Consulting firms’ use of Twitter for interactive stakeholder communication

Konsulenthuses brug af Twitter til interaktiv kommunikation med interessenter

MASTER’S THESIS
Cand.merc.(kom.)
Copenhagen Business School 2014
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Number of characters: 181,987
Abstract

Purpose – Social media is praised as a new and effective way for companies to engage with their stakeholders. This study analyzes if companies use the new media to its full potential. By analyzing Twitter usage in consulting firms across two geographical markets, Danish and US/global, the research defines the degree to which these companies engage in interactive stakeholder communication. Moreover, the study engages with key stakeholder groups in the consulting industry to determine their expectations and demands to interactivity on Twitter. The research thereby covers both the sender and receiver’s approach to companies’ interactive stakeholder communication on Twitter.

Design/methodology/approach – The research is based on a content analysis of the last 100 tweets sent by 12 corporate accounts as of April 1st 2014. The tweets are measured for interactivity using 8 variables: hashtag, @-sign, asked questions (actual/rhetorical), retweets, received retweets, received comments and responses to comments. To uncover the receivers’ perspective, 10 qualitative interviews were performed with interviewees representing 6 stakeholder groups.

Findings – The US/global companies apply the interactive variables more often than the Danish sample, indicating greater social media maturity. However, individual companies show different social media usage within both geographical samples. Looking at the adopted stakeholder communication strategies show that engaged symmetrical dialogue with stakeholders is very limited both in the US and in Denmark. Stakeholders have different demands and expectations to corporate Twitter usage, e.g. the future employees, NGOs and social media experts expect the companies to be interactive on social media, while the customer representative seemed less interested.

Originality/value – This study helps close the gap of limited research on B2Bs’ social media usage, and is one of the few studies examining social media usage specifically in consulting firms. It is also one of the few studies making a comparative examination across geographic markets on social media usage in Danish companies and companies from the US or global representation. The study differs from current research, with its communicative focus on interactivity, as the key opportunity in the realm of stakeholder communication. Lastly, the study presents a new way of measuring interaction on Twitter, by coding tweets based on interactive variables.
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1. Introduction

1.1 Current situation/background
Throughout the past decade, social media has revolutionized the way people communicate with each other. Private individuals quickly adopted the new media, and the corporate world followed soon after, realizing a unique opportunity to access and interact with their stakeholders (Capriotti, 2011). The interactive approach is generally seen as key in using social media, since the scene is set for dialogical conversation (Rybalko & Seltzer, 2010).

Social media research has focused largely on the B2C domain (Michaelidou, Siamagka & Christodoulides, 2011), while literature on social media usage in a B2B setting has had low priority. The few authors that are focusing on the B2B sector affirm that there are beneficial opportunities for B2Bs to venture out into the social media landscape and interact with stakeholders, e.g. building relationship with customer or attracting employees. The adoption of social media in a corporate setting is growing, and current B2B users plan on increasing spending in the area (Michaelidou et al., 2011).

1.2 Problem area
The hype of social media in the past decade has resulted in plenty literature glorifying the potential social media can have for a company. However, more recent research criticizes companies’ use of social media, since they are not using the new media properly. Corporate accounts on social media tend to be strongly sender-oriented and follow a transmission model of communication. This way companies do not make full use of the interactive potential of the new media (Capriotti, 2011). The majority uses the same old one-way communication tactics as in press releases, TV appearances and newspaper articles, but in a new setting where the behavior is inappropriate. Sticking to a one-way-communication form on a dialogic channel could possibly harm the company by frustrating an audience who wants to engage in dialogue but is not reciprocated.

1.3 Research area
The present research will test the argument that companies follow a transmission model of communication on social media, by measuring companies’ online interaction with stakeholders. Moreover the study will engage with stakeholders to assess if they believe interactive communication is important. The study thereby takes a closer look at interactive stakeholder communication on social media both from the sender and receiver standpoint.

The method use to investigate the interactive stakeholder communication is a comparative study across two different geographic markets – in Denmark and in
the USA. Twitter usage is greatest in its home country USA. 16 % of US adults use Twitter (Duggan & Smith, 2013), there are over 50mil US user accounts, and 25 % of all active Twitter users are located in the United States (Richter, 2013). On the other side of the Atlantic, a much smaller country gave the microblog a lukewarm welcome. Twitter had a slow start in Denmark, still considered to be at a beginner stage (Skjødt, 2013). But there are indications that it is about to pick up and there is an increasing number of active users (Bøgh-Andersen, 2013). There is not extensive data on Twitter usage in Denmark, but it is known that there are 150.000 Danish Twitter accounts (Bøgh-Andersen, 2013), 0,5 % of the Danish population uses Twitter. The geographical distinction is chosen to compare and contrast companies in the same industry, but from regional contexts with very different social media maturity levels.

1.4 Delimitation
To narrow down the scope of the thesis, it is focused on one social media channel: Twitter. The microblog is the chosen focus since Twitter is considered a valuable and professional tool for businesses (Robbins, 2010, Ojeda-Zapata, 2008, Smith & Llianares, 2009) e.g. in marketing (Evans, 2008), in crisis communication (Veil, Sellnow & Petrun, 2001), and for stakeholder engagement (Fieseler, Fleck & Meckel, 2010). Not to mention that Twitter is the social medium most often used in strategic communication campaigns (Waters & Jamal, 2011), and a favorite with B2Bs (Moore, Hopkins & Raymond, 2013) making it especially relevant for this study.

Other than the chosen channel, the scope of B2B firms is also narrowed, as the research focuses on the consultant industry and their use of Twitter. Consultancies are currently investing more resources in social media, but are at early stages of adopting them and are unsure how to do so most effectively (The Bloom Group, BlissPR & AMCF, 2010). The comparative analysis looks at how Twitter is used in consultancies, defines what is considered “best in class” and analyzes if the companies live up to a request for interactivity.

1.5 Research questions
The aim of the study is to answer the following two research questions:

RQ1: To what extent do consulting firms use Twitter for interactive stakeholder communication?

RQ2: What are the demands and expectations of consulting firms’ stakeholders in using Twitter for stakeholder communication?
### 1.6 Thesis structure

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2. Theory of social media and interaction

2.1 Stakeholder communication on social media

The Internet has revolutionized the way people and organizations communicate, build relationships, distribute and gather information (Capriotti, 2011). Web 2.0 started a revolution. Companies that had previously communicated to stakeholders could now suddenly speak with stakeholders through social media such as Facebook, Twitter, LinkedIn. The social media added an extra dimension since the public transcends the role of receiver or silent audience, and can act as the senders, makers or distributors. The digital web today is more than a window to multimedia content; it is an open platform built on user participation (Capriotti, 2011).

2.1.1 The empowered public

Traditional media dictated one-way messages from one sender to a large audience. Therefore the power was with the sender i.e. journalists, politicians, corporations. However, social media has caused a shift of power by connecting peers at individual-level and creating a network-society. Castells (2007) explains: “The communication foundation of the network society is the global web of horizontal communication networks that include the multimodal exchange of interactive messages from many to many both synchronous and asynchronous” (p. 246). Since anyone can be a sender, anyone has the democratic potential of power and counter-power, which means “the capacity by social actors to challenge and eventually change the power relations institutionalized in society” (Castells, p. 248).

It becomes increasingly difficult for journalists, politicians and corporations to hide or manipulate information, with the social media as a platform for debate, where any dissatisfied customer, frustrated employee or silenced neighbor has equal access to the public ear.

The internet functions as a modern word-of-mouth mechanism where individuals can share experiences and opinions of companies, products, services etc. in a global network (Dellarocas, 2003). Internet users accredit greater reliability to information coming from “real” people rather than companies (Metzger, Flanagan & Medders, 2010). This way new media give increased control and power to the users of the media (Castells, 2007).

With social media the corporate image becomes a product of online conversations. Therefore Jones, Temperley and Lima (2009) go to the extent that a company’s online behavior is more important than any other way of communicating. The new media has given birth to the term “Prosumers” (professional consumers) who consume companies’ products and services, but at the same time are information
and opinion producers about the very same products and services (Capriotti, 2011). Jones, Temperley and Lima (2009) states that “prosumers” rule the social media, and a corporation's interaction with them becomes much more risky and valuable than i.e. CSR reports or corporate websites.

The new power structure forces companies to adapt and rethink their online communication strategies. With consumer empowerment and stakeholders taking an active role as watchdog, journalist and opinion influencer, businesses need to work in partnership with diverse stakeholder groups. Social media is seen as the new marketing landscape for business to engage with their customers. But because of its confrontational bidirectional nature, social media is also perceived by business as a risky environment (Jones, Temperley & Lima, 2009). Even so corporate media are present in the social networks of online communication (Castells, 2007), because they realize a unique opportunity to create value in the new way of interacting with stakeholders (Capriotti, 2011).

2.1.2 Understanding the benefits of stakeholder interaction

Literature on social media lists many benefits of stakeholder interaction including trust, legitimacy, higher favorability, more positive user response and increased involvement with advertisement (Burton & Soboleva, 2011).

Fieseler, Fleck and Meckel (2010) elaborate on building resilient stakeholder relationships through communicating and engaging with stakeholders online, their contextual focus is on the corporate CSR agenda. Socially and economically responsible corporations enjoy public goodwill, employee satisfaction and strong stakeholder relationships. However, while many companies are committed to CSR practices, they fail to communicate it actively with their stakeholders, and are missing out on the benefits.

But stakeholder interaction is not simply a matter of corporate goodwill; it is a response to changing stakeholder demands. Modern-day stakeholders are more informed and therefore more critical towards corporations. Engaging in social media proves to stakeholders that the corporation takes them seriously, and listens to their demands. Online media is an opportunity to fulfill stakeholders’ demands for discussing relevant issues, where other corporate media are unable to do so (Fieseler, Fleck & Meckel, 2010).

When companies do not interact with stakeholders it is often out of fear of using online forums and the considered risk of public scrutiny and criticism. Fieseler, Fleck and Meckel (2010) do not consider this risk to be a valid argument for not interacting. Companies must be willing to allow stakeholder engagement, even when the outcome is critical, if they do not, stakeholders will simply express
criticism without the company's view of the matter. In the era of web 2.0 it is naïve if companies believe they can suppress criticism by not acknowledging it. Besides companies should recognize that whatever the public says about them online – god or bad – is priceless information (Ojeda-Zapara, 2008).

Inauen and Schoeneborn (2014) add to the advantages of stakeholder interaction by focusing on legitimacy building. They state that in a globalized world, multinational corporations (MNCs) can no longer secure their legitimacy by mere PR. Since loss of legitimacy can threaten the very existence of organizations, they are anxious to ensure that stakeholders consider them legitimate. In order to gain and retain legitimacy, organizations need to actively participate in a public dialogue with relevant stakeholders. With the dialogical interactive capacities offered by Web 2.0 technologies, social media can enable MNCs to retain legitimacy if they adhere to honest transparent dialogue (Inauen & Schoneborn, 2014).

Evans (2008) focuses on social media marketing, and says that the interactivity helps companies establish trust. Moore, Hopkins and Raymond (2013) add that establishing conversation-like dialogues to strengthen interpersonal relation should be the main goal of corporate social media usage.

2.1.3 Building stakeholder relationships
Social media are especially suited for developing relationships with customers as it facilitates and structures more direct engagement between companies and stakeholders (Michaelidou, Siamagka & Christodoulides, 2011). There is no gatekeeping mechanism and no formal hierarchies, a stakeholder can freely and directly interact with a multinational company on any issue – critical or not. This public review process generates authenticity and credibility (Fieseler, Fleck & Meckel, 2010). Companies often fear the openness of social media, but the dialogue can only be fruitful if the company accepts that it is only one voice among many and if it is sincere and transparent.

Web 2.0 is highlighted as the perfect platform to interact with customers and other stakeholders on CSR related issues, because: “stakeholders with an interest in green and social issues are often particularly interested in opportunities to engage with firms” (Fieseler, Fleck & Meckel, 2010, p. 599). Engaging in such dialogical interaction can build resilient stakeholder relationships.

Capriotti (2011) places great importance on the aspect of building stakeholder relationships using social media. The channels of communication have increased and are impossible to control, so it is harder for companies to set the agenda. As a response to loosing control, firms are merely monitoring and evaluating the ongoing communication. Social media should rather be used to build relationships,
and that process is all about conversation and negotiation, so companies need to get past the point where making their own voices heard is all that matters. Capriotti (2011) argues that the Internet: “facilitates the personalization of the relationships between the organization and its stakeholders, since the available tools establish direct and personal interactions between a company and a stakeholder group or individual” (p. 364). He adds: “Organizations have not substantially changed their communication habits” (p. 365), and are not leveraging the benefits of having an online personal connection with customers, critics and other stakeholders.

2.1.4 Stakeholder communication on Twitter

This study focuses on interactive stakeholder communication on the microblog Twitter. According to co-founder Jack Dorsey: “Twitter is the world, it reflects the world, and it’s different things to different people at different times and we need to embrace that” (Gannes, 2011). He has previously said that Twitter is neither an online community nor a social network, but a new communication tool, which cannot be categorized within existing frames (Smith & Llinares, 2009). He could arguably be right since Twitter was a completely new type of social media channel, introducing and setting the standard for microblogging in 2006 (Robbins, 2010). Today Twitter is the second most popular social media, after Facebook (ebizmba.com, 2014). Out of the entire Internet, Twitter is the 8th most visited website in the world (alexa.com), and the Chinese equivalent to Twitter, Sina Weibo, makes the top 15, proving that microblogging has global support.

Twitter provides users with a means for microblogging through frequent posting of short status updates called tweets. Each tweet is limited to 140 characters. Users select other users to follow and tweets posted by these individuals appear on the user’s profile. Users can also repost or retweet updates from other users (Rybaklo, Seltzer, 2010). Microblogging, tweets and retweet are all new terms, connected to the revelation of Twitter – underscoring Jack Dorsey’s indication that we need new frames to categorize Twitter on the social media scene. That being said researchers have tried to categorize Twitter within the existing frame. Inauen and Schoeneborn (2014) argue that Twitter is a combination of short messages, weblogs and social networks. The short messages should resemble texting; the original idea for Twitter was to somehow merge SMS to the web (Robbins, 2010). Like blogs, users write posts, appearing in reverse chronological order on the user’s profile. And Twitter did adopt its name from the already known device, but since Twitter limits messages to a maximum of 140 characters it was named a “micro”-blog. This limitation is the main feature that distinguishes it from conventional blogs (Inauen & Schoeneborn, 2014). Twitter resembles a social network due to the follower/following system, which allows you to follow friends, family, working colleagues or strangers. This way, users can purposefully select the people they want to receive updates from. Unlike on Facebook users do not
need permission of the account holder in order to access their Tweets. This creates thematic communities and facilitates the exchange of information (Inauen & Schoeneborn, 2014). Hashtags ‘#’ are used to mark keywords and @-sign is used to mention people in tweets. The specific characteristics of tweets will be more thoroughly introduced in the methodology section 4.3.

**Twitter in business**

Twitter is recognized as a valuable and professional tool for businesses (Robbins, 2010, Ojeda-Zapata, 2008, Smith & Llinares, 2009). The microblog is the social media most often used in strategic communication campaigns (Waters & Jamal, 2011). Many companies use Twitter for marketing and keeping followers up-to-date on events or products (Evans, 2008). On multiple occasions it has been used as the preferred channel in crisis communication (Viel, Sellnow & Petrun, 2011). Moreover Moore, Hopkins and Raymond (2013) highlight that Twitter is a special favorite with B2B companies, making it especially relevant for the scope of this thesis. We will return to their findings later.

**2.2 B2Bs on social media**

So far, social media research has focused largely on the B2C domain, where businesses can interact with the consumers of their product. Literature on social media in a B2B setting has been largely overlooked. Michaelidou, Siamagka and Christodoulides (2011) mentions that adoption of social media in B2B organizations has been slow compared to their B2C counterparts. The authors argue that there is no reason for B2B paucity; social media is relevant for them as well.

Having a strong brand is priceless, not just for B2Cs, a strong B2B brand results in enhanced quality perceptions in the market. A fundamental difference from B2Cs is that B2Bs deal with the competitive bidding situations, the norm in the industrial market. A branded product could help achieve consensus in the decision-making unit, and influence the decision in favor of the owning brand. In the distribution channel, a strong B2B brand is also favorable as it increases the company's negotiating power. Finally, a strong B2B brand is more likely to enjoy higher loyalty and more referrals from buyers (Michaelidou et al., 2011). These benefits can be achieved through social media and its ability of two-way conversations. In practice the new media are often used to accumulate feedback from customers and developing relationships with them. However many companies are still hesitant to spend money, time and training on entering the social media because of negative views about usefulness, as well as unfamiliarity with the technology.
2.2.1 Social media used in B2B sales

Moore, Hopkins and Raymond (2013) focus on the relationship-oriented aspect of social media in the selling process of B2Bs and B2Cs. They arrive at the somewhat surprising conclusion that B2B professionals are currently using social media to a greater extent than the B2Cs. The authors establish contrasts and similarities in social media usage between B2B and B2C sales people. They considered the use of over 40 different social media applications; their findings on the three most popular social media are listed in the table below.

<table>
<thead>
<tr>
<th>Application</th>
<th>Total app. use</th>
<th>Use by B2C sales-personnel</th>
<th>Use by B2B sales-personnel</th>
</tr>
</thead>
<tbody>
<tr>
<td>Facebook</td>
<td>45.4 %</td>
<td>58.2 %</td>
<td>41.8 %</td>
</tr>
<tr>
<td>Twitter</td>
<td>21.9 %</td>
<td>43.0 %</td>
<td>57.0 %</td>
</tr>
<tr>
<td>LinkedIn</td>
<td>16.4 %</td>
<td>14.1 %</td>
<td>85.9 %</td>
</tr>
</tbody>
</table>

B2B sales people use Twitter to at greater extend and LinkedIn to at much greater extent than B2C sales people. On Facebook it is the other way around. The tendency shows that B2Bs are more likely to use professional networking sites, as oppose to B2Cs who use social networking sites. Looking at the different social media, the authors confirm: “It is interesting to note that for every statistically significant category, the B2B group utilization percentage is greater than for the B2C group. This finding would imply that the adoption rate of social media technologies is far greater for the industrial as opposed to the consumer sector” (Moore, Hopkins & Raymond, 2013, p. 66). They conclude that: “Social media, as a tool for professional selling, has enjoyed greater diffusion and adoption by the industrial sales group” (p. 67). In the selling process social media is mostly used for prospecting and making the initial contact and for post-sale follow-up.

Schultz, Schwepker and Good (2012) emphasize the relationship building aspect in 273 B2B salespersons’ use of social media. They explain that strong relational connections ensure long-term performance, which is essential in the highly competitive B2B environment. Their research makes a formal link between social media usage and sales performance, as their results showed that salespeople using social media had better outcome performance, e.g. selling highly profitable products, exceeding sales goals and selling new products. However, only 9 % of US salespeople are trained in using social media for sales. And only 7 % of North American marketing executives feel their organization is adequately leveraging social media (Schultz et al., 2012).

