather than the literal translations (Ministry for Culture and Heritage, 2017).

Te Tiriti is not part of New Zealand's laws, except where its principles are referred to in Acts of Parliament. The right to determine the meaning of the treaty rests with the Waitangi Tribunal, which investigates alleged breaches of the treaty by the Crown (Ministry for Culture and Heritage, 2017). The treaty promised Māori possession of their land, forests and fisheries, however Governments breached those terms and iwi⁸ have lost resources through Governments buying Māori land for low prices, confiscating land, and making it easier for settlers to buy Māori land through the Native Land Court; Māori have since sought redress for these and other breaches of the treaty (Te Tai, n.d.-c).

Prior to 1840, each iwi was independent, with its own territory and governance (Jackson, 2018). Land was the centre of the Māori culture and economy, the centre of political authority and the source of life (Jackson, 2018). Māori did not believe that land could be owned; Papatūānuku, the earth mother, was cared for and protected by all people, and in turn, the people drew their health and wellbeing from the land (Gallhofer et al., 2000; Jackson, 2018). The loss of land combined with the loss of language resulted in many Māori losing their culture and identity (Ka'ai-Mahuta, 2011). Moewaka Barnes and McCreanor (2019) argue that colonisation has been deeply harmful to Māori, particularly from a health and wellbeing perspective. New Zealand statistics show disparity between Māori and non-Māori on indicators including

⁷ Rangatira in this context means chiefs.

⁸ Iwi in this context means tribes.

incarceration rates, home ownership, life expectancy, health indicators and material hardship (Department of Corrections, 2007; Ministry of Health, 2002; Stats NZ, 2021b, 2021c; Walters, 2019).

By the 1850s, Māori were outnumbered by settlers and communication switched to English (Ka'ai-Mahuta, 2011; Moorfield, 2006; Timms, 2013). By the 1950s, many old Māori words were no longer used and the language was changing as more English words were being borrowed by Māori speakers (Buck, 1958, as cited in Spolsky, 2003).

Up until the 1950s and 60s, the thinking amongst some parents and teachers was that Māori children needed to learn English, and that speaking Māori at school would make it harder for them to progress (Benton, 1988; Houia-Roberts, 2006). Māori children, some of whom spoke little English, were immersed in an English-speaking classroom environment where speaking Māori was not permitted (Houia-Roberts, 2006).

By the 1970s, the number of Māori speakers was dwindling. Richard Benton's much-cited survey of the language in the North Island in the 1970s found that Māori was rapidly being replaced by English (Harlow, 2007; Spolsky, 2003). Benton surveyed more than 30,000 people (NZCER, n.d.) and found there were only seven communities left in the North Island that were truly Māori-speaking (Harlow, 2007).

3.4 Revitalisation of te reo Māori

Revitalisation of the Māori language began in the 1970s with grassroots efforts led by Māori activist groups (Spolsky, 2003; Timms, 2013). A petition with 30,000 signatures was presented to Parliament in 1972, requesting that Māori language be offered in schools (Harlow, 2007; Stephens & Monk, 2012; Te Tai, n.d.-a; Timms, 2013). At that time, the English-language education system, combined with Māori moving away

from family in rural communities to take advantage of opportunities in the cities, had hastened the loss of the language (Spolsky, 1989, 2003, 2005; Timms, 2013).

In 1982, the first preschool language nests, or *kōhanga reo*⁹, were set up. They were a community-run Māori initiative (Ka'ai-Mahuta, 2011; Moorfield, 2006; Spolsky, 2003) and received a small amount of Government seed funding (Royal-Tangaere et al., 2018). Grandparents who knew the language were used as teachers (Benton, 1989; Benton & Benton, 2001; Ka'ai-Mahuta, 2011; Timms, 2013). By 1988 there were around 500 *kōhanga reo* in New Zealand (Benton, 1989) and the model inspired similar efforts in other countries (Hinton, 2011). This led to demand for the first Māori immersion primary school in New Zealand in 1985 (Ka'ai-Mahuta, 2011). By 2013 there were 73 *kura kaupapa Māori*¹⁰ (Boshier, 2015) out of 1000 primary schools in New Zealand (Education Counts, 2020).

The status of *te reo Māori* improved in the 1980s both officially and socially, after the Crown acknowledged that colonial policies had contributed to its loss (Albury, 2018; Spolsky, 2003; Stephens & Monk, 2012) and a 1986 Waitangi Tribunal¹¹ report stated the Crown had failed in its treaty promise to protect the language (Spolsky, 1989; Timms, 2013). The following year, the Māori Language Act was passed and *te reo Māori* became an official language of New Zealand (Benton, 1988; Harlow, 2007; Spolsky, 2003; Timms, 2013). Recognition as an official language means Māori can be used in legal proceedings (Community Law, n.d.; Stephens & Monk, 2012).

In the 1990s, the status of *te reo Māori* was further improved by the creation of other Māori language education options which allowed children from *kōhanga reo* to continue their education in Māori (Benton,

⁹ *Kōhanga reo* are Māori language preschools, often referred to as *kōhanga*.

¹⁰ *Kura kaupapa Māori* are Māori language immersion primary schools, often referred to as *kura*.

¹¹ The Waitangi Tribunal is a standing commission of inquiry which makes recommendations on claims brought by Māori in relation to promises made in the Treaty of Waitangi (Waitangi Tribunal, 2021).

1989; Spolsky, 2003). By 1992, more than 16,000 Māori children were being taught in Māori (Spolsky, 2003) and by 1996, almost 22% of the New Zealand population with Māori ancestry could have a conversation about everyday things in Māori, and half of these were under the age of 25 (Benton & Benton, 2001). Another milestone in the language's revitalisation was in 1997, when New Zealand's Cabinet agreed that the Crown and Māori are under a duty derived from the Treaty of Waitangi to take all reasonable steps to actively enable the survival of Māori as a living language (Spolsky, 2003; Te Tai, n.d.-b).

The Waitangi Tribunal's first whole-of-government report (2011) captured the changing relationship between Māori and Pākehā. It called for the relationship between Māori and the Crown to move beyond grievance to a new era based on partnership and stated that there was "an underlying good will and mutual respect between New Zealand's founding cultures" and "an increasing acknowledgement that Māori identity and culture is now a vital aspect of New Zealand identity and culture".

Opportunities to learn Māori have been taken up by Pākehā, and Boshier (2015) argues there may soon be more Pākehā in New Zealand speaking the language than Māori. Adult education classes for beginner Māori language learners are government-funded and have long waiting lists (Coster, 2018; Maxwell, 2020; Te Taura Whiri i te Reo Māori, 2020). According to Te Huia (2020), the context of colonialism brings challenges for Māori in terms of identity and language ownership. Some may be averse to Pākehā using the language, particularly when there are Māori who feel shame at not being able to speak their own language; may be struggling to learn it; or may view it as a taonga¹² that should be protected from cultural appropriation (Black, 2013; McKibbin, 2021; Nelson, 2018). On the other hand, Māori who want to see their language normalised view any efforts by non-Māori to learn the language positively (Black, 2013; Nelson, 2018).

¹² Taonga means treasure or anything prized.

New Zealand's media are becoming more aware of using Māori words correctly. Mispronunciation of Māori words by broadcasters was all too common (Black, 2013). However one major news website has introduced macrons over Māori words and explained their importance to readers (Crewdson, 2017; Roy, 2020) and the Broadcasting Standards Authority has said it will no longer hear complaints relating to the use of te reo Māori, as it is an official language of New Zealand (Broadcasting Standards Authority, 2021; Radio New Zealand, 2021).

In New Zealand today, almost three quarters of the population identifies as New Zealand European, and English is their main and only language, while Māori make up less than 20% of the population (Stats NZ, 2019). Just over half of Māori adults can understand their language, and just less than half can speak more than a few words or phrases (Stats NZ, 2020). Te reo Māori still appears in literature about endangered languages (Albury, 2018; Barrett-Walker et al., 2020; King, 2018). The Ministry of Māori Development says that while there is growing interest from people across all ethnicities and walks of life in learning and use the language, te reo Māori remains listed as vulnerable in UNESCO's Atlas of Languages, and the proportion of Māori who were proficient speakers remained roughly static between 2001 and 2013 (Te Puni Kōkiri, 2019).

3.5 The connection between Māori language, Government, and business

There are two Māori language strategies which work in tandem: the Crown's *Maihi Karauna*, and *Maihi Māori*, which is administered by Te Mātāwai, an agency which works with Māori at the home, family and community level to revitalise the language (Te Mātāwai, n.d.; Te Puni Kōkiri, 2019). The Crown's vision is that all New Zealanders will use, learn, and value te reo Māori. It acknowledges that Māori are the kaitiaki (guardians) of te reo Māori and the Crown's role is to promote language revitalisation to wider New Zealand society (Te Puni Kōkiri, 2019).

Maihi Karauna contains targets such as having at least one million New Zealanders able to speak about basic things in te reo Māori by 2040 (Te Puni Kōkiri, 2019). However, a study comparing New Zealand data to Welsh data suggested the Government's targets will be difficult to achieve without an increase in learning rates (Barrett-Walker et al., 2020).

While the Crown's intention is to develop policy that will create the right incentive for the private sector to embrace te reo Māori (Te Puni Kōkiri, 2019), its first priority is the state sector's capability to deliver frontline services in Māori. By enabling the 403,000 people working in the public sector – 18 percent of the country's workforce – to use the language in delivery of frontline services and broadcasting, the Crown can directly impact language revitalisation (Te Puni Kōkiri, 2019).

The Māori economy is recognised as a growing sector made up of authorities, businesses and employers who self-identify as Māori. Collectively Māori own 10% of assets in New Zealand's primary sector as well as geothermal, digital, services, education, tourism and housing related businesses (New Zealand Trade & Enterprise, n.d.). In 2018, the asset base of the Māori economy was estimated to be worth \$68.7 billion, with Treaty settlements making up \$2.2 billion of this and the remainder held by Māori businesses, trusts, incorporations and other structures (Chapman Tripp, 2021). New Zealand Trade & Enterprise expects Māori will invest approximately \$1.5 to \$2 billion annually over the next 10 to 15 years (New Zealand Trade & Enterprise, n.d.).

The naming of New Zealand places has been an ongoing debate, with moves to reinstate Māori place names where these have been replaced (Berg & Kearns, 1996; McKinnon, 2008). The Māori Party wants to change New Zealand's name to Aotearoa¹³ by 2026 and restore all Māori place names (Breen et al., 2021; Māori Party, 2021). More than 60,000 people signed the party's petition to rename New Zealand as

¹³ Aotearoa is the Māori word commonly used for New Zealand.

Aotearoa, however a poll showed 58% of respondents wanted the name to remain unchanged (Trafford, 2021).

The use of Aotearoa as the original name for New Zealand is under debate (Howe, 2020; Matthews, 2021). Some scholars believe Māori only named each island (Matthews, 2021) and other names have been used such as Nu Tereni (Ministry for Culture and Heritage, 2022) and Nu Tirani (Breen et al., 2021; Howe, 2020). The word Aotearoa appeared in the the translation of the national anthem of 1878 (Howe, 2020); and was then published in an 1898 history of New Zealand (Breen et al., 2021; Howe, 2020). It is thought the now-common translation of Aotearoa as ‘the land of the long white cloud’ only became popular in the 20th century (Howe, 2020).

Māori words permeate the way English is spoken in New Zealand (Boshier, 2015) and the rising profile of the language can be seen in the way Government departments and other organisations have Māori names (Stock, 2021); the proliferation of social media, podcasts and apps targeting Māori language learners (Hayden, 2021; O’Connor, 2021); and the increasing use of Māori language, people and culture in broadcasting and popular music (Barton, 2021; Corlett, 2021; Skipwith, 2021; Tahana, 2021).

Māori words are also permeating the corporate world: some New Zealand companies use Māori words in their values, mission or purpose, on their websites and in their reporting (Air New Zealand, 2021; Auckland Council, 2022; BNZ, 2021; Boffa Miskell, 2018; Downer NZ, 2020; Downes, 2021; Evans, 2021; Haar et al., 2019; Lee-Morgan et al., 2019; Spark New Zealand, 2021; Vodafone New Zealand, 2020b). Some companies offer their staff the opportunity to learn the language and encourage them to use it in their work (Air New Zealand, 2021; Rigby et al., 2011; Spark New Zealand, n.d.-a; Te Wao, 2020). The intention of this thesis is to look at how the use of Māori words by New Zealand corporates relates to Corporate Social Responsibility. The next section begins by introducing strategic communication and then reviews the relevant literature on Corporate Social Responsibility.

3.6 Strategic communication

As the profile of te reo Māori rises, it is becoming integrated into New Zealand society and is part of purposeful communication by organisations, Government, educators, and New Zealanders in general.

Purposeful communication, that is communication that has significance to an organisation's goals, is often called strategic communication or public relations (Johnson & Glenny, 2020; Zerfass et al., 2018).

Strategic communication is at the core of an organisation's activities and helps an organisation influence its stakeholders, by ensuring that its purpose, vision and values are well understood and supported (Gregory, 2015). Communications professionals are the liaison between the organisation and external groups; they support the various subsystems or business units of an organisation by helping them communicate across the organisation's boundaries, or with other business units (Grunig & Hunt, 1984). According to Gregory (2015), building good stakeholder relationships is important to ensure company values are well understood, and employees are crucial to this process as they can build trust and maintain an organisation's reputation. Listening to employees as well as keeping them informed leads to greater engagement, satisfaction, loyalty and retention (Macnamara, 2020).

The academic literature on strategic communication and public relations discusses whether the groups of people that are targeted are stakeholders or publics (Valentini, 2021). According to Valentini (2021), the difference is that publics primarily organise around an issue and the organisation they interact with is secondary, whereas the managers of an organisation define who its stakeholders are. In this thesis, the word stakeholders will be used rather than publics, since the intention is to follow Valentini's distinction and focus on those groups that organisations define as their stakeholders. The term will be used to refer to those who can affect, or are affected by, an organisation (Freeman, 2010; Gregory, 2015; Macnamara,

2017). Examples of stakeholders are groups such as shareholders, Government, customers, suppliers, lenders, employees, society, and competitors (Mendelow, 1981).

Stakeholder management is based on the argument that businesses are best served when the interests of all stakeholders are accommodated (Moon, 2014). Stakeholders can be prioritised according to their importance to an organisation, and interactions with them planned accordingly (Gregory, 2015; Mendelow, 1981). They can be categorised in terms of the power and interest they have in an issue: the more power and interest they have, the more likely that they will have an impact on the organisation and are therefore key players the organisation should focus on (Gregory, 2015; Mendelow, 1981). According to Carroll (2009), by taking a stakeholder approach, organisations are more likely to treat all parties with a stake in the organisation fairly, rather than treating owners or shareholders as most important.

An organisation's approach to communicating with its stakeholders also influences its CSR practices. One of the core theories in public relations literature is Grunig and Hunt's (1984) four models, which shows the evolution of public relations from one-way communication to mutual communication. Research on the four models culminated in the Excellence Study led by Grunig and his colleagues (Grunig & Kim, 2021). This was a 15-year project that looked at what value public relations brings to an organisation and society, and what characteristics increase its value. The research team concluded that public relations contributes to organisational effectiveness by incorporating stakeholders' goals into an organisation's goals, and that the value of public relations is in how it helps an organisation develop and maintain relationships with strategic constituencies. The Excellence Theory incorporates the models of public relations, in that the two-way symmetrical model is listed as one of 14 characteristics of excellent public relations (Hung-Baesecke et al., 2021).

3.7 Corporate Social Responsibility

A key element of organisational effectiveness that brings reputational as well as financial benefits is a company's Corporate Social Responsibility programme (Ding et al., 2018; McKinsey & Company, 2019). Corporate Social Responsibility (CSR) can be described as a company's social involvement and accountability beyond its core profit activities and legal and government requirements (Chapple & Moon, 2005). CSR activities can occur in the workplace, marketplace, community or environment (Moon, 2014), and contribute to a company's relationship with its stakeholders (Ding et al., 2018). For example, in the workplace, CSR activities may appeal to potential employees wanting to work for a responsible employer (Moon, 2014; Tkalac Verčič & Sinčić Ćorić, 2018). In the marketplace, companies use CSR to mitigate their upstream and downstream effects, including how they treat their suppliers and how their customers dispose of their products (Moon, 2014). While CSR is sometimes relegated to one corner of an organisation, other companies integrate CSR by including it in their vision or values and investing in internal communication to ensure this is well understood across the company (Moon, 2014).

3.8 History of CSR

CSR scholars argue that corporations have great power and impact on society, and they need to consider this in their decision making (Agudelo et al., 2019; Carroll, 2015). However, businesses' concern for society can be traced as far back as Roman laws, when business entities were involved in creating orphanages and homes for the poor (Agudelo et al., 2019). It can also be seen in the early 1900s, when companies like Cadbury provided housing and education for workers (Moon, 2014).

An opposing view on businesses' responsibilities was published in the *New York Times* in 1970, where economist Milton Friedman argued that businesses should focus solely on increasing their profits, while staying within legal and ethical boundaries (Friedman, 1970; Latapí Agudelo et al., 2019; McNeill, 2016).

Friedman's view was that there were systems in place to deal with social issues, and businesses should not take on that responsibility (Friedman, 1970).

CSR evolves to reflect the changing pressures of each decade (Moon, 2011). It has moved from personalised giving by wealthy business leaders to company-wide giving influenced by social movements such as the US Civil Rights movement of the 1960s (Carroll, 2015; Latapí Agudelo et al., 2019), to focusing on environmental effects of business in the 1970s (Fernando et al., 2015). Globalisation has brought challenges around global supply chains, child labour and environmental impacts, which have influenced businesses' social responsibilities (Carroll, 2015; Moon, 2011).

By the 2000s, CSR was viewed as a strategic necessity (Latapí Agudelo et al., 2019) and was focused on issues related to core stakeholders (Matten & Moon, 2008). By the 2010s, CSR had evolved further to being about the creation of shared value for society and business (Latapí Agudelo et al., 2019; Porter & Kramer, 2011) and a desire to improve society more broadly through good 'corporate citizenship' (Moon, 2014). Businesses became more aware that their activities are conducted in the full glare of 'the social gaze', which is like a form of soft regulation, Moon (2014) argues. Some of the largest companies use their CSR initiatives to encourage societal changes, such as to empower marginalised groups (Moon, 2014).

Matten and Moon (2020) describe CSR in the early 2020s as having a broad focus beyond a company's stakeholders, to include whole value chains, societies, and the planet. Carroll (2016) observed the trend for sustainability and noted that the terms sustainability and CSR are often used interchangeably in business as if they are the same thing, "that is, to be socially responsible is to invest in the importance of sustainability which implicitly is concerned with the future". (p. 6)

One of the most well-known models of CSR is Carroll's Pyramid which has economic responsibilities at the base, followed by legal, ethical and philanthropic responsibilities (Carroll, 1991) and has been tested in numerous empirical studies (Aupperle et al., 1985; Burton & Hegarty, 1999; Edmondson & Carroll, 1999; Pinkston & Carroll, 1996; Smith et al., 2001). Carroll (2016) described economic responsibilities as foundational: businesses should sustain themselves by being profitable and offering shareholders a return on their investment. Without this, none of the other responsibilities are relevant, as the company will go out of business (Carroll, 2016).

A company's legal responsibilities are what society requires in terms of fair business practices, and which have been made law. These are the minimum ground-rules which govern a company's operation (Carroll, 2016). Ethical responsibilities comprise what is expected by society, beyond what is laid out by the law. These are the moral obligations that society perceives are part of being a good corporate citizen (Carroll, 2016). Philanthropic responsibilities include all forms of giving and comprise voluntary or discretionary activity, the manner and quantity of which is at the company's discretion (Carroll, 2016). Carroll points out that some businesses give out of an ethical motivation, however most give in order to be seen as a good corporate citizen and enhance their reputation (Carroll, 2016). Carroll stated that the pyramid was not meant to be viewed as a hierarchy but as a whole; CSR-driven firms should operate in a way that fulfils all four parts (Carroll, 2016).

The critical view of CSR questions whether it has had a positive impact. Visser (2014) said that after 20 years working as a CSR practitioner and academic, he remained a CSR sceptic. If the goal of CSR is to make social and environmental improvements, then Visser's observation was CSR has not been successful, since many global problems such as the decline of ecosystems, climate change, poverty, inequality and corruption are getting worse – despite more CSR than before. Visser (2014) cited the CEO of an American

eco-products company who stated that most CSR programmes are about being “less bad” rather than good and are compartmentalised rather than creating systemic change.

As well as questions around its effectiveness, there are also questions around CSR’s authenticity. Carroll et al. (2017) argue that not all companies are serious about responsibility and use the term ‘CSR greenwashing’ for when companies try to convey an image of social responsibility without practising it. The term ‘social washing’ describes the conveyance of misleading information relating to the social aspects of CSR (Meech & Bayliss, 2021). However the development of universal measurement and reporting standards can help to reduce inauthentic CSR efforts by holding companies to account (Meech & Bayliss, 2021).

CSR activities are commonly reported on through annual reports, sustainability reports and company webpages and this reporting is a useful tool for responding to stakeholders’ expectations (Chapple & Moon, 2005; Ding et al., 2018; Meech & Bayliss, 2021; Tkalac Verčič & Sinčić Ćorić, 2018). CSR is particularly relevant to large projects by large corporates, which can have a significant impact on communities (Moon, 2014), whereas smaller companies may not have the resources to do much beyond local philanthropy, as the cost of implementing full sustainability reporting may be too high (Meech & Bayliss, 2021; Prasad & Holzinger, 2013). Large corporates tend to have the resources to create a broad CSR programme and take a ‘triple bottom line’ approach, focusing on people and the planet as well as profit (Elkington, 2018; Moon, 2014).

3.9 CSR theories

The intention of this thesis is to look at how the use of Māori words as part of Corporate Social Responsibility can be explained by and build upon theories of CSR. This section therefore reviews the relevant literature on theories of CSR.

While there is no single agreed upon theory for explaining CSR practices (Deegan et al., 2002; Gray et al., 1995; Gray et al., 2010) the three most commonly used in CSR studies are stakeholder theory, legitimacy theory and institutional theory (Deegan et al., 2002; Gray et al., 2010). Carroll's popular pyramid model of CSR is built on stakeholder theory, as it focuses on the economic, legal, ethical and philanthropic responsibilities a company has to its various stakeholders (Carroll, 1991).

All three theories build on the foundations of broader political economy theory, which assumes that society, politics, and economics are inseparable (Deegan, 2002; Fernando & Lawrence, 2014). All three relate to the disclosure of information and the relationship between an organisation and society (Deegan, 2002; Fernando & Lawrence, 2014).

CSR theory can be considered as part of organisation theory, which studies the structure and design of organisations (Robbins & Barnwell, 2006). Fernando and Lawrence position themselves as organisational theorists interested in social and economic accounting practices. Their integrated framework for CSR (2014), which is referred to throughout this thesis, combines stakeholder, institutional and legitimacy theories. These three theories are now discussed in more detail.

Stakeholder theory and CSR

According to stakeholder theory, a company provides CSR information because it acknowledges its responsibility to society beyond profit making, as well as its stakeholders' right to know about its operations (Alam, 2018; Fernando & Lawrence, 2014; Guthrie et al., 2006). It may be motivated to enhance its reputation, attract prospective employees, or improve its relationship with key stakeholders (Fernando & Lawrence, 2014). Deegan and Samkin (2012) argue there are two branches of stakeholder theory: under the ethical branch, an organisation's stakeholders all have the same right to be treated fairly. Conversely,

under the managerial perspective, an organisation focuses on those stakeholders that hold the most power.

Legitimacy theory and CSR

When CSR is viewed through the lens of legitimacy theory, it is a way that organisations show they are meeting society's expectations (Deegan & Samkin, 2012). Legitimacy theory indicates that organisations do not have any inherent right to resources, or even to exist, aside from to the extent to which society considers they are legitimate; the organisation's survival is threatened if society considers it has breached its social contract (Deegan, 2002, 2018; Deegan et al., 2000; Patten, 1992). When an organisation's objectives fall short of what society expects, there is a legitimacy gap (Fernando & Lawrence, 2014). The organisation may then adopt a legitimisation strategy (Deegan & Samkin, 2012) to influence stakeholders' opinions, such as reporting positive CSR behaviour (Gray et al., 2010).

Institutional theory and CSR

Institutional theory suggests that organisations tend to resemble others in their environment or industry, since there are certain norms, frameworks and environmental conditions specific to a sector (Amran & Siti-Nabiha, 2009; Deegan, 2002; Fernando & Lawrence, 2014). Over time, organisations within an industry become more similar to each other as they respond to these factors. This influences the way CSR is practised within a sector (Fernando & Lawrence, 2014), since organisations in an industry may follow each other's lead and put similar structures in place (Deegan, 2002). Deegan and Samkin (2012) identified two dimensions within institutional theory: isomorphism refers to the processes that make organisations more similar, particularly in a competitive environment, whereas decoupling refers to the separation between an organisation's external image and its actual practices. (Deegan & Samkin, 2012).

The theories in practice

This section highlights studies where stakeholder, legitimacy and institutional theory have been used to explain CSR, and focuses on studies by scholars who influenced Fernando and Lawrence's integrated framework (2014). The framework itself is then discussed in more detail in the next section.

A study of Australian mining company BHP's corporate social and environmental disclosures between 1983 and 1997 (Deegan et al., 2002) explores whether legitimacy theory applied to the nature of the company's disclosures, and is compared with a previous study of BHP by Guthrie and Parker (1989). Deegan et al. (2002) found support for legitimisation motives as well as the notion that companies make disclosures in response to newspaper coverage.

Deegan was involved in another study that supported the application of legitimacy theory (Deegan et al., 2000) by analysing how Australian firms presented their annual reports following major social incidents such as oil spills and mining disasters. The authors found that companies in the affected sectors increased their social disclosures in their annual reports when facing a threat to their legitimacy as a result of these incidents (Deegan et al., 2000).

More recently, a study by Akbar and Deegan (2021) found support for institutional theory in CSR disclosures about workplace safety in the apparel industry, following the Rana Plaza building collapse in Bangladesh. The authors found a marked increase in disclosures after the event, which was influenced by the institutional context (Akbar & Deegan, 2021).

A 1995 study of social disclosure through annual reports by UK companies over a period of 13 years, found that legitimacy and stakeholder theories were complementary in providing an understanding of CSR practices (Gray et al., 1995).

Another study used stakeholder and legitimacy theory and compared the voluntary disclosures of listed entities in Australia and Hong Kong, through content analysis of annual reports (Guthrie et al., 2006). The authors found that reporting answered stakeholders' need for information, which was not satisfied by market forces alone, yet there was a lack of a common framework for intellectual capital reporting, which made it difficult to measure (Guthrie et al., 2006).

