

APPENDIX I: CONTENT ANALYSIS INTER-CODER RELIABILITY TEST

Appendix I.1: Phase 1

	Decision-making	Fair presentation	Stewardship	Industrial practice	Regulatory agencies	Required by parent	Global standards	Attention of the media	Societal pressures	Image	Leadership	Market advantage	Provision of quality product/service	Promotion of the brand	Investors	Employees information	Customers	Stakeholder relations	Support for government	Total		
Decision-making	22																				22	
Fair presentation		32																				32
Stewardship			27																			27
Industrial practise				18		8																26
Regulatory agencies					12																	12
Required by parent																						0
Global standards							13															13
Attention of the media								14														14
Societal pressures									15													15
Image										40	9											49
Leadership																						0
Market advantage												16		9								25
Provision of quality product/service													23									23
Promotion of brand																						0
Investors															27							27
Employees information																12						12
Customers																	14					14
Stakeholder relations																		19				19
Support for government																			19			19
	22	32	27	18	12	8	13	14	15	40	9	16	23	9	27	12	14	19	19			349

Appendix I.2: Phase 2

	Decision-making	Fair presentation	Stewardship	Industrial practice	Regulatory agencies	Required by parent	Global standards	Attention of the media	Societal pressures	Image	Leadership	Market advantage	Provision of quality product/service	Promotion of the brand	Investors	Employees information	Customers	Stakeholder relations	Support for government	Total
Decision-making	22																			22
Fair presentation		32																		32
Stewardship			27			4														31
Industrial practise				18																18
Regulatory agencies					12															12
Required by parent						4														4
Global standards							13													13
Attention of the media								14												14
Societal pressures									15											15
Image										40										40
Leadership											9									9
Market advantage												16								16
Provision of quality product/service													23							23
Promotion of brand														9						9
Investors															27					27
Employees information																12				12
Customers																	14			14
Stakeholder relations																		19		19
Support for government																			19	19
	22	32	27	18	12	8	13	14	15	40	9	16	23	9	27	12	14	19	19	349