2.2.2 B2B motivations and barriers for using social media

Michaelidou, Siamagka and Christodoulides (2011) perform their research in B2B small and medium sized enterprises (SME) in the UK. Looking at their segment,
27% of the B2B SMEs use social networking sites (SNS) and current users intend to increase spending in the area. Primarily three SNS were used; Facebook (77%), Twitter (55%) and LinkedIn (46%). The authors aimed to understand the motivations and barriers for B2B social media usage.

In relation to the B2Bs’ motivation for using social media, findings suggest that B2B SMEs use social media especially for attracting new customers, cultivating relationships, increasing awareness and communicating brand online. The table to the right shows the top 5 motivations incl. percentage of respondents who listed the factor as important.

A recent report by Accenture (2011) asked similar questions surveying more than 200 North American B2B companies with annually revenues of $1 billion or more. They found that the primary objectives to engage in social media were: 1) To increase engagement and positive costumer experiences with prospects/customers, 2) to protect, influence and proactively build brand reputation, and 3) to create new revenues opportunities. Even though the wording between the two surveys is different, the B2B respondents in UK and North America agree that social media activities should be focused on their customers and brand management. Both studies seem to reflect that B2B companies have proactive motivations for using social media.

In relation to barriers for using social networking sites, Michaelidou, Siamagka and Christodoulides’s study (2011) showed that the companies do not recognize it to be important within the industry in which the company operates. Uncertainty on whether it could help brands and the fact that staff is not familiar with the media are also mentioned as reasons (see table to the right).

Their study also mentions differences in B2C and B2B social media motivation. In a B2C context, awareness is the most prominent reason for adopting social media. For B2B, and especially SMEs, attracting new customers and cultivating relationships are considered the most important goals. The authors explain the difference saying that networking is critical for SMEs to compete with larger businesses and survive, and since networking is being digitalized on social media,
2.2.3 Social media specifically in consulting firms

In the realm of B2B, this study focuses on consulting firms’ use of Twitter. A report (2010) by The Bloom Group, BlissPR and Association of Management Consulting Firms (AMCF) looks into how 74 US consultancies use social media to market their ideas. Key findings are:

- **Consulting firms are quickly expanding their budgets for social media.** Five years ago social media represented 5% of the thought leadership marketing budget, today it is 18%. In five years it is projected to be budgeted the same amount as spent on offline and “traditional” online thought leadership marketing programs. Currently 55% of the sampled consultancies say they use social networking services, e.g. Twitter.

- **Social media will increasingly complement traditional thought leadership marketing channels.** The most effective marketing activities are currently seminars and speeches at external conferences. Both are “offline” activities, but online communities follow close behind, ranked fourth in effectiveness. Using Twitter falls to the bottom of the list. It is argued that consulting firms have big expectations for social media, but at this point do not know which marketing channels are most important to them, how to generate returns from them, and how to integrate them into their marketing strategy.

- **Social media tools are gaining on traditional techniques.** The survey showed that company pages on social networking sites and participation in third-party social networks both already surpass white paper syndication sites in effectiveness. The reason being that: “the sites enable a consulting firm to build a dedicated group of followers who are deeply interested in an issue” (The Bloom Group, BlissPR & AMCF, 2010).

- **Running out of content and determining how to use it as a marketing tool are the two biggest concerns about social media.** Authors on the other hand consider the biggest barrier to be that consulting firms are generally risk-averse. It is a fairly conservative profession, serving a conservative client base, and social media is deemed an “unsafe” environment, difficult to control and predict. In social media usage consulting firms lags behind many other sectors. “However, as the benefits become more widely appreciated, with time we expect this wariness will largely evaporate” (The Bloom Group, BlissPR & AMCF, 2010).

- **The consulting firms with the most effective thought leadership marketing programs are much more likely to use research-based content, and they invest much more in social media than consulting firms with the least effective programs.** The survey identified two sets of survey respondents,
first of all the leaders who generate more than 30 leads per month, and the laggards who generate 10 or less leads per month. The leaders are more than twice as likely to develop research-based content, and they dedicate three times the proportion of their budgets to social media compared to the laggards. However, the leaders still allocate more than three-quarters (77%) of their budgets to offline and traditional online marketing.

Consulting rely on in-person contact since clients need to relate to the individual consultant they entrust with the development of their company’s processes or strategy. Social media are argued to support this relationship-building element. The new media is considered a great complimentary feature for traditional activities, for i.e. catching up in between seminars, directing more people to click on whitepapers, podcasts etc. The concluding implications of the report: “Our survey indicates that consulting firms are keenly interested in social media and that they plan to make it a key part of their marketing mix for the foreseeable future. But the survey also shows that consulting firms aren’t sure about how to incorporate social media into that mix – where and how to best use it to generate demand for their services, or how to find the resources to address a rich new set of channel opportunities” (The Bloom Group, BlissPR & AMCF, 2010).

Existing literature with the closest relation to this study’s research area is Lein and Ugstad’s dissertation (2011). They scope 7 Norwegian management consultancy firms to analyze how they apply social media in customer relationship management strategies. Their findings showed that Norwegian consultancies acknowledge the great potential in using social media for future customer relationship management. However, they are currently not using social media to a great extent. The receiver side was also considered and showed a resembling hesitance. Customers showed a positive attitude to such application in the future, but are not considered susceptive for application of social media in customer relationship management today. Their main finding is that the application of social media is at a planning-stage. There is consensus among consultancies and customer about the potential in using social media to better manage the relationship between business and customer, however, no one is ready to tap into the potential. Norwegian consultancies wait in anticipation to see where social media usage is headed.

2.3 Summary and research gaps
The research field of social media is relatively new. The research field of social media in B2Bs is just starting, and the research field of social media in consultancies is basically nonexistent, a part from the few studies I have
mentioned above. Hence, there seem to be a research gap, which this research helps fill, with the specific focus of interactivity in stakeholder communication.

The abovementioned theory gives an overview of social media usage in B2Bs. The research acknowledges that social media possess a unique opportunity for organizations to access their customers in an informal way, build legitimacy, trust and relationships which has the potential for long-term profitability because of a close-knit loyal customer-base. Interactivity or stakeholder relationship building is mentioned as the goal throughout the research of social media in B2Bs. However, the literature does not consider the interactivity at a communication level, or whether companies actually engage in interactivity. Texts such as Moore, Hopkins and Raymond (2013) as well as Michaelidou, Siamagka and Christodoulides (2011) focus on whether companies are engaged in social media, only by looking at whether they have a profile on e.g. Twitter or Facebook. The dialogical communication is key in understanding how to apply social media and building stakeholder relationships. But the literature assumes that if a company is present on social media they are naturally engaging with stakeholders. In reality most companies do not use the full dialogical potential of social media, and simply use the new media as a tool for one-way communication (Capriotti, 2011). As such they are not productive in enabling interactive stakeholder communication.

This study differs from current research of B2Bs social media usage with its communicative focus on interactivity as the key opportunity offered by social media, especially in the realm of stakeholder communication. Having describes the research gap in existing literature; the next chapter will consider the interactive theoretical approach of this study.

3. Proposed theoretical approach

As mentioned this study derives from the theoretical understanding that dialogical stakeholder interactivity should be the aspired goal of corporate social media communication.

3.1 Dialogical interactivity

In PR literature, dialogue has been considered an ethical form of communication, as it is morally right to engage with publics affected by organizational actions. Of course it has also been considered unethical i.e. manipulative. But Kent and Taylor (2002) insist that true dialogue is a product of ongoing communication and relationships. They strengthen the understanding of true dialogue as consisting of five features: Mutuality, propinquity, empathy, risk and commitment. In this study the terms ‘interactivity’ and ‘dialogue’ are used interchangeably.
Rybalko and Seltzer (2010) emphasize that only by maximizing the possibility of fostering dialogue with the public are an organization able to utilize social media such as Twitter to their full potential. They stress that online communication is an ideal avenue for fostering dialogue, though organizations are not at present using the full dialogical potential.

### 3.2 Stakeholder communication strategies

In their paper from 2006, Morsing and Schultz present three different strategies for CSR communication and stakeholder involvement. Given the reference company is a sustainability consultancy, and the social media content will be concerning CSR related issues, Morsing and Schultz’s theory is highly relevant for the scope of this research. They assert that: “Stakeholder involvement becomes increasingly more important for ensuring that a company stays in tune with concurrently changing stakeholder expectations” (p. 336). Because of the bi-directional nature of social media, Morsing and Schultz’s paper once again is very applicable for the scope of this thesis.

Morsing and Schultz (2006) establish two important concepts; firstly, *sensemaking* which is the social process of trying to understand organizations through conversation with others, by reading communication from others or exchanging ideas with others. Sensemaking is not exclusively for management, but happens throughout the organization. It becomes important for management to understand, and make sense, of the organization’s internal and external environments. Management should be willing to define a revised, but perhaps more genuine, conception of the organization based on the different understandings. Secondly, the concept of *sensegiving* is introduced. After sensemaking management will formulate an abstract vision, which is then spread and communicated to stakeholders – this is called sensegiving. It is an attempt to influence the way another party makes sense of something.

The authors have an external focus, and emphasize that external stakeholders would more strongly support and contribute to the companies’ CSR activities if they were part of the sensemaking and sensegiving process, since it would enhance awareness of mutual expectations. Morsing and Schultz refer to Freeman (1984) as a frontrunner of strategic stakeholder relationships, proving that there are positive financial implications of good relationships with stakeholders. Long-term mutual stakeholder relationships could be considered a competitive advantage, and managers should refrain from managing the stakeholders, but instead focus on managing the relationships with stakeholders. At the center of this stakeholder theory lies the notion of participation, dialogue and involvement, which should all be taken into account when companies decide on a communication strategy.
The authors present three CSR communication strategies:

- **Stakeholder Information Strategy:** based on one-way-communication from the organization to stakeholder. The organization gives sense to its stakeholder, through e.g. brochures, magazines or figures. It is not considered whether or not stakeholders agree with the activities or messages.

- **Stakeholder Response Strategy:** Based on asymmetrical two-way-communication. Information flows to and from the public, however instead of making changes as a result of the public relations, the company tries to change the public attitude and behavior. Despite two-way-communication it is a one-sided approach, since the company solely tries to convince its stakeholders of its attractiveness.

- **Stakeholder Involvement Strategy:** Based on dialogue. Persuasion may occur, but it comes from stakeholders as well as the organization itself – they try to persuade each other. Ideally both parties would change a bit in the process of both sensemaking and -giving. By listening to each other and establishing each others’ expectations. Businesses should not just influence, but try to be influenced by its stakeholder. Key is negotiating not imposing CSR. This strategy recommends frequent and systematic dialogue.

The first two strategies are sender-oriented, which does not encourage dialogue or offer flexibility. But the third strategy is symmetrical and follows a dialogic principle making it a two-way model. It is emphasized that todays complex organizational contexts require this two-way-communication, not just monologue, but both sensemaking and sensegiving. The previously mentioned paper from Capriotti (2011) contributes to Morsing and Schultz’s theory saying that new communication technology help interactivity along. He argues that online stakeholder relations are all about conversation and negotiation. These conversations will ultimately lead to joint decision-making about CSR issues (Capriotti, 2011). Therefore social media support the stakeholder involvement strategy. But companies need to be willing to adhere to the demand for feedback and the circumstances of transparency. Up until now companies have showed a strong sender-orientation in their social media activity, and are not leveraging the stakeholder involvement to its full potential.

Schoeneborn and Trittin (2013) base their study on the ‘communication constitutes communications’-perspective, and lean on Morsing and Schultz’s research, agreeing that communication is a site for continuous meaning negotiation. The boundaries of the organization are continuously (re)-established through communication; this becomes especially interesting in the era of social
media, since every employee and third-party stakeholder holds the potential to be an important actor in the company's CSR profile, through their involvement in CSR communication.

Morsing and Schultz’s paper is highly acknowledged by CSR and social media researchers, and it seems social media users agree with them as well. A study shows that 93% of social media users (1,092 Americans over 18 years old) believe companies should have a presence in the social media environment, and 85% think companies should use social media to interact with consumer (Cone Communications, 2008).

3.3 Definition of interactivity
In this study the understanding of interactivity stems from Liu's definition:

“A communication that offers individuals active control and allows them to communicate both reciprocally and synchronously” (Liu, 2003, p. 208)

Liu's study (2003) showed that interactivity consists of three correlated but distinct dimensions:

- **Active control**: Which describes a user’s ability to voluntarily participate in and instrumentally influence a communication. In relation to the Twitter analysis, active control is fulfilled since there are no gate-keeping mechanisms; the companies and stakeholders have the exact same democratic ability to let their voices be heard.

- **Two-way communication**: Which captures the bi-directional flow of information. In relation to the Twitter analysis this is fulfilled as users can mention and answer recipients in their tweets using @-sign, moreover it is seen how debate can spark in the comment field of tweets.

- **Synchronicity**: Which corresponds to the speed of the interaction. In relation to the Twitter analysis this dimension is fulfilled as tweets are published instantaneously, and any receiver gets a note of incoming comments. The speed of the social media is generally high. But of course some companies might not react to comments, and as such not performing well on interactivity.

3.4 Research questions
Based on the theoretical acknowledgements, empirical findings and methodological results this study aims to answer the two following research questions.

**RQ1**: To what extent do consulting firms use Twitter for interactive stakeholder communication?

**RQ2**: What are the demands and expectations of consulting firms’
The next chapter will go through the chosen methods for answering these two questions.

4. Methodology

4.1 Theory of science

The theoretical perspective of the study is social constructionist. Social constructionism originates from the constructivist paradigm, where reality is seen as a construction. The perception of reality only exists in our individual and collective consciousness. Therefore there is not one true perception of reality, but several perceptions, and the impossibility of determining which are more true (Andersen, 2009).

Social constructionism emphasizes interaction and social practices as the source for our understanding of reality. It is through our interaction with others that we construct our perception of the world. People interacting together in a social system form a social reality, of course affected by cultural and historical aspects, and over time knowledge and people’s belief of what reality is becomes embedded in society (Berger & Luckmann, 1966).

The social constructionist approach reflects my ontological view of reality as continuously constructed, and my belief that whatever the subject of a study, it is not independent from social processes or the specific context. This perspective stands in contrast to the realists’ positivistic assumption that there exists one objective true world ‘out there’, independent of the individual (Justesen & Mik-Meyer, 2010).

So what are the implications for a social constructionist researcher? The phenomenon you wish to shed light on does not exist in a world of independent proportions; it is created through our way of talking about it. Therefore it becomes essential to describe the phenomenon in all its complexity, and understand your own role in the construction. Because the researcher’s role cannot be neutral, but is inevitably positioned in a certain way in relation to the context of the research. The researcher’s thoughts on that position should be transparent (Justesen & Mik-Meyer, 2010).

I therefore acknowledge that this research is affected by my subjective opinions, and that my presence in the research process contributes to a co-construction of meaning e.g. with the interviewees and in the method of collecting tweets – this in
turn influences the data collected for the analysis. Moreover the social constructionist viewpoint influences my approach to the concept of social media. The paradigm understands communication as a social process through which we create our reality. This naturally ascribes a great deal of potential influence to a communication channel like Twitter, because it becomes a gateway for companies to co-create a reality together with their stakeholders. Such reasoning makes me emphasize the importance of communication and social media, where others would perhaps not see why it is relevant for their business.

The perception that findings and conclusions of this study are not isolated from, but rather impacted by, me as a researcher reflects my epistemological view of knowledge as constructed subjectively by people.

Having presented the theory of science, the following section will look more practically into how I will go about answering the research questions.

4.2 Research Design

The research design expresses the combination of methods used to collect, analyze and interpret data. The research design should ensure that the reached documentation is able to answer the study’s research questions as unambiguously as possible (Andersen, 2009).

As a reminder, the two research questions of this thesis are:

- **RQ1**: To what extend do consulting firms use Twitter for interactive stakeholder communication?
- **RQ2**: What are the demands and expectations of consulting firms’ stakeholders in using Twitter for stakeholder communication?

The two research questions complement each other since RQ1 covers the sender side, whereas RQ2 cover the recipient side of social media usage in consultancies.

RQ1 refers to an industry-level investigation. I will explore if and how well consulting firms achieve interactive stakeholder communication on Twitter, through descriptive statistics and content analysis of tweets.

I will investigate Twitter accounts of 12 consulting firms, coding 100 tweets per company, looking for well-defined variables attained from relevant theory. I will collect the 1,200 coded tweets in Excel; this will allow me to apply descriptive statistics to the data collection. Descriptive statistics are “methods used to summarize the characteristics of a sample, e.g. the average value, but which also includes displays with graphs (charts) and tables” (Bower, 2013, p. 45). In this study the descriptive statistics will provide the study with a quantified summary of the
collected tweets based on selected variables. These presented in charts will help compare the companies’ interactive Twitter usage.

Descriptive statistics is a natural step on the path of content analysis, because “by reporting the frequency with which a given concept appears in text, researchers suggest the magnitude of this observation” (Berg, 2001, p. 243). Magnitude is not the relevant finding in itself though, “the magnitude for certain observations is presented to demonstrate more fully the overall analysis” (Berg, 2001, p. 243). The researcher will then apply the content analysis to analyze the data within a specific context.

Klaus Krippendorff is a prominent researcher when it comes to content analysis; in his 1989-paper he presents 6 procedural steps of content analysis. Through my research I have gone through all these steps, presented below is a short run-through of the process, several elements will be elaborated later in this chapter.

1. **Design.** This initial phase includes (a) defining the conceptual context as online interactivity, (b) exploring relevant existing theory on the topic, and (c) adopting an analytical construct i.e. formalizing my take on interactivity as preferable and identifying relevant variables for building a coding scheme. The chosen variables will be presented in section 4.3.

2. **Unitizing:** Means identifying the units of analysis. I chose to focus on online interactivity on the microblog Twitter, and the data for analysis would be the messages prevailed on this channel, i.e. tweets.

3. **Sampling:** Reflects a practical need for reducing a large volume of potential data to a manageable size (Krippendorff, 1980). I limited my data to 100 tweets from 12 sample companies – further on this choice in section 4.3.

4. **Coding:** I processed each tweet in excel, classifying them in terms of the chosen variables given my analytical construct.

5. **Drawing inferences:** Is the crucial step of content analysis, where the coded data is related to the phenomena the researcher wants to know about. This is the topic of my later analysis section 5.1 – what can we learn about interactivity from the quantified tweets.

6. **Validation:** Due to methodological transparency and the nature of tweets, the validating evidence of my data is publicly available to anyone. The topic of validity will be elaborated in section 4.5.

The research focuses on the consulting industry. Due to this industry-level focus, I have decided to apply a cross-sectional study design, which aims to find out the prevalence of a certain phenomenon, and help give an overall ‘picture’ as it stands at the time of the study (Kumar, 2005). The ‘picture’ we are looking for in this
research is the phenomenon interactive Twitter communication for the 12 sample companies as of April 1st 2014.