New Zealand-based scholars An et al. (2011) created a framework combining four theories for interpreting voluntary intellectual capital disclosure. They used agency, stakeholder, signalling and legitimacy theories. Agency theory deals with the principal-agent relationship, such as between a shareholder and management. Signalling theory is closely linked to this and suggests that organisations need to demonstrate their excellence to society, as a way of responding to the problems that come from asymmetry of information between companies and their stakeholders (An et al., 2011).

3.10 Fernando and Lawrence's integrated framework

Fernando's doctoral thesis (2013) analysed CSR practices in Sri Lanka and New Zealand. The study explored why Sri Lankan companies adopt CSR initiatives and choose to disclose CSR information. Fernando surveyed listed companies and then interviewed senior managers to analyse their perspectives of CSR practices. The study found that environmental CSR practices were not as common as socially related CSR practices, and that managers' personal values were significant in driving the adoption of those practices. Fernando used legitimacy, stakeholder and institutional theory to explore the themes in the interview data and pursued the argument put forward by other scholars that the theories overlapped (An et al., 2011; Deegan, 2002; Gray et al., 2010). Fernando (2013) constructed a theoretical framework integrating stakeholder, legitimacy and institutional theories and used this to analyse the data to provide possible explanations for CSR motives of corporate managers. Fernando found that the relevance of the theories to interpreting motives

for CSR activities was not straightforward. He found that local cultural influences often motivated CSR practices and these were not well explained by the theories; however the theories were more useful when explaining CSR motivations in relation to global influences (Fernando, 2013).

Fernando and Lawrence (2014) saw the framework as being usable as a theoretical foundation for further empirical studies relating to the reasons for CSR practices. Fernando and Lawrence acknowledged that the framework was primarily concerned with CSR motivations, which narrowed its scope. They also noted that there were several other important theories in CSR that could be used to explain CSR practices such as agency theory, resource dependency theory, signalling theory and media agenda-setting theory (Fernando & Lawrence, 2014).

3.11 Studies of how CSR varies in different countries

CSR disclosures vary from one country to another, depending on local and cultural imperatives (Aguilera et al., 2007; Akbar & Deegan, 2021; Ali et al., 2017; Gjølborg, 2009; Gond & Moon, 2011; Matten & Moon, 2008, 2020; Moon, 2011; Urip, 2010). Matten and Moon (2020) observe a trend towards nationalism which could moderate the influence of globalisation and make national contexts even more significant for CSR. This occurs at the same time as the international trend to focus on sustainability reporting across various sectors (Meech & Bayliss, 2021).

The increasing global interest in indigenous culture was highlighted in a study by Gallhofer et al. (2000). They are among many other scholars of media, sustainability, accounting and ethnic studies who question a Eurocentric view of the world (Clarke, 1990; Gallhofer & Chew, 2000; Gallhofer et al., 1999; Lowy, 1995; Shohat & Stam, 2014). The authors analysed the environmental thinking of Australian Aboriginal, Māori and Native American cultures and discussed how their insights could be applied to environmental accounting. The authors found benefits for corporates and society as a whole in moving towards a more indigenous,

less market-centric way of thinking, by articulating their concern for the Earth in their annual reporting (Gallhofer et al., 2000).

A seven-country study of CSR reporting practices in Asia found that practices varied due to the different business practices in each country, rather than levels of development (Chapple & Moon, 2005). Large multinationals were more likely to report their CSR and had greater resources to devote to it. They found a relationship between international exposure, for example through foreign ownership, and higher levels of CSR adoption (Chapple & Moon, 2005).

Some scholars have criticised CSR as being a Western construct which corporates in less-developed countries are obliged to adopt to answer the needs of their international stakeholders (Chapple & Moon, 2005; Sison & Sarabia-Panol, 2019). One CSR study included field work in Malaysia, Singapore, Thailand and Vietnam (Sison & Sarabia-Panol, 2019) and explored the intersection between CSR, PR and community development. The authors found that corporate reputation was enhanced by CSR initiatives and there were cost savings and advantages in getting to know their community stakeholders better than their competitors. The authors recommended integrating participatory approaches that respect multiple perspectives into CSR programmes (Sison & Sarabia-Panol, 2019).

3.12 CSR in New Zealand

There is no mandatory CSR reporting framework for New Zealand businesses although the introduction of the Financial Sector (Climate-related Disclosure and Other Matters) Amendment Bill established mandatory climate-related disclosures for all listed issuers, large banks, non-bank deposit takers, insurers and managers of investment schemes. In total, around 200 entities will be required to report under this new regime, with the earliest of these mandatory climate-related disclosures being released in 2023 (Meech & Bayliss, 2021).

Given the population size of just over 5 million (Stats NZ, 2021a), New Zealand firms tend to be smaller overall, meaning there are fewer very large companies that engage in CSR reporting to the same extent as in other developed countries (Ding et al., 2018). A 2019 survey (Proxima, 2019, as cited in Meech & Bayliss, 2021) found that 80 per cent of the top 100 companies on the New Zealand exchange NZX reported some sustainability information, although there was considerable variation in how the reporting was done.

One aspect of CSR that is particular to the New Zealand setting is the acknowledgement of Māori as tangata whenua¹⁴, or the original custodians of the country. New Zealand corporates are particularly sensitive to social responsibility concerns and the rights of Māori stakeholders (Ding et al., 2018). One study investigated CSR disclosure by companies on New Zealand's stock market (NZX 50 companies) and found that firms that were aware of both CSR and their Māori stakeholders had a significantly higher return (Ding et al., 2018).

There are several large New Zealand corporates that use Māori words and references to Māori culture in their CSR reporting and on their websites (eg. Air New Zealand, 2021; BNZ, 2021; Spark New Zealand, n.d.-e; Vodafone New Zealand, 2021). However, there have only been a few studies related to how or why New Zealand companies choose to use Māori language and culture.

Rigby et al. (2011) found that indigenous cultural values bring a point of difference in global industries; can improve the quality of products or services; can benefit employees by giving them learning and development opportunities; and benefit customers by giving them a unique experience. The study looked at how Māori culture is integrated into CSR strategies at Air New Zealand. The company focuses on normalising the Māori language as part of its Māori Development Strategy (Air New Zealand, n.d.-a, n.d.-b).

¹⁴ Tangata whenua means local people or indigenous people.

The authors found that offshore employees were more open to learning about Māori language and culture, since it was new information that they could apply to interactions with customers, whereas for New Zealand-based employees, Māori culture was part of everyday life (Rigby et al., 2011).

A study of 14 organisations including Vodafone, Colenso BDO and Fonterra, commissioned by Te Taura Whiri i te Reo Māori (the Māori Language Commission), evaluated how they were using Māori language and tikanga¹⁵ (Haar et al., 2019). The study found that a common motive for using Māori language and culture in workplaces was to engage with stakeholders, including customers and staff. The authors found that understanding Treaty of Waitangi principles was an important first step for organisations that viewed using the language as 'doing the right thing'. They also found that using the language and culture had led to increased workplace mindfulness and job satisfaction. They identified that further research was needed to understand what prevented small organisations from using Māori language, as well as how Māori language use can positively influence employees' attitudes (Haar et al., 2019).

Another study found that local government organisations (councils) were motivated to adopt Māori language and culture because they were bound by legislation to engage with Māori and recognise the Treaty of Waitangi and saw iwi as powerful entities, therefore using the language had more political value to them than to corporates (Lee-Morgan et al., 2019). Additionally, the desire to embrace diversity and inclusion was found to motivate the adoption of Māori language and culture for two of the corporates in the study, Spark New Zealand and Microsoft New Zealand (Lee-Morgan et al., 2019). When te reo Māori was used prominently in an organisation's mission, building names and signage, it sent a strong message about the value of the language to that organisation; this was reinforced by the inclusion of Māori words in reports, emails, marketing and information materials (Lee-Morgan et al., 2019).

¹⁵ Tikanga means protocols or customs.

Another aspect particular to CSR in New Zealand is the connection between the Māori worldview and sustainability. According to a paper by the Ministry of Business, Innovation and Employment, many Māori businesses and iwi¹⁶ trusts are leaders in sustainability; there is benefit in other businesses adopting Māori cultural intelligence and taking a longer-term view in order to be more sustainable (Meech & Bayliss, 2021).

Māori cultural values are used in CSR reports by corporates that want to demonstrate their concern for Māori people and the environment. A longitudinal single-case study of state-owned electricity provider Mighty River Power (now Mercury NZ Limited) by Schneider et al. (2012) analysed the narrative and photographs in the company's annual reports between 2000 and 2009. The authors found that the company used Māori words like kaitiakitanga¹⁷ in its CSR reporting to portray itself as a protector of the environment (Schneider et al., 2012).

In New Zealand today there are many organisations collectively owned by Māori, which have arisen as a result of Treaty of Waitangi claims processes (McNeill, 2016). These organisations aim to deliver better social outcomes for their beneficiaries and are involved in both profit-making and non-profit making activities. There is often tension between beneficiaries' social and cultural needs, and the need to grow the tribe's wealth. McNeill (2016) argues that iwi can benefit from adopting CSR principles, so that they can effectively pursue spiritual, cultural, social, environmental and economic wellbeing.

3.13 New Zealand's nation brand

New Zealand companies can benefit from New Zealand's positive reputation, or nation brand. Nation branding scholar Anholt (2013), found that country of origin can have a positive impact on a corporate's reputation in the same way that country-of-origin labelling can influence the desirability of consumer

¹⁶ An iwi is a tribal group.

¹⁷ Kaitiakitanga means guardianship or stewardship.

goods. Anholt (2013) highlights the connection between nation branding and CSR: society expects corporates to be socially responsible, and countries are also now expected to live up to the image they convey through their nation branding, or risk being accused of a sort of greenwashing. Society's expectations of social responsibility weigh heavily on a country's reputation, just as they do on a company. According to Anholt's Hexagon Model (Anholt, 2003; Anholt & Hildreth, 2010), the elements that make up a nation brand are tourism; people; culture and heritage; export brands; foreign and domestic policy; investment and immigration. When ranked against other countries, New Zealand's nation brand consistently appears amongst the leaders worldwide (Brand Finance Directory, 2021; Ipsos, 2021; Smith, 2017). While a large part of this is based around marketing the landscape (Dooley & Bowie, 2005; Morgan et al., 2003), the indigenous culture is also key (Anholt & Hildreth, 2010; Morgan et al., 2003; Pomeroy, 2013).

Smaller Māori-owned businesses are aware of the positive impact of using Māori culture and values in their branding. A long-term government-funded study of seven Māori businesses (Harmsworth et al., 2009) sought to understand the role of traditional Māori values in the contemporary business environment and the value of Māori business branding. All seven businesses studied (Tohu Wines, Wakatū Incorporation, Biofarm Products, Ngāi Tahu Seafood, Shotover Jet, Team Logistics and Whale Watch Kaikōura) saw the benefits in using their marketing and branding to reflect their culture and connection to iwi (Harmsworth et al., 2009).

3.14 Conclusion

The motivations for CSR have been widely studied, as have the application of stakeholder, legitimacy and institutional theories in relation to CSR, and the overlaps between these theories (Akbar & Deegan, 2021; An et al., 2011; Deegan et al., 2002; Deegan et al., 2000; Fernando & Lawrence, 2014; Fernando et al., 2015; Gray et al., 1995; Guthrie et al., 2006).

There have been studies of how CSR varies from one country to another, particularly in Asia (Aguilera et al., 2007; Akbar & Deegan, 2021; Ali et al., 2017; Chapple & Moon, 2005; Gjølborg, 2009; Gond & Moon, 2011; Matten & Moon, 2008, 2020; Moon, 2011; Sison & Sarabia-Panol, 2019; Urip, 2010). However there have been relatively few studies of the use of Māori language or culture in relation to CSR in New Zealand (Ding et al., 2018; McNeill, 2016; Schneider et al., 2012). Some studies have looked at how Māori language is being normalised in New Zealand organisations, but these were not related to CSR theory (Haar et al., 2019; Lee-Morgan et al., 2019; Rigby et al., 2011).

This study addresses a gap in the research in this field, by looking at how Māori words are used by two New Zealand companies, and then analysing this in light of CSR theory.

The overarching research question for this study is:

How does the use of te reo Māori words by two New Zealand telecommunications companies relate to Corporate Social Responsibility?

The study looks at where Māori words are used and where they are not; how prominently they are used; how they are used in relation to the company's stakeholders, and how this relates to CSR theory, by way of a thematic analysis, rather than a linguistic analysis. Therefore the supplementary research questions are:

RQ1: How do the participating organisations use te reo Māori words in their websites and CSR reports?

RQ2: How does this relate to the participating organisations' stakeholders, and how can this be explained by CSR theory?

RQ3: How does CSR theory explain the participating organisations' use of te reo Māori words?

By answering these questions, the intention is to contribute to research on CSR in the New Zealand context, particularly in relation to the use of Māori words, which is an area that has not been widely researched to date.

4 Methodology

This chapter outlines the research design for this study, the aim of which was to obtain data that would answer the research questions that arose from the literature review. It begins by discussing the epistemology and overarching theory that underlines this research, and the decision to use a qualitative methodology comprising document analysis and semi-structured interviews. Finally, this chapter outlines how the data was thematically analysed.

Given that the study is New Zealand-focused, New Zealand-based research was used where possible.

Fernando and Lawrence, whose integrated framework for CSR (2014) is referred to throughout this thesis, were based at the University of Waikato in New Zealand. Braun and Clarke (2006), whose six steps for thematic analysis are used for this study, are also New Zealand-based. American scholar Archie B. Carroll's Pyramid of CSR (2016) is also referred to throughout this study, as one of the most well-known models of CSR.

Table 1: Summary of research design

Epistemology	Constructivism
Overarching theory	Organisational theory
Research methodology	Qualitative methodology
Data collection methods	Document analysis and semi-structured interviews
Data analysis	Thematic analysis (Braun & Clarke, 2006)
Model used in analysis	Mendelow's stakeholder matrix (1981)
Theory used in final analysis	Fernando and Lawrence's integrated framework of CSR (2014)

4.1 Epistemology

This study takes an inductive approach: the intention was to analyse the data to see what patterns or meanings could be found (Gray, 2018). The epistemological position guiding this research is constructivism, which proposes that meaning is constructed as a result of human practices, as opposed to a realist perspective where there is one truth to be discovered (Crotty, 1998; Gray, 2018; Yin, 2017). It was selected

because it accounts for meaning being constructed by the participants as well as the researcher, and that multiple contradictory yet valid views of the world can exist (Gray, 2018; Yin, 2017).

4.2 Overarching theory

The relevant overarching theory is organisational theory, which is concerned with the behaviour of the organisation and its sub-units, as opposed to organisational behaviour which focuses on the people and teams within an organisation (Robbins & Barnwell, 2006). A systems theory perspective gives an insight into the workings of an organisation as an open system – a complex web of relationships between people and processes (Brooks, 2018). Classic organisational theory suggested there were principles of management and organisation that could be applied to any organisation however, modern organisational theorists recognise the influence of context, such as the size of an organisation and its cultural environment (Brooks, 2009, 2018).

Fernando and Lawrence's integrated framework for CSR (2014) was selected for the final analysis, since the authors position themselves as organisational theorists interested in social and economic accounting practices. Of the three theories in their framework, stakeholder and institutional theories originate from organisational theory (Brooks, 2009; Salter & Hoque, 2018), while legitimacy theory is systems-based (Deegan, 2018). This study is interested in organisation-level behaviours in relation to CSR, hence the selection of a framework designed by organisational theorists. The participating companies are competitors in the same industry, which meant the data could be analysed in light of institutional theory, which contends that there are forces operating in society that cause organisations within the same industry to become more similar (Deegan, 2018).

4.3 Research methodology

Overall, this study took a qualitative approach, since the area of interest was the interpretation of meanings in relation to *how* Māori words are used, rather than focusing solely on the quantity of Māori words used in the data sources or relationships between variables that might answer *why* they were used (Silverman, 2017). Qualitative methods like semi-structured interviews give flexibility around topics discussed, and uncover meanings not found through more structured, quantitative methods such as surveys (Gray, 2018). In this study, some initial quantitative work was done to structure the data, in the data familiarisation phase.

The methodology for this study was refined after reviewing previous studies of Māori language use in organisations. One previous study employed surveys and semi-structured interviews to evaluate how Māori culture and language had been integrated into CSR strategies at Air New Zealand (Rigby et al., 2011). Semi-structured interviews were conducted with external stakeholders to evaluate the company's commitment to Māori values and practices; however, the paper doesn't say what the interviews revealed. Instead, it focuses on employees' survey responses, which were largely positive. Further research could explore how a wide range of company stakeholders perceive Air New Zealand's use of Māori culture and language, to evaluate the success of the programme.

Several studies of Māori language use in organisations have employed case study methodology (Haar et al., 2019; Lee-Morgan et al., 2019; Schneider et al., 2012). One of these used a combination of interviews, a national survey and a thematic analysis of the survey results (Haar et al., 2019). Case study methodology was considered for this research as it allows the investigation of complex real-world contexts and provides an insight into how something works (Yin, 2017). However, case study methodology was ultimately not selected for this study, as the duration, methods and number of participants meant it was not complex enough to warrant using the methodology.

4.3.1 Selection of companies

The study reviewed the websites of large New Zealand companies to select those that used Māori words. Eight companies were invited to take part: two declined, citing the COVID-19 pandemic as a reason why they were not available, and four did not respond.

Two companies in the telecommunications industry accepted: Vodafone New Zealand and Spark New Zealand. Both companies use Māori words in their communications and had been included in previous Māori Language Commission studies of workplace Māori language use (Haar et al., 2019; Lee-Morgan et al., 2019). A third telecommunications company, 2degrees, was then approached to participate. The telecommunications industry in New Zealand only has three major players; having all three would give the study more validity, particularly when discussing institutionalism. However, as 2degrees did not accept the invitation, it could not be included in the study.

An early review of the data sources showed that both Vodafone New Zealand and Spark New Zealand were using Māori words on their websites and in the reporting published on their websites, meaning there was suitable content available for document analysis. The organisations and interviewees were given the option to remain anonymous for this research, but confirmed they were happy to be named. Rather than attempting to include everything about each organisation, Yin (2017) argues it is important to set boundaries. Here, the focus was on each company's CSR, using the company website and CSR report as data sources, followed by semi-structured interviews to give additional context. Based on initial online research, profiles of the two organisations are given below.

Profile: Vodafone New Zealand

Vodafone New Zealand Ltd was approached to participate in this study because it used te reo Māori on its website (Vodafone New Zealand, n.d.-b); and had recently defended its use of Māori words in the media,

after a customer complaint (Sadler, 2020). According to its website it has a kapa haka¹⁸ group for employees, sponsors the Māori Language Awards; offers Māori language learning opportunities to its staff (Vodafone New Zealand, n.d.-b); and has a philanthropic foundation with a Māori name: Te Rourou¹⁹, Vodafone Aotearoa Foundation (Evans, 2021).

Vodafone New Zealand has 2.4 million customers (Vodafone New Zealand, n.d.-c) out of New Zealand's population of just over 5 million (Stats NZ, 2021a). It has both residential and business customers and provides mobile phone and internet services. It was formerly a subsidiary of the London-listed company Vodafone Group plc and was sold in 2019 (Pullar-Strecker, 2019) to a consortium comprising New Zealand-based Infratil and Canada-based Brookfield Asset Management, and has remained a partner market of Vodafone Group (Vodafone New Zealand, n.d.-a). Infratil is listed on the NZX and ASX and has major shares in a range of New Zealand companies (Anthony, 2020). Vodafone New Zealand has around 2000 staff (Keall, 2021; Vodafone New Zealand, n.d.-c) nationwide and its head office in Auckland. It is one of the largest companies in New Zealand's telecommunications industry (Datamine, n.d.) and has operated in New Zealand since 1998 (Vodafone New Zealand, n.d.-c).

Vodafone began in the consumer market with mobile phones, positioning itself as the alternative to Telecom (which later became Spark). It rose from a 14% market share to 60% in six years (Lowe Worldwide & Vodafone New Zealand, 2004). Current CEO Jason Paris joined Vodafone New Zealand in 2018, following a position at Vodafone Group in London (Paris, n.d.). He was previously CEO of Spark New Zealand's home, mobile and business division (Paris, n.d.).

¹⁸ Kapa haka is a Māori performing group.

¹⁹ Te Rourou means the basket. Rourou means a small plaited flax food basket.

Profile: Spark New Zealand

Spark New Zealand Ltd was approached to participate in this study because it used Māori words on its website; had a Māori Strategy (Spark New Zealand, n.d.-a); had translated its company name into Māori (Spark New Zealand, 2021) had created a Māori language app (Spark New Zealand, 2018; Spark New Zealand & Colenso BBDO, 2021); and offered Māori language learning opportunities to its staff (Spark New Zealand, n.d.-a). It has a philanthropic foundation, the Spark Foundation, focused on digital equity (Spark New Zealand, n.d.-c).

The company has around 5000 employees (Spark New Zealand, 2021) and is the largest telecommunications and digital company in New Zealand (Datamine, n.d.; Interest.co.nz, 2021). It is one of New Zealand's largest listed companies, ranked three out of 50 on the NZX50 (Interest.co.nz, 2021). It owns various subsidiaries and other brands including CCL, Qrious and Skinny (Reuters, 2021; Spark New Zealand, 2021). It has a long history, having evolved out of Telecom, which was a state-owned enterprise that replaced part of The New Zealand Post Office (Spark New Zealand, n.d.-e). Current CEO Jolie Hodson was appointed in July 2019, having previously worked in various roles at Spark including Customer Director, CFO and CEO Spark Digital (Spark New Zealand, n.d.-b).

4.4 Data collection methods

Data was collected by document analysis and semi-structured interviews. Document analysis of each company's website and CSR report was conducted first, to gain an overview of how Māori words were used. Semi-structured interviews followed, to clarify and expand on the data from the documents.

Selecting publicly available documents meant the study was able to continue regardless of the interviews.

This became important as the study progressed: COVID-19 restrictions meant interviews had to be

conducted remotely and there was a risk that participants might withdraw if the pandemic impacted their availability. In that case, the study would have continued without the interviews, and focused solely on analysing the websites and reports.

Document analysis was selected for this study because there have been several relevant studies of CSR that have used company websites (Chapple & Moon, 2005), annual reports or sustainability reports as a data source (Akbar & Deegan, 2021; Deegan & Rankin, 1996; Deegan et al., 2000; Gray et al., 1995; Guthrie et al., 2006; Patten, 1992; Schneider et al., 2012). Additionally, documents are stable, can be referred to time and again and give specific information (Yin, 2017). However they may reflect the reporting bias of an the author and should not be treated as presenting the absolute truth (Yin, 2017).

For Vodafone New Zealand, the documents analysed were the *Why Vodafone* section of the company website and the company's Sustainable Business Report 2020. For Spark New Zealand, the documents analysed were the company's corporate website and Annual Report 2021. These were the most recent documents at the time the analysis was conducted, and were identified as the main publicly available reports in which the companies describe their CSR activities.

Semi-structured interviews are useful when researching multiple organisations, as they ensure that the same questions and topics are covered with each (Gray, 2018), so that they can be compared. However there is also freedom to pursue additional topics of interest that may answer the research questions (Gray, 2018). Semi-structured interviews allow for the respondents' and the researcher's points of view, while also allowing the researcher to explore themes or patterns (Weerakkody, 2015). Several previous studies of CSR were identified that had used this method (Amran & Siti-Nabiha, 2009; Haar et al., 2019; Lee-Morgan et al., 2019; Sison & Sarabia-Panol, 2019). The weaknesses of interviewing are possible bias in poorly articulated

interview questions, response bias, inaccuracies in recalling information, and the risk that interviewees will say what they think the interviewer wants to hear (Yin, 2017).

Silverman (2017) observes that it is important for the researcher to decide whether interview responses give access to participants' experiences, or whether they are constructed narratives. In this study, the participants were consciously speaking on behalf of their organisation and their responses were treated as such.

The participating companies' communications departments were approached with an invitation to participate in an interview and asked to select an interviewee who could speak on the company's behalf. An interview guide consisting of open-ended questions was prepared at the ethics approval stage, and refined after the initial review of the companies' websites and CSR reports. The questions were not given to interviewees in advance, however they were informed that the focus would be on their company's use of Māori words as part of its CSR, and that the researcher had already reviewed their company's website and annual or sustainability report.

The interview questions (Appendix B) were written with Fernando and Lawrence's integrated theory of CSR in mind (2014). Interview participants were asked when they began using te reo Māori words in their communications, and what factors led to that decision, to establish the context and whether legitimisation tactics were at play. They were also asked about their competitors' CSR activities, to gauge whether this influenced their thinking, since institutional theory proposes that there are certain expectations of organisations in the same industry, and that organisations in the same industry also become more similar to each other over time (Deegan, 2002).

The interviewees were a Senior Communications Lead from Vodafone New Zealand; and the Corporate Relations and Sustainability Director from Spark New Zealand, who also invited a Corporate Relations Partner from Spark New Zealand to participate in the interview. All three interviewees gave permission for their interviews to be recorded and then transcribed using an online transcription service. Participants agreed to this on the basis that once the transcription was complete, the data would be deleted from the online transcription service, to preserve confidentiality. The initial transcripts were checked against the audio and edited for accuracy. Transcripts were sent to the interviewees, along with follow-up questions to check names of people and groups that had been mentioned.

4.5 Data analysis

Qualitative data analysis is a rigorous process through which data is given meaning (Gray, 2018). Content analysis gives a direct representation of participants' responses, whereas thematic analysis provides an interpretation of meaning (Gray, 2018). Another approach is a grounded theory analysis, where theory is discovered through systematic data collection and analysis of a phenomenon. It begins without research questions and minimal assumptions about what literature should underpin the study. By coding openly; coding for relationships; and by integrating coding categories; grounded theorists can produce unexpected results (Strauss & Corbin, 1998, as cited in Gray, 2018).

For this study, a thematic analysis was selected as the most suitable way of deriving meaning from the data, since the literature review had highlighted previous studies of Māori language use in CSR that had used thematic analysis (Haar et al., 2019; Lee-Morgan et al., 2019). Thematic analysis can be done inductively or deductively, or can move from one approach to the other, by both creating data-driven codes and by using a theory-driven coding template (Fereday & Muir-Cochrane, 2006). In this study, the research took a bottom-up, inductive approach using open coding: the codes used did not necessarily reflect the interview

questions nor the research questions, but were driven by what was found in the data (Braun & Clarke, 2006; Weerakkody, 2015).

This study employed Braun and Clarke's six phases of thematic analysis (Braun & Clarke, 2006). It is recommended as one of the foundational qualitative research methods that researchers should learn as it provides skills that are useful in other qualitative methods (Braun & Clarke, 2006). The six phases were created to help students understand the practicalities of doing thematic analysis; give more rigor to the process; and to make the process explicit and replicable for future researchers while keeping its inherent flexibility (Braun & Clarke, 2006).

4.6 Braun and Clarke's six phases of thematic analysis

A thematic analysis can give a rich description of an entire data set or a detailed account of a particular aspect (Braun & Clarke, 2006). A rich description is useful if the area is under-researched, whereas a more detailed account may be appropriate if the research is focused on a particular area (Braun & Clarke, 2006). This study takes the former approach since the area has not been well-researched and the intention was to give a broad view of how Māori words are used by the two participating companies and how this relates to CSR theory.