RQ2 looks into whether stakeholders are interested in the kind of interactive communication that the literature sees great potential in, as described in the literature review (e.g. Capriotti, 2011). This naturally requires a different method of data collection. To answer RQ2 10 qualitative interviews were performed with different stakeholders. These were problem-centered interviews, as they are helpful to “gather objective evidence on human behavior as well as on subjective perceptions and ways of processing social reality” (Witzel, 2000, p. 1). The aim is to learn about the demands and expectations of stakeholders in regard to interactivity on Twitter. I will later explain the structure of the interviews and chosen interviewees.

4.2.1 Qualitative or quantitative? A mixed method study approach

I decided to apply a mixed method study approach, which mixes quantitative and qualitative research. The reason for this choice is that quantitative and qualitative data is required to answer the research questions that cover both the sender and receiver aspect of interactive stakeholder communication.

The purpose of the quantitative part of the research is to analyze a statistical rooted description of the phenomenon interactive Twitter communication in the 12 sample companies. The purpose of the qualitative part of the research is to describe the phenomenon in its context, where the stakeholder interviews support an interpretation that will increase the understanding of the phenomenon (Justesen & Mik-Meyer, 2010).

The traditional distinction between the methods is quantitative research as designed to collect numbers, where qualitative research collects words (Greene, 2010). The performed interviews are qualitative data. The tweets collected are small qualitative text-pieces, however in this study the interest is quantifying them using quantitative variables for coding to shine light on the used interactive components. Hence this study uses both quantitative and qualitative research data, and therefore takes a mixed method study approach, where the different methods are used side-by-side.

Some researchers are critical of the mixed method model. The understanding is that each method, quantitative or qualitative, has predetermined methodological constructs: deduction or induction, statistical or interpretive, structured or unstructured, based on positivism or constructionism. These constructs should be kept separate as mixing the methods muddles the natural pairing (Bazeley, 2004). However, since the 80s pragmatism has somewhat overruled purity, and mixed
methods have become very popular in social science. I agree with Miles and Huberman (1994) who say that we need both numbers and words to understand the world, and to ‘get research done’ we need to find the methods appropriate for the research question, if that means mixing them or not. “The question, then, is not whether the two sorts of data and associated methods can be linked during the study design, but whether it should be done, how it will be done, and for what purpose” (Miles & Huberman, 1994, p.41).

Rossman and Wilson (1994) present four purposes for mixing methods: corroboration, expansion, development or initiation. The purpose of mixing methods in this study is initiation, where different methods are deliberately chosen to spark off each other in a dialectical stance designed to generate fresh ideas. In this study initiation means that the

- quantitative data shows us if the consulting firms attempt interactive communication on Twitter, and the
- qualitative data tells us whether the stakeholders even want such interactive communication

Through initiation in the mixed method approach, the research can reveal new lines of thinking and may uncover paradoxes or contradictions that can shed light on the phenomenon interactive Twitter communication.

4.2.2 A deductive approach
This research uses existing theory on interactive communication, i.e. Morsing and Schultz (2006) and Capriotti (2011), which argues that interaction is a preferred approach to social media. It attempts to affirm whether companies actually apply an interactive approach to social media, and secondly test if the premise is correct by interviewing stakeholders on their opinion on interactive Twitter communication, i.e. whether they also believe that interactive communication is the best approach to social media. The study works from the general to the more specific, from the theory to the hypothesis to observation to possible confirmation. That kind of top-down approach means that the research falls in the category of a deductive study approach (Blumberg, Cooper & Schindler, 2005). Deduction is the process of reasoning from a general statement to reach a logically certain conclusion (Andersen, 2008).

4.2.3 Presenting the reference company
As the research is an industry-level investigation, focusing on the consultant industry, I have chosen to make use of a reference company, which can be used as a benchmark (Zairi & Leonard, 1994, Andersen & Pettersen, 1996). Using a benchmark company helps focus the research. In regard to the interviews it would be practically impossible to find stakeholders with connection to every sample
company, and impossibly abstract to make the interviewees answer questions about the consulting industry as a whole. Choosing one consultancy company and asking their stakeholders, is my way of creating a relevant vantage point. In regard to the collection of tweets the reference company became helpful in determining the sample companies for the content analysis.

The reference consultancy is Deloitte Sustainability (DS). Deloitte is the biggest accounting- and consulting firm in Denmark. They have a large sustainability consultant department, highly recognized within the Danish CSR-arena. And as established in the literature review sustainability related topics are highly appropriate for social media (Fieseler et al., 2010). I have been in contact with Deloitte Sustainability, about their social media usage, which currently is very limited. However, they are looking into how to start a process, e.g. on Twitter, and are interested in the findings of this study to learn about best-practice and stakeholder demands. A side advantage of choosing Deloitte as a reference company is that the conclusions will not just be shelved, but used to consider if and how to establish a Twitter account. The box to the right presents facts about DS.

<table>
<thead>
<tr>
<th>Deloitte Sustainability fact box:</th>
</tr>
</thead>
<tbody>
<tr>
<td>• 2 partners and 9 employees</td>
</tr>
<tr>
<td>• Department of Deloitte Denmark</td>
</tr>
<tr>
<td>• Offering sustainability consulting</td>
</tr>
<tr>
<td>e.g. strategy, reporting,</td>
</tr>
<tr>
<td>certification, UN Global Compact,</td>
</tr>
<tr>
<td>CSR in SMEs, responsible supply</td>
</tr>
<tr>
<td>chain mgmt.</td>
</tr>
<tr>
<td>• Established in 1994</td>
</tr>
<tr>
<td>• No official Twitter profile, but 1</td>
</tr>
<tr>
<td>partner and 2 consultants with</td>
</tr>
<tr>
<td>private profiles very minded on</td>
</tr>
<tr>
<td>CSR- and DS-related topics.</td>
</tr>
</tbody>
</table>

4.3 Data collection: tweet
The tweets were collected on March 31st and April 1st. The collection is limited to the last 100 tweets published by each company from the date of data collection. The following section elaborates on the method used to collect the sample of tweets and presents the sample companies.

4.3.1 Method for collecting tweets
Twitter is a favored social media used by B2B companies, as mentioned in chapter 2.2. In interview with Deloitte Sustainability (DS) management, it became apparent that Twitter was considered an especially appealing social media for them, as they saw a potential for reaching opinion leaders this way, and an opportunity to differentiate themselves from competitors.

To investigate whether consulting firms enroll in interactive communication with their stakeholders on Twitter or simply use the medium as a one-way communication tool, the research takes a closer look at the messages being sent
out by the companies to find indicators of interactivity. The method will be highly influenced by the variables chosen to indicate interactivity. The method and selected variables primarily draw on literature such as:

- Rybalko and Seltzer’s investigation (2010) of fortune 500 companies dialogical Twitter communication,
- Inauen and Schoeneborn’s study (2014) of dialogic stakeholder communication on Twitter by MNCs and NGOs, and
- Burton and Sobolova’s research (2011) of Twitter usage in organizations in the USA and Australia.

4.3.1.1 The dialogical loop: questions and answers

The principle developed by Kent and Taylor and applied by Rybalko and Seltzer (2010), called the ‘the dialogical loop’ is used throughout this research as an anchor point determining the level of interactivity. The ‘the dialogical loop’ explores: “whether the company engages in discussion with stakeholders by posing a question on Twitter to stimulate dialogue or by engaging in a dialogical opportunity by responding directly to a question or comment posted by another user” (Rybalko & Seltzer, 2010, p. 338). In this definition, Rybalko and Seltzer present two indicators of interactivity: 1) posing a question, and 2) responding to a question/comment.

The research uses these indicators by converting them into variables that can be measured (Kumar, 2005). **Posing a question** is triggered by a question mark ‘?’ as the measurable variable. **Responding to a question/comment** is triggered by the ‘@’-sign which appears automatically when a user answers a question/comment posted by another user on Twitter. The ‘@’-sign is followed by the name of the user who posted the comment and is a way of addressing that person/organization directly. In the study these two variables are used to code the tweets and organize them in groups that can be compared.

Example of ‘@’ used in tweet to answer a comment: “@jokja yes for sure. It will be interesting to see how the implementation of the standards will proceed” (Danish Standards, Oct 16 2013) [own translation].

Inauen and Schoeneborn also emphasizes the use of ‘@’ because “it allows organizations to get directly (and without any intermediaries as journalists) in touch with their stakeholders via twitter” (2014, p. 16). Like Rybalko and Seltzer they also consider ‘being responsive to question’ as an act of interaction. However, they do not include asking a question as evidence of dialogue. The argument is that a question asked does not equal a question answered, and not until the answer is received can it be considered exchange of information. However, in this study the
question mark will be included in the coding, as posing a question is considered a very concrete invitation to dialogue.

After performing a test of the coding variables, it became obvious that it was necessary to make a distinction between actual questions and rhetorical questions, which can be defined as a question “asked in order to produce an effect or to make a statement rather than to elicit information” (oxforddictionaries.com).

- Example of actual question inviting receivers' opinion: "Digital technologies can help oil and gas companies better manage disruptive trends in 2014. What are your thoughts?" (Accenture, Apr 1 2014).
- Example of rhetorical question trying to get more people to read a publication: "How to become an #analytics-driven consumer packaged goods company? Read our analysis. #CPG [link]" (Accenture, Apr 1 2014).

It is my verdict, which category the question falls under and it proved quite easy to distinguish if the company wanted to produce an effect/make a statement or actually get a response from the receiver, shown by the examples above. In this study, only the actual questions are considered an indicator of interactivity.

Rybalko and Seltzer (2010) present further principles of dialogical communication, for instance ‘usefulness of information’ where providing links to news releases or career webpage helps the company to create a dialogical environment with stakeholders online. But according to Inauen and Schoeneborn (2014) advertising announcements like a news release would be considered a monologue information sharing, and therefore not dialogical. Even though it might create a setting for potential dialogue, it is not a direct indicator of whether dialogical communication occurs, therefore I do not find all of Rybalko and Seltzer’s indicators of interactivity relevant for the scope of my study and have not used all of them

4.3.1.2 Additional indicators: hashtags and retweets

The coding includes hashtags and retweets as variables used to measure the level of interactivity in the collected tweets. The hashtag ‘#’ is a way to categorize messages (twitter.com, 2014). The hashtag can be used in tweets to turn key words into a search word. The hashtag ‘#’ is a very popular as there is an obscene amount of information shared on Twitter every day, and the hashtag ‘#’ helps sort the information. If a user types a word of their interest in the search bar, all tweets with that word hashtagged will appear. This way the hashtag enables you to emerge your message into a specific context and a way of engaging a certain community. Your tweet is not necessarily just seen by those who follow you, but potentially anyone who would find that keyword interesting.
Example of tweet containing hashtag: "*Join conference on #humanrights in fashion and textiles industry on 13/3 and 20/3 in Herning and Copenhagen. #UNGPs [link]*" (Global CSR, Mar 6 2014).

By putting a hashtag before ‘humanrights’ and ‘UNGPs’ (United Nations Guiding Principles), hopefully someone with an interest in one of these two words sees it, and Global CSR has got themselves another attendee for their conference. The hashtag is not a direct evidence of interaction, but is included in the study because it is a way of addressing the appropriate receiver. Burton and Soboleva (2010) in fact, classified tweets as high-interactive, if they contained a hashtag. When hashtags appear in coding, I have noted the topic as well, since it is an indicator of the theme of the tweet, and shows what the company is focused on.

The retweet is another indicator of interactivity, appearing with a recycle sign or the letters RT. A retweet is a re-posting of someone else’s tweet from your own account (Twitter.com, 2014). When you retweet, the user who wrote the tweet originally will get an update informing them who retweeted. It is a way of poking someone on the shoulder and saying ‘I thought what you said was really cool, and I’ll be telling my friends you said that’. The name of the original author will appear in the retweet for all to see, and this way it has similar interactive characteristics as the @-sign. Burton and Soboleva (2010) also included the retweet in their search for interactivity on Twitter and I have also included it in this study.

The picture below shows how a retweet appears, in this case by Global CSR (Sep 23 2013) but originally written by Business & Human Rights Resource Centre.

It is important to emphasize that in my coding, a retweet eliminates all other variables. In the example above, Global CSR would get a mark for retweeting and therefore reaching out to Business & Human Rights Resource Centre and endorsing their statement. But they would not get a mark for the @-sign used in the tweet – because they did not write it. Similarly the amount of comments and further retweets will not be marked, since Global CSR should not be accredited, the original authors should.
4.3.1.3 Summarizing the variables

I will be searching for the abovementioned variables (questions, retweets, hashtags and @-signs) in the tweets coming from the companies. But I will also be looking at what comes to the company, in other words I will be coding the comments and retweets the company’s tweets receive. Comments and retweets indicate that a stakeholder is reaching out to them, therefore I also find it relevant to see if the company responds to received comments – engaging in actual dialogue.

Many corporate Twitter accounts are automated, i.e. when the company releases a new article on their company webpage it automatically sends a tweet with a link to the article. Three out of the four variables – hashtag, retweet and @-sign – are proof that the organization’s account is not automated, since these demand an actual person setting at the keyboard. Another way in which they contribute to potential of interactivity.

The table to the right summarizes the chosen variables of interactive tweets. These are used to develop a content coding scheme in Excel where all the collected data is gathered to create an overview and enable easy comparison (appendix 1 presents the Excel coding scheme). This method for coding the tweets is applied to all 12 of the sample companies.

<table>
<thead>
<tr>
<th>Indicators of interaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>@</td>
</tr>
<tr>
<td>? (actual/rhetorical)</td>
</tr>
<tr>
<td># (+topic)</td>
</tr>
<tr>
<td>Retweet</td>
</tr>
<tr>
<td>Received retweets</td>
</tr>
<tr>
<td>Received comments</td>
</tr>
<tr>
<td>Response to comments</td>
</tr>
</tbody>
</table>

4.3.2 Sample companies

In selecting sample companies, I was looking for consultancies in two different countries, Denmark and USA. I wanted to do a comparative study across the different geographic markets, to explore the level of interactivity in contexts of different social media maturity levels. As explained in section 1.3 the Danish market is at a beginner stage where Twitter is more integrated in America.

As Deloitte Sustainability is a reference throughout this study, they played a big role in selecting the sampled companies. In the interviews, DS partner and consultants were asked to list DS’s biggest competitors within sustainability counseling in Denmark. This resulted in a list of 16 different consulting firms (see appendix 2). I then looked up the companies on Twitter, and 6 of them had a profile: COWI, Danish Standards, Global CSR, Operate, PwC Denmark and Ramboll. These became the Danish sample companies.

KPMG, PricewaterhouseCoopers (PwC) and Ernst & Young (E&Y) along with Deloitte are globally present as ‘the big 4’ accounting- and consulting firms. Both
DS partner and consultant emphasized that Danish branches of the three are natural competitors to Deloitte. They resemble Deloitte Denmark and provide similar services on sustainability consulting and therefore are all of ‘the big 4’ accounting- and consulting firms part of my US sample companies. DS partner emphasized the consulting firm BSR as a social media frontrunner, earning them a spot as sample company. In interview, social media expert and responsible for Novo Nordisk’s Twitter account Scott Dille mentioned Accenture as an example of a consulting firm he felt did very well on Twitter, earning them a place as sample company. BSR and Accenture do not have a US account though, but instead of accounts specific to national departments they both have a global account, which I included in the study. All 12 sample companies are listed in the table below.

<table>
<thead>
<tr>
<th>Company name</th>
<th>Twitter name</th>
<th>Active on Twitter</th>
<th>No. tweets*</th>
<th>No. followers*</th>
<th>No. following*</th>
</tr>
</thead>
<tbody>
<tr>
<td>COWI DK</td>
<td>@COWI</td>
<td>Feb 2011</td>
<td>47</td>
<td>710</td>
<td>29</td>
</tr>
<tr>
<td>Danish Standards DK</td>
<td>@danskstandard</td>
<td>Aug 2011</td>
<td>507</td>
<td>603</td>
<td>471</td>
</tr>
<tr>
<td>Global CSR DK</td>
<td>@GLOBAL_CSR</td>
<td>Jun 2012</td>
<td>178</td>
<td>516</td>
<td>538</td>
</tr>
<tr>
<td>Operate DK</td>
<td>@OperateAS</td>
<td>May 2012</td>
<td>253</td>
<td>441</td>
<td>380</td>
</tr>
<tr>
<td>PwC DK</td>
<td>@PwCDanmark</td>
<td>Dec 2009</td>
<td>542</td>
<td>876</td>
<td>87</td>
</tr>
<tr>
<td>Ramboll DK</td>
<td>@ramboll</td>
<td>-</td>
<td>1,027</td>
<td>1,947</td>
<td>250</td>
</tr>
<tr>
<td>KPMG US</td>
<td>@KPMG_US</td>
<td>Dec 2008</td>
<td>3,964</td>
<td>34.1K</td>
<td>5,789</td>
</tr>
<tr>
<td>Ernst &amp; Young US</td>
<td>@EYnews</td>
<td>-</td>
<td>3,566</td>
<td>86.3K</td>
<td>190</td>
</tr>
<tr>
<td>PwC US</td>
<td>@PwC LLP</td>
<td>Mar 2009</td>
<td>7,935</td>
<td>53.7K</td>
<td>83</td>
</tr>
<tr>
<td>Deloitte US</td>
<td>@DeloitteUS</td>
<td>-</td>
<td>3,853</td>
<td>31.4K</td>
<td>141</td>
</tr>
<tr>
<td>BSR Global</td>
<td>@BSRnews</td>
<td>Feb 2010</td>
<td>4,176</td>
<td>11.8K</td>
<td>732</td>
</tr>
<tr>
<td>Accenture Global</td>
<td>@Accenture</td>
<td>Nov 2007</td>
<td>10.4K</td>
<td>156K</td>
<td>986</td>
</tr>
</tbody>
</table>

* Numbers as of March 25th 2014

4.4 Data collection: interviews

To answer RQ2: What are the demands and expectations of consulting firms’ stakeholders in using Twitter for stakeholder communication? I will be performing several qualitative interviews with key stakeholders. Witzel’s (2000) concept of the problem-centered interview as a means to learn about subjective perceptions has been introduced. Interviews with DS’s stakeholders are held out to learn about their perception of interactivity on social media as it currently is and as they prefer it would be. Altogether 10 qualitative interviews were performed.

All interviews are semi-structured and based on an interview guide with open-ended questions, to allow the respondents to answer in own words and create a conversation-like atmosphere guided by theory (Witzel, 2000). The questions fall into four categories, which each has sub questions, the four categories are:

1. **Background of the interviewee:** e.g. age, organization, job function
2. **Presence on social media:** determining how familiar the interviewee is with social media and Twitter, e.g. “tell me how you use social media yourself?”
3. **Value of interaction**: determining how important interaction for them, e.g. “have you previously interacted with companies? Why?”

4. **Opinion on Deloitte Sustainability**: e.g. “what would make you follow a Deloitte Sustainability Twitter account”.

The interview guide was adapted to fit the different stakeholder groups (interview guides submitted as appendix 3). All interviews were conducted in person, recorded and later transcribed. Except for the interview with social media expert Scott Dille, all interviews were performed in Danish, quotes used in the analysis have therefore been translated.

The interviewees represent different key stakeholder groups to DS. Internal stakeholders include management and employees. These stakeholders are important, as they would be in charge of a DS Twitter account. The external stakeholders include customer, NGO, social media experts and potential employees. They are all important as they would all be targets of DS’s Twitter activities. Through the interviews it became clear that the stakeholder groups are not as clear-cut differentiated e.g. the customer is also part of a partnership-project and the NGO is an accounting client of Deloitte. As the study aims to highlight a multitude of voices, this did not create a problem.

By gathering the multiple sources of evidence, the study applies a process of triangulation where: “**different sorts of evidence provide different measurements of the same phenomenon**” (Blumberg, Cooper & Schindler, 2005, p. 197). For example management, might frame the issue of social media usage differently than the employees would, giving a different measurement to the same phenomenon. This triangulation of data brings variety to the analysis, and increases the validity of the study as it adds different perspectives and viewpoints.

**Interview respondents**
Freeman defines stakeholders as: **“Any group of individual who can affect or is affected by the achievements of the firm’s objectives”** (2010, p. 25). The different groups and individuals included in this study are introduced in the following.

A key stakeholder group is **internal stakeholders**. Their opinion is important since they will be steering any possible social media interactivity and they would be in charge of managing a possible DS Twitter account. The internal stakeholder group is represented through interviews with a DS partner and two consultants.

There is much research emphasizing the **NGOs** successfully adopting social media to increase their organizational impact (Seo, Kim, Yang, 2009). Furthermore NGOs are very prominent in the sustainability arena, making them an important
stakeholder group for the research. The NGOs are represented through an interview with an employee in Action Aid Denmark.

There is much literature that emphasizes how important social media is for recruitment purposes (Moore et al., 2013). Potential future employees are therefore an important stakeholder group, represented by two master students from Copenhagen Business School with an interest in sustainability and consulting.

One of the most important stakeholder groups for any consultancy is customers. This stakeholder group is represented through an interview with the CSR Vice President from the jewelry company Pandora, who is a client with DS.

Social media experts are also interviewed to provide expert knowledge on the use of Twitter. Moreover social media experts are considered to be opinion leaders on social media, and therefore are potential target group for DS on Twitter. Interviewees included a Director from the communication consultancy Advice A/S providing customers with social media strategies, also the team leader responsible for corporate sustainability communication, incl. the Twitter account at Novo Nordisk as well as a student of economics and business administration actively tweeting on business and politics in Denmark. The table below lists all the interviewees.

<table>
<thead>
<tr>
<th>Stakeholder group</th>
<th>Organization</th>
<th>Job function</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management</td>
<td>Deloitte Sustainability</td>
<td>Partner</td>
<td>Anne Mette Christiansen</td>
</tr>
<tr>
<td>Employee</td>
<td>Deloitte Sustainability</td>
<td>Consultant</td>
<td>Camilla Thiele</td>
</tr>
<tr>
<td>Employee</td>
<td>Deloitte Sustainability</td>
<td>Senior consultant</td>
<td>Kristin Parello-Plesner</td>
</tr>
<tr>
<td>NGO/Customer</td>
<td>Action Aid Denmark</td>
<td>Policy Advisor</td>
<td>Troels Børrild</td>
</tr>
<tr>
<td>Future employee</td>
<td>Copenhagen Business School</td>
<td>Student</td>
<td>Stefanie Malika Brandt</td>
</tr>
<tr>
<td>Future employee</td>
<td>Copenhagen Business School</td>
<td>Student</td>
<td>Thea Boutrup Petersen</td>
</tr>
<tr>
<td>Customer/Partner</td>
<td>Pandora</td>
<td>Vice President, Group CSR</td>
<td>Claus Teilmann Petersen</td>
</tr>
<tr>
<td>Social media expert/Opinion leader</td>
<td>Advice A/S</td>
<td>Director, Digital &amp; social</td>
<td>Katrine Thielke</td>
</tr>
<tr>
<td>Social media expert/Opinion leader</td>
<td>Novo Nordisk</td>
<td>Team leader, Corporate Sustainability</td>
<td>Scott Dille</td>
</tr>
</tbody>
</table>
| Social media expert/Opinion leader| Roskilde University           | Student                             | Teis Tøgern Jensen
4.5 Data analysis

4.5.1 Analysis of tweets
As explained earlier the collected tweets will be subject to a content analysis: "Content analysis is a research technique for making replicable and valid inferences from data to their context" (Krippendorff, 1989, p. 403). In this study the data consists of the collected tweets and the context of interactivity between consultancies and stakeholders. In the study I make replicable and valid inferences based on variables within the tweets i.e. hashtag, @-sign, retweet, question mark. Content analysis is a very practical research technique for determining the presence of concepts, i.e. the chosen variables, within texts, i.e. tweets, so that I can quantify and analyze the texts within their context.

The 1,146 tweets are gathered in an Excel sheet and within each tweet the different variables are quantified with ‘1’ for yes or ‘0’ for no. Descriptive statistics is applied to this information, and transferred to color charts with bars comparing the 12 different companies in their usage of the variables. The charts are included in the next chapter presenting the findings. The charts are the basis for the analysis, and illustrate which variables indicate a certain level of interaction, social media maturity and retrieved benefits from stakeholders.

The content analysis is supplemented by a correlation analysis of variables. This is done to discover the relationship between two aspects of a situation (Kumar, 2005). The correlation analysis will help uncover correlations between variables of interactivity on Twitter. The most relevant variables from the content analysis will be compared looking for geographical correlations and companies that stand out in a positive or negative way. The coded variables will be plotted into scatter charts to visually show the correlation between the two variables and to see if the relationship follows a pattern (Kumar, 2005). An example of a scatter chart is shown to the right.

4.5.2 Analysis of interviews
The analysis of interviews draws on Witzel’s theory of the problem-centered interview (2000), which is influenced by Strauss and Corbin’s grounded theory (1990). The first step for analyzing the interviews is marking the interview transcripts with the overall concepts derived from the interview guidelines. This provides a concept-driven data bank for documentation. As presented in grounded theory, the data was analyzed using axial coding technique to identify recurrent topics across the interviewees. The core themes are captured in a separate
document and the stakeholders’ views on the core themes are systematically compared and contrasted. The core themes that emerged from the interviews structure the analysis in section 5.2.

4.6 Quality of research

The quality of quantitative research is determined by the accuracy of measurements, named reliability (Kumar, 2005). The quality and reliability of the quantitative data set (the tweets) is high. The quantifiable variables of tweets produce very stable and consistent measurements. No errors occurred and the data collection and -processing are transparent and can be replicated. Hence, as a research instrument, the coding scheme for the tweets contains a high level of reliability.

Qualitative interviews on the other hand will inherently be influenced by coincidences and inaccuracies, e.g. articulation of questions, over reflexive answers and respondents’ selective memory. Moreover the social setting is impossible to fully replicate and describe in the research. So when assessing the quality of the interviews, intersubjectivity is a more appropriate criterion (Justesen & Mik-Meyer, 2010). Intersubjectivity refers to a shared understanding between people. To create a shared understanding it is important that my reflections as a researcher are transparent for the reader, and that I am conscious of how I am positioned in relation to the topic. I have elaborated on my position in section 4.1, and have been conscious about presenting reflections in a transparent fashion in the analysis. Another quality criterion for the qualitative interviews is that many voices are heard, also conceptualized as polyfoni (Justesen & Mik-Meyer, 2010). This was relevant in my research due to the explained triangulation, which means that different sources of evidence provide different measurements of the same phenomenon.

Validity is another quality criteria, referring to how well a method measures what it is suppose to measure (Kumar, 2005). Investigating interactivity on Twitter by looking at companies’ tweets for coded variables and discussing the topic with relevant stakeholders, reflects consistency between my theoretical and empirical concepts. The data collection of tweets could have been done in many different ways, however section 4.3 explains why the chosen variables are relevant for answering RQ1. The interview guides helped me to keep focus throughout the performed interviews, continuously keeping me on the path of answering RQ2.

The level of reliability, focus on intersubjectivity and number of interviews indicates a high quality of research.
5. Results and analysis

5.1 Content analysis of tweets

This section analyzes the results of the coded tweets to determine the level of interactive two-way communication among the twelve Danish and US/global based consultancies. As described in the methodological chapter, interactivity in the tweets is measured by asking questions, retweeting, using of hashtag or the @-sign.

From each of the twelve companies, 100 tweets have been collected and analyzed. The 1200 tweets were collected on March 31st and April 1st 2014.

5.1.1 Varying time span

The first finding that appeared in the data collection phase was the varying time span. The coding was limited to each company’s last 100 tweets published from the date of data collection. The table below lists the number of days it has taken for the company to produce 100 tweets.

<table>
<thead>
<tr>
<th>100 tweets within</th>
<th>Sample company</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 days</td>
<td>PwC US</td>
</tr>
<tr>
<td>9 days</td>
<td>Accenture Global</td>
</tr>
<tr>
<td>14 days</td>
<td>KPMG US</td>
</tr>
<tr>
<td>22 days</td>
<td>Deloitte US</td>
</tr>
<tr>
<td>28 days</td>
<td>BSR Global</td>
</tr>
<tr>
<td>40 days</td>
<td>Ramboll DK</td>
</tr>
<tr>
<td>68 days</td>
<td>E&amp;Y US</td>
</tr>
<tr>
<td>85 days</td>
<td>PwC DK</td>
</tr>
<tr>
<td>249 days</td>
<td>Operate DK</td>
</tr>
<tr>
<td>261 days</td>
<td>Danish Standards DK</td>
</tr>
<tr>
<td>1 year, 131 days</td>
<td>Global CSR DK</td>
</tr>
<tr>
<td>3 years, 48 days</td>
<td>COWI DK</td>
</tr>
</tbody>
</table>

As seen in the table there is a clear geographical difference as the 100 tweets of all of the US/global accounts were published in 2014, while the Danish companies do not tweet as often. As an example, the last 100 tweets from Global CSR in Denmark cover a time span of 1 year and 4 months, whereas the last 100 tweets at PwC US was published in just 8 days. Another example of a slow mover is Danish COWI that has not yet had 100 tweets, even though they made their very first tweet in February 2011.

The varying time span suggests that companies have very different practical usage of Twitter. PwC US has published 100 tweets within 8 days, and will have appointed a larger amount of resources to social media usage than PwC DK who has 100 tweets within 85 days. It could be a question of appointed resources, or that companies are more concerned with monitoring and evaluating rather than interacting, which is a common social media approach (Capriotti, 2011). In any case the amount of days is also an indication of varying social media maturity and Twitter experience. Rybalko and Seltzer (2010) argues that a new tweet posted within 24 hours reflects a company’s commitment to ongoing communication. Social media expert Scott Dille recommends tweeting twice a day. With such
reasoning it could be argued that most of the Danish accounts are inactive, due to the low frequency of tweets, and as such cannot be interactive. Maintaining a relevant profile is important, I would however argue that even if a company is not very active, it can still engage in interactivity when tweeting. The Danish companies are therefore still relevant for this research.

5.1.2 Do the companies encourage interactivity?
Turning to the content of tweets, I will start by analyzing results of the 5 variables indicating interactivity that the companies have control over, which they can incorporate in the tweets: Asked questions (actual/rhetorical), retweets, use of hashtag and @-sign.

5.1.2.1 Use of questions
In the initial data collection phase I decided to make the distinction between actual questions asked and rhetorical questions posed, as explained in the methodology section. It proved to be a valid distinction as results show that 93 % of all questions asked were rhetorical. Of course only actual questions can be considered an indicator of interactivity. The chart below shows the amount of actual and rhetorical questions in tweets.

The use of actual questions is the least used out of all the chosen variables and is practically not used at all. Accenture Global represents the highest column with 7 questions asked; half the sample companies never asked a question. The questions asked did not spur as much dialogue as most likely intended. Out of the 23 questions, followers responded to only 9 of them. Companies might not asking questions followers are interested in answering. But when the companies are asking questions followers want to answer, they achieve a bit of interaction. The 9 questions altogether received 19 answers in the comment field.

PWC US has the highest use of rhetorical questions, with a total of 30 rhetorical questions they show a quite passive communication style. The other companies
posed less than 10 rhetorical questions each. As a conclusion, the rhetorical question is not much used variable either among the sample companies.

The results show that asking a question, of any sort, is not a very applied variable. Specifically the actual question is considered a strong indicator of interactivity, reflecting a wish to know what the receiver is thinking about a specific topic. Given the results, this is not a top priority for any of the sample companies.

5.1.2.2 Use of retweets
The retweet is more frequently used than questions. The chart below shows the extent of retweets with each of the sample companies.

Most companies have applied the retweet to a small or great extent. And there is not a distinct geographical difference in this category. We do however see two high jumpers; E&Y US with 56 retweets, and Ramboll DK who reveals a very unusual Twitter strategy with 93 out of their 100 tweets consisting of retweets. This means that out of Ramboll’s last 100 tweets used for coding they have only produced 7 of the tweets themselves. This is also the reason Ramboll falls short in analysis of all other variables.

With retweets the companies make a connection with the original author while advocating their message. This is an easy way for companies to engage in interactive communication. However the coding process showed that most companies use retweets in their own self-interest to forward news from other twitter accounts within their company. This is an especially prevalent strategy with the US/global sample companies. Because of the size of these companies they have many different national and sectorial branches, a lot of these with their own separate Twitter account, which is not the case in the smaller Danish companies. Retweeting from own company accounts, should not be considered a means of stakeholder interaction.
Retweeting between company accounts could be defined as an internal communication strategy to strengthen the communication between the different branches. But a much more likely explanation of what is going on is provided by Rybalko and Seltzer (2010) who use the term ‘conservation of visitors’. It is a strategy where you in-text provide internal links to encourage users to stay on the company’s site rather than explore other organizations’ websites. Looking at the top US retweeter, E&Y, 43 out of their 56 retweets are from inside the company, exemplified below. All of Accenture’s retweets are from other Accenture accounts, and we see the same tendency at PwC US and KPMG US.

Conservation of visitors is very relevant for a company’s social media activity. But using the retweet in this self-centered way downgrades its ability to function as an indicator of stakeholder interaction. Granted, a company can of course spread the word if something interesting for their followers is happening at another department, but when it is used as frequently as shown above, it starts resembling advertising.

Apart from the retweets that come from inside the company, it seems that the majority of the firms retweet when they find their company mentioned by someone, as in the two examples shown below from Ramboll DK and E&Y US.

Promoting someone’s message when it is about the company is very common. As mentioned in the literature review, social media is the modern day word-of-mouth, and compliments coming from outside the company, rings better in the ears of the receiver, than if it comes from the company itself (Metzger et al., 2010). So forwarding such messages is sensible, though it might not spark as much possible debate as if the subject had more edge or represented the company’s opinion, as exemplified below:
These two tweets show edge and personality. They are most likely better conversation starters with the reader, but this is not a very common approach among the sample companies.

5.1.2.3 Use of hashtags

The hashtag is by far the most used variable, and as the chart below shows all companies have adopted this variable.

The hashtag is one of the variables were a clear geographical difference is formed. The US/global firms more than double the amount of hashtags in their tweets compared to the Danish, the numbers are 532 to 230. All the foreign firms are very good at finding the relevant theme of their tweet and putting a hashtag before it, to make them into search words and expanding their potential reach. In Denmark, Global CSR and Danish Standards stand out as being good at using the hashtag.

More than one hashtag can be used per tweet – this was seen a lot in the coding process. It was especially true for our three high jumpers in this category, Deloitte US, KPMG US and PwC US, where the quantity of used hashtags surpasses the quantity of tweets analyzed. PwC US is the company using most hashtags, but looking over their hashtagged topics, we can once again detect a variable being used for self-interest. Over half of their tweets included the hashtag “#pwc”, this way it is practically used as a sender label rather than a topical search word. The hashtag is then not a way of reaching out to new users or a certain community, because those who want to read about PwC US would simply follow their account.
profile. It should be stated that PwC US is alone in this hashtag style, neither Deloitte US nor KPMG US use their name as ‘topic of their tweet’.

The ‘traditional way’ of placing a hashtag before the keyword is seen quite commonly. But we also encounter a couple of alternative ways of using the tag. We see a lot of event-specific hashtags, e.g. BSR mentioning International Women’s Day through #IWD2014, or Deloitte livetweeting from the ‘SXSW music, film and interactive conference’ using the hashtag #DeloitteSXSW. Several of the Danish companies use Twitter to announce new job listings, Danish Standards are doing this through the hashtag #JobDK and #JobPosting. A few firms have also taken to the informal tone of Twitter using silly hashtags such as #TwitterBrain (Operate SK) #FridayTweet (Danish Standards DK) #MarchMadness (Deloitte US). And a couple are using the hashtag as mantras rather than search words #ReadySetGrow (E&Y US), #playing2win (E&Y US), #EqualityMeansJobs (BSR Global).

These alternative ways of using the hashtag and the extend of hashtag use, show that companies are getting comfortable with the application and adapting to Twitter as a channel. But the hashtag is actually the only variable that is extensively used. The fact that several hashtags can be put in one tweet could be an explanation why this variable is the most used, way beyond the rest of the sample. However an additional reason could be the hype that the symbol has in contemporary society. Within the past couple of years the hashtag has almost received cult status outside of the social media in the public debate and on the cultural scene. Musicians such as Will.i.am and Mariah Carey have incorporated the hashtag in the title of albums and songs, television talkshows have made parodies about the use of the hashtag, the hashtag appeared in the headline of a frontpage article in The New York Times in September (Goel, Bilton & Gelles, 2013). And due to the popular use Twitter, other websites including Facebook and YouTube have been compelled to adopt the feature, which is widely used on Instagram as well. The hashtag is getting a lot of attention, and is brought to people’s attention also outside the traditional social media-target group. The current hype of the hashtag could a reason for its boost in appearance in tweets.

5.1.2.4 Use of @-sign
The @-sign is the second most used variable. This is positive because the @-sign is a very strong indicator of interactivity; it makes sure that instead of shouting in a crowded room, you are addressing a specific person with your message. The chart below lists the usage of the @-sign.
The chart reveals a big divide in the geographical contexts in the use of ‘@’. The US/global accounts use the @-sign twice as much as the Danish firms. Especially BSR Global, Deloitte US and KPMG US have taken to the @-sign with over 45 mentions. But almost half the sample companies lack behind greatly with this variable. Two companies of the sample, COWI DK and Ramboll DK, are not using the @-sign at all. But as mentioned before, COWI DK shows low social media maturity with less than 50 tweets, and Ramboll DK has a very special retweets-only-strategy, which eliminates them from scoring high on other variables. However even without COWI and Ramboll, the analysis shows a solid bottom across the sample, where Accenture Global, PwC US and PwC DK have less than 10 mentions each. Even though most of the companies are using the @-sign, it is not widely used. Out of 1,146 tweets, 313 @-signs were detected, so roughly a quarter of the tweets are following the dialogical loop by answering a question/comment or addressing a specific receiver. Except there can be more than one @-sign in each tweet, I came across that a lot in the coding – so the 313 symbols are divided between less than a quarter of the tweets.