4.6.1 Phase 1: Data familiarisation

Writing should be part of the analytic process, and should begin in phase one by jotting down initial ideas of possible codes while reading and auditing transcripts of the data (Braun & Clarke, 2006). Braun and Clarke's view is that an inductive study can benefit from the researcher not engaging with the literature early on, so as not to narrow their thinking. This was not the approach taken in this study. Several drafts of the Literature Review were completed before engaging with the data, and the chapter was refined as the

study progressed. Since the researcher was new to the process, it was necessary to review literature on research methodologies before beginning the project. Background reading about culture, language and New Zealand history was needed for context and understanding. It was also necessary to read relevant studies and consider possible research methods before refining the methodology.

In this study, there were three data sources (the websites, reports, and interview transcripts). The data familiarisation phase began with a review of the structure of the websites and CSR reports, to see where Māori words were used and where they were not. The intention of this initial review was to determine the physical structure of each website and report, to see if these should be analysed in their entirety, or whether some sections were not relevant to the study and should be excluded. The interview transcripts were not included in this initial review of structure, as it was focused on the layout of website sections and report chapters.

4.6.1.1 *The structure of the websites*

Structure of Vodafone New Zealand website

Vodafone New Zealand's website (<https://www.vodafone.co.nz/>) had a main menu at the top of the page and a footer menu at the bottom. The main menu had three sections:

1. The *Personal* section comprised information about residential products and was divided into subsections labelled *Mobile; Broadband; TV; 5G; Vodafone* and *Help*.
2. The *Business* section comprised information about business products and was divided into subsections labelled *Products & Solutions; Customer stories & insights; and Help*.
3. The *Why Vodafone* section comprised corporate information and was divided into subsections labelled *Our network; Our commitment* and *For families*.

There were three sections in the footer menu at the bottom of the page:

1. The *Our company* section was linked to *Why Vodafone* as a subsection. The *Our company* section had eight further subsections: *About us; Corporate responsibility; Careers; Vodafone media centre; Our suppliers; Our executive team; Our diversity* and *Legal*.
2. The *Our network* section in the footer menu linked to the the same *Our network* pages under *Why Vodafone* in the main menu.
3. The *Popular now* section linked to content in the *Personal* section; highlighting the company's most popular mobile phones.

The 74 webpages of the *Why Vodafone* section (which includes the *Our company* section) were selected for further review as this was where all of the company's corporate information including its CSR information was published. The *Personal* and *Business* sections were focused on product information such as mobile phone pricing and plans, and were not directly related to CSR in the context of this study. The 74 webpages reviewed contained approximately 24,500 words in total. This estimate is based on five sample webpages from the *Why Vodafone* section. The average word count of these webpages was 330 words.

Structure of Spark New Zealand website

Spark New Zealand had two websites: a product-focused website (<https://www.spark.co.nz/>) which contained information about products and pricing such as mobile phone plans, and a corporate website which contained information about the company (<https://www.sparknz.co.nz/>). For this study, the 25 webpages of the corporate website were selected for further review, as this was where information about the company's approach to CSR were located, whereas the product-focused website was excluded since it was not directly related to CSR in the context of this research.

Spark New Zealand's corporate website had a main menu at the top of the page, divided into six sections:

1. The *About* section comprised the company's purpose, values and history; its leadership team and Board of Directors.
2. The *News* section comprised recent Spark news stories.
3. The *Careers* section described employee benefits and listed current vacancies.
4. The *Investors* section linked to a separate Investor Centre website comprising financial information including Annual Reports.
5. The *Sustainability* section comprised the company's environmental efforts; diversity and inclusion initiatives and its Foundation.
6. The *Suppliers* section comprised policies and processes for company suppliers.

The website had a footer menu at the bottom of the page, which was a duplicate of the main menu.

4.6.1.2 *The structure of the reports*

Structure of Vodafone Sustainable Business Report 2020

Vodafone's 15-page Sustainable Business Report 2020 was published on its website under Corporate Responsibility. In order to assess the readability of the report, an online testing tool was used to assess sentence length, grammar and use of complex words and generate a Flesch Kincaid Reading Ease score. Flesch was interested in reading comprehension and advocated a simple and direct style with short paragraphs and short sentences (Garner, 2019). Higher scores indicate material that is easier to read and lower numbers indicate more difficult material. Flesch's work was later combined with Kincaid's work, which calculates the necessary grade level (in US schooling) that the text requires of the reader (Smeuninx et al., 2020). Flesch and Kincaid's methods are some of the better known and most widely used for calculating readability (Smeuninx et al., 2020).

The intention in measuring reading ease was to assess whether the reports were likely targeted at a selected, highly educated audience such as shareholders or Government, or at a much broader audience.

The Vodafone Sustainable Business Report 2020 had a reading age of eight to nine years (WebFX, 2021b), which was lower than the recommended age of 12 suggested as a suitable level to aim for by the New Zealand Government (Digital.govt.nz, 2020). Table 2 summarises the report’s structure.

Table 2: Summary of structure of Vodafone Sustainable Business Report 2020

Pages and word count	15 pages. Total word count 3,110.
Location on website	Published in <i>Our Company</i> section, under <i>Corporate Responsibility</i> : https://www.vodafone.co.nz/our-company/corporate-responsibility/
Front cover	Headline: <i>Keeping New Zealand connected</i> . Below this in smaller font is a Māori translation: <i>Kia whai hononga tonu a Aotearoa</i> . Below this in smaller font is the subheading: <i>Sustainable Business Report 2020</i> .
Back cover	Same text as cover, with Māori heading in largest font and English in smaller font.
Sections	Divided into 12 sections: 1. <i>Introduction</i> ; 2. <i>Sustainability at Vodafone</i> ; 3. <i>Our Sustainability Goals</i> ; 4. <i>Value Creation Model</i> ; 5. <i>Connecting our customers</i> ; 6. <i>Connecting our people</i> ; 7. <i>Connecting our networks</i> ; 8. <i>Connecting our communities</i> ; 9. <i>Connecting with our environment</i> ; 10. <i>Connecting our futures</i> ; 11. <i>Keeping New Zealand connected</i> ; 12. <i>The focus for the future</i> .
Readability	Flesch Kincaid Reading Ease score of 91.7 out of 100. It should be easily understood by 8 to 9 year-olds, based on $206.835 - 1.015 \times (\text{words/sentences}) - 84.6 \times (\text{syllables/words})$. (WebFX, 2021b).

Structure of Spark Annual Report 2021

Spark New Zealand’s 128-page report integrated CSR information with annual reporting, and was published in the Investors section of its corporate website. The 58-page *Financial statements* section had tables of financial information with little additional text. This section did not contain information directly related to CSR and was therefore excluded from this study.

The report had a reading age of 10 to 11 years (WebFX, 2021a), which was lower than the recommended age of 12 suggested by the New Zealand Government (Digital.govt.nz, 2020). A logo with a Māori design was used to highlight where content related to the company’s Māori strategy appeared; this logo appeared eight times, including on the front and back covers. Table 3 summarises the report’s structure.

Table 3: Summary of structure of Spark Annual Report 2021

Pages and word count	128 pages in total, including 58 pages of financial information which were excluded. Word count of the 70 pages analysed: 28,389 words.
Location on website	Published on Spark corporate website under <i>Investors</i> section. https://investors.sparknz.co.nz/Investor-Centre/
Front cover	Cover includes the Spark logo at the top right corner of the page and the Māori version of the Spark company name and logo, Kora Aotearoa ²⁰ , at top left corner. Headline is in Māori, in capital letters: <i>WHAKAAHU WHAKAMUA</i> . English translation is in a smaller font underneath: <i>Moving foward</i> . Subhead: <i>Spark Annual Report 2021</i> .
Back cover	Mostly blank except for Kora Aotearoa logo at top left and four paragraphs in small font explaining Kora Aotearoa and the design of the logo.
Sections	Divided into three sections: 1. <i>Whakaahu whakamua</i> , 2. <i>Financial statements</i> , 3. <i>Other information</i> .
Readability	Flesch Kincaid Reading Ease score of 85.8 out of 100. It should be easily understood by 10 to 11 year-olds, based on $206.835 - 1.015 \times (\text{words/sentences}) - 84.6 \times (\text{syllables/words})$ (WebFX, 2021a).

²⁰ The company uses the word kora (meaning speck, spark, dot or fire) and follows this with Aotearoa, the Māori word commonly used for New Zealand, to create a Māori version of its company name.

4.6.1.3 *The topics covered and use of Māori words in the three data sources*

After reviewing the structure of the websites and reports, the topics covered in all three data sources (the websites, reports and interview transcripts) was reviewed, since the first phase involves reading and re-reading the data sources, and making notes to go back to in subsequent phases (Braun & Clarke, 2006).

After reviewing the topics, each data source was reviewed again to establish how Māori words were used. The Findings chapter presents the topics found and how Māori words were used.

Websites

A review of the websites showed that each webpage had a one-sentence subheading which summarised the content that followed. These subheadings were recorded and the essence of each one was summarised, to create a list of the topics covered. It is important to allow for as many potential themes or patterns as possible (Braun & Clarke, 2006), therefore some webpages had more than one topic.

The websites were reviewed again to identify how Māori words were used. A sample of five webpages was taken to show how many Māori words were used out of the total words used on each page. The frequency of Māori words, their translation into English and inaccuracies in their use²¹ were also noted. According to Black (2013), correct use of macrons and correct spelling help facilitate correct pronunciation and this is a sign of respect for the Māori language. The way Māori words were positioned was also noted – whether they were used in particular sections or made to stand out in some way. The use of Māori place names instead of English place names was also recorded.

Reports

The two companies' CSR reports (the Vodafone Sustainable Business Report 2020 and the Spark Annual Report 2021) were reviewed to establish the topics covered and how Māori words were used, in the same way as the websites. The text from the reports was separated into paragraphs, and the subject matter of

²¹ Māoridictionary.co.nz was used to check whether spellings and macrons were correct.

each paragraph was condensed into a few words, to create a list of topics. Layout was also noted: whether Māori words were used in particular sections or made to stand out in some way.

Interview transcripts

After reviewing the interview transcripts, a summary of the subjects that were discussed was created. Each response to an interview question was treated as one data extract. The subject matter of each extract was then summarised to a few words, and this was added to the list of topics covered. The interview transcripts were then reviewed again to identify the Māori words used by the interviewees and their frequency, in the same way as for the other data sources.

4.6.2 Phase 2: Code generation

The second phase begins once the researcher has read and familiarised themselves with the data, and has generated an initial list of ideas about what it contains (Braun & Clarke, 2006). The second phase then involves the production of initial codes which identify a feature of the data that appears interesting to the analyst; these can be data-driven or theory-driven (Braun & Clarke, 2006). In this study, the topics that had been identified in the three data sources (the websites, reports and interview transcripts) were adopted as the initial codes, since Braun and Clarke's recommendation of working systematically through all of the data had been followed, and the aspects that might form repeated patterns (the topics) had been identified. An example of this coding is shown in Appendix C.

Coding involves organising data into meaningful groups; it is also important to code for as many potential patterns as possible (Braun & Clarke, 2006). This can be done manually, although some scholars note the benefits of using a software programme to speed up the process (Attride-Stirling, 2001; Coffey et al., 1996). In this study, manual coding was used since this was the researcher's first study: it allowed the researcher to stay connected to the data and gain a thorough understanding of the coding process.

Models used in the analysis

Carroll's Pyramid of CSR (1991) was initially selected as a filter for the topics that occurred in the data sets. They were grouped by Carroll's economic, legal, ethical and philanthropic responsibilities, as a way of looking for patterns in the data while remaining focused on CSR and the research questions. However this coding produced quantitative data which was not used in the final analysis and is therefore presented in Appendix C.

The three data sources were then reviewed in relation to company stakeholders. Mendelow's categories were used as a reference for likely stakeholders such as shareholders, Government, customers, suppliers,

employees, and competitors (Gregory, 2015; Mendelow, 1981). However the list of stakeholders was data-driven: rather than writing a list of possible company stakeholders and then coding for these, stakeholders were noted as they were identified in the data. An example of this coding is shown in Appendix C.

The three data sources were then reviewed to see whether Māori words were used in relation to some stakeholders and not others. A stakeholder was deemed to be targeted if they were specifically mentioned, or if they were assumed to be a target audience for each data extract. This was correlated with whether any Māori words were used in the data extract.

In addition, interview participants were asked to discuss their key stakeholders, to see if any stakeholders were identified as more important or more powerful than others. Each company's stakeholders were categorised according to their power and their interest in the organisation, using Mendelow's stakeholder matrix (1981).

4.6.3 Phase 3: Candidate themes

The third phase of thematic analysis focuses on the broader level of themes: it involves sorting the codes into candidate themes, and then combining these into overarching themes (Braun & Clarke, 2006). At this point, the codes from the three data sources (the websites, reports and interview transcripts) were combined into one list, in order to identify candidate themes (Braun & Clarke, 2006) that would reflect each company's data corpus as a whole. A list of candidate themes was created by searching for commonalities between codes and grouping them together.

As Braun and Clarke define it, a theme captures something in the data that is important in relation to the research question (Braun & Clarke, 2006). Themes are actively defined by the researcher who decides what counts as a theme, and what size a theme will be (Braun & Clarke, 2006).

4.6.4 Phase 4: Theme review

The fourth phase of Braun and Clarke's thematic analysis (2006) begins with a set of candidate themes which are then refined. Some candidate themes may be abandoned if there is not enough data to support them, and some may be collapsed into each other. There are two levels within this phase (Braun & Clarke, 2006). First, all of the coded extracts were reviewed to check that they fitted within their candidate theme and formed a consistent pattern. Some extracts were recoded at this point, and some codes were sorted into a different candidate theme. Braun and Clarke (2006) state this is to be expected, as coding is an ongoing, organic process. Secondly, the themes were evaluated in relation to the entire data corpus.

Following Braun and Clarke's suggestion (2006), the candidate themes that had been identified were drawn as a thematic map for each company. This proved a useful way of checking the coding and candidate themes, and resulted in further refinements.

4.6.5 Phase 5: Defining and naming themes

At this stage, there should be a fairly clear picture of the themes in the data and the story it is telling (Braun & Clarke, 2006). The next step is to refine and define the themes so they capture the essence of what each one is about. It is important to create an analysis where each theme and sub-theme is summarised without detailing all of the data extracts. The final themes should have a short name and be describable in a couple of sentences (Braun & Clarke, 2006). At this point, the thematic maps were redrawn to show the final themes; the codes under each theme were reviewed and sub-themes refined.

4.6.6 Phase 6: Producing the report

Finally, a report is created that tells the story of the data and shows the merit of the analysis: it should make an argument rather than just describe the data (Braun & Clarke, 2006). In this study, a summary of

the key findings is given in the Findings chapter and a detailed analysis of the overarching final themes is presented in the Discussion chapter, where the findings are also discussed in relation to CSR theory. The findings are discussed in light of Carroll's Pyramid of CSR (1991), since it is one of the most well-known models of CSR and is useful at a practical level for analysing how a company's activities form part of its CSR. At a broader theoretical level, the Discussion chapter focuses on how the study's findings build on Fernando and Lawrence's integrated framework for CSR (2014).

5 Findings

This study sought to understand how Māori words were used by two New Zealand telecommunications companies (Vodafone New Zealand and Spark New Zealand) and how this relates to Corporate Social Responsibility. The data sources were a section of each company's website, its CSR report and the transcript of a semi-structured interview.

The overarching research question for this study was: *How does the use of te reo Māori words by two New Zealand telecommunications companies relate to Corporate Social Responsibility?*

The supplementary research questions were:

RQ1: How do the participating organisations use te reo Māori words in their websites and CSR reports?

This question refers to whether Māori words appeared in particular sections or pages; whether they were made to stand out in some way; their frequency; whether they were used accurately and whether they were translated into English.

RQ2: How does this relate to the participating organisations' stakeholders, and how can this be explained by CSR theory?

This question refers to whether Māori words were used in relation to all company stakeholders, or more frequently in relation to some company stakeholders than others. It also refers to whether this correlates to some stakeholders having more power and interest than others, and whether this relates to theories of CSR.

RQ3: How does CSR theory explain the participating organisations' use of te reo Māori words?

This question refers to the CSR theories examined in the Literature Review chapter, and whether these can explain how Māori words were used by the two companies in the data sources analysed in this study, as part of their CSR.

This chapter presents the findings from a thematic analysis of three data sources from two companies: Vodafone New Zealand and Spark New Zealand.

The thematic analysis followed Braun and Clarke's six phases (Braun & Clarke, 2006), which are outlined in the Methodology chapter. While this study was largely qualitative, some quantitative work was also used to structure the data as part of the first phase of thematic analysis. This chapter presents the findings in the order of Braun and Clarke's phases, that is: Data familiarisation; Code generation; Candidate themes; Theme review and Defining and naming themes. At each step, the results for Vodafone New Zealand are presented, followed by the results for Spark New Zealand.

5.1 Data familiarisation

First, the structure of the websites and reports were reviewed, as described in the Methodology chapter, to ascertain whether there were any sections of the websites and reports that were not relevant to the study. The review identified the following as suitable for further analysis, as this was where information relating to each company's CSR was located:

1. The *Why Vodafone* section of the Vodafone New Zealand website (the *Personal* and *Business* sections were excluded);
2. All 15 pages of the Vodafone Sustainable Business Report 2020;
3. The Spark New Zealand corporate website (the Spark New Zealand consumer website was excluded);
4. Seventy pages of the 128-page Spark Annual Report 2021 (the 58-page Financial Statements section was excluded).

All three data sources were then reviewed to establish the topics covered. An example of this is shown in Appendix C. This was followed by a review of how Māori words were used in each data source.

5.1.1 Websites: Topics covered and use of Māori words

Topics covered in the *Why Vodafone* section of the Vodafone New Zealand website

The most frequent topic in the *Why Vodafone* section was that the company has its own Foundation focused on youth (20 times) and the second most frequent topic was that the company offers good customer service (15 times). Other topics were mentioned less frequently (between one and nine times), see Table 4.

Table 4: Topics in Vodafone New Zealand website – Why Vodafone section

Topics in Vodafone New Zealand website – <i>Why Vodafone</i> section	Frequency
Company has its own Foundation, focused on youth	20
Company offers good customer service	15
Company is focused on te ao Māori ²²	9
Company has a fast, reliable network	6
Company invests in network infrastructure	5
Company is an industry leader	5
Company recognises the impact of COVID-19	5
Company wants a better future for New Zealand	4
Company is working on digital inclusion	3
Company invests in communities and environment	3
Company invests in innovative ways of using technology	3
Company is focused on diversity and inclusion	3
Company is using technology to enable safer communities	2
Company creates opportunities for employee giving	2
Company aims to be a good place to work	1
Company wants to partner with Māori businesses and iwi	1
Company follows proper governance procedures	1
Company is focused on CSR	1
Company is focused on sustainability	1

²² Te ao Māori means the Māori world, and is being used here to encompass the company's interest in all things Māori, including the language and culture.

Use of Māori words in the *Why Vodafone* section of the Vodafone New Zealand website

There was inconsistency in the use of Māori words: they were sprinkled through the text on some webpages and not used at all on others. For example, the *Community* page, under the *Our commitment* subsection of the *Why Vodafone* section, contained 25 Māori words or phrases out of 466 words in total. The *Recycling electronics* page, under the *Our commitment* subsection of the *Why Vodafone* section, contained 378 words, none of which were Māori. Table 5 gives a sample of five webpages from the *Why Vodafone* section and how many Māori words were used on each, out of the total words used.

Table 5: Use of Māori words and phrases on sample of five webpages from *Why Vodafone* section

Webpage	Total words	Māori words/phrases
Community https://www.vodafone.co.nz/community/	466	25
Diversity https://www.vodafone.co.nz/careers/culture-values/diversity/	276	7
Why Vodafone https://www.vodafone.co.nz/why-vodafone/	399	3
Corporate responsibility https://www.vodafone.co.nz/our-company/corporate-responsibility/	139	1
Recycling electronics https://www.vodafone.co.nz/environment/mobile-recycling/	378	0

Māori words used in these five webpages were scattered through the body of the text and used in subheadings. They were not used in the main headlines or menu. An example is shown in Figure 1, where one Māori word (Aotearoa²³) appears at the top of the *Why Vodafone* page (Vodafone New Zealand, n.d.-d). The exception was the section of the website about the company's Foundation, where Māori words (e.g.

²³ Aotearoa is the Māori word commonly used for New Zealand.

Aotearoa, rangatahi²⁴, mahi²⁵ and Te Rourou²⁶) appear prominently at the top of the page, in the menu, headline and in body of the text (Vodafone Aotearoa Foundation, n.d.-a). See Figure 2.

Figure 1: Screenshot showing top section of the Why Vodafone page, in Why Vodafone section.

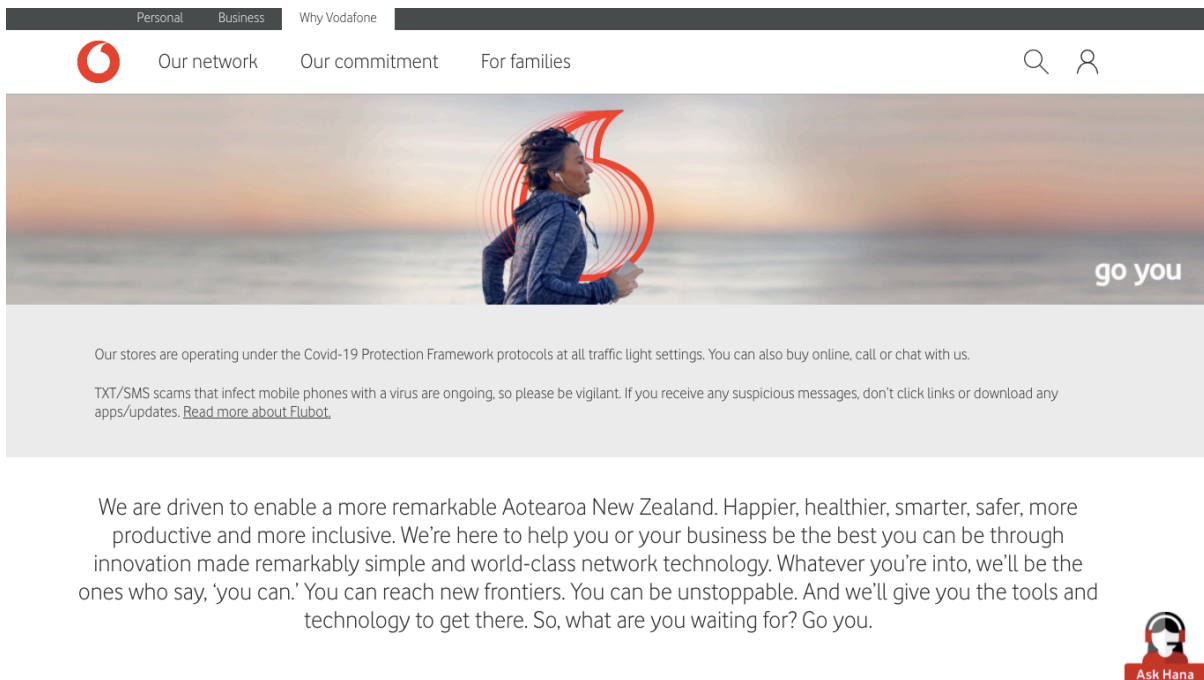
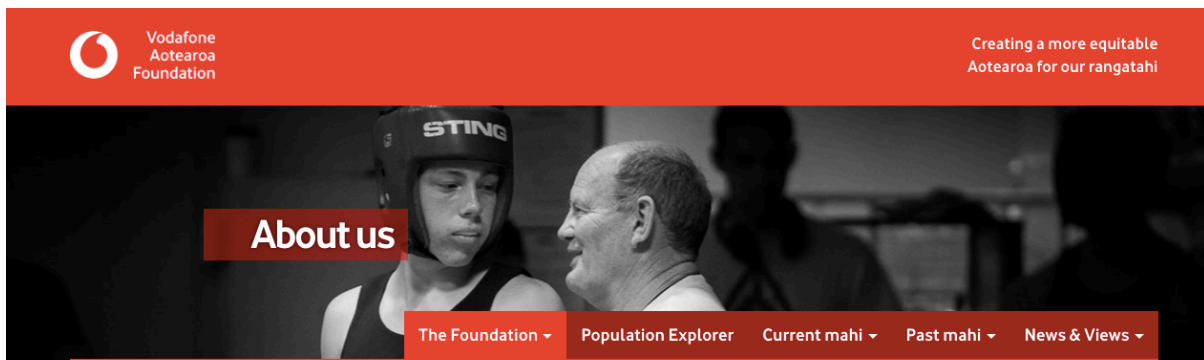


Figure 2: Screenshot showing top section of the Vodafone Aotearoa Foundation page, in Why Vodafone section.



Te Rourou, Vodafone Aotearoa Foundation is committed to creating an equitable Aotearoa for our rangatahi.

At the Vodafone Foundation, we have a vision of an Aotearoa New Zealand where all young people have access to the resources and opportunities they need to thrive. We want all rangatahi to have a sense of agency. We want to see each and every young person living a life they value – with a bright future ahead.

LATEST NEWS & VIEWS

Te Rourou, Vodafone Aotearoa Foundation, supports tsunami recovery in Tonga via emergency grant of \$15,000 to New Zealand Red Cross and matching donations alongside Vodafone

Following the announcement that

²⁴ Rangatahi means youth.

²⁵ Mahi means work.

²⁶ Te Rourou is the Māori name for Vodafone’s Foundation. Rourou means small flax plaited food basket.

The 74 webpages reviewed in the *Why Vodafone* section contained an estimated 24,500 words in total.

This estimate is given as context for the number of Māori words used, as outlined below.

Māori words and phrases were used 490 times in the *Why Vodafone* section. While Māori words appeared on 75% of the webpages in the *Why Vodafone* section (56 pages had at least one Māori word while 18 pages had no Māori words), only 2% of the total words used in the *Why Vodafone* section were Māori, and the rest were English. When Māori words appeared, they were used without translation 86% of the time (Māori words appeared 490 times, and appeared 422 times without translation). On the whole, Māori words were used correctly, with errors in Māori words occurring six times and incorrect capitalisation occurring 12 times.

There were 80 different Māori words or phrases used in the *Why Vodafone* section, some of which appeared multiple times. The most frequently used Māori word was Aotearoa²⁷ (140 times). The second most frequently used Māori word was rangatahi²⁸ (94 times). Others were used less frequently (between one and 32 times). The company chose to use Māori place names 155 times, for locations that are officially known²⁹ by an English name. For example, the Māori place name Ōtepoti was used for the city of Dunedin (Land Information New Zealand, n.d.-a), with the English name given in brackets. Tables 6 and 7 summarise the use of Māori words and phrases in the *Why Vodafone* section of the Vodafone New Zealand website.

²⁷ Aotearoa is the Māori word commonly used for New Zealand.

²⁸ Rangatahi means youth.

²⁹ Land Information New Zealand holds all official names for geographic places in the New Zealand Gazetteer. This was the reference used to check whether the English or Māori name was the official name of a place.

Table 6: Use of Māori words in Why Vodafone section of Vodafone New Zealand website

Total webpages reviewed (<i>Why Vodafone</i> section)	74
Estimated total word count of <i>Why Vodafone</i> section (based on sample of five webpages, with average of 330 words per webpage)	24,500
Number of times a Māori word or phrase was used	490
Webpages with no Māori words or phrases	18
Webpages with at least one Māori word or phrase	56
Number of different Māori words or phrases used	80
Number of times a Māori word or phrase was used without translation	422
Number of times Māori words were spelled incorrectly or without macrons	6
Number of times Māori words were capitalised incorrectly	12
Number of times a Māori place name was used instead of an official English place name eg Ōtepoti (Dunedin)	155

Table 7: The five most frequently used Māori words/phrases in Why Vodafone section of Vodafone New Zealand website

Most frequently used Māori words/phrases	Number of times used on 74 webpages reviewed
1. Aotearoa ³⁰	140
2. rangatahi ³¹	94
3. Māori	32
4. Te Rourou ³² / rourou	32
5. whānau ³³	24

³⁰ Aotearoa is the Māori word commonly used for New Zealand.

³¹ Rangatahi means youth.

³² Te Rourou is the Māori name for Vodafone's Foundation. Rourou means a small woven food basket.

³³ Whānau means family.

Topics covered in the Spark New Zealand corporate website

The most frequent topic found in the Spark New Zealand corporate website was the company's focus on a better future for New Zealand (six times). Other topics were mentioned less frequently (between one and five times), see Table 8.

Table 8: Topics in Spark New Zealand corporate website

Topics in Spark New Zealand corporate website	Number of times topic mentioned
Company wants a better future for New Zealand	6
Company offers good customer service	5
Company is focused on digital equity	5
Company is an industry leader	4
Company follows proper governance procedures	4
Company is focused on sustainability	3
Company is financially prudent	3
Company aims to be a good place to work	2
Company is focused on diversity and inclusion	1
Company has skilled leadership	1
Company is focused on te ao Māori ³⁴	1

Use of Māori words in the Spark New Zealand corporate website

As in the Vodafone website, Māori words were used inconsistently. They were sprinkled through the text on some webpages, and not used at all on others. For example, the *Diversity and inclusion* page under the *Sustainability* section contained 22 Māori words or phrases out of 982 words. Whereas the *Governance* page contained 120 words, none of which were Māori. Table 9 gives a sample of five webpages from the Spark New Zealand corporate website and the number of Māori words used on each, out of the total words used.

³⁴ Te ao Māori means the Māori world, and is being used here to encompass the company's interest in all things Māori, including the language and culture.

Table 9: Use of Māori words and phrases on sample of five webpages from Spark New Zealand corporate website

Webpage	Total words	Māori words/phrases
Diversity and inclusion https://www.sparknz.co.nz/sustainability/diversity-and-inclusion/	982	22
Who we are https://www.sparknz.co.nz/about/about-spark/	722	5
Sustainability https://www.sparknz.co.nz/sustainability/	390	4
Environment https://www.sparknz.co.nz/sustainability/environment/	635	0
Governance https://www.sparknz.co.nz/about/governance/	120	0

Māori words were scattered through the body of the text of these five webpages. They were not used in the main headlines or menu. An example is shown in Figure 3, where Māori words do not appear in the top section of the *Sustainability* page; if users scroll down, there are four Māori words sprinkled through the text further down the page (Spark New Zealand, n.d.-d). Of the five sample pages, Māori words were used most prominently on the *Who we are* page, where they appeared in coloured font, as part of the company’s purpose and values, as shown in Figure 4 (Spark New Zealand, n.d.-e). These were not located at the top of the page; users had to scroll down to see them.

Figure 3: Screenshot showing top section of Sustainability page, on the Spark corporate website.

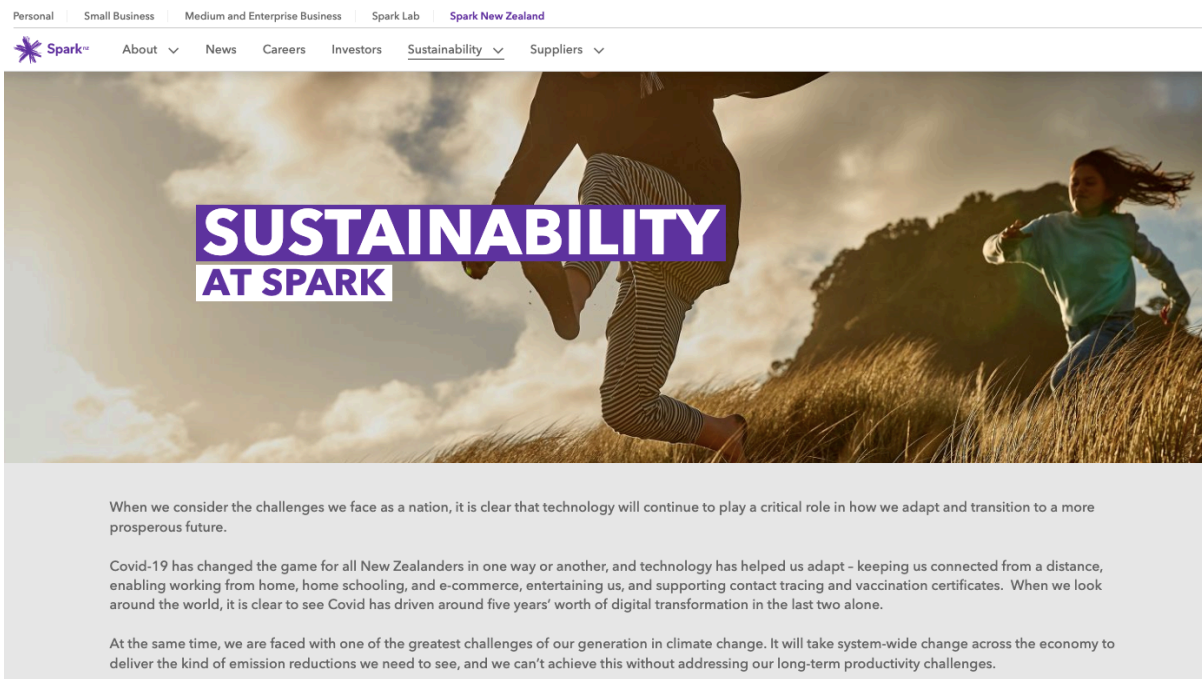
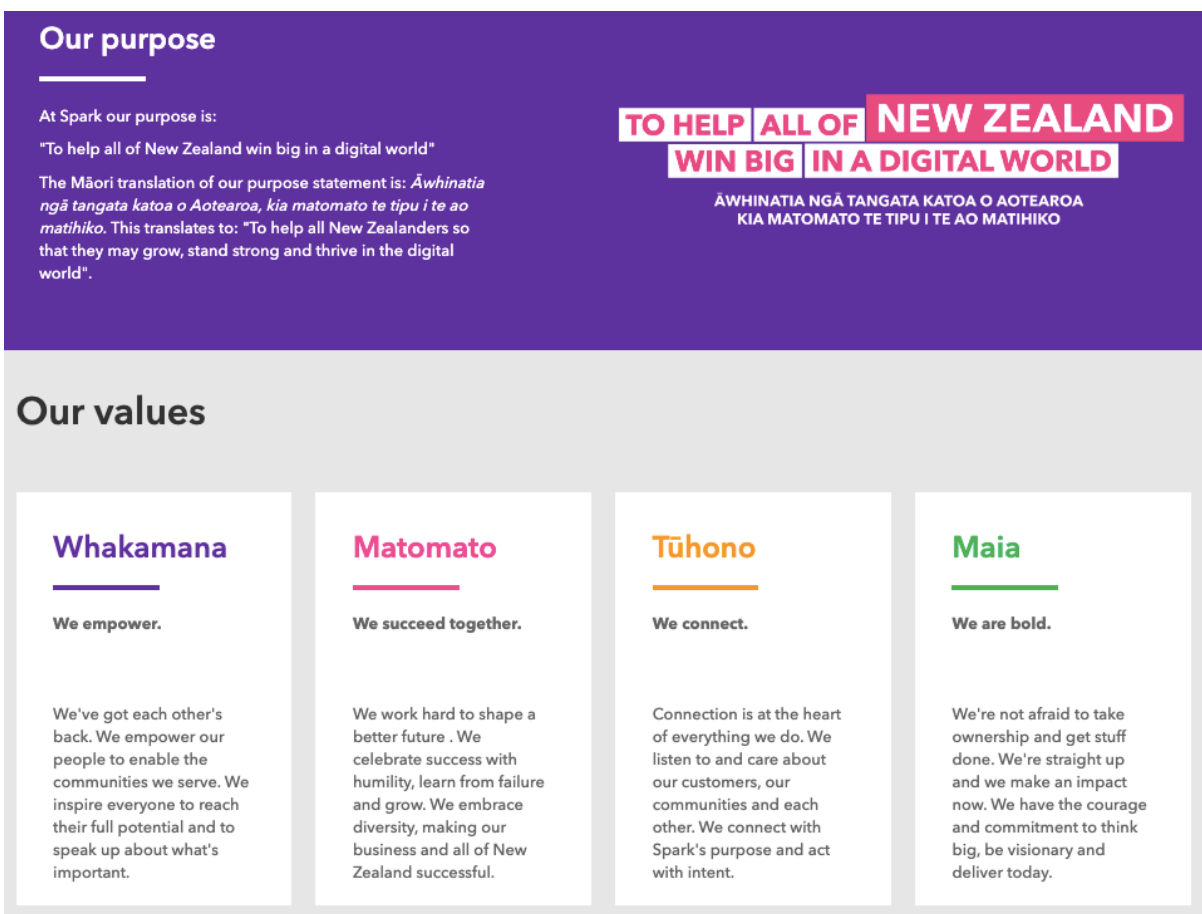


Figure 4: Screenshot showing lower section of Who we are page, on Spark corporate website.



The 25 webpages reviewed contained an estimated 14,300 words in total. This estimate is based on a sample of five webpages (the same five as referenced in Table 9) from the Spark New Zealand corporate website. The average word count of these webpages was 570 words. This estimate is given as context for the number of Māori words used, as outlined below.

Māori words were used 95 times in the Spark New Zealand corporate website. While Māori words appeared on 56% of the webpages in the corporate website (there were 14 pages with at least one Māori word and 11 pages with no Māori words), 0.6% of the total words used on the corporate website were Māori, and the rest in English. When Māori words appeared, they were used without translation 71% of the time (Māori words appeared 95 times, and appeared 68 times without translation). On the whole, Māori words were used correctly, with errors in Māori words occurring only three times and incorrect capitalisation occurring three times.

There were 42 different Māori words or phrases used on the Spark corporate website, some of which appeared multiple times. The most frequently used was the word Māori (15 times). The second most frequently used Māori word was marae³⁵ (10 times). Others were used less frequently (between one and nine times). Māori place names were used nine times for locations that are officially known³⁶ by an English name. For example the Māori place name Kirikiriroa was used for the city of Hamilton (Land Information New Zealand, n.d.-b), with the English name given in brackets. Tables 10 and 11 summarise the use of Māori words in the Spark New Zealand corporate website.

³⁵ Marae means courtyard, or the open area in front of a wharenuī (main building), where formal greetings and discussions take place.

³⁶ Land Information New Zealand holds all official names for geographic places in the New Zealand Gazetteer. This was the reference used to check whether the English or Māori name was the official name of a place.

Table 10: Māori words and phrases used in Spark New Zealand corporate website

Total webpages reviewed (Spark corporate website)	25
Estimated total word count of Spark corporate website (based on sample of five webpages, with average word count of 570 words per page)	14,300
Number of times a Māori word or phrase was used	95
Webpages with no Māori words or phrases	11
Webpages with at least one Māori word or phrase	14
Number of different Māori words or phrases used	42
Number of times a Māori word or phrase was used without translation	68
Number of times Māori words or phrases were spelled incorrectly or without macrons	3
Number of times Māori words or phrases were capitalised incorrectly	3
Number of times a Māori place name was used, instead of its more commonly known English place name eg Kirikiroa (Hamilton)	9

Table 11: The five most frequently used Māori words/phrases in Spark New Zealand corporate website

Most frequently used Māori words/phrases	Number of times used on 25 webpages reviewed
1. Māori	15
2. marae ³⁷	10
3. whānau ³⁸	9
4. Aotearoa ³⁹	7
5. Te Korowai Tupu ⁴⁰	4

³⁷ Marae means courtyard - the open area in front of the wharenuī (main building) where formal greetings and discussions take place.

³⁸ Whānau means family.

³⁹ Aotearoa is the Māori word commonly used for New Zealand

⁴⁰ Te Korowai Tupu is the Māori name given to Spark's Māori Strategy. The company translates this as 'the cloak of growth'.

5.1.2 CSR reports: Topics covered and use of Māori words

The companies' CSR reports (the Vodafone Sustainable Business Report 2020 and the Spark Annual Report 2021) were reviewed to establish the topics covered and how Māori words were used, in the same way as the websites.

Topics covered in the Vodafone Sustainable Business Report 2020

There were two topics mentioned more than any other in the Vodafone Sustainable Business Report 2020: that the company wants a better future for New Zealand (18 times) and that the company is focused on sustainability (17 times). Other topics were mentioned less frequently (between one and seven times). These are summarised in Table 12.

Table 12: Topics covered in Vodafone Sustainable Business Report 2020

Topics in Vodafone Sustainable Business Report 2020	Number of times topic mentioned
Company wants a better future for New Zealand	18
Company is focused on sustainability	17
Company has its own Foundation, focused on youth	7
Company is supporting people in need	6
Company is using technology to enable safer communities	5
Company offers good customer service	4
Company is focused on diversity and inclusion	4
Company invests in employee development	4
Company invests in network infrastructure	3
Company has part-New Zealand ownership	2
Company is an industry leader	2
Company recognises the impact of COVID-19	2
Company collaborates with other industry players	1
Company recognises it has many stakeholders	1
Company offers diverse products and services	1
Company invests in communities and environment	1
Company is focused on te ao Māori ⁴¹	1
Company is aiming for pay equity	1

⁴¹ Te ao Māori means the Māori world, and is being used here to encompass the company's interest in all things Māori, including the language and culture.

Use of Māori words in the Vodafone Sustainable Business Report 2020

Māori words appeared on every page of the Vodafone Sustainable Business Report 2020. This was achieved by providing a Māori translation of the headline on every page: headlines were in English in a large font, with the Māori translation in a smaller font above (Vodafone New Zealand, 2020b). An example is shown in Figure 5. The number of Māori words that appeared in the body of the text was limited. For example, the word Aotearoa⁴² was used four times in the body of the text on the *Introduction* page; but there were no other Māori words on that page other than the translation of the headline. On the *Connecting our Communities* page, the word rangatahi⁴³ was used twice, as was the word Aotearoa. There were no other Māori words on that page, other than the translation of the headline. There were no Māori words on the *Connecting our Customers* or *Connecting our Environment* pages, other than the translation of the headline.

Figure 5: Screenshot showing top of *Connecting our Customers* page in Sustainable Business Report 2020, with Māori translation of headline at the top of the page.



The 15-page document contained 3,110 words in total, of which 3.3% were Māori and the rest in English. Māori words were used without an English translation 32% of the time (there were 103 Māori words used, and there were 33 times where they were used without translation). Māori words were used correctly:

⁴² Aotearoa is the Māori word commonly used for New Zealand.

⁴³ Rangatahi means youth.

there were no instances where Māori words were misspelled, lacked macrons or were capitalised incorrectly.

There were 22 different Māori words or phrases used in the Sustainable Business Report 2020. The most frequently used was Aotearoa⁴⁴ (15 times). Other Māori words were used less frequently (between one and four times), see Tables 13 and 14.

Table 13: Use of Māori words in Vodafone Sustainable Business Report 2020

Total pages reviewed	15 pages
Total word count	3,110
Number of times a Māori word was used	103
Pages with no Māori words or phrases	0
Pages with at least one Māori word or phrase	15
Number of different Māori words or phrases used	22
Number of times a Māori word or phrase was used without translation	33
Number of times Māori words were spelled incorrectly or without macrons	0
Number of times Māori words were capitalised incorrectly	0
Number of times a Māori place name was used, instead of its official English place name eg Ōtepoti (Dunedin)	0

Table 14: The five most frequently used Māori words/phrases in Vodafone Sustainable Business Report 2020

Most frequently used Māori words/phrases	Number of times used in 15 pages reviewed
1. Aotearoa	15
2. Mana Wāhine ⁴⁵	4
3. Kia whai hononga tonu a Aotearoa ⁴⁶	3
4. rangatahi ⁴⁷	3
5. te ao Māori ⁴⁸	2

⁴⁴ Aotearoa is the Māori word commonly used for New Zealand.

⁴⁵ Mana Wāhine is the name of an internal Vodafone group, focused on gender equity. The word mana means prestige, charisma, influence, status or power. Wāhine means women.

⁴⁶ This is the Māori translation of the company's tagline, Keeping New Zealand connected.

⁴⁷ Rangatahi means youth.

⁴⁸ Te ao Māori means the Māori world.

Topics covered in the Spark Annual Report 2021

The most frequent topic in the Spark Annual Report 2021 was about the company being at the forefront of advancing technology (48 times). The second most frequent topic was how the company offers good customer service (45 times). Other topics were mentioned less frequently (between one and 40 times).

These are summarised in Table 15.

Table 15: Topics covered in Spark Annual Report 2021

Topics in Spark Annual Report 2021 (excluding Financial statements section)	Number of times topic mentioned
Company is at the forefront of advancing technology	48
Company offers good customer service	45
Company is financially prudent	40
Company wants a better future for New Zealand	28
Company is focused on sustainability	27
Company invests in development of employees	20
Company is focused on diversity and inclusion	17
Company follows proper governance procedures	17
Company sees itself as a supporter of New Zealand businesses	16
Company is focused on digital equity	16
Company maintains a strong relationship with Government	13
Company acknowledges the impact of COVID-19	10
Company is focused on te ao Māori ⁴⁹	9
Company has skilled leadership	8
Company uses innovative ways of working	7
Company invests in network infrastructure	7
Company is supporting people in need	7
Company is an industry leader	5
Company collaborates with other industry players	5
Company invests in communities	4
Company is aiming for pay equity	4
Company offers diverse products and services	3
Company takes safety seriously	3
Company facilitates employee giving	3
Company uses technology to enable safer communities	2
Company follows international standards	1

⁴⁹ Te ao Māori means the Māori world and is being used here to encompass the company's interest in all things Māori, including the language and culture.

Use of Māori words in the Spark Annual Report 2021

Spark's Annual Report 2021 was then reviewed to identify how Māori words were used. The company presented content relating to its Māori strategy in sidebars highlighted with the Kora Aotearoa logo and coloured font. These sidebars were where many of the Māori words in the report appeared. For example, there were no Māori words on page 5, other than in the sidebar about the company's Māori strategy, where there were 17 Māori words. The same pattern can be seen on page 30 of the report, where there were no Māori words other than in a sidebar about the Marae Digital Connectivity Programme, where there were 11 Māori words, as shown in Figure 6 (Spark New Zealand, 2021). On pages where there was no sidebar related to the company's Māori strategy, the use of Māori words was limited. For example the word Aotearoa⁵⁰ was used once on page 1 and there were no other Māori words on the page.

Figure 6: Screenshot showing use of logo and sidebar to highlight Māori strategy content in Spark Annual Report 2021.



Marae Digital Connectivity Programme

Spark is working as a partner to Government on the Marae Digital Connectivity Programme.

The Marae Digital Connectivity programme is providing iwi, hapū, and whānau with access to key online services such as digital health, business, social, and educational services, helping to create stronger, safer, and more connected communities. With access to connectivity through the marae it will be easier than ever before to join zoom hui, participate in remote learning or working, or pay bills online.

Spark has taken an approach guided by tikanga Māori to deliver this programme alongside a range of partners including Crown Infrastructure Partners, Te Puni Kokiri and a handful of other broadband providers including WISPS (Wireless Internet Service Providers) and Satellite Internet Providers.

A total of 445 marae have been connected through the programme at the end of FY21.



Network resilience

Our customers rely on us more today than ever before, and ensuring our network is resilient in the face of high volumes and unexpected events - such as extreme weather events and Covid-19 lockdowns - is crucial to delivering our products and services and keeping New Zealand connected.

During FY21 we completed the first stage of our next generation Optical Transport Network, or OTN2 - which will strengthen our network resilience and capacity. The OTN is the fibre backbone of our network. It provides core connectivity between the main cities in New Zealand, transporting all our customers' mobile, broadband, landline, and business

Connecting rural New Zealand

We have continued our investment into connecting rural communities through the Rural Connectivity Group (RCG) - a joint venture between Spark, Vodafone and 2degrees. The RCG is contracted by Crown Infrastructure Partners to deliver the Government's Rural Broadband Initiative Phase 2 (RBI2) and Mobile Blackspot Fund programmes. It is a unique partnership developed to help bridge the digital divide for rural communities, ensuring the rural sector can remain competitive internationally.

To date, the RCG has built more than 260 sites, delivering 4G wireless broadband

⁵⁰ Aotearoa is the Māori word commonly used for New Zealand.

The total word count of the 70 pages reviewed in the Spark Annual Report 2021 was 28,389. Māori words were used on 28% of the pages reviewed, that is, on 20 pages out of 70. Only 0.7% of the total words used on the pages reviewed were Māori, and the rest in English. When Māori words appeared, they were used without an English translation 30% of the time (Māori words appeared 200 times, and were used without translation 60 times). On the whole, Māori words were used correctly: there were no instances where Māori words were misspelled or lacked macrons and only five instances where Māori words were capitalised incorrectly.

There were 34 different Māori words and phrases used in the Spark Annual Report 2021, the most frequently used of these was the word Māori (14 times). The second most frequently used was Aotearoa⁵¹ (13 times). Other Māori words and phrases were used less frequently (between one and nine times). Tables 16 and 17 summarise the use of Māori words in the Spark Annual Report 2021.

Table 16: Use of Māori words and phrases in Spark Annual Report 2021, excluding Financial statements section

Total pages reviewed	70
Total word count of the 70 pages reviewed	28,389
Number of times a Māori word or phrase was used	200
Pages with no Māori words or phrases	50
Pages with at least one Māori word or phrase	20
Number of different Māori words or phrases used	33
Number of times a Māori word or phrase was used without translation	60
Number of times Māori words were spelled incorrectly or without macrons	0
Number of times Māori words were capitalised incorrectly	5
Number of times a Māori place name was used, instead of its official English place name eg Ōtepoti (Dunedin)	0

⁵¹ Aotearoa is the Māori word commonly used for New Zealand.

Table 17: The five most frequently used Māori words and phrases in Spark Annual Report 2021

Most frequently used Māori words and phrases	Number of times used in 70 pages reviewed
1. Māori	14
2. Aotearoa	13
3. Te Korowai Tupu / Te Korowai Tupu o Kora Aotearoa ⁵²	9
4. Kora Aotearoa ⁵³	6
5. kaupapa / kaupapa Māori ⁵⁴	5

⁵² Te Korowai Tupu o Kora Aotearoa is the Māori name for Spark’s Māori Strategy, and can be translated as ‘The cloak of growth of Spark New Zealand’.

⁵³ Kora Aotearoa is the Māori name for Spark New Zealand.

⁵⁴ Kaupapa Māori means a Māori approach, topic, or principles.

5.1.3 Interview transcripts: Topics covered and use of Māori words

The interview transcripts were then reviewed to establish the topics covered and how Māori words were used, in the same way as for the other data sources.

Topics covered in the Vodafone interview transcript

The most frequent topic in the Vodafone interview was the company's focus on te ao Māori⁵⁵ (mentioned 17 times). Other topics were mentioned less frequently (between one and six times). Table 18 summarises the topics mentioned in the Vodafone interview and their frequency.

Table 18: Topics in Vodafone interview transcript

Topics in Vodafone interview transcript	Number of times topic mentioned
Company is focused on te ao Māori	17
Company wants to partner with Māori businesses and iwi	6
Company has its own Foundation, focused on youth	6
Company is focused on CSR	4
Company wants a better future for New Zealand	3
Company is aware of how other companies use te reo Māori	2
Company monitors competitors in its industry	2
Company is focused on diversity and inclusion	1
Company recognises it has many stakeholders	1

Use of Māori words in the Vodafone interview transcript

Māori words were used 97 times by the interviewee in the 40-minute interview, out of 5,407 words in total, meaning 1.7% of the words used were Māori and the rest were English. There were 24 different Māori words or phrases used by the interviewee, and the most frequently used of these was the word Māori (used 38 times). The second most frequently used was the word Aotearoa (11 times). Other words and

⁵⁵ Te ao Māori means the Māori world and is being used here to encompass the company's interest in all things Māori, including the language and culture.

phrases were used less frequently (between one and nine times). Table 19 summarises the use of Māori words and phrases by the interviewee.

Table 19: Summary of Māori words used in Vodafone interview transcript

Total number of words used by interviewee	5,407
Number of times a Māori word or phrase was used by interviewee	97
Number of different Māori words/phrases used by interviewee	24
The five most frequently used Māori words/phrases by interviewee:	Number of times used:
1. Māori	38
2. Aotearoa ⁵⁶	11
3. te reo ⁵⁷	9
4. iwi ⁵⁸	5
5. Whārikihia ⁵⁹	4

⁵⁶ Aotearoa is the Māori word commonly used for New Zealand.

⁵⁷ Te reo means the language.

⁵⁸ Iwi means tribe.

⁵⁹ Whārikihia is the name of Vodafone's Māori strategy. Whāriki means to cover with a mat or spread out on the ground.

Topics covered in the Spark interview transcript

The most frequent topic in the Spark interview was the company's focus on te ao Māori⁶⁰ (19 times). The second most frequent topic was about the company recognising the importance of its stakeholders (12 times). Other topics were mentioned less frequently (between one and nine times), see Table 20.

Table 20: Topics in Spark interview transcript

Topics in Spark interview transcript	Number of times topic mentioned
Company is focused on te ao Māori	19
Company recognises it has many stakeholders	12
Company is focused on sustainability	9
Company is focused on diversity and inclusion	5
Company is focused on digital equity	4
Company is aware of how other companies use te reo Māori	3
Company wants to partner with Māori businesses and iwi	1
Company sees itself as a supporter of New Zealand businesses	1
Company wants a better future for New Zealand	1

Use of Māori words in the Spark interview transcript

Māori words were used 110 times by the Spark interviewees during the 50-minute interview. The interviewees used 6,145 words in total, meaning 1.7% of the words used were Māori and the rest were English. There were 32 different Māori words or phrases used. The most frequently used of these was the word Māori (43 times). The second most frequently used was te reo (25 times). Other words and phrases were used less frequently (between one and four times), see Table 21.