There is also a self-centered use of a @-sign, this time the culprit is KPMG US. The company is the second greatest user of the @-sign, but exactly half of their 50 mentions refer to the account they are tweeting from “@KPMG_US”. This eliminates the @-sign’s capability of reaching out to a certain receiver, but is rather a way of drawing attention to themselves. Given the informal tone of Twitter, it can be interpreted as a misunderstanding of the media channel that they talk about themselves in royal plural instead of simply saying “we” or “our”, which is most commonly used on Twitter.

"@KPMG_US cited by @CNBC among the highest rated companies at offering #interns full-time #employment [link]" (KPMG US, Mar 23 2014).

"CEOs & CFOs to pursue more M&A in ‘14 shows @KPMG_US survey. Nearly 75 % anticipate their co will make an #acquisition [link]" (KPMG US, Mar 21 2014).
5.1.2.5 Other findings: Tweeting style

With several of the variables we saw clear high jumpers. Had the high jumpers been the same company/-ies across variables, these would be considered real frontrunners of interactivity, because they would be good at using all types of variables. However this is not the case. In fact none of the high jumpers lead in categories other than their one favorite, so it is rather an indication of a company’s tweeting styles; Ramboll DK using mainly retweets and PwC US posing rhetorical questions.

Deloitte US was the only company where the content stood out from the rest of the sample, at times it was not in any way connected to Deloitte’s business. Many of the company’s tweets focused on the Olympics, tweeting about how the American team was doing. Social media expert Katrine Thielke mentioned during the interview that there is a big sports cluster on Twitter. So when Deloitte US is trying to brand themselves on athletics using Twitter, the strategy might pay of, since there is a very active sport segment on the micro blog.

Deloitte US showed another unique characteristic, as they hosted a competition where the winners were announced on Twitter – about a third of the company’s tweets were related to the competition. This is mainly data dissemination and could be seen as self-promotion, it is not a highly interactive way of using Twitter. However since prizes was given out at an event were Deloitte US was live-tweeting it was a clever way of keeping the followers updated on their Twitter profile. While it is not highly interactive, it does show social media maturity on their part.

"@jill_rowley congrats – you have been selected to win a 3D Systems 3DMe! Come to the #DeloitteSXSW interactive lounge in the ACC! #SXSW" (Deloitte US, Mar 10 2014).

Three of the Danish companies seem to have a fully automatized Twitter account, with computer generated tweets i.e. news from the company website is automatically forwarded onto their Twitter account. This is the case with PwC DK, where the Twitter account seems to be synchronized with their webpage. In the example below, the tweet consists of main title and subtitle of the article the link refers to:

“Banks need to prioritize stress tests higher: Increasing demands on the banks means they have t... [link]” (PwC DK, Feb 26 2014) [translated].

Moreover the subtitle is longer than the 140 character limit but it is simply set to fill in 3 dots so to read further in the article. Two thirds of PwC DK’s tweets consist
of such automated tweets. The same was apparent with COWI DK’s tweets and Global CSR DK’s account. The automated Twitter accounts are less personal and do not foster interactivity. It is a strong indication of low social media maturity. The automaticity is not seen with any of the US firms.

Having gone through the five variables companies can incorporate in their tweets to enable interactivity with their followers, the next section we will look at how the followers react to the tweets.

5.1.3 How do the followers react to the tweets?

The analysis measures the interactivity coming from the followers, in the form of received retweets, received comments and assesses whether the company responds to received comments. These three coded variables were introduced in detail in the methodology section 4.3.

5.1.3.1 Received retweets

The statistics for received retweets above show a clear geographical difference – note the different value unit of the vertical axes.

Especially Accenture Global and E&Y US are far beyond the rest of the sample on received retweets reaching around 600. PwC US is also far beyond the general sample, but with half as many retweets as Accenture and E&Y. The three remaining companies have all received about 100 retweets each. All together the US/global firms gathered a grand total of 1,851 retweets on their 600 tweets.

In comparison the Danish firms have a grand total of 142 retweets on their 546 tweets. In the Danish sample Danish Standards and Operate have received the most retweets, 35 each.

Accenture Global and E&Y US stand out with the highest number of retweets. They are also the two consultancies with the highest number of followers compared to the rest of the sample. They have respectively 156,000 and 86,300 following their
accounts. The third highest in number of received retweets and number of followers is PwC US with 53,700 followers, this draws the unsurprising conclusion that there is correlation between number followers and number retweets. This is however only true in the US/global sample, the Danish companies have to few retweets for anyone to stand out.

Accenture Global has a relatively passive Twitter account, they are not strongly present on the implementation of variables, and they do not respond to received comments. Nonetheless they were expected to have a high percentage of received retweets, mainly because Accenture differs from the rest of the sample, as they are a consulting firm with a digital and technological focus. Their tweets differ in content as they are minded on technological development, this would lead us to believe that Accenture’s target group has a large presence on Twitter. Scott Dille, team leader of corporate sustainability communication at Novo Nordisk, recommended Accenture for this research as a consultancy that did well on Twitter, by publishing relevant information and did not use it as a sales channel.

Considering the tables of received retweets and the geographical difference. We should recollect that there are 300 times as many Twitter users in the US, 50 million in the US versus 150,000 in Denmark. This is reflected in the sampled companies as well; the US/global firms have considerably more followers than the Danish. This leads to believe that the potential for retweets is much higher in the US compared to in Denmark, and therefore it is not surprising that the US/global firms have so many more retweets. However taking a closer look at the numbers, an interesting finding occurs. Looking at the number of received retweets relative to the number followers, the Danish companies are actually in the lead (numbers presented in the table below).

<table>
<thead>
<tr>
<th>No. received retweet per follower</th>
<th>Company</th>
<th>Received retweets</th>
<th>Followers</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.94 %</td>
<td>Operate DK</td>
<td>35</td>
<td>441</td>
</tr>
<tr>
<td>5.80 %</td>
<td>Danish Standards DK</td>
<td>35</td>
<td>603</td>
</tr>
<tr>
<td>4.84 %</td>
<td>Global CSR DK</td>
<td>25</td>
<td>516</td>
</tr>
<tr>
<td>2.97 %</td>
<td>PwC DK</td>
<td>26</td>
<td>876</td>
</tr>
<tr>
<td>2.11 %</td>
<td>COWI DK</td>
<td>15</td>
<td>710</td>
</tr>
<tr>
<td>1.03 %</td>
<td>BSR Global</td>
<td>121</td>
<td>11,800</td>
</tr>
<tr>
<td>0.73 %</td>
<td>E&amp;Y US</td>
<td>634</td>
<td>86,300</td>
</tr>
<tr>
<td>0.60 %</td>
<td>PwC US</td>
<td>324</td>
<td>53,700</td>
</tr>
<tr>
<td>0.38 %</td>
<td>Accenture Global</td>
<td>587</td>
<td>156,000</td>
</tr>
<tr>
<td>0.33 %</td>
<td>Deloitte US</td>
<td>104</td>
<td>31,400</td>
</tr>
<tr>
<td>0.31 %</td>
<td>Ramboll DK</td>
<td>6</td>
<td>1,947</td>
</tr>
<tr>
<td>0.24 %</td>
<td>KPMG US</td>
<td>81</td>
<td>34,100</td>
</tr>
</tbody>
</table>

This seems to indicate that the Danish followers are more committed to the firms, as they retweet more often – the response rate is much higher. The reason for this
difference is unclear, and it would require interviews with followers in both geographic samples to thoroughly understand their motivation, which is outside the scope of this thesis. However, I will present two hypotheses:

1. The rate of retweets could be an indication of a cultural difference in social media usage between the US and Denmark. This is plausible since Twitter is still a new feature in Denmark and therefore mostly applied by the interested frontrunners. In the US a more general public has adopted Twitter, a group that might not be as invested in actively participating. This hypothesis does however disagree with several articles claiming that both the US and Denmark has a very passive Twitter attitude (Bøgh-Andersen, 2013, Richter, 2013). Bøgh-Andersen presents the ‘90-9-1 rule’ of global internet culture: 90 % of the participants of an online community only view content, 9 % edit content, and only 1 % actively create new content.

2. The rate of retweets could be related to the finding in section 5.1.1 of this research; the varying time span between the two geographical samples. The US/global sample companies tweet much more frequently than the Danish. The followers of the US/global firms might be victim of information overload, since they have to keep up with 11 or 12 tweets a day, as in the case of PwC US and Accenture Global. Perhaps they simply miss out on a portion of the tweets because their Twitter feed updates information so often. In interview Twitter Expert Teis Tøgern Jensen argues that many companies tweet much too often making the follower loose interest, which could support this second hypothesis. It is however contrasted in the literature saying that a company should at least tweet once a day to keep followers interested (Rybalko & Seltzer, 2010), which is not the case in most of the Danish firms.

5.1.3.2 Received comments and responses to comments

The last two variables are the received comments from followers and the companies’ responses to these comments, presented in the table below.

Looking firstly at the received comments, the most prevalent finding is that the companies rarely receive any comments from followers. The received comments amount to a very limited number, and do not compare to the level of received
retweets. The 12 sample companies have only received 122 comments to their 1,146 tweets. The US/global sample is a little bit more prevalent in this category, but the difference is not significant. US/global firms have received a combined 91 comments, DK firms a combined 31 comments.

It is obvious that writing a comment to a tweet, is more active than simply pushing the ‘retweet’-button. The followers seem to be familiar with pushing that ‘retweet-button’, given the previous presented chart, and want to acknowledge the firms’ tweet by forwarding it through their own profile. But they seem less interested in the opportunity to go into actual dialogue with the company.

These findings presents a conflict: If the follower found the tweet interesting enough to retweet, why would she not want to comment on it, and engage in dialogue about it? A possible hypothesis is that since all of the sampled companies are knowledge-based consulting firms, they are more interested in tweeting about facts and relevant information in the form of new reports, rather than publishing debate-generating tweets. The consultancies would not want to arousing controversy out of the risk of loosing clients and contracts. They would rather use Twitter to increase their own credibility by announcing news, facts and figures within their line of work. Existing literature backs up this notion, saying that what stands in the way of consultancies engaging in social media is their own aversion to risk (The Bloom Group, BlissPR & AMCF, 2010). The presence of the kind of factual tweets is widespread within our sample. In fact the majority of content revolves around announcing new reports the company has produced or publishing relevant facts, in line with the two examples show below.

“What to make of a company's forward-looking guidance. Read #AuditCommittee Excellence Series. #corpgov [link] #Pwc” (PwC US, Apr 1 2014).

“Infographic: Our Q1 report on global #IPO activity – initial public offering pipeline is looking ‘extremely’ healthy’ [link]” (Ernst and Young US, Mar 28 2014).

The two tweets above are examples of information that is relevant for the target group, and possibly something that followers would want their network to read. But it is not necessarily tweets that invite the individual to chime in with their thoughts on the matter. In these cases the sender is the expert and is not asking for advice or encouraging comments. The first tweet quoted above, from PwC US received 16 retweets, so the followers obviously saw it as relevant, but nobody chose to comment on it. Similarly is seen with the second tweet quoted above, on infographics from E&Y US, it is their most popular tweet gaining 42 retweets, but it did not receive any comments. This lack of comments from followers likely also
reflects the fact that: "90% of users are the audience or lurkers, that is, people who tend to read or observe but do not actively contribute" (Capriotti, 2011, p. 369).

Companies responding to comments from followers

The companies do generally not respond to the limited amount of comments they receive. The comments from followers amounted to 122. The responses from companies amounted to 14.

Every company (with the exception of Ramboll DK) has received comments. 4 of the 12 sampled companies have on a rare occasion responded. The US/global firms receive a greater portion of comments, but the few responses are equally divided between the geographical samples. This can indicate that the Danish companies are somewhat better at responding to comments. Danish Standards stands out, as they have responded to 6 out of their 11 comments, as the only company they might feel an obligation to be responsive to comments. However, the data material is too small to generate valid statistical evidence.

5.1.4 Correlation of variables

The content analysis is supplemented by a correlation analysis of relevant variables. The variables are plotted into scatter charts two-by-two to establish the relationship or correlation between those two variables (Kumar, 2005). A median split is added to differentiate what firms are using the variables below or above average. In the presented scatter charts the Danish sample companies are represented by red dots and the US/Global by blue dots.

5.1.4.1 Relationship between hashtag and @-sign

As we discovered above the hashtag and the @-sign are the two most used variables, and therefore first pair to be considered for correlation. The correlation of Hashtag and @-sign is shown in the scatter chart below. It could be expected that if the company has a mature understanding of the value of using @-sign, it will likely also be good at using the hashtag.
The upper right quartile shows four frontrunners that are using both hashtag and @-sign to a great extent: Danish Standards DK, Deloitte US, KPMG US and BSR Global. The chart also establishes the four lowest users of hashtag and @-sign: Ramboll DK, PwC DK, COWI DK and Accenture Global. Other than distinguishing the good from the bad, this correlation shows two other interesting findings.

Firstly the geographical division. Throughout this study we have seen several geographical distinctions positioning the US/global sample way ahead of the Danish, i.e. in all of the variables, the variance in time span and number of followers. But as shown above, looking at a more detailed picture there is great value in the nuances. The chart does not place the two samples in opposite ends; instead the individual companies mingle across the chart. Generally speaking the US/global sample is still better at applying the two variables, but individual firms do better than others within their geographical sample. It becomes clear that Ramboll DK, PwC DK and COWI DK show poor performance and are bringing down the average, whereas Danish Standards DK do better than some of the US/global firms.

The second important finding is that there seems to be a positive regression between the two variables. This indicates a tendency where companies using a larger number of @-signs also use a larger number of hashtags. As expected showing high level of social media maturity. And companies using a smaller number of @-signs, use a smaller number of hashtags.

5.1.4.2 Relationship between interactive variables and number of days
As explained earlier in section 5.1.1 theory identifies a low number of days as a possible indicator of higher social media maturity. It is interesting to see how this is reflected in the correlation of the two most relevant variables. COWI DK whose last 100 tweets reach as far back as 3 years, proved to be an outlier and was excluded from the charts presented in analysis (see appendix 4 for charts incl. the
outlier COWI). The charts below show number of days in correlation with hashtag and @-sign.

Unlike in the scatter charts comparing hashtag and @-sign, the geographical distinction is what really stands out in the two charts above. The Danish sample is increasing the median, and only Ramboll DK and PwC DK is close to being as active as the US/global sample. It should be noted that in the first scatter chart of this chapter it was preferable for companies to be placed in the upper right quartile, this is not the case in the two above. Actually it is not too obvious were it is preferable to be placed on the X-axes representing number of days. While theory argued for a low number of days as preferable, the content analysis raised the question of whether it is preferable to have too many tweets in a very limited number of days. Nonetheless the chart shows that Deloitte US, KPMG US and BSR Global belong to the upper left quartile on both charts above.

All the scatter charts comparing number of days to any coded variables resembled these two representations above. Predetermined by the big difference in number of days. A similar picture is apparent when number of followers is put into one of the variables. In that case the outlier is Accenture global as the only company with over 150.000 followers, but even when excluding Accenture global the geographical differentiation in number of followers overwhelms the scatter chart.
5.1.4.3 Dialogical frontrunners?

As described in the methodology section, three academic papers on Twitter interactivity were consulted in the process of building the coding scheme of this paper. They each had different approaches to measuring interactivity; the only variable used in all three texts was the @-sign. There is a stern belief in the dialogical capacities of the @-sign used to answer comments/questions and address a specific receiver. When considering the dialogical characters applied by followers, the content analysis established that while Retweets are somewhat passive, the less used comments rather resemble actual dialogue. It was therefore interesting to establish the relationship between these two highly dialogical variables. The chart below compares the use of @-sign and received comments.

We have previously found a positive regression between two variables, and this is also weakly detected in the chart above. This indicates that companies that are good at engaging in dialogue, using the @-sign also receive a higher number of comments. In the bottom left quartile we find Ramboll DK, with their retweets-only-strategy they will naturally find themselves in the bottom of this chart. The lowest representation also consists of COWI DK, PwC DK and Global CSR DK. It is not surprising that these miss out when it comes to the highly dialogical variables, since the content analysis concluded that the three have automated Twitter accounts, with computer-generated tweets less effective in generating interactivity. In the top right quartile we find Danish Standards DK, Operate DK, E&Y US, Deloitte US and BSR Global. These are the companies that understand how to put the @-sign to good use, and are rewarded for it by followers. Interestingly, the dialogical frontrunners of the chart represent different geographical backgrounds. Once again we are reminded that the geographical differences shows a rather generalized picture, in the correlation chart the individual companies are able to stand out. The most dialogical companies of the chart are also five companies that stand out in the discussion of applied stakeholder communication strategies in section 6.1.
This section presents the most relevant correlations. Appendix 5 shows further statistics on which companies are placed in the best and worst quartile of all correlations made.

5.1.5 Answering research question 1
The content analysis was performed to answer RQ1: *To what extent do consulting firms use Twitter for interactive stakeholder communication?*

In the performed research, interactivity is measured using 8 variables in the coding process of 1146 tweets from 12 consulting firms. Results showed that the US/global sample companies are integrating the variables to a larger degree than the Danish consulting firms who showed scarce use of the interactive variables. Moreover the international firms also receive more feedback from their stakeholders, though relative to number of followers the Danish companies’ had a higher response rate. Findings show a generalized geographical distinction in favor of the US/global sample in relation to interactivity, but individual firms within the two samples demonstration varying degrees of interaction. Looking past the geographical distinction, at the overall ‘picture’ of interactivity relative to tweets, only a small amount of variables was detected. As such the consulting firms are only to a limited extent using Twitter for interactive stakeholder communication.

Above we covered the interactive capacities of the quantified tweets in relation to the sample companies. In the retweets and comments the companies received from followers, we see a glimpse of the stakeholders’ attitude towards interactivity – mainly as passive observers who would rather retweet than comment. The next section will focus much more on the receiver aspect by looking at the qualitative stakeholder interviews.

5.2 Analysis of interviews
In the second part of the analysis focus will be on the receiver-side and will answer RQ2: *What are the demands and expectations of consulting firms’ stakeholders in using Twitter for stakeholder communication?*

The second part of the analysis analyzes the findings of 10 interviews with representatives from different stakeholder groups that has a connection to the reference company; Deloitte Sustainability (DS). The data is analyzed using axial coding; this method is explained in chapter 4.4 and 4.5.

The interviews were conducted from July 2013 to April 2014 and included representatives from 6 main stakeholder groups: Management, employees,
customers, NGOs, future employees and social media experts who are also opinion leaders.

In the axial coding five core themes emerged from the qualitative interviews, in this subchapter each theme will be explained in detail. The core themes are:

1. Distinction between B2C and B2B on social media
2. Purpose for Deloitte Sustainability on Twitter
3. NGO as opinion leader
4. Potential for using Twitter in recruiting
5. Requirements of a successful Twitter account

5.2.1 Distinction between B2C and B2B on social media

As explained in the literature review, when it comes to social media, academia has greatly emphasized B2C companies. The B2B's dis-/advantages of using the new media, and particularly the consultancy industry, has virtually been overlooked. The topic of B2B versus B2Cs using the social media came up in interviews with two stakeholder groups: the customer and opinion leader/social media expert.