⁶⁰ Te ao Māori means the Māori world, and is being used here to encompass the company's interest in all things Māori, including the language and culture.

Table 21: Summary of Māori words used in the Spark interview transcript

Total number of words used by interviewees	6,145
Number of times a Māori word or phrase was used by interviewees	110
Number of different Māori words or phrases used	32
Most frequently used Māori words/phrases:	Number of times used:
1. Māori	43
2. te reo / te reo Māori	25
3. kia ora ⁶¹	4
4. mihi ⁶²	3
5. marae ⁶³	3

⁶¹ Kia ora is a greeting or interjection which can mean hello, best wishes, or good luck.

⁶² A mihi is a speech of greeting, an acknowledgement, or a tribute.

⁶³ Marae means courtyard, or the open area in front of a wharenuī (main building), where formal greetings and discussions take place.

5.2 Code generation

In this study, the next step was to group the codes (the topics) found in each data source according to the four categories of CSR in Carroll's Pyramid of CSR (1991). While this was a useful way of checking that the coding was focused on CSR and that the study was aligned with the research questions, it resulted in quantitative data which was not used in the final analysis, and is therefore presented in Appendix C.

The next step was to review the data sources again to identify how Māori words were used in relation to company stakeholders. An example of this coding is shown in Appendix C. A stakeholder was deemed to be targeted if they were the focus of the data extract, or specifically mentioned. These results of that review are presented below, followed by the classification of company stakeholders using Mendelow's stakeholder matrix (1981).

5.2.1 Websites

How frequently Māori words were used in relation to company stakeholders in the *Why Vodafone* section of the Vodafone New Zealand website

In the *Why Vodafone* section of the Vodafone New Zealand website, the company most frequently used Māori words in relation to Communities (36 times), Government (36 times) and Customers (34 times). Māori words were used less frequently in relation to other stakeholders (between two and 26 times). Māori words were not used in relation to Owners/Investors or Media, see Table 22.

Table 22: The frequency of Māori words in relation to company stakeholders in the Why Vodafone section of the Vodafone New Zealand website

Stakeholder	Frequency (number of webpages which used at least one Māori word and also targeted the stakeholder)
Communities	36
Government	36
Customers	34
Māori	26
Industry Partners	22
Employees	13
Competitors	2
Suppliers	2
Owners/Investors	0
Media	0

How frequently Māori words were used in relation to company stakeholders in the Spark New Zealand corporate website

In the Spark New Zealand corporate website, the company most frequently used Māori words in relation to Government (eight times), Customers (seven times), and Industry Partners (seven times). However Māori words were used less frequently in relation to other stakeholders such as the Board, Investors, Māori, Employees, and Communities (between four and six times). Māori words were not used at all in relation to Competitors or Suppliers on the Spark New Zealand corporate website, see Table 23.

Table 23: The frequency of Māori words used in relation to company stakeholders in the Spark New Zealand corporate website

Stakeholder	Frequency (number of webpages which used at least one Māori word and also targeted the stakeholder)
Government	8
Customers	7
Industry Partners	7
Communities	6
Employees	6
Māori	5
Investors	4
Board	4
Competitors	0
Suppliers	0

5.2.2 CSR Reports

How frequently Māori words were used in relation to company stakeholders in the Vodafone Sustainable Business Report 2020

In the Vodafone Sustainable Business Report 2020, Māori words were most frequently used in relation to Government (12 times) followed by Communities (7 times). Māori words were used less frequently in relation to Industry Partners, Māori, Employees, Owners and Investors, and Customers (between two and five times). Māori words were not used at all in relation to Suppliers in the Sustainable Business Report 2020, see Table 24.

Table 24: The frequency of Māori words used in relation to company stakeholders in the Vodafone Sustainable Business Report 2020

Stakeholder	Frequency (number of paragraphs in the report which used at least one Māori word and also targeted the stakeholder)
Government	12
Communities	7
Customers	5
Owners/Investors	4
Employees	4
Māori	3
Industry Partners	2
Suppliers	0

How frequently Māori words were used in relation to company stakeholders in the Spark Annual Report 2021

In the Spark Annual Report 2021, Māori words were most frequently used in relation to Government (15 times) and Investors (10 times). Māori words were used less frequently in relation to Industry Partners, Communities, Customers, Employees and Māori (between two and eight times). Māori words were not used at all in relation to the Board, Competitors or Suppliers in the Spark Annual Report 2021, see Table 25.

Table 25: The frequency of Māori words used in relation to company stakeholders in the Spark Annual Report 2021

Stakeholder	Frequency (number of paragraphs in the report which used at least one Māori word and also targeted the stakeholder)
Government	15
Investors	10
Māori	8
Employees	8
Customers	7
Communities	7
Industry Partners	2
Board	0
Competitors	0
Suppliers	0

5.2.3 Interview transcripts

How frequently Māori words were used in relation to company stakeholders in the Vodafone interview transcript

In the Vodafone interview transcript, Māori words were most often used in relation to Māori (20 times) followed by Employees (19 times). Māori words were used less frequently in relation to Media, Suppliers, Competitors, Industry Partners, Communities, Customers, Government and Owners/Investors (between one and eight times), see Table 26.

Table 26: The frequency of Māori words used in relation to company stakeholders in the Vodafone interview transcript

Stakeholder	Frequency (number of interview responses which used at least one Māori word and also targeted the stakeholder)
Māori	20
Employees	19
Owners/Investors	8
Government	7
Customers	4
Communities	3
Industry Partners	2
Competitors	2
Suppliers	1
Media	1

How frequently Maori words were used in relation to company stakeholders in the Spark interview transcript

In the Spark interview transcript, Māori words were most frequently used in relation to Māori (23 times), followed by Employees (17 times), and Government (12 times). Māori words were used less often in relation to the Board, Industry Partners, Communities, Competitors, Customers and Investors (between one and five times). Māori words were not used in relation to Suppliers in the interview, see Table 27.

Table 27: The frequency of Māori words used in relation to company stakeholders in the Spark interview transcript

Stakeholder	Frequency (number of interview reponses which used at least one Māori word and also targeted the stakeholder)
Māori	23
Employees	17
Government	12
Investors	5
Customers	4
Competitors	3
Communities	2
Industry Partners	1
Board	1
Suppliers	0

5.2.4 Power and interest of stakeholders, according to Mendelow's stakeholder matrix

Vodafone New Zealand

The Vodafone stakeholders identified in the three data sources (the websites, reports and interview transcripts) were then classified according to Mendelow's stakeholder matrix (1981), to establish which had more power and interest in the organisation.

Owners/Investors, Customers, Government and Competitors were classed as Key Players.

Owners/Investors and Customers have high power and high interest in an organisation, since without them the company would not exist (Carroll, 2009). Government is a Key Player as it holds relationships at many levels and across different spheres of influence: it is not only a large customer but also an industry regulator, policy maker and partner. Competitors are also Key Players, since the company operates in a competitive market; this competitiveness was reported in the interview, suggesting competitors have a high degree of power and interest in company operations.

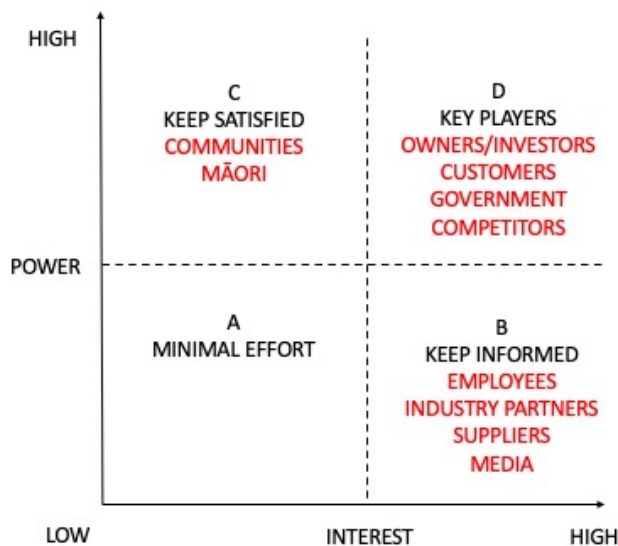
Māori have high power as potential customers but lower interest in the two companies' operations than stakeholders like Government, hence their placement in the Keep Satisfied category. Similarly, Communities that the companies interact with may have less interest in company operations but still have a high degree of power, as they need to be kept satisfied if the company is to maintain its legitimacy (Deegan, 2018).

Employees, Industry Partners, Suppliers and Media have been placed in the Keep Informed category, as they have a high degree of interest in the company, but lower power. While Employees are vital to the organisation's function (Carroll, 2009), they have low power since they are reliant on the company to earn an income. Industry Partners have high interest in the company's operations since they are looking for opportunities to collaborate, however they have relatively low power, since the company is large enough to

pursue large projects on its own. Similarly, Suppliers have a high degree of interest since they seek contracts from the company, but low power, since they must bid for work. Media have a high degree of interest in the company as they are large employers and providers of nationwide services, but have relatively low power, since the company has the resources to manage its own publicity.

While there are no stakeholders identified in the Minimal Effort category, that does not mean such stakeholders don't exist. The nature of this study was to focus on stakeholders who had the most power and interest in the company, particularly in relation to their use of Māori words as part of their CSR. The stakeholders were identified from the company's data – they were the groups mentioned in or assumed to be the target audience for each company's communications. See Figure 7 on how Vodafone New Zealand's stakeholders were classified by Mendelow's stakeholder matrix (1981).

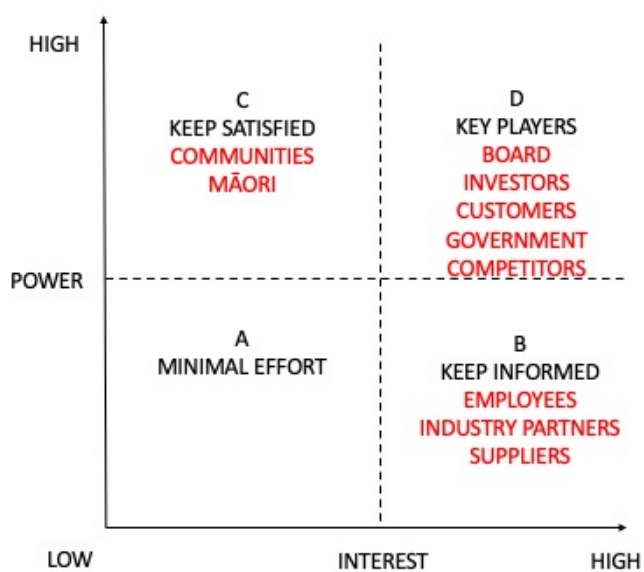
Figure 7: Stakeholder matrix: Vodafone New Zealand



Spark New Zealand

Spark's stakeholders were classified in the same way as described for Vodafone. There were only minor differences between them: the Board is an additional stakeholder found for Spark as its board was referenced frequently in the Spark data sources. Media was not found as a stakeholder for Spark because it didn't explicitly feature in the data sources studied.

Figure 8: Stakeholder matrix: Spark New Zealand



5.3 Candidate themes

At this point in the study, the codes from the three data sources (the websites, reports and interview transcripts) were combined into one list, to identify candidate themes (Braun & Clarke, 2006) that would reflect each company's data corpus as a whole. A list of candidate themes was created by searching for commonalities between the codes and grouping them together.

5.3.1 Vodafone New Zealand

Codes that related to the company's description of itself as a leader in its sector were grouped under a candidate theme labelled Industry leader. For example, the company described the speed and reliability of its network as a factor that made it a leading company in the sector, hence its inclusion in this candidate theme.

Codes related to the company's specialist skills as a large technology and telecommunications company were grouped together under a candidate theme labelled Technology expertise. Codes relating to the efficiency and performance of the company's day-to-day operations were grouped together under a candidate theme labelled Prudent management. CSR was included in this candidate theme, because CSR has moved beyond being a specialist area and has become part of core business activities (Moon, 2014).

Codes related to the company's efforts to attract and retain employees were grouped under a candidate theme labelled Employee relations. A code relating to the company's sustainability efforts became a candidate theme labelled Environment. Codes related to the company's participation in the community outside of its core business were grouped together under a candidate theme labelled Community involvement. This included the company's focus on New Zealand's future; its focus on Māori language and culture; and the work of its Foundation.

Codes related to the company’s awareness of its competitors and its efforts to collaborate with or compete with them were grouped together under a candidate theme labelled Competition.

Therefore the seven candidate themes found in the Vodafone data corpus were: 1. Industry leader; 2. Technology expertise; 3. Prudent management; 4. Employee relations; 5. Environment; 6. Community involvement; and 7. Competition, as shown in Table 28.

Table 28: Combined list of codes found in the three Vodafone data sources, grouped into candidate themes

Codes	Candidate themes
Company is an industry leader	Industry leader
Company has part-New Zealand ownership	
Company has a fast, reliable network	
Company invests in innovative ways of using technology	Technology expertise
Company is using technology to enable safer communities	
Company invests in network infrastructure	
Company follows proper governance procedures	Prudent management
Company is focused on CSR	
Company offers diverse products and services	
Company recognises it has many stakeholders	
Company offers good customer service	
Company recognises the impact of COVID-19	
Company aims to be a good place to work	Employee relations
Company is focused on diversity and inclusion	
Company creates opportunities for employee giving	
Company invests in employee development	
Company is aiming for pay equity	
Company is focused on sustainability	Environment
Company wants to partner with Māori businesses and iwi	Community involvement
Company wants a better future for New Zealand	
Company is working on digital inclusion	
Company is focused on te ao Māori ⁶⁴	
Company has its own Foundation, focused on youth	
Company collaborates with other industry players	Competition
Company is aware of how other companies use te reo Māori	
Company monitors competitors in its industry	

⁶⁴ Te ao Māori means the Māori world, and is being used here to encompass the company’s interest in all things Māori, including the language and culture.

5.3.2 Spark New Zealand

The Spark codes were grouped together in the same way as described for Vodafone, resulting in seven candidate themes: 1. Industry leader; 2. Technology expertise; 3. Prudent management; 4. Employee relations; 5. Environment; 6. Community involvement; and 7. Competition, see Table 29. These candidate themes were identical to those found for Vodafone.

Table 29: Combined list of codes found in the three Spark data sources, grouped into candidate themes

Codes	Candidate themes
Company is an industry leader	Industry leader
Company has skilled leadership	
Company uses technology to enable safer communities	Technology expertise
Company is at the forefront of advancing technology	
Company uses innovative ways of working	
Company invests in network infrastructure	
Company offers good customer service	Prudent management
Company follows proper governance procedures	
Company is financially prudent	
Company sees itself as a supporter of New Zealand businesses	
Company maintains a strong relationship with Government	
Company recognises the impact of COVID-19	
Company offers diverse products and services	
Company takes safety seriously	
Company follows international standards	
Company recognises it has many stakeholders	
Company is focused on diversity and inclusion	
Company facilitates employee giving	
Company invests in development of employees	
Company is aiming for pay equity	
Company aims to be a good place to work	
Company is focused on sustainability	Environment
Company wants a better future for New Zealand	Community involvement
Company is focused on digital equity	
Company is focused on te ao Māori ⁶⁵	
Company is supporting people in need	
Company invests in communities	
Company wants to partner with Māori businesses and iwi	
Company collaborates with other industry players	Competition
Company is aware of how other companies use te reo	

⁶⁵ Te ao Māori means the Māori world and is being used here to encompass the company's interest in all things Māori, including the language and culture.

5.4 Theme review

5.4.1 Vodafone New Zealand

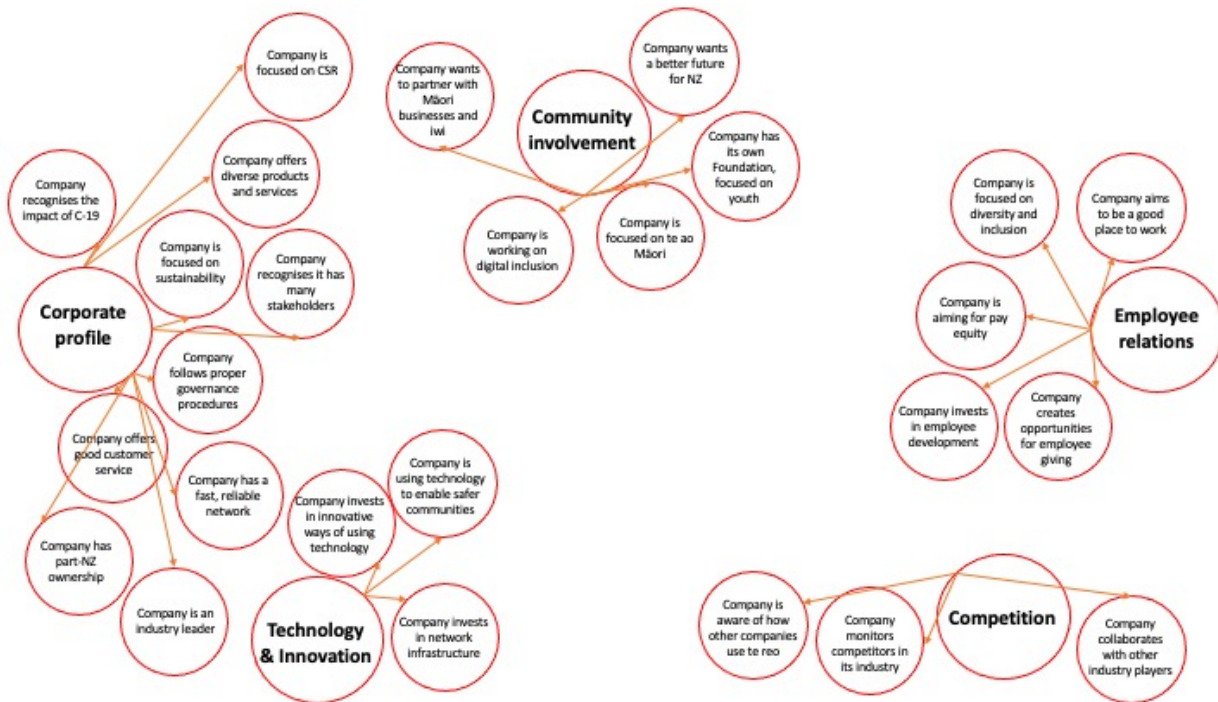
The theme review process (Braun & Clarke, 2006) highlighted that the coded extracts under the candidate themes of Industry leader, Prudent management and Environment were related to the company's core business activities, such as the efficiency of its day-to-day operations, its marketing activities and its approach to sustainability. These three candidate themes were therefore combined into one theme, labelled Corporate profile. The theme review process showed that the theme of Technology expertise was valid, but that it included coded extracts related to innovation as well as technology. The theme was therefore relabelled as Technology and innovation.

The theme review showed that the candidate themes of Employee relations, Community involvement and Competition were an accurate reflection of the coded extracts and the data corpus as a whole, and so these candidate themes were retained, see Table 30. The thematic map, Figure 9, shows the five candidate themes and the codes that were grouped under each one.

Table 30: Seven candidate themes in Vodafone data corpus refined to five candidate themes

Seven candidate themes	Refined to five candidate themes
1. Industry leader	1. Corporate profile
2. Prudent management	
3. Environment	
4. Technology expertise	2. Technology and innovation
5. Employee relations	3. Employee relations
6. Community involvement	4. Community involvement
7. Competition	5. Competition

Figure 9: Vodafone Thematic Map showing five candidate themes and the codes grouped under each.



The process of drawing the thematic map highlighted that one of the smaller candidate themes, Technology and innovation, could be combined into the theme of Corporate profile, since the coded extracts under Technology and innovation also related to the company’s core business activities. This left four candidate themes: 1. Corporate profile; 2. Community involvement; 3. Employee relations; and 4. Competition, see Table 31.

Table 31: Five candidate themes in Vodafone data corpus refined to four candidate themes

Five candidate themes	Refined to four candidate themes
1. Corporate profile	1. Corporate profile
2. Technology and innovation	
3. Employee relations	2. Employee relations
4. Community involvement	3. Community involvement
5. Competition	4. Competition

Through the theme review process, it became clear that the candidate themes were a reflection of the patterns in the data, but did not capture the meanings behind those patterns in response to the research

questions. Therefore the next step was to look for connections between the candidate themes. This resulted in the three candidate themes being combined into one theme labelled Government interest, as explained below.

A connection between the candidate themes of Community involvement, Employee relations and Competition is that they all relate to stakeholders. Communities, employees and competitors can all be defined as stakeholders as they all have the ability to affect, or are affected by, the organisation (Freeman, 2010; Gregory, 2015; Macnamara, 2017). These stakeholders can all be connected to Government interest and particularly the Government's interest in Māori people, language and culture. For example, Community stakeholders include young people who benefit from the Vodafone Aotearoa Foundation's focus on youth in Invercargill (Vodafone Aotearoa Foundation, n.d.-b). The Foundation's focus aligns with regional reporting to Government that shows Southland has a higher percentage of excluded and disadvantaged young people, compared to New Zealand as a whole (Ministry for Business Innovation & Employment, 2022; Southland Murihiku Regional Skills Leadership Group, 2021).

In regards to employees, the company's efforts to be a good employer connect to Government interest, since Government regulates employment practices. In addition, the Māori language learning opportunities provided for staff align with the Crown's language revitalisation strategy (Te Puni Kōkiri, 2019). In regards to competitors: the company and its competitors are influenced by Government interests and this leads to similarities in their approach to Māori language, culture and people – this is discussed further in the next chapter. Government interests affect the company because Government is a regulator of the telecommunications industry, a policy maker and also a large customer.

The candidate theme of Corporate profile was reviewed and relabelled as Image-building. The connection between the codes grouped under this candidate theme is that they represent the company's efforts to

build its image or reputation. For example, the company discusses its focus on good customer service in the data sources studied, to build its reputation. Of particular research interest in this study is how Māori words are used as part of the company’s efforts to build its image, in relation to CSR: this is discussed further in the next chapter. Table 32 shows the four candidate themes that were refined to two final themes.

Table 32: Four candidate themes in Vodafone data corpus refined to two final themes

Four candidate themes	Refined to two final themes
1. Corporate profile	1. Image-building
2. Community involvement	2. Government interest
3. Employee relations	
4. Competition	

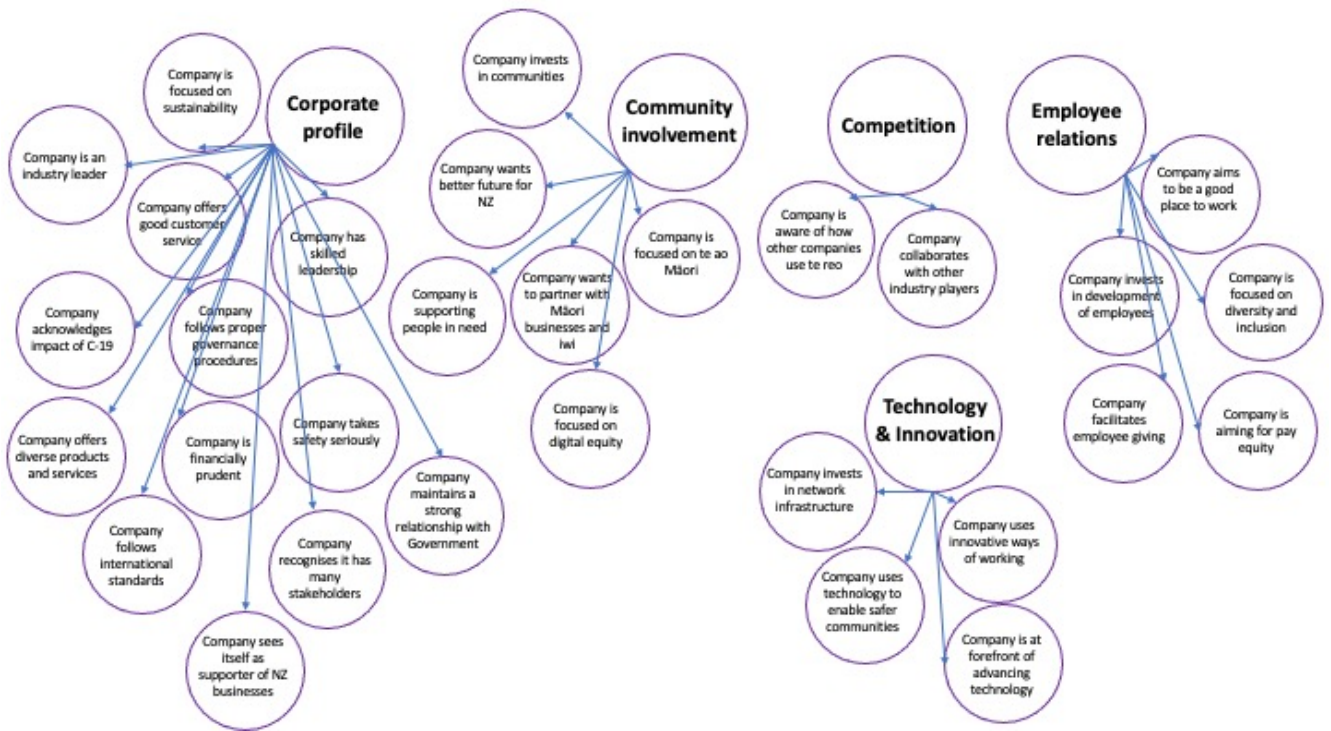
5.4.2 Spark New Zealand

While there were minor differences in the codes identified between the two companies, the candidate themes were the same, as was the process of refining them. As for Vodafone, the candidate themes of Industry leader, Prudent management and Environment were grouped together into one candidate theme, which was labelled Corporate profile, and the theme of Technology expertise was relabelled as Technology and innovation. The candidate themes of Employee relations, Community involvement and Competition were retained, see Table 33. These were the same candidate themes as found in the Vodafone data corpus. In Figure 10, a thematic map shows the five candidate themes and the codes that were grouped under each one.

Table 33: Seven candidate themes in Spark data corpus refined to five candidate themes

Seven candidate themes	Refined to five candidate themes
1. Industry leader	1. Corporate profile
2. Prudent management	
3. Environment	
4. Technology expertise	2. Technology and innovation
5. Employee relations	3. Employee relations
6. Community involvement	4. Community involvement
7. Competition	5. Competition

Figure 10: Spark Thematic Map showing five candidate themes and the codes grouped under each.



In the same way as for Vodafone, the process of drawing the thematic map highlighted that one of the smaller candidate themes, Technology and innovation, could be combined into the candidate theme of Corporate profile. This left four candidate themes: 1. Corporate profile; 2. Community involvement; 3. Employee relations; 4. Competition, as shown in Table 34, which were the same as found for Vodafone.

Table 34: Five candidate themes in Spark data corpus refined to four candidate themes

Five candidate themes	Refined to four candidate themes
1. Corporate profile	1. Corporate profile 2. Employee relations 3. Community involvement 4. Competition
2. Technology and innovation	
3. Employee relations	
4. Community involvement	
5. Competition	

A further review of the candidate themes found the connections between them were the same as discussed for Vodafone: a connection between the candidate themes of Community involvement, Employee relations and Competition is that they all relate to stakeholders. These stakeholders are all

connected to Government interest; of particular research interest in this study is how this relates to the Government’s interest in Māori people, language and culture. As was the case for Vodafone, these three candidate themes were therefore amalgamated into one theme, labelled Government interest.

As for Vodafone, the candidate theme of Corporate profile was relabelled as Image-building, since the connection between the codes grouped under this candidate theme is that they represent the company’s efforts to build its image or reputation. Of particular research interest in this study is how Māori words are used as part of the company’s efforts to build its image, in relation to CSR: this is discussed further in the next chapter. Table 35 shows the four candidate themes and two final themes, which were the same as found for Vodafone.

Table 35: Four candidate themes in Spark data corpus refined to two final themes

Four candidate themes	Refined to two final themes
1. Corporate profile	1. Image-building
2. Community involvement	2. Government interest
3. Employee relations	
4. Competition	

5.5 Defining and naming themes

The fifth phase involves defining and further refining the themes that will be presented for analysis. As part of the refinement process, any sub-themes should be identified (Braun & Clarke, 2006). A test of the final themes is whether their scope and content can be described in a couple of sentences (Braun & Clarke, 2006). Accordingly, the final themes are described as:

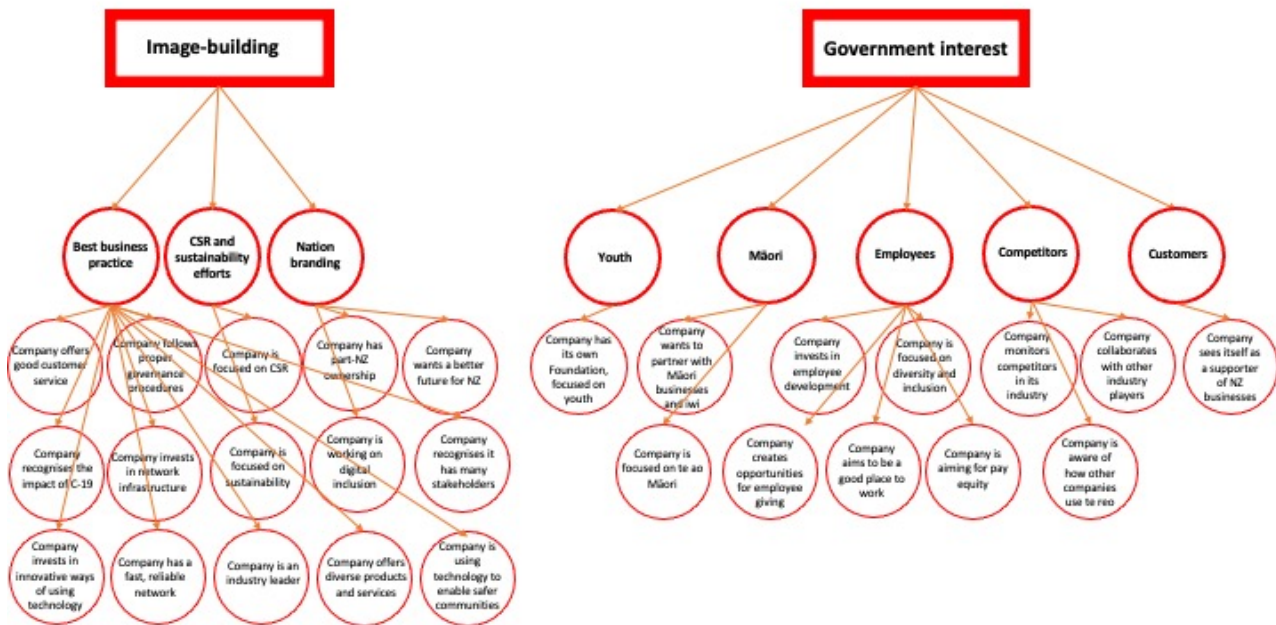
- 1. Image-building:** The company's efforts to enhance its reputation, particularly in relation to its use of Māori words.
- 2. Government interest:** The company's use of Māori words in relation to certain stakeholders, and how this aligns with Government interests.

A detailed analysis of each theme is presented in the next chapter, however a description of each sub-theme is given below.

5.5.1 Vodafone New Zealand

For Vodafone, the sub-themes identified under Image-building were 1. Best business practice; 2. CSR and sustainability efforts; and 3. Nation branding. The sub-themes identified under Government interest were 1. Youth; 2. Māori; 3. Employees; 4. Competitors; and 5; Customers. These are shown in Figure 11.

Figure 11: Vodafone Thematic Map showing final themes, sub-themes and codes.



Theme: Image-building

Sub-theme: Best business practice

This was the largest sub-theme, containing 10 codes. This sub-theme comprised the coded extracts that describe the company’s efforts to follow best business practice and be a leader in its industry, for example by offering good customer service and through ongoing investment in its network infrastructure. The coded extracts under this sub-theme illustrate the ways in which the company fulfills its fundamental economic responsibility to society: to sustain itself, to perform well financially and return a profit to its owners (Carroll, 2016). This sub-theme fits under Image-building because the company includes this information about its competency in its strategic communication to build its reputation.

Sub-theme: CSR and sustainability efforts

This was a smaller sub-theme containing two codes. It comprised the coded extracts that detail the company’s CSR programme; and its efforts in relation to sustainability and environmental management.

CSR and sustainability have been grouped together as a sub-theme, because as Carroll (2016) argues, they are often used interchangeably in business, since being a socially responsible corporate includes investing in sustainability and being concerned for the future. The company highlights being socially responsible and sustainable as positive attributes, hence they are considered part of its image-building activities.

Sub-theme: Nation branding

This sub-theme relates to the coded extracts where the company highlights its New Zealand ownership, as well as extracts where it describes its focus on what is good for New Zealand as a whole. These are both related to nation branding (Anholt, 2003), in the sense that the company describes New Zealand-ness as a positive trait. In the interview, the company's change of ownership from being part of a UK-based global company to being part-New Zealand owned was mentioned as the impetus for focusing on its Māori strategy.

Theme: Government interest

Sub-theme: Youth

This sub-theme relates to the coded extracts where the company describes its focus on helping young people through its Foundation. The Vodafone Aotearoa Foundation currently focuses on helping youth in Invercargill (Vodafone Aotearoa Foundation, n.d.-b). In the interview transcript, the interviewee described the Foundation's focus on Invercargill as an area where there are more disadvantaged youth, and a high percentage of Māori.

As mentioned, this fits under the theme of Government interest because it aligns with regional reporting to Government that shows Southland has a high percentage of disadvantaged young people (Ministry for Business Innovation & Employment, 2022; Southland Murihiku Regional Skills Leadership Group, 2021). This focus on youth also aligns with the Government's language revitalisation efforts. Young people up to 24

years old are one of the three focus areas in the Crown's Strategy for Māori Language Revitalisation and are described as the future of te reo Māori (Te Puni Kōkiri, 2019).

Sub-theme: Māori

This sub-theme relates to the coded extracts that describe the company's relationship to Māori. It includes the company's Māori strategy; its focus on Māori language and culture; and its interest in building strategic partnerships with Māori businesses and iwi⁶⁶. For example, the company's website states that it encourages employees to learn Māori language and culture so that it can build relationships with Māori people (Vodafone New Zealand, n.d.-b). In addition, the interview highlighted that the company's engagement with Māori people, language and culture is also motivated by the economic opportunities in the value of the Māori economy, as well as the company's desire to employ more Māori people.

This sub-theme fits under the theme of Government interest because it illustrates the company's efforts to recognise Māori as tangata whenua⁶⁷ and aligns with two of the Ministry of Māori Development's strategic priorities, that the rights and interests of Māori as tangata whenua are recognised, protected and invested in, as well as building a more sustainable, resilient and inclusive Māori economy (Te Puni Kōkiri, 2021).

Sub-theme: Employees

This sub-theme covers the coded extracts that relate to Vodafone's employees, particularly where it uses Māori language and culture as a tool to attract and retain staff. The interview highlighted a Māori cultural capability training course the company offers as part of its employee development programme, which is focused on making its employees feel comfortable interacting with Māori businesses and iwi, thereby allowing the company to pursue new business opportunities. The company encourages managers to use

⁶⁶ Iwi means tribe.

⁶⁷ Tangata whenua means local people or indigenous people.

Māori words with their teams, which makes the use of Māori words a normal part of the organisation's culture.

This sub-theme fits under the theme of Government interest because it aligns with the Crown's Strategy for Māori Language Revitalisation, which says that it is important that New Zealanders value te reo Māori and that to achieve this, the Crown, private sector, iwi and communities all need to undertake activities that promote the language in different ways. It states that the Crown wants to create incentives for the private sector to embrace the language and culture, and work with employers to create more opportunities for Māori speakers (Te Puni Kōkiri, 2019).

Sub-theme: Competitors

This sub-theme covers the coded extracts relating to the company's efforts to keep up with or stay ahead of its competitors. The extracts illustrated that the company monitors its competitors; is aware of how its competitors use te reo Māori; and collaborates with other industry players as a way of staying at the forefront of what is happening in the sector. The interview highlighted that the company is very aware of how its competitors use Māori language and views itself as the leader and its competitors as followers. It also highlighted that the company views the industry's competitiveness in this space as being positive for the revitalisation of te reo Māori, and that language revitalisation is good for New Zealand as a whole. This fits under the theme of Government interest because it aligns with the Crown's Strategy for Māori Language Revitalisation (Te Puni Kōkiri, 2019).

Sub-theme: Customers

This sub-theme relates to the coded extracts where the company recognises the importance of its customers, and the need to maintain good relationships with them. Of particular research interest in this study is how this connects to Māori language, people and culture. For example, the importance the

company places on its business customers was evident in the way it described its strategic partnership with Ngāi Tahu⁶⁸: the relationship goes beyond being purely a business transaction. Young Ngāi Tahu people are offered work experience at Vodafone, and this has led to ongoing employment for some.

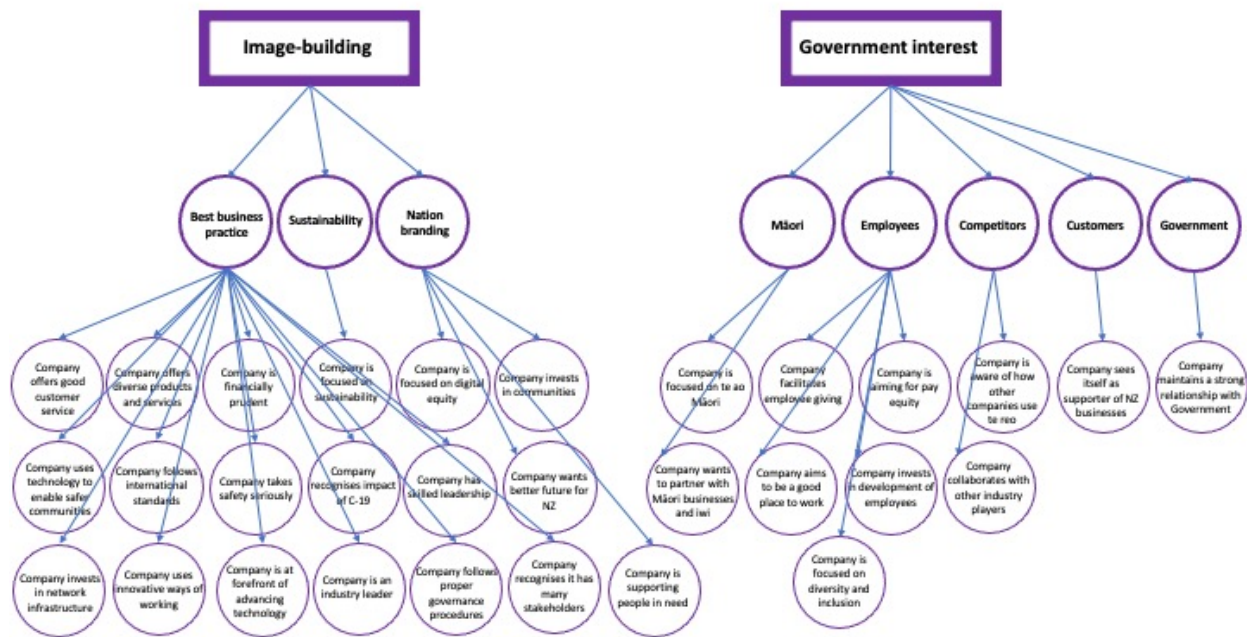
This sub-theme fits under the theme of Government interest because it shows that the company's efforts to build customer relationships with Māori aligns with one of the Ministry of Māori Development's strategic priorities, which is Māori economic resilience, including championing opportunities for iwi and Māori businesses (Te Puni Kōkiri, 2021).

5.5.2 Spark New Zealand

For Spark New Zealand, the sub-themes identified under Image-building were 1. Best business practice; 2. Sustainability; and 3. Nation branding. The sub-themes identified under Government interest were 1. Māori; 2. Employees; 3. Competitors; 4. Customers; and 5. Government. These are shown in Figure 12.

⁶⁸ Ngāi Tahu is a tribal group of much of the South Island.

Figure 12: Spark Thematic Map showing final themes, sub-themes and codes.



Theme: Image-building

Sub-theme: Best business practice

This was the largest sub-theme, containing 14 codes. This sub-theme comprised the coded extracts that describe Spark’s efforts to be a leader in its sector and follow best business practices in its industry. These are part of the company’s fundamental economic responsibility to society (Carroll, 2016). Disclosing its business practices, such as using innovative ways of working, is an image-building tactic.

Sub-theme: Sustainability

This sub-theme relates to the coded extracts where the company describes its view of sustainability. The Spark interviewees often answered questions about CSR by talking about sustainability, indicating that the company uses the terms interchangeably and aligning with Carroll's (2016) argument that the terms are interchangeable in business. This sub-theme fits under the theme of Image-building because the company highlights being sustainable as a positive attribute that enhances its reputation. In the Spark Annual Report 2021, the company includes social as well as environmental elements within sustainability, and connects its Māori Strategy to its Sustainability Framework. The company also makes a point of linking all of these elements to a positive future for New Zealand.

Sub-theme: Nation branding

This sub-theme relates to the coded extracts where the company describes the ways in which it is working towards a better future for New Zealand by promoting digital equity; using technology to enable safer communities; supporting people in need and investing in communities around New Zealand. This is related to nation branding (Anholt, 2003) in the sense that the company consistently highlights its New Zealand origins and investment in New Zealand as a positive trait, therefore using New Zealand's positive nation brand to build its image.

Theme: Government interest

Sub-theme: Māori

This sub-theme relates to the coded extracts that describe the company's relationship to Māori. It includes the company's Māori strategy; its focus on Māori language and culture as well as its interest in forming partnerships with Māori businesses and iwi. The interview highlighted that the company's view of Māori

language (where it was described as a taonga⁶⁹) aligns with the Government's language revitalisation strategy (Te Puni Kōkiri, 2019).

Sub-theme: Employees

This sub-theme covers the coded extracts that relate to Spark's employees, particularly where it uses Māori language and culture to attract and retain staff. The interview highlighted that the company's approach to employee development, particularly Māori language learning, has been designed in response to employee feedback. This suggests that employees are important stakeholders, since the company has responded to requests for a variety of training options that fit people's lifestyles. It also aligns with the vision in the Government's language revitalisation strategy, that te reo Māori be shared and used in daily life (Te Puni Kōkiri, 2019).

Sub-theme: Competitors

This sub-theme covers the coded extracts relating to the company's efforts to keep up with or stay ahead of its competitors, particularly in relation to their use of Māori language. The interview highlighted that the company is very aware of how its competitors engage with the Māori language, and that it sees itself as the leader in that space. This sub-theme fits under the theme of Government interest because it aligns with the Crown's language revitalisation strategy, which encourages corporates to engage with the language (Te Puni Kōkiri, 2019).

Sub-theme: Customers

This sub-theme relates to the coded extracts where the company recognises the importance of its customers, and the need to maintain good relationships with them. In its website and Annual Report, the company describes itself as a supporter and enabler of New Zealand businesses. The coded extracts under

⁶⁹ Taonga means treasure or anything prized.

this sub-theme did not use Māori words extensively, aside from the use of the word Aotearoa interchangeably with New Zealand. By helping its customers to embrace technology, the company is aligning itself with the Government's interest in New Zealand having a thriving digital economy (Ministry for Business Innovation & Employment, n.d.).

Sub-theme: Government

This sub-theme relates to the coded extracts where the company acknowledges the importance of maintaining a strong relationship with Government. In its Annual Report 2021, the company describes a partnership where it is delivering a Government programme designed to give Māori better access to technology by connecting marae⁷⁰ to online services. The inclusion of this information suggests the company is pleased to be partnering with Government on this project and is directly aligning itself with Government interests.

In addition, the company's Annual Report 2021 describes technology as being necessary for New Zealanders to prosper, and states that the company's commitment to digital equity is guided by the New Zealand Government's focus on this area. The inclusion of this information in the Annual Report suggests that Government is an important company stakeholder, and that the company wants to be seen as a competent Government partner.

5.6 Summary of key findings

Both companies used Māori words in a decorative way: in the Vodafone Sustainable Business Report 2020 and the Spark Annual Report 2021, each company highlighted their use of Māori words in the way the document was presented. Vodafone used Māori words in red subheadings throughout, while Spark put

⁷⁰ Marae means courtyard, or the open area in front of a wharenuī (main building), where formal greetings and discussions take place.

Māori-related content into sidebars in green font. This gave an initial impression that Māori words were widely used.

However the study found that overall, Māori words were used infrequently and inconsistently by both companies. Māori words were sprinkled through the companies' websites and reports. Only 2% of the words used in the *Why Vodafone* section of the Vodafone New Zealand website were Māori, and the rest in English. In the Vodafone Sustainable Business Report 2020, just 3.3% of the words used were Māori. In the Spark corporate website, 0.6% of the words used were Māori, and in the Spark Annual Report 2021, 0.7% of the words used were Māori. Across all of the data sources, when Māori words appeared, they were often used without translation, and inaccurate use of the language was rare.

Both companies used Māori words more frequently in relation to particular stakeholders such as Government, Customers, Māori and Employees. It was less common to use Māori words in relation to Investors, and rare for either company to use Māori words when communicating messages relating to stakeholders such as the Board, Competitors or Suppliers. This meant that there were some sections of their communications that contained no Māori words, and these tended to be the technical, economic and operations-focused areas.

Nation-branding was a sub-theme in this study, which resulted from the two companies' focus on a better future for New Zealand. This was the most frequently mentioned topic in the Spark corporate website and the Vodafone Sustainable Business Report 2020. It was the fourth most frequently mentioned topic in the Spark Annual Report 2021 and the eighth most frequently mentioned in the *Why Vodafone* section of the Vodafone New Zealand website. Both companies also highlighted their New Zealand-ness as being important to them in the interviews.

The thematic analysis identified the same two overarching themes for both companies: Image-building and Government interest. The initial codes were very similar across the two companies, and the resulting candidate themes and final themes were identical, with some variation in the sub-themes.

The final phase of thematic analysis is to write a detailed analysis of each theme, by identifying the story each theme tells as well as how it fits into the overall story of the study (Braun & Clarke, 2006). This is presented in the Discussion chapter.

6 Discussion

The main goal of this study was to understand how Māori words were used by two New Zealand telecommunications companies, and how this relates to Corporate Social Responsibility. The overarching research question for this study was:

How does the use of te reo Māori words by two New Zealand telecommunications companies relate to Corporate Social Responsibility?

The supplementary research questions were:

RQ1: How do the participating organisations use te reo Māori words in their websites and CSR reports?

RQ2: How does this relate to the participating organisations' stakeholders, and how can this be explained by CSR theory?

RQ3: How does CSR theory explain the participating organisations' use of te reo Māori words?

The study is significant because it focuses on an area that has not been well-researched to date. It is the first study to examine the use of Māori words as part of CSR, by two large companies in the New Zealand telecommunications industry. A key finding of this study was that Māori words were used by the two companies in an infrequent and inconsistent way. This may be because the use of Māori words as part of CSR in New Zealand is in its early stages, and this may be a sign that New Zealand is following the global trend to embrace indigenous knowledge (Clarke, 1990; Gallhofer & Chew, 2000; Gallhofer et al., 1999; Lowy, 1995; Shohat & Stam, 2014) as part of CSR. Another key finding was that both companies were motivated to use Māori words by the value of the Māori economy. This aligns with Carroll's argument that a company's economic responsibilities are foundational to its CSR (Carroll, 2016).

This thesis frequently refers to Carroll's Pyramid of CSR (1991) because it is one of the most well-known models of CSR and provides a practical way of considering company activities in the context of CSR. At a

broader, theoretical level, the study also uses Fernando and Lawrence's integrated framework for CSR (2014), which is relevant to the New Zealand context of this study because it was created by New Zealand-based scholars. This study contributes to CSR theory by lending support to other studies in this area, which show that CSR theories overlap, and that more than one theory of CSR can be used to explain the CSR practices of an organisation (An et al., 2011; Deegan, 2002; Fernando & Lawrence, 2014; Fernando, 2013; Gray et al., 1995; Gray et al., 2010). The study's findings particularly support the work of Fernando and Lawrence, by using stakeholder theory, institutional theory and legitimacy theory to explain CSR practices (Fernando & Lawrence, 2014).

There were three data sources used in this study: a section of each of company's website; each company's CSR report; and a semi-structured interview. A thematic analysis (Braun & Clarke, 2006) identified two final themes, which were identified by grouping the codes found in the data; looking for commonalities between codes to find candidate themes; and then looking for meaning behind these to identify the final themes and sub-themes.

6.1 Discussion of themes

Sub-themes were identified by grouping codes together, for example, all of the codes related to efficiency of operations were grouped under Best business practice; all of the codes related to Sustainability were grouped together as a sub-theme; and codes relating to investing in New Zealand's future were grouped under a sub-theme labelled Nation branding.

For Vodafone New Zealand, there were three sub-themes under the theme of Image-building: Best business practice, CSR and sustainability efforts and Nation branding. These were almost identical for Spark

New Zealand, the only difference was in the labelling of the second sub-theme as Sustainability, since Spark New Zealand uses the word Sustainability to encompass its CSR efforts.

There were five sub-themes found under the theme of Government interest for Vodafone New Zealand: Youth, Māori, Employees, Competitors and Customers, whereas for Spark New Zealand they were: Māori, Employees, Competitors, Customers and Government. That is to say that the only difference between the sub-themes was that Government was a sub-theme for Spark, and not Vodafone, while Youth was a sub-theme for Vodafone, but not for Spark. This is explained by Vodafone's Foundation being focused on helping young people, which made youth a frequent topic in the Vodafone data sources. Government was a sub-theme found in the Spark New Zealand data, but not in the Vodafone New Zealand data. This was because Spark New Zealand explicitly communicated its involvement in a range of Government projects in the Spark data sources as well as its historic ties to Government, as a former state-owned enterprise (Spark New Zealand, n.d.-e).

The thematic analysis resulted in the same two overarching themes for each company:

- 1. Image-building:** The company's efforts to enhance its reputation, particularly in relation to its use of Māori words.
- 2. Government interest:** The company's use of Māori words in relation to certain stakeholders, and how this aligns with Government interest.

Given that the two final themes and seven of the eight sub-themes were the same for Vodafone New Zealand and Spark New Zealand, this chapter draws the findings together and discusses the results across the two companies.

6.1.1 Theme: Image-building

Of the sub-themes found under Image-building, Nation branding has been selected for further discussion here as it is the sub-theme that most highlights the two companies' connection to Māori language. This section begins by discussing Nation branding and then connects this to CSR through ethical responsibility, as in Carroll's Pyramid of CSR (1991).

Nation branding

Nation branding was a sub-theme under Image-building for both Vodafone New Zealand and Spark New Zealand. New Zealand has a powerful nation brand (Anholt & Hildreth, 2010; Morgan et al., 2003; Pomeroy, 2013) and Māori language and culture is a major component of this. In the data sources studied, both companies made a point of highlighting their New Zealand origins, and therefore benefit from being associated with New Zealand's nation brand. In the Vodafone data sources, the company highlighted its recent change of ownership from being part of a global company to being part-New Zealand owned as a factor that had led to its Māori strategy. In the Spark data sources, the company highlighted its long history in New Zealand. In the interviews, both companies spoke proudly of their Māori strategy and what they had achieved over recent years in terms of connecting with Māori people, language and culture, indicating that they viewed this as reputation building. This is illustrated in this extract from the Vodafone interview:

“[We] had been building on use of Māori language within many different elements within the business. That culminated in being sold to New Zealand owners and us hiring a position to really focus on building relationships and knowledge of te ao Māori⁷¹. In 2020, we introduced the Whārikihia⁷² strategy, to help us become the trusted digital partner of choice for the Māori sector.”

Both Vodafone and Spark communicated their interest in a better future for New Zealand: this was a frequently mentioned topic in both companies' reports and websites. It represents the coded extracts where the companies communicated their intention to continue investing in New Zealand – for example, by

⁷¹ Te ao Māori means the Māori world.

⁷² Whārikihia is the Māori name that Vodafone uses for its Māori strategy. Whārikihia means to cover with a mat or spread out on the ground.

investing in technology-related infrastructure. By making these investments, the companies are also investing in New Zealand's ability to compete in the international marketplace. They are therefore investing in New Zealand's reputation, or brand. An example of how Spark connects New Zealand's best interests to its use of Māori language is illustrated in this interview extract:

“As a company, we are very strong in our roots of being a New Zealand business – serving the best interests of New Zealand. And wanting to enable digital solutions for everyone. In terms of te reo Māori, we see it as a taonga⁷³. A real gift that we share in ... It's a privilege and quite a humbling experience for us to play a role in, you could say, revitalisation or just the general use of it every day.”

Both companies used graphic design to highlight the use of Māori words in their report. In the Vodafone Sustainable Business Report 2020, Māori words appeared in red subheadings on every page. In the Spark Annual Report 2021, Māori-related content appeared in sidebars in green font, marked with a logo connected to the Māori version of the company's name. This suggests that both companies wanted to draw attention to their use of Māori words as an image-building tactic, and draw on New Zealand's positive nation brand. Otherwise, Māori words were used inconsistently. Neither company had a standard way of referring to New Zealand. Sometimes they used the word Aotearoa alongside New Zealand; sometimes Aotearoa would be substituted for New Zealand, and sometimes New Zealand would appear on its own. Similarly, Māori words were sometimes substituted for an English word (without translation), such as the word mahi⁷⁴ instead of the word work, however this occurred inconsistently.

It could be argued that using a Māori word in this way is unnecessary. For example, inserting the word mahi instead of 'work' in the middle of an English sentence does not improve understanding. On the other hand, the word marae⁷⁵, is justified in terms of understanding as the concept is inherently Māori. The inconsistent

⁷³ Taonga in this context means treasure or anything prized.

⁷⁴ Mahi can mean work, job, employment, practice, activity, exercise, operation or function.