The jewelry company, Pandora, represents the customer stakeholder group and an interview was conducted with Claus Teilmann Petersen who is Vice President of Group CSR. He also represents Pandora in Deloitte Sustainability's think-tank on sustainable innovation.

The B2C company, Pandora, has great success using social media. Their own customer blog Pandora Club has 5 million users worldwide, Teilmann Petersen explains that: “Our customers are really interested in sharing with each other through our social media channels. We get updates all the time. If they buy a new charm or combine their charms in a new way, they want to share it. And it's very visual-oriented, sharing pictures. I think we just have the right product for social media”.

Pandora’s social media strategy is solely focused on their customers, and the successful virtual tie to them is evident. In the interview I asked about a possible tie to Deloitte Sustainability online, however this does not resonate as well with Teilmann Petersen: “I don’t see how interacting with Deloitte online would create value for us. All contact with Deloitte relates to very specific topics, and I prefer to simply pick up the phone and talk directly to Deloitte’s subject matter specialist”.

As Pandora holds a seat in Deloitte Sustainability’s think-tank for sustainable innovation, I asked whether engaging with the consultants might benefit their messages online: “Mmm not really, maybe if we needed a seal of approval on our CSR
communication, but we don’t. Our messages are simpler and focused on cause related marketing rather than on sustainability.

The costumer representation, Pandora, shows a strong B2C-oriented mindset. They have adopted the notion also recognized in academia that social media is more natural in a context where a company can engage with the consumers of their product, rather than if their costumer is another business. This is evident since Pandora’s own social media strategy is solely oriented towards the consumers of their product, moreover they are not interested in engaging with DS online, and Teilmann Peternsen mentions that he does not see obvious benefits for DS in using social media. However social media expert and opinion leader Katrine Thielke counters this widely used argument.

Katrine Thielke is director of ‘digital & social’ in the communication consultancy Advice A/S. In her interview she puts the argument that social media is more appropriate for B2Cs to rest. In fact she sees the B2B-market as especially suitable for relational marketing and social selling. She believes that sales professionals in a B2B market can successfully use social media to listen to and engage with customers. She explains how one of their consultants used Twitter for social selling in a B2B context: “He came up with this great idea ... which wasn’t very product specific, so he wrote ‘I have this great idea for so and so, does anyone want to use it?’ Then he was actually approached by three big brands saying ‘we’d like to hear more about that’ and it resulted in a meeting with one of them, where we presented an offer. If that’s not relational marketing I don’t know what is!”

She stresses that even large-scale B2B sales controlled at top executive level are 100 % relational: “It’s all about who they meet at the club or who they play tennis with, and how those conversations pan out. The initial conversations are pretty informal, it’s sort of like; ‘so do you know anything about X?’ or ‘what do you think the trend is on Y?’” Since people turn to their network for advice, it is crucial to tend to relationships on social media.

At Deloitte Sustainability, I met the concern whether the buying decision makers would be on social media. I asked Thielke about this issue: “They are for sure on LinkedIn, I’ll promise you that much. They’re watching, and not posting anything themselves, but I can promise you, they’re on LinkedIn”.

The distinction between B2B and B2C is a core theme in the interviews. Deloitte Sustainability is a B2B and their business customer Pandora does not see relevance in interacting with DS on social media. But despite this skepticism there seem to be potential for the consultants to brand their profile through social
media. There is also a potential to use social media for selling. Because even if Deloitte Sustainability is B2B, the direct sale is often interpersonal and the customer bases his or her purchasing decisions on recommendations and contacts in their network. Since the customer's network has been digitalized with social media (Castells, 2007), it becomes important for DS to cultivate online relationships.

5.2.2. Purpose for Deloitte Sustainability on Twitter
Another core theme emerged from the interviews is a discussion of what the purpose is for Deloitte Sustainability in using Twitter. Three stakeholder groups touched upon this topic: Opinion leaders, employees and management. A surprising finding was the variance among the stakeholders on what the main purpose should be. Some say it should focus on sales directly or indirectly through opinion leader, others say it should establish DS as an opinion leader on its own.

5.2.2.1 A focus on sales
As presented above social media expert Katrine Thielke argues that direct selling and relational marketing are the two most important purposes for B2Bs in using social media. She says that when engaging online it is key to find the relevant conversations with sales potential.

The focus on sales is also very important for the internal stakeholder groups, especially the DS employees, represented by DS consultant Camilla Thiele and DS senior consultant Kristin Parello-Plesner. Both consultants have an educational background in communication, and would have influence on managing any possible Twitter activity for DS.

Consultant Camilla Thiele describes two main goals for DS using Twitter: Increasing sales and positioning DS as thought leaders. She argues that: “there are several goals, but they all support this department in growing and strengthening the bottom line”. She sees current and potential customers as a main target group, and by building a role as thought leader, DS increases their credibility and cement their position as trusted advisor, both with new and known clients.

Thiele highlights that many experts use social media for personal branding, and says it would be relevant for DS e.g. to join the political debate where it has practical implications for businesses, such as the gender debate which they are already part of offline. Thiele argues that there are many approaches to a sale and people reading the Sunday morning paper might not be the same people that are getting their news on Twitter. So they need to widen their communication activities to ensure that people learn about DS.
The importance of sales is also relevant in the interview with Kristin Parello-Plesner. It is discussed whether DS’s customers, CEOs and CFOs of big and small companies, are present on Twitter or social media: “I don’t buy the argument that our stakeholders aren’t there. I think everyone is there, otherwise they know somebody who is opinion leader for them who is there, and who they want to listen to. So it’s more a question of making yourself relevant to the key opinion leaders. If they find DS relevant they will make sure to spread the word and influence our customers”.

Social media expert Scott Dille, team leader of corporate sustainability communication at Novo Nordisk, echoes the DS employees’ argument, as he puts great emphasis on staying connected with key opinion leaders on Twitter. Those who within your business area are influencers that tweet a lot about a topic that concerns you and has followers who listen, e.g. politicians and NGOs. Pin pointing the influencers for Deloitte Sustainability, Parello-Plesner says that journalists, communication experts and NGOs could likely be relevant opinion leaders.

She also briefly comments on the content of tweets: “Staying relevant when you are engaged in sales can sometimes be really difficult, because the content ends up resembling advertisement, or is too focused on what the sender wants or can, instead of based on what is interesting for others to read”.

Camilla Thiele mentions that a systematic approach to social media has not previously been prioritized, because of uncertainty about what they would get out of it and whether it would pay off. The literature review lists motivations and barriers for using social media in British B2Bs. Interviewed DS employees seem to agree with the 91 % of British B2Bs who is motivated to use social media to attract new customers. But according to Thiele’s statement DS also agrees with the 44 % who thought; “uncertainty whether or how SNS could help brands” was a barrier (Michaelidou, Siamagka & Christodoulides, 2011). Up until now the barrier for using social media has overruled the motivation at DS.

In conclusion the stakeholders find it relevant and possible for Deloitte Sustainability to use Twitter for sales, but it has to be planned and prioritized to have the intended effect.

5.2.2.2 Focus on becoming opinion leader

There is one stakeholder group that particular focused on using social media to establish Deloitte as an opinion leader. This is the management stakeholder group, represented by Anne Mette Christiansen, partner at DS. She is a key stakeholder as she is responsible for the overall practices and day-to-day operations of DS. Anne
Mette Christiansen is also the person making the final decisions about if and how DS should use Twitter.

The DS partner sees great potential in establishing a Twitter account for Deloitte Sustainability: “I hear from everyone I know in the US how popular it is and how much it's used. It has not reached the same level in Denmark, but I believe it’s just a matter of time”, she elaborates: “I think it can be really fruitful if you do it right ... I believe it could be one of the most important social media channels for Deloitte Sustainability”.

Anne Mette Christensen would like to join debates about the trends on sustainability, but her target group is not necessarily other sustainability professionals. Like the consultants in DS referenced above, she too would like to target opinion leaders, i.e. journalists and communication experts, who can spark a debate and influence the general discourse. According to Christensen, customers are not a direct Twitter target group. They are instead reached through LinkedIn, which DS uses for more formal announcements. Christensen would like to use Twitter to target those who can influence DS’s customers, which is the opinion leader. They have a wider reach and can pull DS into discussions on sustainability related topics in a larger societal context. But she does not see Twitter as a communication channel that should directly induce sales. At some point she would like DS to receive an opinion leader status in their own right, showing: “That we’re able to surpass the role as consultants, and add to the bigger picture”. This could be general political discussions on the Danish welfare state or corporations’ role in society. When asked how DS would achieve this position, Christensen is more hesitant, but says that Deloitte DK has a corporate agenda of showing strong opinions in external communication. There is top-level support to engage in these debates, which according to Christensen is not the case for the other big-4 competitors. At present approx. 95 % of all external communication is fact-based reports and related articles. Christiansen would like to incorporate a more opinionated approach, which could be a way to differentiate Deloitte Sustainability from competitors, who do not have a strong presence on social media.

The executive support is important. Schultz, Schwepker and Good (2012) argue that successful social media usage is related to the organizational norm, and can only be achieved in a culture with supporting resources where social media is embraced, and the norm of usage is seen as a positive trait. Michaelidou, Siamagka and Christodoulides (2011) support this notion, saying that adoption will depend on the innovativeness of the specific organization and the CEO’s personal commitment to the issue of including social media in business processes. 23 % of the British B2Bs considered it a barrier that competitors did not use social media.
Christiansen mentions this as an opportunity, indicating a high level of innovativeness. The theory suggests that Deloitte’s top-level support, and forward thinking on the part of the DS partner, could be key drivers in DS achieving the goal of opinion leader status.

The purpose of a Twitter profile is a core theme across interviews. Several of the stakeholder groups emphasize sale as an important purpose, but whether Twitter can be used for direct sale or indirect sales varies a great deal in the interviews. While both employees and DS partner Anne Mette Christiansen agree on benefits of interactive communication on Twitter and targeting opinion leaders to influence customers, their interviews had different focus points. Management focused on positioning DS as opinion leader, and staying relevant in societal debates related to sustainability. Employees were more vocal about concerns related to practical usage and especially concerned on how to link it to sales. Social media expert, Scott Dille, also emphasizes the connection with opinion leaders. Social media expert Katrine Thielke too mentions this, though she argues for a more direct sales approach, where social media is used to reach customers directly with the intent of either selling or nurturing relationship.

Since both internal stakeholder group and social media expert prioritize the purpose of sales it becomes relevant to consider what the customer thinks about this approach. In this study B2C jeweler Pandora represents the customer stakeholder group, and as mentioned above they far from express an interest in engaging with DS online. But as their view is highly oriented on their own customers, other current and potential clients might feel more inclined to engage with DS.

The interviews show that whether the Twitter approach is to target opinion leaders or becoming opinion leader, or reaching customers directly or indirectly, there is an extensive interest in using the social medium as a channel for sales.

5.2.3 NGO as opinion leader
As discussed above, several of the stakeholders mention NGOs as a possible opinion leader, which should be targeted on Twitter. It is therefore interesting to see what core themes this stakeholder group highlights. Action Aid Denmark is chosen as a representative of the NGO stakeholder group, as they already have a relation to Deloitte Denmark. Firstly because they are an audit client, secondly because in fall 2013 they published a negative article on tax justice scrutinizing Deloitte. The article was spread on social media, mainly Twitter. The interview for this study was conducted with Troels Børrild, Policy Advisor at Action Aid Denmark.
5.2.3.1 Action Aid and Deloitte’s tax

Last year, Action Aid International came across a Deloitte document showcasing that Deloitte Mauritius had advised Chinese companies doing business in Africa on the opportunity to structure investments through Mauritius to gain tax advantages. While this is not against the law, it poses an ethical dilemma, since tax contributions help finance schools and hospitals in some of the Africa’s poorest countries. Action Aid’s member organizations throughout the world targeted their national Deloitte branch. Action Aid Denmark used social media extensively, informing and including the public in the debate. Though the debate flourished on Twitter, Deloitte Denmark did not engage on the microblog.

During the interview, Børrild was asked if Action Aid Denmark would have liked Deloitte Denmark to engage on Twitter. He explained that in a case like this, actions speak louder than words: “The important thing isn’t which channel. The important thing is that we set something in motion, that we get the company to act more responsible and take steps in the right direction. And since we are clients at Deloitte, it was also about whether Deloitte is the right advisor for an NGO”.

The incident led to a meeting between top management in Action Aid Denmark and Deloitte Denmark, who made a statement to the press. Børrild says: “It is the substance of the dialogue that’s essential, what is going to happen from it. The rest is just channels and tactics really. The good thing about social media and press is that it’s in the public eye. But the face to face dialogue ... is more open and the outcome might be a bit more open as well, while in the public domain it is more about strategy”.

Even though Action Aid Denmark was pleased about the top-management sit-down meeting offline, the social media dialogue is an essential part of their communication strategy. They are very invested in engaging with companies, activists and supporters, e.g. turning to the last group to find out what issues they should bring to the companies’ attention. Twitter is especially used to: “comment on news and what’s going on around the world”.

5.2.3.2 The tax haven debate in Denmark

In the sender role of a critical NGO they did, as mentioned, not engage with Deloitte on Twitter. But there is a good example of how a debate like this would pan out. Tax havens were on the agenda in Denmark in the end of 2013 as a TV documentary had revealed several Danish accounting firms, banks and law firms advising an undercover journalist on how to avoid paying tax in Denmark through tax havens. Deloitte was not criticized, but Jyske Bank was hit hard. The timing was perfect, since Action Aid international’s communication strategy included an international tax justice campaign running until 2017.
Action Aid Denmark took the opportunity to engage the public in the conversation, specifically asking followers and Facebook fans to sign a petition banning anonymous credit cards. There were activity on Twitter and Action Aid often mentioned Jyske Bank using the @-sign. Jyske Bank joined the debate, but as Børrild says: “it did not spark a longer debate”. It rather ended up as a short argument over the framing of the problem, as shown in conversation below.

"Niels Holck used a Jyske Bank credit card from Gibraltar. Do we need the anti-terror law to stop #taxhavens? [link]" (Action Aid DK, Mar 4 2013).
"@ActionaidDK the purpose can NOT have been anonymity, since cards ordered in DK has to be tied to an account in DK" (Jyske Bank, Mar 4 2013).
"@jyskebank you’re avoiding the topic. Are you going to discontinue the anonymous cards that are making it harder to catch fiddlers? EU wants to: [link]" (Action Aid Denmark, Mar 4 2013).
"@ActionaidDK Our clients in Gibraltar/Switzerland needs to document that they are paying tax. Therefore the cards are not a problem in our case" (Jyske Bank, Mar 2 2013).

This dialogue is less constructive, but Troels Børrild says that it was not “a big strategic plan for us to get into dialogue with them”. While social media engagement with a variety of stakeholders is a part of their general social media approach, in these critical cases meetings are seen as more constructive.

An interesting finding from the interview is, that while the NGO engages with companies on social media, it is rather considered a means to reach a larger purpose. The online dialogue is interesting to them because of the potential for the offline actions it might foster – actions speak louder with words. For a consulting firm such as Deloitte Sustainability there might be potential for targeting NGOs such as Action Aid Denmark as an opinion leader, for three main reasons:

• First of all to build relations. Companies and NGOs are often seen as combating groups, but NGOs are often present in the sustainability debate as Deloitte Sustainability should be, therefore there is potential to build relational capital among partners using Twitter.
• Secondly a company is under fire from an NGO, the company should engage in this debate to protect their brand and nuance the debate, hopefully they will be able to build a more constructive debate than the example above.
• Thirdly there is no doubt that NGOs will increasingly use a social media channel such as Twitter to spark a debate and engage their followers to take action. Moreover, the topic of sustainable tax where Action Aid Denmark is very present is a topic that also influences Deloitte's business,
and is a topic that is increasingly becoming a part of the public consciousness.

5.2.4 Potential for using Twitter in recruiting

Much literature argues that social media is relevant for recruiting (Moore, Hopkins & Raymond, 2013), and this is also a theme in the interviews.

Recruiting the right employees is important to any successful company, but it is of key importance to a consultancy like Deloitte, as their main product is the consultants they have employed and the knowledge they produce. This is also emphasized by consultant in Deloitte Sustainability Camilla Thiele: “It is the personal profiles we’re selling. I mean, our customers don’t buy Deloitte, they buy that person”.

Attracting the most talented employees is an important task in Deloitte, and the future employees are therefore an important stakeholder group. In this research future employees are represented by two students, Stefanie Malika Brandt and Thea Boutrup Petersen from Copenhagen Business School studying business communication, including CSR-communication. Both students are at the end of their studies, soon looking for post-graduation employment and both of them are interested in a consulting career making them potential candidates for Deloitte Sustainability.

The interviews show that a company’s social media profile is important for the future employees. Stefanie Malika Brandt argues that: “Your job is part of your identity”. She refers to previous experience working at a big corporation with very low social media maturity: “I don’t want to be employed at a place with an embarrassing Facebook profile who want me to follow them, no thank you. But if they are professional, and able to make something cool of it, make it stand out, then it would be something I would be proud of, and a project I would want to be part of”. Thea Boutrup Petersen supports this statement and adds that too many companies are using social media, simply because they feel they ought to, but do not use it properly. According to Boutrup Petersen this could be: “not responding to comments, which makes them come across as less professional”. Brandt adds that of course the most important aspect is finding a job that makes you happy; “but still it’s definitely a plus when they are using social media successfully, especially for a communication student”. Deloitte Sustainability has had many employees with a background in communication, and since CSR is a big topic in social media debates, it could be argued that the employees that DS want to employ would agree with Brandt’s statement and social media expectations.
Stefanie Malika Brandt strongly emphasizes that convenience is important if a company wants to use their social media profile for recruiting purposes. Because of the amount of information available online, she prefers joining communities, where companies and private users interact on a specific topic. She exemplifies the Facebook group “Social Media Geeks – the hard core”: “Companies post on the wall, people ask questions and are answered by experts or peers with an interest in social media. That’s really interesting to me, because it is a pool of knowledge, and I get offers I didn’t know existed and find job listings”. She does however express skepticism towards companies joining the group: “It can be difficult to distinguish advertisement from genuine communication”. Therefore she prefers that companies have a spokesperson with a name and a face in the community rather than the sender being a company brand.

Thea Boutrup Petersen explained how she used social media to get CSR-related information. She was especially excited about following Sustainia that has built a community on social media around their brand advising on practical solutions to sustainability issues. Petersen follows Sustainia on several platforms and as she sees them as very credible and a social media frontrunner, they often become her bridge to CSR-related information: “If I see on Instagram that Sustainia liked a picture, it would open my eyes to that sender, because I know and like Sustainia. If they liked a picture by Deloitte Sustainability it would lead me to their account, thinking ‘if Sustainia likes you, I might like you as well’”. Boutrup Petersen thereby verifies the argument put forward by the internal stakeholders of the importance of targeting opinion leaders to become relevant in the public eye.