⁷⁵ Marae means courtyard. It is the open area in front of the whareniui (meeting house), where formal greetings and discussions take place.

use of the word Aotearoa could be related to the negative feedback the companies get when they use Māori words and may also be a political deference, since the use of the word Aotearoa to name New Zealand is a current political debate (Breen et al., 2021; Māori Party, 2021). Both companies stated they did not have a policy or process for how Māori words should be used in their communications, but encouraged employees to use them, e.g.:

“We don't have a framework as such – we don't have a guiding policy with te reo Māori and we also don't think that would really be the right thing to do. I guess our position around te reo Māori is that we use it, we think it's right, so obviously, we encourage the use of te reo Māori through our marketing teams, any comms, internal. A lot of te reo Māori is used through our internal and corporate channels.”

- *Spark New Zealand interview*

“We try to empower our team as opposed to asking – this is for two reasons: firstly because it helps embed te ao Māori⁷⁶ more effectively within our organisation, and secondly because we physically don't have the time or resource to be gatekeepers. Instead, we try to upskill Vodafone users and give them the tools and equipment to do it themselves, with culture capability building being one of the pillars of our strategy.”

- *Vodafone New Zealand interview*

The results of this investigation indicate that both companies are in the early stages of developing their use of Māori words. For example, neither company has yet followed the practice (seen in some government departments) of offering its entire website or report in Māori. A limitation of this study was its focus on the companies' external communication. Further studies could focus on the use of Māori words in internal communications, as a point of comparison to external communications. This would give more insight into the use of Māori words in relation to employees. The findings could then be analysed in relation to the decoupling dimension of institutional theory, to see if there is any separation between the image the companies portray externally and the way they communicate internally (Deegan & Samkin, 2012).

⁷⁶ Te ao Māori means the Māori world.

This study has shown that neither company had a consistent way of using Māori words in the data sources studied. Both companies made Māori words stand out, particularly in the way their reports were designed. The researcher's initial impression was that both companies were using Māori words extensively, however the results showed this was not the case. For example, in the *Why Vodafone* section of the Vodafone New Zealand website, Māori words were scattered through the body of the text and appeared on some webpages but not others. A similar pattern was found in Spark New Zealand's corporate website: some pages contained Māori words, and others had none. In Vodafone's Sustainable Business Report 2020, Māori words were used in the sub-heading on every page, however they made up only 3.3% of the total words in that document. In Spark's Annual Report 2021, Māori words appeared on 20 pages out of 70, and made up 0.7% of the total words used.

The research showed that the companies were not perturbed by complaints they receive about their use of Māori words. As one of the Spark interviewees put it: "You don't mind getting negative feedback because you overwhelmingly know you're on the right side of history." Nonetheless, from a stakeholder management perspective, businesses are best served when they accommodate the interests of all of their stakeholders (Moon, 2014): while on one hand the companies studied may wish to use more Māori words in their communications to align with Government interests, this may be tempered by a reluctance to upset their customers, or exclude those stakeholders who do not understand te reo Māori. Moon (2014) argues that companies conduct their business in 'the full glare of the social gaze', which acts as a form of soft regulation. The companies studied are clearly aware of an ethical responsibility to use Māori language, and are also very aware that their stakeholders are watching, which influences their behaviour.

An ethical responsibility

The findings of this study build on the concept of ethical responsibility from Carroll's Pyramid of CSR (1991). Ethical responsibilities involve going beyond just following the letter of the law, to follow the spirit of the

law and meet society's expectations (Carroll, 2016). In the New Zealand context, this can be applied to the Treaty of Waitangi, which is not part of New Zealand's laws but states the Crown has a duty to protect the Māori language (Spolsky, 2003; Te Tai, n.d.-b). The principles of the Treaty influence the Government's Māori language revitalisation strategy. While there is no legal requirement for New Zealand corporates to use Māori words, if they engage with the principles of the Treaty, and acknowledge te reo Māori's status as an official language of New Zealand, then it could be argued that corporates that choose to use the language are doing so because they perceive an ethical responsibility to embrace the spirit of the law.

It can be argued that Māori words are increasingly becoming normalised in mainstream New Zealand society and this is one reason why using them is an ethical responsibility for New Zealand companies. Māori language is part of popular culture, as evidenced by the popularity of learning the language (Coster, 2018; Hayden, 2021; Maxwell, 2020; McKibbin, 2021; O'Connor, 2021; Te Taura Whiri i te Reo Māori, 2020) and the increasing visibility of Māori people, language and culture in mainstream media (Barton, 2021; Corlett, 2021; Skipwith, 2021; Tahana, 2021).

The companies studied are only two examples of large New Zealand corporates that use Māori words in their communications. There are other New Zealand companies that translate entire pages of their reporting into Māori (BNZ, 2021); while some offer their entire website in both English and Māori (Auckland Council, 2022; Te Taura Whiri i te Reo Māori, 2022). Future research could compare the use of Māori words by New Zealand Government organisations to corporates over time, to assess the differences between them and the impact of Government policy on the use of Māori words in their communications over time.

This results of this study reflect the global trend to embrace indigenous knowledge (Clarke, 1990; Gallhofer & Chew, 2000; Gallhofer et al., 2000; Gallhofer et al., 1999; Lowy, 1995; Shohat & Stam, 2014).

Acknowledging indigenous people as part of CSR is therefore an ethical expectation of global society – not

just New Zealand. This aligns with a study by Schneider et al. (2012) which illustrated how a state-owned enterprise used the Māori value of kaitiakitanga⁷⁷ to promote its image and show its social responsibility to the community and environment. In a similar way, Spark New Zealand uses a Māori word for each of its company values (Spark New Zealand, n.d.-e) and also refers to a Māori worldview in its Annual Report 2021 (Spark New Zealand, 2021) as something that “can be woven across Kora Aotearoa⁷⁸ – into our strategic pillars, business strategies, Spark values and shared Māori values to embrace the physical and spiritual nature of te ao Māori⁷⁹” (p. 15). This is also an image-building tactic, since declaring its interest in the Māori world illustrates that the company intends to embrace indigenous knowledge and is therefore responding to a global trend.

6.1.2 Theme: Government interest

The other over-arching theme found in the thematic analysis was Government interest. This theme encompasses each company’s use of Māori words in relation to certain stakeholders, and how this aligns with the New Zealand Government’s interests. The codes under this theme were grouped into sub-themes by company stakeholders. This section begins by discussing the way Māori words were used in relation to some stakeholders and not others, and how this relates to the stakeholders’ power and interest. It then turns to discussion of how the two companies align themselves with Government interest.

Māori words are used in relation to some stakeholders and not others

A key finding of this study was that Māori words were used more often in relation to some stakeholders than others; this further illustrated that Māori words were used inconsistently. When Māori words were used, it was more often in relation to Government, Customers, Māori or Employees. These stakeholders

⁷⁷ Kaitiakitanga means guardianship or stewardship.

⁷⁸ Kora Aotearoa is the company’s Māori translation of Spark New Zealand.

⁷⁹ Te ao Māori means the Māori world.

appear in three of the four quadrants of Mendelow's stakeholder matrix (1981): all of them have either high interest in or high power over the organisation, or both. However, Māori words were not often used in relation to some of the most powerful stakeholders, such as Investors, the Board or Competitors. This meant that Māori words appeared in some sections of the companies' strategic communications and not others: they were rarely used in technical or financial information, for example, suggesting that the companies' use of Māori words as part of CSR is compartmentalised rather than part of a systemic change (Visser, 2014). More research is needed to better understand the reasons behind this: an investigation into the companies' perceptions of their stakeholders (and their stakeholders' views on the use of Māori words) would be a useful avenue for further study.

The infrequent use of Māori words in relation to stakeholders such as Competitors or Suppliers suggests that neither company considers Māori words to be necessary in its communication with these stakeholders. Further research should be carried out to establish the motivations behind these decisions.

Aligning with Government interest

An example of a Government interest relevant to this study is the Crown's Māori language revitalisation strategy, *Maihi Karauna* (Te Puni Kōkiri, 2019). The two companies' alignment with *Maihi Karauna* is evidenced by their offering employees opportunities to learn the Māori language and encouraging them to use it in their work. This aligns with the Crown's goal to create the conditions for all New Zealanders to learn the Māori language (Te Puni Kōkiri, 2019). The two companies also show that they are interested in embedding Māori words and concepts into the workplace by communicating their efforts in their websites and reports. In Spark's case, an example of this is the use of Māori words in their company values and purpose, and in Vodafone's case an example is making kapa haka⁸⁰ part of corporate life. This aligns with

⁸⁰ Kapa haka is a Māori performing group.

one of the stated outcomes of the Crown’s strategy, to have all New Zealanders value te reo Māori as “a central part of national identity” (p. 10) (Te Puni Kōkiri, 2019).

Aside from Māori language use, another way the two companies show their alignment with Government interest is by acknowledging Māori as tangata whenua⁸¹. One way that they do this is through diversity and inclusion initiatives for employees. In the New Zealand context, acknowledging Māori as tangata whenua means structuring diversity and inclusion initiatives accordingly: to acknowledge the multicultural nature of New Zealand society as well as the place that Māori have in it, as New Zealand’s indigenous people (Jones et al., 2000; Timms, 2013). This was evident in the data sources for both companies studied – they highlighted all kinds of diversity, but with an emphasis on Māori. For example, Spark calls its diversity and inclusion programme its Blue Heart Kaupapa⁸² (Spark New Zealand, n.d.-a). The initiative relates not just to Māori but to acknowledging and including all cultures. It could be argued that the decision to use the Māori word kaupapa in the title is an acknowledgment that Māori hold a special place in New Zealand society. Similarly, Vodafone has many employee groups representing different cultures, but only its kapa haka⁸³ group is featured on its website (Vodafone New Zealand, n.d.-b). This suggests that the company gives Māori culture a special place within its diversity and inclusion programme, and illustrates that Māori are powerful stakeholders. This finding supports the managerial branch of stakeholder theory, where companies focus on powerful stakeholders as opposed to the ethical branch where equal attention is given to all stakeholders (Deegan & Samkin, 2012).

6.2 Building on CSR theory

The findings build on CSR theory, in response to the third supplementary Research Question:

⁸¹ Tangata whenua means local people or indigenous people.

⁸² Kaupapa means topic, policy, matter for discussion or programme.

⁸³ Kapa haka is a Māori performing group.

RQ3: How does CSR theory explain the participating organisations' use of te reo Māori words?

This section focuses on Fernando and Lawrence's integrated framework for CSR (2014). The findings are discussed in relation to the three theories in the framework: legitimacy theory is discussed first, followed by stakeholder theory and then institutional theory.

6.2.1 Building on the CSR framework: legitimacy theory

The study's findings support Fernando and Lawrence's argument that legitimacy theory should be included in an integrated framework for analysing CSR practices (Fernando & Lawrence, 2014). Legitimacy theory suggests organisations constantly try to make sure they are functioning within the bounds of what society expects (Deegan, 2002, 2018; Deegan et al., 2000; Fernando & Lawrence, 2014; Patten, 1992). When an organisation's reputation is at risk, it may employ legitimisation strategies to combat this (Deegan & Samkin, 2012; Fernando & Lawrence, 2014).

In this study, potential threats to the companies' legitimacy occurred when customer complaints about their use of Māori words were discussed by the media or on social media – this was a topic of discussion in the interviews. This is an immediate way for the companies to see if their actions are meeting society's expectations. One example occurred in early 2021, when a customer publicly complained about Vodafone's use of Māori words, and threatened to switch providers (Venuto, 2021). Vodafone's CEO released a statement that did not address the complaint but farewelled the customer in Māori. The media coverage of this was favourable towards the company, suggesting the CEO's response was a successful legitimisation tactic (Bell, 2021; Quinlivan, 2021; Venuto, 2021). Another example of a legitimisation tactic deemed successful based on the positive response from social media users, was the response to a Vodafone

customer's complaint about the company's use of the word Aotearoa⁸⁴ instead of New Zealand. The customer threatened to switch providers, but Vodafone and its competitors Spark and 2degrees were quick to post about their support for the Māori language (Vodafone New Zealand, 2020a). This illustrates that companies showcase their legitimacy by disclosing their positive CSR behaviour (Fernando & Lawrence, 2014; Gray et al., 2010). In this study, the public use of and support for Māori language is a way of showcasing legitimacy. This connects to the theme of image-building in that legitimacy theory predicts that companies will do what they see as necessary in order to preserve their image of a legitimate business with legitimate methods (Fernando & Lawrence, 2014; Villiers & Van Staden, 2006).

6.2.2 Building on the CSR framework: stakeholder theory

The findings of this study also support Fernando and Lawrence's argument that stakeholder theory should be included in a framework for analysing CSR (Fernando & Lawrence, 2014). The study's findings build on stakeholder theory, in that the two organisations try to meet the expectations of multiple stakeholder groups, rather than solely those of their investors or shareholders, meaning they are accountable beyond their economic performance (Fernando & Lawrence, 2014; Guthrie et al., 2006). This study's findings also support the managerial branch of stakeholder theory, where companies focus their efforts on their most powerful stakeholders, rather than giving equal attention to all stakeholders (Deegan & Samkin, 2012).

According to Fernando and Lawrence (2014) an organisation accepts its stakeholders' right to know about its operations by disclosing CSR information, and the benefit to disclosing the information is that the organisation might expect to improve its reputation in return (Fernando & Lawrence, 2014). In this study, Spark's decision to include information about its Māori strategy in the Spark Annual Report 2021 shows that it accepts its stakeholders' right know about its operations. While it could be argued that Māori

⁸⁴ Aotearoa is the Māori word commonly used for New Zealand.

strategy doesn't directly impact the company's profitability and is not essential to annual reporting, there are reputational benefits to disclosing this. This also highlights the relevance of the Image-building theme as an explanation for the use of Māori words as part of CSR.

6.2.3 Building on the CSR framework: institutional theory

The findings of this study also support Fernando and Lawrence's (2014) inclusion of institutional theory in their integrated framework. The study found many similarities between the two organisations, including the way they use Māori words. The findings support the isomorphism dimension of institutional theory, which says companies seek to emulate and improve upon the processes of other companies (Deegan & Samkin, 2012). Each company was acutely aware of the way its competitors used Māori language.

Competitiveness was evident in the way that both companies described themselves as the leader in this space, in the interviews. Rather than the use of Māori language being something that sets one company apart, it is possible that competitiveness has made the companies in this study more similar over time, which would lend further support to the isomorphism dimension of insitutional theory (Deegan & Samkin, 2012). A longitudinal study is needed to test this hypothesis.

6.3 Conclusion

This study contributes to CSR research by helping to show how the use of Māori words is part of the evolution of CSR in New Zealand. It is useful as a baseline for further studies of Māori language use in CSR.

Both companies used Māori words in a decorative way in their reports, by using coloured font or sidebars to make the use of Māori words stand out. At first glance, this gave the impression that Māori words were widely used.

However, the study found that Māori words were used infrequently and inconsistently by both companies. Māori words were scattered through the companies' websites and reports, appearing in some sections and not others. Only 2% of the words used in the *Why Vodafone* section of the Vodafone New Zealand website were Māori, and the rest in English. In the Vodafone Sustainable Business Report 2020, 3.3% of the words used were Māori. In the Spark corporate website, 0.6% of the words used were Māori, and in the Spark Annual Report 2021, 0.7% of the words used were Māori.

Both companies used Māori words more frequently in relation to some stakeholders such as Government, Customers, Māori and Employees. It was less common for either company to use Māori words in relation to Investors, and rare for either company to use Māori words in relation to stakeholders such as the Board, Competitors or Suppliers. This meant that there were some sections of their strategic communications that contained no Māori words, and this tended to be the more technical, financial or operations-focused information.

The thematic analysis identified the same two overarching themes for both companies: Image-building and Government interest. Nation-branding was a key sub-theme under Image-building, which resulted from the two companies' focus on 'a better future for New Zealand'. This was the most frequently mentioned topic in the Spark corporate website and the Vodafone Sustainable Business Report 2020; the fourth most frequently mentioned topic in the Spark Annual Report 2021 and the eighth most frequently mentioned in the *Why Vodafone* section of the Vodafone New Zealand website. Both companies also highlighted the importance of their New Zealand origins in the interviews.

The findings of this study also support the argument of Fernando and Lawrence (2014) and others (An et al., 2011; Deegan, 2002; Gray et al., 2010) that stakeholder, institutional and legitimacy theories overlap and can be used together to explain CSR practices.

Fernando and Lawrence's integrated framework examined the motivations behind CSR practices. While motivations were not the focus of this study, the framework enhances our understanding of the use of Māori words in relation to CSR. The study has highlighted some possible motivations for the two companies' use of Māori words, which can be investigated through further research.

CSR is influenced by the changing pressures of each decade and so it tends to reflect the norms of society at the time (Moon, 2011, 2014). This is reflected in this study which found that, due to the rising profile of the Māori language (Barton, 2021; Corlett, 2021; Coster, 2018; Crewdson, 2017; Hayden, 2021; Maxwell, 2020; O'Connor, 2021; Roy, 2020; Skipwith, 2021; Stephens & Monk, 2012; Stock, 2021; Tahana, 2021; Te Taura Whiri i te Reo Māori, 2020), Māori words were used as an image-building tactic and to align with Government interest.

The desire to participate in the Māori economy was mentioned by both companies as one reason why using Māori language was important to them, and why they encourage employees to use it in their work. The \$68bn value of the Māori economy (Chapman Tripp, 2021; New Zealand Foreign Affairs and Trade, n.d.) suggests that companies that embrace Māori language and culture can take advantage of significant business opportunities. This reminds us that, while the companies are aware of their ethical responsibility to use the Māori language, they are ultimately driven by their foundational economic responsibility to turn a profit (Carroll, 2016). This aligns with the study by Ding et al. (2018) which found that companies that engage in CSR and are aware of their Māori stakeholders have a significantly higher return.

Limitations and challenges

A limitation of this study is that it only focused on two companies in one industry, and only gives an insight into how they were operating in 2021. However, it can be a baseline for further studies. It relied on current documents and interviews to determine if institutionalisation was a factor. Institutionalising forces don't

appear instantaneously, but develop over time (Moll et al., 2018), meaning a longitudinal study would give more insight into whether the organisations studied are becoming more similar. The addition of more companies from the same industry would also help strengthen any evidence of institutionalisation.

The scope of this study was limited by the decision to include websites as a data source, which added a large amount of data to the study, and the decision to use manual coding. Future studies would benefit from using coding software and focusing solely on annual or sustainability reports, which would allow for the inclusion of more participants.

Recommendations and conclusions

Further research in this area might explore how CSR has evolved in New Zealand in recent decades, and then continue to track its evolution in the years ahead. It would be interesting to correlate this with whether the use of Māori words as part of CSR has increased over time, and whether this can be correlated to changes in Government priorities over time. For example, was there an increase in the use of Māori words in the strategic communication of New Zealand corporates after 2019, when the Crown's Strategy for Māori Language Revitalisation, *Maihi Karauna*, was released?

Overall, the findings of this study are significant in many respects. A key finding was that the two companies studied used Māori words in an infrequent and inconsistent way in the data sources studied. This is likely because the use of Māori words as part of CSR in New Zealand is in its early stages, and a sign that New Zealand is following the global trend towards national contexts and embracing indigenous knowledge (Clarke, 1990; Gallhofer & Chew, 2000; Gallhofer et al., 1999; Lowy, 1995; Matten & Moon, 2020; Shohat & Stam, 2014) as part of CSR. The practices of the two companies studied can be considered as indicative of the evolution of CSR in New Zealand: their use of Māori words is still evolving, just as the use of Māori language and culture in CSR in New Zealand is still evolving. In the years to come, the use of

Māori language and a Māori worldview as part of CSR could be a strategic way for New Zealand companies to fulfil all of their CSR responsibilities – at an economic as well as an ethical level (Carroll, 2016), and to people, planet and profit (Elkington, 2018; Moon, 2014).

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8 Glossary

Definitions of Māori words have been sourced from maoridictionary.co.nz. Where there are multiple meanings of a Māori word, only the meanings of the word that are relevant to this thesis are listed here.

Māori words are also footnoted in each chapter to give their intended meaning in that context.

Aotearoa	Aotearoa is the Māori word that is commonly used as the Māori name for New Zealand, however there is debate about its translation and origin. Maoridictionary.co.nz lists the word as: North Island – now used as the Māori name for New Zealand.
hui	a meeting or gathering
iwi	a tribal group
kai	food, meal
kaiako	teacher
kaitiaki	guardian
kaitiakitanga	guardianship or stewardship
kapa haka	Māori performing group
karakia	prayer, incantation
kaupapa Māori	Māori approach, Māori topic or Māori principles
kia ora	a greeting or interjection which can mean hello, best wishes or good luck.
kōhanga reo	Māori language preschool
kora	spark
korowai	cloak
kupu	word
kura kaupapa Māori	Māori language primary school

mahi	work, job, employment, trade (work), practice, occupation, activity
mana	prestige, authority, status
marae	marae means courtyard, or the open area in front of the main building (wharenuī) where formal greetings and discussions take place.
Māori	indigenous New Zealander; to apply in a Māori way; normal, usual or ordinary.
Maihi Karauna	The Crown's strategy for Māori language revitalisation.
Maihi Māori	The Māori strategy for Māori language revitalisation.
mihi	speech of greeting, acknowledgement, tribute
Ngāi Tahu	tribal group of much of the South Island
Pākehā	New Zealander of European descent. English, foreign, European, exotic.
rangatahi	youth
rangatira	a chief or person of high rank
rourou	small flax plaited food basket
tangata whenua	the local people, hosts, indigenous people
taonga	treasure; anything prized
te ao Māori	the Māori world
Te Mātāwai	The Government agency that represents Māori in supporting Māori language aspirations and implements the Maihi Māori strategy, in collaboration with Maihi Karauna.
Te Puni Kōkiri	Ministry of Māori Development
te reo	The language
te reo Māori	The Māori language

Te Tiriti o Waitangi	The Treaty of Waitangi, New Zealand's founding document, an agreement between the British Crown and Māori chiefs signed in 1840
Te Taura Whiri i te reo Māori	Māori Language Commission
tikanga	correct procedure, custom or protocol
tupu	growth, development
wāhine	women
waka	canoe or vehicle
whānau	family group
whakaahu	to turn towards
whakataukī	a Māori proverb or significant saying
whakamua	forward, ahead
Whārikihia	The name of Vodafone's Māori strategy. Whāriki means to cover with a mat or spread out on the ground.

9 Appendices

9.1 Appendix A: Ethics approval



Auckland University of Technology Ethics Committee (AUTECH)

Auckland University of Technology
D-88, Private Bag 92006, Auckland 1142, NZ
T: +64 9 921 9999 ext. 8316
E: ethics@aut.ac.nz
www.aut.ac.nz/researchethics

2 August 2021

Averill Gordon
Faculty of Design and Creative Technologies

Dear Averill

Re: Ethics Application: **21/252 The use of the Māori language in corporate communication in New Zealand: a case study of two key companies**

Thank you for providing evidence as requested, which satisfies the points raised by the Auckland University of Technology Ethics Committee (AUTECH).

Your ethics application has been approved for three years until 2 August 2024.

Standard Conditions of Approval

1. The research is to be undertaken in accordance with the [Auckland University of Technology Code of Conduct for Research](#) and as approved by AUTECH in this application.
2. A progress report is due annually on the anniversary of the approval date, using the EA2 form.
3. A final report is due at the expiration of the approval period, or, upon completion of project, using the EA3 form.
4. Any amendments to the project must be approved by AUTECH prior to being implemented. Amendments can be requested using the EA2 form.
5. Any serious or unexpected adverse events must be reported to AUTECH Secretariat as a matter of priority.
6. Any unforeseen events that might affect continued ethical acceptability of the project should also be reported to the AUTECH Secretariat as a matter of priority.
7. It is your responsibility to ensure that the spelling and grammar of documents being provided to participants or external organisations is of a high standard and that all the dates on the documents are updated.

AUTECH grants ethical approval only. You are responsible for obtaining management approval for access for your research from any institution or organisation at which your research is being conducted and you need to meet all ethical, legal, public health, and locality obligations or requirements for the jurisdictions in which the research is being undertaken.

Please quote the application number and title on all future correspondence related to this project.

For any enquiries please contact ethics@aut.ac.nz. The forms mentioned above are available online through <http://www.aut.ac.nz/research/researchethics>

(This is a computer-generated letter for which no signature is required)

The AUTECH Secretariat
Auckland University of Technology Ethics Committee

Cc: cathea97@autuni.ac.nz

9.2 Appendix B: Tools

Recording protocol

1. Interviews will be conducted via video and recorded using Microsoft Teams.
2. The recording files will be downloaded and stored in AUT's OneDrive system.
3. The files will be transcribed using Otter.ai.
4. The researcher will review the transcriptions and check them for accuracy against the recordings, making corrections as necessary.
5. When the data analysis has been completed, the recordings and transcriptions will be stored securely on a USB in Dr Averill Gordon's office at AUT.

Interview questions

1. When did your company start using more te reo Māori in its communications and why?
2. How does your company view te reo Māori? What is your vision, or goal?
3. Does your company view the use of the Māori language as part of its Corporate Social Responsibility?
Why?
4. What are your company's main CSR initiatives?
5. How are those CSR initiatives embedded throughout the company?
6. Who would you say are your company's key stakeholders? Examples of stakeholders being Government, customers, employees, suppliers – what are some others?
7. Thinking about your company's CSR initiatives, would you say that any of them are designed with particular stakeholders in mind?
8. Does your company have a policy or process in regard to how the Māori language is used? Could you describe how this works?
9. Are there particular Māori words that you try to use consistently in your communications? (What about translation – are there some words that you use without translating?)
10. How are your competitors using te reo Māori words? What about other companies in other industries?

Appendix 3: Participant Information Sheet

Date Information Sheet Produced: 29 July 2021

Project Title: The use of Māori words in corporate communication in New Zealand: a case study of two key companies.

Kia ora,

My name is Catherine Reiss. I am a Master of Communication Studies student at AUT. I have worked in journalism and corporate communication, and have returned to AUT to do my Masters, to broaden my knowledge in public relations. I am also studying te reo Māori through Te Wānanga o Aotearoa. I'm not Māori, but am passionate about the preservation of the Māori language and culture.

I am interested in researching the use of Māori words in corporate communication in New Zealand. I would like to invite your company to participate in this project.

What is the purpose of this research?

The purpose of this research is to look at how te reo Māori words are being used in corporate communication by New Zealand companies. In order to establish a baseline of New Zealand corporate communications, I am approaching two large companies that are known for using te reo Māori words in their communications. The findings will inform my thesis and may also be useful for academic publications or presentations.

How was I identified and why am I being invited to participate in this research?

I am approaching your company because it is well known for using Māori words in its communications. I would like to interview a representative from your company who can discuss the use of Māori words in your company's communications, from a corporate communications perspective. The selection of that person is at your company's discretion.

How do I agree to participate in this research?

Your participation in this research is voluntary (it is your choice) and whether or not you choose to participate will neither advantage nor disadvantage you. You are able to withdraw from the study at any time. If you choose to withdraw from the study, then you will be offered the choice between having any data that is identifiable as belonging to you removed or allowing it to continue to be used. However, once the findings have been produced, removal of your data may not be possible.

If you agree to participate in this research, I will ask you to please complete the Consent Form attached and return it to me.

If your company declines to participate in this research, I will approach another company that uses Māori words in its communications.

What will happen in this research?

The research involves a 60-minute interview. The interview is semi-structured, meaning that I will ask the same questions of each company, but there will be flexibility for the interviewees to expand on topics of interest as they come up.

The interview will be conducted via Microsoft Teams. I will record the interview using the Microsoft Teams software and will use a secure digital service called Otter.ai to transcribe the recording. I will check the transcription for accuracy and then send it to you to check. I will then delete the data and account from Otter.ai's server.

I will then analyse the transcriptions, using thematic analysis to look for common themes in the responses from the two companies. When the analysis is complete, I can provide you with a short summary of the research findings. There is a space on the Consent Form to indicate if you wish to receive this.

I will be in touch to give you the opportunity to review and approve your interview transcript, as well as any quotes that I intend to use in the thesis. I will also be in touch to let you know when the thesis is complete. If there are opportunities to publish the research in any other format such as academic publications, I will get in touch again to let you know, and you will again have the opportunity to review and approve any quotes I wish to use for this purpose.

What are the discomforts and risks, and how will these be alleviated?

The discomforts and risks associated with this research are minor. While any research that looks at an organisation's communications is likely to involve critique or suggest areas for improvement, this can be a useful opportunity for reflection. Your company has been approached to participate in this research because I see it as a good example of a large company that is well-known for its use of Māori words in its corporate communications. The interview will be a friendly discussion and the research findings will give an external perspective, which may be interesting and useful to your company. There is no obligation to answer every question in the interview. For example, if you do not feel you have the right knowledge to provide an answer, you may decline to answer. Any risk of the research misrepresenting your company will be alleviated by the approval process. You will have the opportunity to review your transcript, as well as any quotes before they are published.

What are the benefits?

I am passionate about the revitalisation of the Māori language and this research will highlight the excellent work that is being done by leading New Zealand companies to use Māori words in corporate communication. It is an area that has not been well-researched to date, and I hope that this research project might inspire other companies to use the language, or to adapt their approach. It may also inspire other research projects in future, and contribute to the ongoing interest in and revival of the language in New Zealand. For your company, the main benefit of taking part is the opportunity to take time to reflect on your work. The findings may be useful for academic publications, and these could be of use to your company in future.

The research will allow me to complete my Masters degree, and my goal once my degree is complete is to work for an organisation that embraces the Māori language and culture. Completing this research will broaden my knowledge and understanding of how Māori words are used in corporate communication.

To thank your company for participating, I would like to send you a small koha of a \$50 supermarket voucher, so that you can get together with your team for some kai, when alert levels permit.

How will my privacy be protected?

The interview recordings and transcriptions will be kept confidential. Once the analysis is complete they will be stored securely at AUT and destroyed after six years. You will not be identified by name in the research, unless you give permission for me to do so on the Consent Form. You can simply be identified by your job title, or as a company representative. I will confirm this with you in the interview.

What are the costs of participating in this research?

You will need to allow 60 minutes for the interview. You will then need to allow time to review and approve the interview transcript and any quotes I intend to use. I will give a window of at least two weeks for your company to review these and come back to me.

What opportunity do I have to consider this invitation?

I would appreciate receiving your signed Consent Form before the interview if possible. In the meantime I am happy to answer any questions you may have about this project. Please feel free to contact me using the details below.

Will I receive feedback on the results of this research?

Once I have completed the analysis of the results, I can send a short summary of the research findings to you. Please indicate on the Consent Form if you would like to receive this. I will also be in touch to let you know when the thesis is complete.

What do I do if I have concerns about this research?

Any concerns regarding the nature of this project should be notified in the first instance to the Project Supervisor, Dr Averill Gordon, averill.gordon@aut.ac.nz, (+649) 921 9999 Ext.6492. Concerns regarding the conduct of the research should be notified to the Executive Secretary of AUTEK, ethics@aut.ac.nz , (+649) 921 9999 ext 6038.

Whom do I contact for further information about this research?

Please keep this Information Sheet and a copy of the Consent Form for your future reference. You are also able to contact the research team as follows:

Researcher Contact Details:

Catherine Reiss, cathea97@autuni.ac.nz, 021 0632 684.

Project Supervisor Contact Details:

Averill Gordon, agordon@aut.ac.nz , (+649) 921 9999 Ext.6492.

Approved by the Auckland University of Technology Ethics Committee on August 2, 2021, AUTEK Reference number 21/252.



Appendix 4: Consent Form

Project title: *The use of Māori words in corporate communication in New Zealand: a case study of two key companies.*

Project Supervisor: *Dr Averill Gordon*

Researcher: *Catherine Reiss*

- I have read and understood the information provided about this research project in the Information Sheet dated 29 July 2021.
- I have had an opportunity to ask questions and to have them answered.
- I understand that notes will be taken during the interviews and that they will also be recorded via Microsoft Teams and transcribed using Otter.ai.
- I understand that taking part in this study is voluntary (my choice) and that I may withdraw from the study at any time without being disadvantaged in any way.
- I understand that if I withdraw from the study then I will be offered the choice between having any data that is identifiable as belonging to me removed or allowing it to continue to be used. However, once the findings have been produced, removal of my data may not be possible.
- I wish to receive a summary of the research findings (please tick one): **Yes** No
- I am happy to be named in this research: **Yes** No
- I confirm that my company's CEO is happy for me to be the company representative participating in this research.
- I agree to take part in this research.

Participant's signature:

Participant's name:Nicky Preston.....

Participant's Contact Details:

...nicky.preston@vodafone.com.....

.....021 445 295.....

.....

.....

Date: 23/11/21

Approved by the Auckland University of Technology Ethics Committee on August 2, 2021 AUTEK Reference number 21/252

Note: The Participant should retain a copy of this form.

Consent Form

* Note that this participant was not able to digitally sign the form but confirmed by email that she gave consent.




Appendix 4: Consent Form

Project title: *The use of Māori words in corporate communication in New Zealand: a case study of two key companies.*

Project Supervisor: *Dr Averill Gordon*

Researcher: *Catherine Reiss*

- I have read and understood the information provided about this research project in the Information Sheet dated 29 July 2021.
- I have had an opportunity to ask questions and to have them answered.
- I understand that notes will be taken during the interviews and that they will also be recorded via Microsoft Teams and transcribed using Otter.ai.
- I understand that taking part in this study is voluntary (my choice) and that I may withdraw from the study at any time without being disadvantaged in any way.
- I understand that if I withdraw from the study then I will be offered the choice between having any data that is identifiable as belonging to me removed or allowing it to continue to be used. However, once the findings have been produced, removal of my data may not be possible.
- I wish to receive a summary of the research findings (please tick one): Yes No
- I am happy to be named in this research: Yes No (assuming we can approve quotes as outlined in email)
- I confirm that my company’s CEO is happy for me to be the company representative participating in this research.
- I agree to take part in this research.

Participant’s signature: 

Participant’s name: Leela Gantman, Corporate Relations and Sustainability Director

Participant’s Contact Details:
Leela.gantman@spark.co.nz / 027 541 6338

Date:
Approved by the Auckland University of Technology Ethics Committee on August 2, 2021 AUTEK Reference number 21/252
Note: The Participant should retain a copy of this form.



Appendix 4: Consent Form

Project title: *The use of Māori words in corporate communication in New Zealand: a case study of two key companies.*

Project Supervisor: *Dr Averill Gordon*

Researcher: *Catherine Reiss*

- I have read and understood the information provided about this research project in the Information Sheet dated 29 July 2021.
- I have had an opportunity to ask questions and to have them answered.
- I understand that notes will be taken during the interviews and that they will also be recorded via Microsoft Teams and transcribed using Otter.ai.
- I understand that taking part in this study is voluntary (my choice) and that I may withdraw from the study at any time without being disadvantaged in any way.
- I understand that if I withdraw from the study then I will be offered the choice between having any data that is identifiable as belonging to me removed or allowing it to continue to be used. However, once the findings have been produced, removal of my data may not be possible.
- I wish to receive a summary of the research findings (please tick one): Yes No
- I am happy to be named in this research: Yes No
- I confirm that my company's CEO is happy for me to be the company representative participating in this research.
- I agree to take part in this research.

Participant's signature:

Participant's name: Anaru Tuhi

Participant's Contact Details:

M: 0274176298

E: Anaru.Tuhi@spark.co.nz

Date:

Approved by the Auckland University of Technology Ethics Committee on August 2, 2021 AUTEK Reference number 21/252

Note: The Participant should retain a copy of this form.

9.3 Appendix C

9.3.1 Coding according to Carroll's Pyramid of CSR

9.3.1.1 Websites

Codes found in Why Vodafone section of the Vodafone New Zealand website, grouped by Carroll's categories of CSR

Grouping the codes found in the *Why Vodafone* section of the Vodafone New Zealand website by Carroll's categories of CSR (1991) showed a focus on economic responsibilities (31 times); followed by a fairly even split between ethical responsibilities (23 times) and philanthropic responsibilities (25 times); with only one code identified as representing the company's legal responsibilities, see Table 36.

Table 36: Codes found in Why Vodafone section of Vodafone New Zealand website, grouped by Carroll's categories of CSR

Grouped by Carroll's categories of CSR	Codes – Vodafone New Zealand website, Why Vodafone section	Number of times coded	Totals
Economic	Company is an industry leader	5	
	Company invests in innovative ways of using technology	3	
	Company has a fast, reliable network	6	
	Company invests in network infrastructure	5	
	Company offers good customer service	15	
	Company recognises the impact of COVID-19	5	
	Company aims to be a good place to work	1	
	Company wants to partner with Māori businesses and iwi	1	31 Economic
Legal	Company follows proper governance procedures	1	1 Legal
Ethical	Company is focused on CSR	1	
	Company wants a better future for New Zealand	4	
	Company is focused on sustainability	1	
	Company is using technology to enable safer communities	2	
	Company is working on digital inclusion	3	
	Company is focused on diversity and inclusion	3	
	Company is focused on te ao Māori ⁸⁵	9	23 Ethical
Philanthropic	Company creates opportunities for employee giving	2	
	Company invests in communities and environment	3	
	Company has its own Foundation, focused on youth	20	25 Philanthropic

⁸⁵ Te ao Māori means the Māori world and is being used here to encompass the company's interest in all things Māori, including the language and culture.

Codes found in Spark New Zealand corporate website, grouped by Carroll's categories of CSR

Grouping the codes from the Spark New Zealand corporate website by Carroll's categories of CSR (1991) showed a focus on the company's ethical responsibilities (20 times), followed by economic responsibilities (15 times). Legal responsibilities were mentioned less frequently (four times). None of the codes were grouped under philanthropic responsibilities, see Table 37.

Table 37: Codes found in Spark New Zealand corporate website, grouped by Carroll's categories of CSR

Grouped by Carroll's categories of CSR	Codes - Spark New Zealand corporate website	Number of times coded	Totals
Economic	Company is financially prudent	3	
	Company has skilled leadership	1	
	Company aims to be a good place to work	2	
	Company offers good customer service	5	
	Company is an industry leader	4	15 Economic
Legal	Company follows proper governance procedures	4	4 Legal
Ethical	Company wants a better future for New Zealand	6	
	Company is focused on digital equity	5	
	Company is focused on sustainability	3	
	Company is focused on diversity and inclusion	5	
	Company is focused on te ao Māori ⁸⁶	1	20 Ethical

9.3.1.2 CSR Reports

Codes found in Vodafone Sustainable Business Report 2020, grouped by Carroll's categories of CSR

Grouping the codes found in the Vodafone Sustainable Business Report 2020 according to Carroll's categories of CSR (1991) showed that the report was focused on the company's ethical responsibilities (47 times). There was less focus on economic responsibilities (17 times) and philanthropic responsibilities (13 times). None of the codes found related to the company's legal responsibilities, see Table 38.

⁸⁶ Te ao Māori means the Māori world, and is being used here to encompass the company's interest in all things Māori, including the language and culture.

Table 38: Codes found in Vodafone Sustainable Business Report 2020, grouped by Carroll's categories of CSR

Grouped by Carroll's categories of CSR	Codes – Vodafone Sustainable Business Report 2020	Number of times coded	Totals
Economic	Company invests in employee development	4	
	Company collaborates with other industry players	1	
	Company invests in network infrastructure	3	
	Company has part-New Zealand ownership	2	
	Company is an industry leader	2	
	Company offers good customer service	4	
	Company recognises it has many stakeholders	1	
	Company offers diverse products and services	1	17 Economic
Ethical	Company wants a better future for New Zealand	18	
	Company invests in communities and environment	1	
	Company is using technology to enable safer communities	5	
	Company is focused on diversity and inclusion	4	
	Company is focused on te ao Māori ⁸⁷	1	
	Company is aiming for pay equity	1	
	Company is focused on sustainability	17	47 Ethical
Philanthropic	Company has its own Foundation, focused on youth	7	
	Company is supporting people in need	6	13 Philanthropic

Codes found in Spark Annual Report 2021, grouped by Carroll's categories of CSR

Grouping the topics found in the Spark Annual Report 2021 according to Carroll's categories of CSR (1991) found that it was focused on economic responsibilities (227 times). This was followed by ethical responsibilities (87 times), legal responsibilities (20 times) and philanthropic responsibilities (14 times), see Table 39.

⁸⁷ Te ao Māori means the Māori world, and is being used here to encompass the company's interest in all things Māori, including the language and culture.

Table 39: Codes found in Spark Annual Report 2021, grouped by Carroll's categories of CSR

Grouped by Carroll's categories of CSR	Codes in Spark Annual Report 2021	Number of times topic mentioned	Totals
Economic	Company invests in development of employees	20	
	Company is an industry leader	5	
	Company is at the forefront of advancing technology	48	
	Company offers good customer service	45	
	Company collaborates with other industry players	5	
	Company invests in network infrastructure	7	
	Company is financially prudent	40	
	Company has skilled leadership	8	
	Company maintains a strong relationship with Government	13	
	Company sees itself as a supporter of New Zealand businesses	16	
	Company offers diverse products and services	3	
	Company uses innovative ways of working	7	
	Company recognises the impact of COVID-19	10	227 Economic
Legal	Company follows proper governance procedures	17	
	Company takes safety seriously	3	20 Legal
Ethical	Company follows international standards	1	
	Company is focused on te ao Māori ⁸⁸	9	
	Company wants a better future for New Zealand	28	
	Company is focused on digital equity	16	
	Company is focused on sustainability	27	
	Company is aiming for pay equity	4	
	Company uses technology to enable safer communities	2	87 Ethical
Philanthropic	Company is supporting people in need	7	
	Company invests in communities	4	
	Company facilitates employee giving	3	14 Philanthropic

⁸⁸ Te ao Māori means the Māori world, and is being used here to encompass the company's interest in all things Māori, including the language and culture.

9.3.1.3 Interview transcripts

Codes found in Vodafone interview transcript, grouped by Carroll's categories of CSR

Grouping the codes found in the Vodafone interview transcript according to Carroll's categories of CSR (1991) showed that the interview was focused on the company's ethical responsibilities (25 times). There was less focus on the company's economic responsibilities (11 times) and philanthropic responsibilities (6 times). None of the codes were identified as relating to the company's legal responsibilities, see Table 40.

Table 40: Codes found in Vodafone interview transcript, grouped by Carroll's categories of CSR

Grouped by Carroll's categories of CSR	Codes in Vodafone interview transcript	Number of times coded	Totals
Economic	Company recognises it has many stakeholders	1	
	Company is aware of how other companies use te reo Māori	2	
	Company monitors competitors in its industry	2	
	Company wants to partner with Māori businesses and iwi	6	11 Economic
Ethical	Company is focused on CSR	4	
	Company wants a better future for New Zealand	3	
	Company is focused on diversity and inclusion	1	
	Company is focused on te ao Māori ⁸⁹	17	25 Ethical
Philanthropic	Company has its own Foundation, focused on youth	6	6 Philanthropic

Codes found in Spark New Zealand interview transcript, grouped by Carroll's categories of CSR

Grouping the codes found in the Spark interview transcript according to Carroll's categories of CSR (1991) showed that the interview was focused on the company's ethical responsibilities (38 times) and its economic responsibilities (17 times). None of the codes were identified as relating to the company's legal or philanthropic responsibilities, see Table 41.

⁸⁹ Te ao Māori means the Māori world, and is being used here to encompass the company's interest in all things Māori, including the language and culture.

Table 41: Codes found in Spark interview transcript, grouped by Carroll's categories of CSR

Grouped by Carroll's categories of CSR	Codes found in Spark interview transcript	Number of times coded	Totals
Economic	Company is aware of how other companies use te reo Māori	3	
	Company wants to partner with Māori businesses and iwi	1	
	Company sees itself as a supporter of New Zealand businesses	1	
	Company recognises it has many stakeholders	12	17 Economic
Ethical	Company wants a better future for NZ	1	
	Company is focused on digital equity	4	
	Company is focused on diversity and inclusion	5	
	Company is focused on te ao Māori ⁹⁰	19	
	Company is focused on sustainability	9	38 Ethical

⁹⁰ Te ao Māori means the Māori world, and is being used here to encompass the company's interest in all things Māori, including the language and culture.

9.3.2 Example of coding by topic

Company: Spark New Zealand

Topic/code: Company is focused on diversity and inclusion

Data sources: Spark corporate website and Spark Annual Report 2021

Topic/code	Data extract	Data source	Count
Company is focused on diversity and inclusion	As one of New Zealand’s leading employers, we believe that if we celebrate the diversity of our own people , we can empower them to bring their whole selves to work and unlock their potential. This enables us to better understand and meet the diverse needs of our customers and all New Zealanders. https://www.sparknz.co.nz/sustainability/diversity-and-inclusion	Spark website	1
Company is focused on diversity and inclusion	We have continued to create a culture of inclusion and invested in the development and wellbeing of our people. This has grown engagement, with our eNPS increasing 10 points to +76.	Spark report, p10	1
Company is focused on diversity and inclusion	We have made significant progress creating a culture of belonging where our people lean into challenges, champion the customer, and adapt at pace. Alongside engagement we grew our Agile maturity, with 86% of squads with a measure greater than 3.5 out of 5. To further fuel our Agility, we have focused on building a culture of innovation, and opportunities for progression through comprehensive learning experiences.	Spark report, p12	2
Company is focused on diversity and inclusion	We continued to embed diversity and inclusion into our business. We have been intentional in weaving Te Korowai Tupu, our Māori Strategy, throughout our business, and our people continue to embrace our Blue Heart Kaupapa, to celebrate diversity . We have made strong progress against our 40/40/20 gender target – with 42% of senior roles outside our Board and Leadership Squad now held by women.	Spark report, p12	3
Company is focused on diversity and inclusion	Our median pay gap has increased slightly to our FY19 starting position of -28%, compared to -26% in FY20. The driver of this difference is the makeup of New Zealand’s technology sector, which has a significantly higher proportion of men than women, and this challenge was exacerbated in recent years as talent scarcity increased. This will be a focus in FY22.	Spark report, p12	4

Company is focused on diversity and inclusion	A top decile, inclusive culture, where all our people feel they can bring their full selves to work each day.	Spark report, p14	5
Company is focused on diversity and inclusion	Diversity and inclusion We aspire for diversity and inclusion to be “how things are done at Spark” – embedded into our day-to-day activities, standards, and business practices. We have maintained our focus on gender and ethnic representation as well as addressing our median pay gap over the last year. In the year ahead we have several new initiatives to drive further improvements in representation and reductions in the pay gap, while also focussing on more opportunities to address enhanced accessibility.	Spark report, p35	6
Company is focused on diversity and inclusion	Spark’s Blue Heart Kaupapa in action Our Blue Heart Kaupapa sets the standard of behaviour and the values we stand for, creating a culture of belonging. It is a visible icon of our heart-led approach to diversity and inclusion.	Spark report, p35	7
Company is focused on diversity and inclusion	Cultural celebrations and mental health awareness events remain an important part of bringing our people together. We celebrated the wide range of cultures and communities that make up the Spark whānau over the course of the financial year. This included key moments such as International Women’s Day (IWD) in March – when we ran a number of events and workshops for our people. This year’s IWD theme was “choose to challenge”, and we broadened this to encourage our people to “choose to challenge yourself” – asking them to look for ways to challenge their own beliefs and behaviours.	Spark report, p35	8
Company is focused on diversity and inclusion	Pride Spark has demonstrated its support of the Rainbow Community by endorsing several regional activations and events, including the annual Auckland Pride and Spark Empowerment Initiative – a month long festival celebrating rainbow events. This initiative helped resource Auckland’s diverse rainbow communities by supporting those producing events for the festival.	Spark report, p35	9
Company is focused on diversity and inclusion	We also continued our ongoing support of OUTline NZ, a national charity that offers a free support line for members of the LGBTQIA+ community and family and friends. This included the renewal of Genesys Cloud support for a further three years, the activation of an OUTline	Spark report, p35	10

	Chat service, and assistance with OUTline's rebranding. www.outline.org.nz/workplace		
Company is focused on diversity and inclusion	Our diversity performance Over the past year we have seen positive improvements in our gender diversity and gender pay ratio measures. By FY23 our ambition is to achieve 40:40:20 representation Spark-wide, which refers to 40% men, 40% women, and 20% of any gender (as well as gender diverse representatives), and to reduce our median gender pay gap by 10 percentage points to 18%.	Spark report, p36	11
Company is focused on diversity and inclusion	Our Board is 57% female and 43% male, with four female directors (including our CEO) and three male directors. Over the past year our Leadership Squad has remained unchanged with a 50% female and 50% male split. We have also seen an increase in females in other senior roles, up 3% to 42%. Our Diversity and Inclusion Policy sets out our framework in this area. See: www.sparknz.co.nz/content/dam/telecomcms/sparknz/content/governance/Diversity-Policy.pdf	Spark report, p36	12
Company is focused on diversity and inclusion	Our median gender pay gap increased slightly during the year to our FY19 starting position of -28%, compared to -26% in FY20. The median gender pay gap is based on the percentage difference between the median hourly pay of male and female employees. It is not to be confused with equal pay for equal work, which we adhere to and deliver through the use of our Contribution Models.	Spark report, p36	13
Company is focused on diversity and inclusion	At Spark there are two key drivers of our median gender pay gap . The first being a greater proportion of females in our customer channels and secondly a lower number of females in highly skilled technology roles	Spark report, p36	14
Company is focused on diversity and inclusion	We actively seek to address these challenges over time by helping to build a New Zealandwide pipeline of female technology qualified employees – including through Women in Technology scholarships, and partnerships with external technology educators	Spark report, p36	15
Company is focused on diversity and inclusion	Spark is committed to encouraging authentic ethnic participation in our business, and we are working alongside credible partner organisations Diversity Works, Champions for Change, Global Women, and the Sustainable Business Council, to develop a framework and subsequent actions to support positive change.	Spark report, p36	16

	A key enabler of establishing meaningful approaches within our own business is having a clear picture of workforce ethnicity data, which we currently lack.		
Company is focused on diversity and inclusion	We are currently refreshing our Enterprise Resource Planning (ERP) systems across Spark, including our people systems. This will provide an opportunity to encourage our people to share their ethnicity data, to support our work in this space.	Spark report, p36	17

9.3.3 Example of coding by stakeholder

Company: Vodafone New Zealand

Data source: Vodafone Sustainable Business Report 2020. Example shows how text on pages 3-7 was coded by stakeholders.

Text	Page	Stakeholders
I am delighted to share with you our first Sustainability Report published under our new ownership of New Zealand-based Infratil and global firm Brookfield. Together, our new owners are 100% committed to adding to our proud history and helping Vodafone New Zealand achieve even greater things for our customers and for Aotearoa New Zealand.	3	Owners/Investors, Government
Our new owners understand the importance of creating sustainable, long-term value creation in order to reinvest in the future and to help create a thriving and prosperous Aotearoa New Zealand. We are excited by the opportunity of being a company which is local but which also has access to the best services offered by Vodafone Group, together with the backing of two world class investors	3	Owners/Investors, Government
We are uniquely placed to offer our customers and communities the best of both worlds.	3	Customers, Communities
In a period of significant global uncertainty and change, our sustainability focus for this year is on the importance of our local communities and in particular playing our part in supporting those in Aotearoa New Zealand who are most in need.	3	Communities, Government
Our work through the Vodafone New Zealand Foundation will continue to focus on our vision to see all young people in Aotearoa New Zealand having opportunities to live the lives they value.	3	Communities, Government
I hope you enjoy reading about our achievements for the year and I look forward to sharing more with you on our sustainability journey.	3	Owners/Investors, Government
At Vodafone, we're committed to creating a better future for Aotearoa New Zealand through remarkable technology that simplifies lives and businesses. Our sustainability report has this vision at its heart, and we are proud to share stories that offer insights into our key focus areas.	4	Owners/Investors, Government, Customers
We are dedicated to creating a better future by caring for our environment and connecting our customers, people, networks and communities.	4	Owners/Investors, Government, Customers
We are immensely grateful for our customers, our people and our community partners for providing the content of this report - by sharing their stories.	4	Customers, Employees, Industry Partners
Our sustainability report prioritises and promotes the United Nations Global Goals for sustainable development. We believe that by working with others, we can achieve better	4	Customers, Communities, Industry Partners

collective outcomes and deliver a viable and sustainable future for our business, our customers and our communities.		
Vodafone's sustainability strategy is aligned with the UN Sustainable Development Goals. These are 17 interrelated goals, under which sit targets and indicators for the planet to achieve by 2030. For business, they provide a comprehensive, easily understood framework which we can align to and partner with other organisations to achieve. We know that we cannot achieve all 17, and have chosen four priority goals to focus on, which best reflect the areas we impact most, and where we can create change for Aotearoa	7	Owners/Investors, Government
Decent work and economic growth Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all What it means to us To provide a workplace where all employees are valued and productive, while contributing to sustainable and inclusive economic growth for New Zealand.	7	Owners/Investors, Employees, Government
Industry, Innovation & Infrastructure Build resilient infrastructure, promote sustainable industrialisation and foster innovation What it means to us To provide consistent, resilient, sustainable and leading services to New Zealanders, and be at the forefront of innovative technologies in the telecommunications sector.	7	Owners/Investors, Government, Customers
Sustainable Cities and Communities Make cities and human settlements inclusive, safe, resilient and sustainable What it means to us To support the development of a sustainable New Zealand through increasing connections between people, and providing the technology to enhance the social and environmental wellbeing of our cities and communities.	7	Government, Communities, Customers
Partnership for the goals Strengthen the means of implementation and revitalize the global partnership for sustainable development What it means to us To work with strategic partners on complementary outcomes for the benefit of New Zealand	7	Industry Partners, Government