Both students have used social media in their job search, i.e. contacting companies with questions. Brandt says that she would be interested in job postings from Deloitte on social media. But especially if she received it in a community, from a Deloitte spokesperson with a name and a face rather than the brand, this would make it more personal and more special if she was targeted for the information through a community. She also mentions that she does not follow Deloitte anywhere, but assumes that they have a social media strategy and knows how to use social media successfully, since they are recognized for professionalism.

There seems to be an overall potential for recruitment on social media, and as the students expressed, professional social media usage can make a company stand out as an employer and as an expert. However, it is important to be present on the platforms where the potential employees are, as it should not be expected that all the potential employees look at Deloitte’s website or follow them on social media.
5.2.5 Requirements of a successful Twitter account

A core theme in the interviews was how to use social media and Twitter successfully. Social media expert at Advice A/S Katrine Thielke and the employees at Deloitte Sustainability talked at length about what it would require for Deloitte to have a popular and relevant Twitter strategy. Both groups highlighted the need for personal tweets and stressed that Deloitte should commit substantial resources both in the planning and implementation phase if they were to gain the benefits of Twitter.

5.2.5.1 Make a strategy before launching any Twitter activity

Thielke from Advice explains that most companies that come to them for help, just want something fun that can be launched in two weeks, but they advise them to develop a more strategic process before deciding on channels and focus areas. She argues that a good start is to consider what is the essence of their brand, and how can they transfer that to social media in a way that stimulates and enhances it. What are relevant conversations already in process, which the company can become a part of. Finding the relevant conversation with potential for sales lead is key.

Senior Consultant at Deloitte Sustainability, Kristin Parello-Plesner supports Thielke’s comments and emphasizes the need to commit resources if Deloitte Sustainability should establish a Twitter profile or systematize consultants’ use of their private profiles. She says that: “a thorough research is needed” and that if Deloitte should engage in Twitter it should be “strategic”. “If you want success, then you will take the time to do the groundwork properly. Take the time to consider who we should be in dialogue with, who can pass on our updates to a larger forum”.

Parello-Plesner says that a stakeholder mapping is important to find out who the costumer-target group listens to, who are their key opinion leaders and what top 3 debates DS should engage in. She presents practical steps such as retweeting or commenting on key opinion leaders’ profiles to make them notice you, and if your tweets are relevant they might follow you.

5.2.5.2 Be personal

Social media expert Thielke emphasizes that social media is a great way to brand consultants. In a consulting firm the employees are the product, and with strong consultant profiles online, they function as beacons for the company. But she underlines that due to the relational marketing on social media it should be real people talking to real people. She is not fond of company profiles with anonymous authors: “you would like to know whom you are talking to”. Thielke argues that if companies have a company profile on Twitter it should be personal with the
names of the employee behind the tweets. But she especially encourages letting the consultants use their private profiles for personal branding.

Thielke’s comment is supported by the consultant at Deloitte Sustainability, Camilla Thiele. “It is the personal profiles we’re selling. I mean, our customers don’t buy Deloitte, they buy that person”. The personal branding is important, and Twitter could be a good way to brand the consultants. At DS, consultants are encouraged to use their private profiles for personal branding. Thiele is, however, concerned about the aspect of complete openness when it comes to herself and does not like the idea of inviting strangers into her life. At times she wants to stay private: “Not everyone needs to know about me as a person, even though I’m a profile at Deloitte”.

DS consultant Camilla Thiele argues that especially DS partner Anne Mette Christensen has the possibility using Twitter to achieve an opinion leader status, since she already has a strong position on the CSR agenda and is a good communicator. DS partner Christensen recognizes the benefits of having an active and personal profile, but calls it utopia to think that she would be able to tweet on a daily basis. Initially it would have to be someone’s job to check up on news and tweet about them for her. If a follower reacted, she would be notified and answer the comment. She believes in an approach that is less approval-oriented, built on top-down empowerment. Camilla Thiele recognizes that Christiansen does not have the time, which is a problem because: “the dialogue is crucial ... and if you’re not available for the dialogue that you yourself invited, then it comes across as untrustworthy and doesn’t build credibility”. She sees it as problematic having a person tweeting on behalf of the DS partner, since: “It’s very personal. Because with these things there’s no distinction between the person as a professional and as a private individual”.

The interviews present several ways of using Twitter for a consulting firm:

• Having a company profile tweeting from the company name and brand;
• Having a company profile where tweets contain the name of the employee who writes it;
• Encouraging employees to use their private accounts on Twitter.

The social media experts and internal stakeholders seem to agree that the third option is beneficial for consulting firms. If a corporate profile is preferred both social media expert and future employees advise on using the second option. However this option still requires some strategic thinking on the part of the company, in terms of guidelines, topical areas, use of disclaimers, tweeting in work hours etc.
5.2.5.3 Invite dialogue and answer questions
A red thread throughout most of the interviews is the need for interactivity on Twitter. Social Media Expert Teis Tøgern Jensen elaborates on this core theme. He studies economics and business administration at Roskilde University. He is a recognized Twitter user and very active in the public debate on business and politics in Denmark.

In relation to interactivity on Twitter, Teis Tøgern Jensen says that not many Danish companies show an understanding of the essentials of social media. They are too stiff: "It's one-way-communication. Companies do not really invite followers to respond or retweet, or make the content interesting for followers to read. It is just being used as an information channel for press releases or that sort of thing. And if they should happen to get a response, they don't know what to do about it".

Tøgern Jensen mentions the case of Jydske Bank and the accusations they faced advising customers to use tax havens. Jydske Bank turned to Twitter for damage control during the media storm, but were very inexperienced. They had rejected all accusations and did not respect the dialogical circumstances of Twitter or valued the stakeholder dialogue. Tøgern Jensen tweeted to Jydske Bank directly during the media storm using the @-sign. A conversation is shown below.

Tøgern Jensen commented: "Hi @jyskebank. Do you acknowledge any of DR’s accusations or are you confounded by all of them?" (Teis Tøgern Jensen, Nov 6 2013).
Jydske Bank responded: "The letter to DR is a good place to start if you want to understand our reaction: [link]" (Jyske Bank, Nov 7 2013)

According to Tøgern Jensen their handling of the affair left him with an even worse perception of the company. I ask him whether they should have used Twitter for crisis communication: "Sure they should. But they should have calmed their nerves and been humble about it. Their tone of voice was inappropriate. It was two-way communication because they answered me, but their answer could just as well have been done in a TV interview with the CEO denying everything. Two-way communication should be carried out in a polite manner, with a degree of understanding and sensitivity to the fact that outsiders need a bit further explanation. That was definitely not the case." He explains that even though they were in a critiqued situation, he would have been much more receptive if they had answered: “Hi Teis, we are very concerned about the matter, but please find our latest statement here”.

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Tøgern Jensen does however see some professional individuals who are putting Twitter to good use, and as such act as front figures for their companies. This could be the positioning of top-level management that DS employee Camilla Thiele argued as a preferred Twitter approach for DS; positioning partner Anne Mette Christiansen on Twitter.

Tøgern Jensen mentions a few Danish firms that stand out from the crowd and are talented at using Twitter. He mentions the Danish National Police, the Central Tax Administration of Denmark, the Coffee house Baresso and Microsoft Denmark. Not a very homogenous crowd of companies, but on Twitter you cannot assume who are winners: “There are some firms, which you think are really interesting, they have interesting products and their marketing is great. But then on social media they are just shoving tweets down your throat. They do not respond, but spend time retweeting irrelevant press releases. There’s so much information in their feed, it’s so massive the amount of stuff they publish, you don’t even have time to read it or think it’s interesting”. Considering the previous analysis of tweets in section 5.1 this picture is very accurate for some of the US/global firms. The argument is that it is difficult to predict who will be good at using Twitter. An example of this is seen in interview with the potential future employee, Stefanie Mailka Brandt, who says she would expect that Deloitte was successful in their Twitter use, since they are recognized for professionalism. This is however not the case, as they have not had a very strategic approach to their social media profile and Deloitte Denmark has a Twitter account which is automated.

Tøgern Jensen argues that the winners of Twitter should select carefully what they tweet about and be moderate in the number of tweets. He appreciates that Microsoft and Baresso retweet positive costumer experiences because it is not: “staged or fake or in any way ad-like, but real people with real stories”. In the analysis of tweets it was established that many companies are retweeting other branches’ tweets, on the notion of these self-interested retweets, Tøgern Jensen mentioned: “On Twitter I think both companies and their subsidiaries, or different companies, can connect in really cool ways compared to other social media or platforms. I actually think it works pretty well, and I think they are good at keeping a humoristic tone if for instance Microsoft retweets a competitor, and acts a little out”.

According to the interviews, especially the social media experts, the Danish companies that are successful in using Twitter have a youthful and humoristic communication approach. If DS was to establish a Twitter account it would be time well spend to study these accounts to see what works well. These are also Twitter
accounts where the companies encourage dialogue with followers; by asking questions or helping their followers solve dilemmas or problems. This latter element could be relevant for Deloitte as they are a consultancy helping other companies solve challenges. This is something they could integrate in a Twitter Profile to showcase their professionalism. A counterargument could be that DS's services are complex and therefore not appropriate for Twitter where messages are restricted to 140 characters. DS's knowledge-based product is undoubtedly complex, this should however not be a problem if they are able to communicate it in understandable ways. Danish Standards proved to have one of the best interactive Twitter approaches out of all 12 sample companies. Their complex business is developing and publishing reporting standards, and providing training and consultancy in these. Nonetheless they are able to communicate with stakeholders in an informal tone on Twitter, answering followers’ questions on implementation of standards. When the topics get technical they often use more than one tweets to answer indicated by (1/2) or (2/2) at the end of tweets.

5.2.6 Answering research question 2

The analysis of stakeholder interviews was performed to answer RQ2: *What are the demands and expectations of consulting firms’ stakeholders in using Twitter for stakeholder communication?*

10 qualitative interviews with representatives from 6 different stakeholder groups explored what Deloitte Sustainability's stakeholders expect and demand from DS in regards to Twitter. Some common themes emerge, but there are also deviating views on what is expected.

The stakeholders agree that it is relevant for Deloitte Sustainability to have a profile on social media, and there also seems to be agreement that it is relevant to use Twitter, as this is a communication channel which can reach a large audience and which is gaining popularity in Denmark. It is also considered a professional forum for the more opinionated receiver.

According to the stakeholders, a potential DS Twitter account could be used to establish Deloitte Sustainability as an opinion leader in the field of sustainability and in particular it could be used as an effective way to brand the managing partner of DS and the consultants. The stakeholder groups that would most likely follow DS on Twitter are sustainability experts and NGOs. Future employees would also be interested, but only if the information on new jobs is easy available and also accessible through other channels than DS’ own Twitter account.

It seems more debatable if customers would follow and engage with DS on Twitter. The customers use Twitter to brand their own products in a B2C relationship and
are less invested on a B2B relationship. However, several of the interviews highlighted that Twitter can be used to influence customers through their network and therefore indirectly serve as a sales channel.

If DS decides to establish a Twitter account the stakeholders recommend that they have a clear strategy before launching it, that they are personal and youthful in their tweets and that they invite dialogue and answer the comments and questions that come along. However, they can most likely gain a similar effect if the consultants and the managing partner at Deloitte are more active on their own Twitter profiles.

6. Discussion
The previous chapter has presented the findings of the content analysis of tweets and stakeholder interviews answering RQ1 and RQ2. In this chapter I apply the theory to the data material and discuss how Morsing and Schultz’s three stakeholder communication strategies of interactivity (2006) fit the 12 sample companies. I also discuss the findings from the 10 stakeholder interviews with Morsing and Schultz’s theory of interaction and discuss if the stakeholders are as interested in being involved as Morsing and Schultz argue they should.

6.1 Three stakeholder communication strategies
Morsing and Schultz’s (2006) presents three stakeholder communication strategies of interactivity (presented in section 3.2): Stakeholder Information Strategy, Stakeholder Response Strategy and Stakeholder Involvement Strategy. The strategies encourage varying levels of interaction with stakeholders. I will discuss each company’s applied strategy below, starting with the Danish.

6.1.1 Communication strategies applied by the Danish sample
Most of the Danish companies apply the monological Stakeholder Information Strategy on Twitter, where they do not consider if stakeholders agree with the activities or messages they post (Morsing & Schultz, 2006). This is seen in the quantitative analysis of the Danish companies tweets where they do not use the interactive variables in any significant way and do not get a lot of response from followers. Several of them have automated Twitter accounts that are not supervised or monitored regularly. The tweets resemble published reports, and are strictly one-way-communication. PwC DK, COWI DK and Global CSR DK are applying this one-way communication strategy.

Ramboll’s extensive use of retweets, but no own tweets makes their stakeholder strategy hard to determine. While they involve the stakeholder whom they are retweeting, it is not welcoming for other followers. And since most of Ramboll’s
retweets are about positive tweets about Ramboll themselves, I will also categorize them in the Stakeholder Information Strategy category.

Two Danish firms are left standing. Danish Standards stand out from the rest of the 12 companies by having longer-lasting dialogical conversations in a very informal and symmetrical give-and-take manner. This shows that Danish Standards operate from the Stakeholder Involvement Strategy. I will ascribe this strategy to Operate DK as well, since they are good at addressing a specific receiver of their message and engage in dialogue. These companies are also the only Danish companies that have responded to the received comments.

The table below categorizes the Twitter strategies of all the Danish companies. It paints an interesting picture as the Danish companies either have a clear one way stakeholder information strategy - or they are prioritizing Twitter as a two-way communication channel and are actually engaging in sense-making and -giving in dialogue with their followers, which means they have a stakeholder involvement strategy. However, none of the companies use a Stakeholder Response Strategy.

<table>
<thead>
<tr>
<th>Applied communication strategy</th>
<th>No. of the applied strategy/name of company applying the strategy</th>
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<tbody>
<tr>
<td>Stakeholder Information Strategy</td>
<td>4: PwC DK, COWI DK, Global CSR DK, Ramboll DK,</td>
</tr>
<tr>
<td>Stakeholder Response Strategy</td>
<td>0</td>
</tr>
<tr>
<td>Stakeholder Involvement Strategy</td>
<td>2: Danish Standards DK, Operate DK</td>
</tr>
</tbody>
</table>

### 6.1.2 Communication strategies applied by the US/global sample

All of the US companies have had Twitter accounts for several years and have a more mature Twitter usage than their Danish competitors. They have many followers, post on a regular basis and their accounts seem monitored. However, they are not necessarily interactive in their strategy.

Accenture Global is a good example. They are very popular and have many followers that retweet their messages every hour. Judging from these parameters they have a very successful Twitter account. But they do not open up for dialogue in their tweets and they use the least amount of interactive variables. This indicates a one-way communication strategy. But with the massive amount of retweets, the followers are obviously reacting to Accenture’s tweets, so possibly this presents a sensemaking process for Accenture. However, despite the many retweets, I will still link Accenture to a Stakeholder Information Strategy, because even if their tweeted reports are very popular and the strategy on a one-way sensegiving activity.

Similar to Accenture, PwC US has a monologic approach to their tweets. KPMG US also applies the Information Strategy focusing on sharing news instead of engaging
in dialogue. They are better at using the variables, but both retweets and @-sign are applied in a self-invested manner.

E&Y US and Deloitte US are applying the Stakeholder Response Strategy. Even though they are good at using the interactive variables it seems to be an asymmetrical two-way communication. They are trying to invite dialogue, but out of the wish to affirm their own attractiveness and it therefore becomes a one-sided approach.

Even though the US social media market is more mature than the Danish, only one company is applying the Stakeholder Involvement Strategy: BSR Global. They are fairly good at applying the variables, and are also asking a few actual questions that are responded to. But they are not perfect, and we do see an example where they are unresponsive to a critical comment, see the example below:

Tweet from BSR Global: “@nickgillespie’s #CSR critique in @TIMEOpinion is absurd: [link]. Our take on this old debate: [link].” (Mar 7 2014)
Comment to this tweet by a follower: “@BSRnews I read them both and your essay is drivel; @nickgillespie is clear and compelling” (Mar 8 2014)

Even though BSR Global appears to apply a strategy of engagement, in this case they are unresponsive. With true engagement they should be able to engage in sensemaking even when the dialogue present more than just positive feedback.

The table below summarizes both the Danish and the US companies’ communication strategies. The overall picture shows that they are in fact very sender-oriented with seven companies, or 75 % applying the stakeholder information strategy and only three companies, or 25 %, applying the stakeholder involvement strategy.

<table>
<thead>
<tr>
<th>Applied communication strategy</th>
<th>No. of the applied strategy/name of company applying the strategy</th>
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</thead>
<tbody>
<tr>
<td>Stakeholder Information Strategy</td>
<td>7: PwC DK, COWI DK, Global CSR DK, Ramboll DK, Accenture Global, PwC US, KPMG US</td>
</tr>
<tr>
<td>Stakeholder Involvement Strategy</td>
<td>3: Danish Standards DK, Operate DK, BSR Global</td>
</tr>
</tbody>
</table>

Because of the US being Twitter nation number 1 and the fact that the US/global sample companies are the best at what they do, you could be inclined to think that they would do brilliantly across the board, social media included. One of the biggest pitfalls in benchmarking is to assume that the multinational companies are most effective for a benchmark, because ‘they must be good’. "While they may be good at many things there are absolutely no guarantees that they are best in class at
the process your organization is interested in" (The British Quality Foundation, 2005, p. 14). This is also a point Twitter enthusiast Teis Tøgern Jensen made about big successful firms with great marketing surprisingly showing terrible Twitter behaviors. Considering the adopted communication strategies, the US/global firms are, whatever the expectations, in fact not using social media to its full potential. When looking at the applied communication strategies, they are not doing much better at encouraging symmetrical dialogue than the social media immature Denmark.

Three companies are applying the Stakeholder Involvement Strategy, trying to encourage symmetrical dialogue. But looking at the interaction initiated by the followers it seems the strategy is modestly received. The received retweets are acts of interaction, but naturally they do not amount to sensemaking in the way the received comments are capable of. The three companies are receiving the most comments in the sample. However they have generated 11 (Danish Standards DK), 15 (Operate DK) and 23 (BSR Global) comments each. 49 comments altogether from their 300 tweets, is not impressive considering a strategic goal of sensemaking through created dialogue. Numbers like that make it relevant to evaluate whether the stakeholders are invested in the wish to be involved in the companies' communication. We will take a closer look at this interactive aspect next

6.2 Stakeholders’ perspective on Twitter interaction
The interactivity of social media gives power to the receiver, i.e. the stakeholders. A review of the interviews will clarify whether the democratic two-way dialogue and related power is important for the different stakeholder groups.

Some stakeholder groups were very clear in their message on interactivity. The customer representation explicitly did not want to interact with DS on social media; they did not see how it created value for them. The management and employee groups were very explicit in the potential of interactivity and wish for implementing it, since it would leverage their positioning. The employees stressed the notion that if they were going to open the Twitter channel for dialogue, they should be ready for any interaction it might lead to, in other words ‘if we are going to do it, do it right’. Not surprisingly every stakeholder interviewed shared this opinion.

The NGO representative values the interactivity on social media, also with companies such as DS. However for them it is not so much the relationship building interaction that is in focus, but rather the real-life actions the online debates yield. In that way they are interested in the interactivity, as the internal
stakeholders are, however, their understanding of successful interaction differs from the DS internal stakeholders'.

Potential future employees proved contrasting results. Both representatives of this category said well performed social media activity improved their perception of a company. In their words, well performing means making the communication stand out and being responsive to comments. Naturally this implies that they are positively tuned to the stakeholder interactivity aspects of social media. But when it comes to their personal interaction with companies the responses are less convincing. Both future employee representatives categorized themselves as part of the 90 % lurkers that do not engage online. Stefanie Malika Brandt vocalized this behavior specifically on Twitter: “I don't feel you have to be active by sharing, funny enough, even though it is a social medium. I think Twitter works well as a place where I can just soak up knowledge from others”. Despite having expressed a wish for companies to be interactive on social media, making them more attractive her as a potential workplace, this quote on the other hand illustrates that on Twitter, Brandt is perfectly satisfied with one-way communication, as long as the information is relevant.

Thea Boutrup Petersen's, another potential future employee, supports Brandt's opinion and expresses that when a company does really well and forward relevant thought-out information through social media it improves her perception of the organization, as she exemplified with Sustaania. But on the other hand Boutrup Petersen is not very active on social media herself.

In both interviews with the stakeholder group of potential future employees we encounter a contrasting argument: 1) I think company interaction with their stakeholders on social media is important, 2) but as a stakeholder I am not very interested in interacting with companies on social media. This could indicate that the stakeholder wants to stay passive lurkers, but wants to read interesting debate-generating information even though they are not actively part of the debate.

As far as the social media experts/opinion leaders go, we saw a bit of variation as well when talking about interactivity. Katrine Thielke and Teis Tøgern Jensen had very similar opinions, which was centered on the importance and potential of interactivity. Tøgern Jensen especially emphasized how symmetrical two-way dialogue that respects the tone and style of the social media is crucial if companies want their stakeholder-relation to benefit from social media activity.
The conversation with Scott Dille deviated somewhat. When talking about the B2B service industry like consultancies, Dille emphasizes that even though companies’ Twitter activity stems from a wish to boost sales, the main concern should be staying relevant to your followers: “I like it when companies use Twitter to share information, rather than try to sell a product or service, even though that’s what we are all there for”. As a frontrunner of consultancies on Twitter, Scott Dille mentioned Accenture, because of the many new relevant reports they post. My investigation of Accenture’s Twitter account, showed that they are the company with the most tweets and most followers, people seem to agree with Scott Dille’s notion that they are worth following. However, my research also shows that while Accenture is great at publishing reports and getting retweets, they do not have a dialogical driven Twitter account. In fact they apply a Stakeholder Information Strategy.

Scott Dille is also responsible for the company’s Twitter account @novonordisktbl, the official Novo Nordisk voice tweeting about Corporate Sustainability. This account is quite interactive, using many of the variables, responding to comments received and engaging with the consumers of their product, so Dille appreciates the importance of dialogue. However, he indicates that especially for consultancies forwarding relevant facts and reports it becomes relevant to keep the positioning as experts of their field.

Following Dilles’s argument, it may be more important for knowledge-based consultancies to stay relevant through publishing information the followers find interesting than actually engaging in a two-way interactive dialogue with their followers. We have previously discussed the hypothesis that knowledge-based consulting firms are more interested in tweeting facts and reports, rather than debate-generating tweets, because any possible controversy could lead to client loss. This argument is supported by the fact that the followers of the sample firms are currently reacting to consulting firms’ tweets by retweeting rather than commenting.

Though all opinion leaders see great potential in using Twitter, with the notion of interactivity we see a deviation in opinion.

<table>
<thead>
<tr>
<th>View of interaction</th>
<th>Stakeholder group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, potential in interaction</td>
<td>Management, employees</td>
</tr>
<tr>
<td>No, no interest in interaction</td>
<td>Customers</td>
</tr>
<tr>
<td>Perhaps, varied views on interaction</td>
<td>NGOs, future employees, opinion leaders</td>
</tr>
</tbody>
</table>

The table above summarizes the different stakeholder groups’ views of interactivity. Many stakeholders express positive views of interaction on social
media, but there is not a roaring ‘yes’ when it concerns the need to interact with Deloitte on Twitter, we see also variety and reservation. This finding shows that it is important to carefully listen to the stakeholders before venturing out into social media. There is a general notion, which is supported by the literature, that most stakeholders want to be listened to and engaged with on social media. However, this research shows that not all of Deloitte’s stakeholders find it important to engage interactively with Deloitte through Twitter, even if they are supportive of Deloitte establishing a Twitter Account.
7. Conclusion

7.1 Concluding remarks
This paper has sought to answer two research questions.

RQ1: To what extend do consulting firms use Twitter for interactive stakeholder communication?

RQ2: What are the demands and expectations of consulting firms’ stakeholders in using Twitter for stakeholder communication?

To answer the research questions, the study applies a mixed method approach, combining quantitative with qualitative methods. The data material consists of the last 100 tweets from 12 sample companies, 6 Danish and 6 US/global. The tweets were coded using variables relevant for creating stakeholder interaction on Twitter. The chosen variables included: @-sign, asked questions (actual/rhetorical), hashtag and retweets. To determine the reception with stakeholders the coding also included received retweets and received comments from followers, as well as companies’ responses to potential comments. Moreover 10 stakeholder interviews were performed with interviewees representing 6 different stakeholder groups: Management, employees, customers, NGOs, future employees and opinion leaders in the form of social media experts.

7.1.1 Consulting firms’ are not very interactive on Twitter
The analysis shows that the 12 sample companies do not apply a very interactive communication strategy. There are differences, but the general picture across is in fact very sender-oriented.

When the data material is analyzed through the lens of Morsing and Schultz’s three stakeholder communication strategies of interactivity (2006), 75 % of the sample companies apply the stakeholder information strategy, characterized as a one way communication approach, while only 25 % of the sample companies apply a stakeholder involvement strategy, where they engage with their stakeholders in a symmetrical two-way communication approach.

The analysis of the tweets showed that only very few companies ask questions or retweet. They all apply hashtags, which is the most used variable altogether. Even though the @-sign is the second most applied variable, it is not as extensively used.

The results resound Rybalko and Seltzer’s discussion of the dialogical loop within tweets of fortune 500 companies: “One would expect that more companies would be using Twitter to facilitate these exchanges; it is evident that companies are trying to
employ the dialogic features provided by Twitter albeit far from its full potential” (2010, p. 340).

When looking at the receivers, or the so-called followers of the sample companies on Twitter, they are not very active themselves, but can be categorized as passive lurkers (Capriotti, 2011), who do not make use of the opportunity to engage in direct dialogue. This is evidenced by the data showing that followers will much rather retweet than comment.

The research showed that even if the companies are not very interactive, they can still be very popular and have a large number of followers. This is exemplified by Accenture Global and E&Y US that are not inviting to dialogue, but get a lot of attention – in the form of retweets at least. A reason for this could be that the knowledge-based consultancies are purposefully not creating debate-generating tweets, but using Twitter to positioning their expert role through publishing figures, facts and reports.

The analysis shows big geographical differences between US/global accounts versus the Danish. The US/global organizations are using every variable to a greater extent than the Danish. The hashtag and the @-sign are the two variables most applied; these are also the variables where the analysis shows the biggest geographical differences. Half the Danish sample have seemingly automated accounts, whereas the self-interested way of using the hashtag, @-sign and retweet is prevalent with the US/global sample. However similar to Burton and Soboleva’s research (2011), the findings uncovered that within both geographical samples companies use Twitter differently, e.g. Deloitte stand out as focusing on sports, and Ramboll by only retweeting and not producing tweets themselves.

An interesting finding is that, while the US/global firms are better at using the interactive variables and receive more retweets, the analysis indicate that the Danish followers are more committed to the firms, as a bigger percentage of Danish companies’ followers retweeted compared to their foreign counterparts.

By comparing different variables in a correlation analysis using scatter charts, the data shows a positive regression between the @-sign and the hashtag as well as between @-sign and received comments. This tendency shows that if a company is good at using the @-sign they also tend to be good at using the hashtag and receive a larger amount of comments than those not using the @-sign. The companies that came out on top in the correlation analysis are E&Y US, BSR Global, Deloitte US, Operate DK and Danish Standards DK. They can be characterized as dialogical frontrunners.
7.1.2 Interviews show varying opinions on stakeholder interactivity on Twitter

The qualitative interviews showed that Deloitte Sustainability's stakeholders have different expectations on how interactive Deloitte should be on Twitter.

The external stakeholder groups are not invariably agreeing on an interest in engaging in the symmetrical dialogue even though DS internal stakeholders saw benefits in it. Customers flat-out turned down the option of interactivity.

The stakeholders have different expectations from Deloitte Sustainability if they establish a Twitter account. The Managing Director mainly sees the potential of a Twitter account as a way to establish DS as an opinion leader and brand the consultants.

An interesting finding in the qualitative interviews, is that the customer representative, is not interested in engaging with Deloitte on Twitter. He does not see Twitter as relevant in a B2B context, as he mainly see it as a B2C marketing tool. The social media experts disagree with this perspective as they believe Twitter is an excellent branding platform in a B2B context and they also emphasize that it can be used for both direct and indirect selling by connecting with and influencing customers' network.

The potential future employees expect a large company like Deloitte to have a professional Twitter account, but they also expect them to be active on other social media platforms if they want to attract future employees through social media.

The NGOs are very active on social media incl. Twitter. They have previously engaged with companies like Deloitte on Twitter, but emphasize that they are in fact more interested in action on the ground and offline meetings, than online discussions that do not lead to action.

If DS decides to establish systematized Twitter activities the social media experts and the internal employees recommend that they have a clear strategy before launch, that they are personal and youthful in their tweets and that they invite dialogue and answer the comments and questions that come along.

7.2 Contributions to the existing literature

The research of social media has been focused on B2C companies. This study helps close the research gap on B2Bs’ social media usage. This is one of the few studies empirically examining social media usage specifically in consulting firms, as well as one of the few studies making a comparative examination across geographic
markets on social media usage in Danish companies and companies from the US or global representation.

This study also contributes in its theoretical approach, since it differs from current research of B2Bs on social media with its communicative focus on interactivity as the key opportunity offered by social media, especially in the realm of stakeholder communication (Capriotti, 2011). The study presents a developed coding scheme based on interactive variables for determining interactivity in tweets. The research also contributes a rare insight into both sides of stakeholder communication, investigating both the sender and receiver aspect of interactivity on Twitter.

7.3 Research limitations

Every study is determined by methodological choices of exclusion and inclusion that make up the boundaries of the research. There are three main limitations of this study.

First of all is the limitation behind the collection of tweets. 100 tweets were thought to be a good representation of the company's general Twitter usage. Other studies on Twitter behavior are seen to have chosen a number of tweets by random selection. I decided to include the last 100 tweets as this would represent current Twitter activity. Some of the sample companies have been using Twitter for 3-4 years, their Twitter behavior will likely have changed over time, as interactivity can be seen as determined by social media maturity, their initial tweets would perhaps show lower understanding of applied interactivity and would not give a true image of their current Twitter usage. However, there is also a risk that the limitation of last 100 tweets can be distorted by recent surge in uses e.g. due to events. This risk is for instance present in the case of Deloitte US, were a quarter of their tweets is related to a held competition mentioning the winners using @-sign. Had it not been for the competition, results for interactive variables might have turned out differently.

Second of all are the variables chosen for coding the tweets, they constitute the frame of the research, and as such limit the study as more or other variables could have been included. As explained earlier, other studies on Twitter interactivity have used different variables, for instance the presence of links in tweets, which was left out in this study. Likewise, another approach to the coding could be distinguishing whether @-signs are used to reply to another tweet or used as a mention (referring to another user, but not replying to a particular message). The choices behind the included variables are explained in detail in the methodology section 4.3.
Third of all is the geographical distinction, 6 Danish companies and 6 US/global companies were included in the investigation. The research could have been focused solely on companies in Denmark, which would have given a stronger indication of Twitter usage in the Danish market. But since most Danish companies are at a beginner stage in using Twitter, it is relevant when investigating the approach of interactivity to bring in the additional dimension by adding the more mature international companies.

It should be noted that there are always limitations to qualitative interviews. The responses are out of the interviewer's control, and contain coincidences and inaccuracies, which are inevitable with qualitative data. The interviewees in this study give an indication of stakeholders' demands and expectation to Deloitte Sustainability in using Twitter, but are as such not generalizable.

7.4 Future research opportunities
A surprising finding from the study is that the response rate of comments and retweets from followers were higher in Denmark compared to the US/global firms. It would be interesting to further research the two proposed hypotheses that 1) it might be a result of cultural difference in social media usage between the two geographical samples, or 2) followers are negatively responding to the high frequency with which tweets are published at the US/global firms.

Another research opportunity would be looking into the big difference in received retweets and received comments from followers. This could determine what the motivation for retweeting and commenting is, and whether the presented hypothesis is correct in stating that knowledge-based consultancies act as experts on social media and generate less debate e.g. compared to B2Bs or B2Cs.

8. References


### Appendix 1: Excel Coding Scheme

<table>
<thead>
<tr>
<th>Board</th>
<th>Tweet</th>
<th>Date</th>
<th>Time</th>
<th>User</th>
<th>Company</th>
<th>Has tweeter.com/</th>
<th>Tweeted</th>
<th>Reversed comments</th>
<th>Reversed tweet</th>
<th>Tweeted reversed</th>
<th>Time of tweet</th>
<th>Administration</th>
<th>Moderation notice</th>
<th>Deleted tweet</th>
<th>Has tweeter.com/</th>
<th>Tweeted</th>
<th>Reversed comments</th>
<th>Reversed tweet</th>
<th>Tweeted reversed</th>
<th>Time of tweet</th>
</tr>
</thead>
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<td>0</td>
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</table>
Appendix 2: Deloitte Sustainability’s biggest competitors within sustainability counseling in Denmark

<table>
<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>On Twitter</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>COWI Denmark</td>
<td>Yes</td>
</tr>
<tr>
<td>2</td>
<td>Danish Standards</td>
<td>Yes</td>
</tr>
<tr>
<td>3</td>
<td>Global CSR</td>
<td>Yes</td>
</tr>
<tr>
<td>4</td>
<td>Operate A/S</td>
<td>Yes</td>
</tr>
<tr>
<td>5</td>
<td>PwC Denmark</td>
<td>Yes</td>
</tr>
<tr>
<td>6</td>
<td>Ramboll</td>
<td>Yes</td>
</tr>
<tr>
<td>7</td>
<td>Accenture Denmark</td>
<td>No</td>
</tr>
<tr>
<td>8</td>
<td>Boston Consulting Group Nordic</td>
<td>No</td>
</tr>
<tr>
<td>9</td>
<td>BSR [Business for Social Responsibility]</td>
<td>No</td>
</tr>
<tr>
<td>10</td>
<td>DFSME [The Danish Federation of Small and Medium-Sized Enterprises]</td>
<td>No</td>
</tr>
<tr>
<td>11</td>
<td>Ernst &amp; Young Denmark</td>
<td>No</td>
</tr>
<tr>
<td>12</td>
<td>KPMG Denmark</td>
<td>No</td>
</tr>
<tr>
<td>13</td>
<td>McKinsey Denmark</td>
<td>No</td>
</tr>
<tr>
<td>14</td>
<td>PA Consulting Group</td>
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</tr>
<tr>
<td>15</td>
<td>Radius Kommunikation</td>
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</tr>
<tr>
<td>16</td>
<td>Salterbaxter Nordic</td>
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</tr>
</tbody>
</table>
Appendix 3: Interview guides

Interview guide for internal stakeholders; management and employees

Background of the interviewee
- Age? Gender?
- Organization? Job function?

Presence on social media
- Tell me how DS uses social media today?
  - Twitter specifically?
- Do you think it is relevant for DS to use Twitter?
  - Why? What does it help you achieve?
  - How would it work?
  - Why Twitter?
- Who do you consider to be the target group on Twitter?
  - Who do you want to engage with?
  - How do you engage this target group today, offline/online?

Value of interaction
- How will you engage this target group on Twitter?
  - Are you interested in the interaction with them/creating dialogue/debate?
  - How would you try to create interactivity?
  - Are you familiar with commenting on others tweets, retweeting, use of hashtag or @-sign?
- Are you prepared to subscribe the necessary resources to respond to comments on Twitter?
- Do you have any concerns about venturing out into Twitter? What are they?
- Social media means giving up control of the communication, how do relate to this fact?
  - How would you react to negative comments?

Opinion on Deloitte Sustainability
- What should DS tweet about? What is relevant content for you on Twitter?
- Who would be in charge of the Twitter activities?
- How often should DS tweet?
- How does Twitter help DS achieve its business goals?
- Who are DS’ biggest competitors within sustainability counseling in Denmark?
  - Are they using Twitter/social media?
Interview guide for future employees

Background of the interviewee
- Age? Gender?
- Organization? Job function?

Presence on social media
- Tell me how you use social media?
  - Specifically Twitter?
- Are you an active or passive user?
- Who do you follow on Twitter? Do you follow companies? Which and why those?
  - Is it mainly B2Cs?
- Does it affect your perception of a company if they use social media? How?
- Does it make any difference to you whether your future workplace use social media?
  - Does social media in any way impact your choice of workplace?
- Do you use social media/Twitter as an active part in your job search?
  - Examples?

Value of interaction
- Do you follow companies you want to work for on social media?
  - Do you interact with them? Write comments etc?
- Is it important for you to get a response?

Opinion on Deloitte Sustainability
- Do you follow any Deloitte accounts on social media?
- What would be relevant for you to read coming from Deloitte? What would make you follow DS?
- Are you interested in interacting with DS online?
Interview guide for opinion leaders, NGO and customer

Background of the interviewee

- Age? Gender?
- Organization? Job function?

Presence on social media

- Tell me how you use social media?
  - Specifically Twitter? How does Twitter differ?
- Are you a passive or active user?
- Who is your target group?
- What is the content relating on Twitter?
- Does Twitter help you achieve you personal/business goals? How?
- Do you think there is a difference in how B2Bs and B2Bs use social media?
  - For NGO Do you think there is a difference in how NGOs and corporations use social media?

Value of interaction

- Do you try to interact/create dialogue with those you are following or that follow you on Twitter?
  - Are you able to create dialogue?
- How do you create dialogue? E.g. comment on tweets, use @ or #?
- Is it important to you that you get a response if you comment on something?
- Has the interactivity of Twitter ever cause a problem for you/your organization? E.g. critical/negative comments? How did you handle that?
- Do you think companies should interact with their customers/stakeholders on social media? Why?

Opinion on Deloitte Sustainability

- Do you follow any Deloitte accounts on social media? Did you know Deloitte has a Twitter/ Facebook account?
- What would be relevant for you to read coming from Deloitte? What would make you follow DS?
- Are you interested in interacting with DS online? About what?
- Do you think having an active Twitter profile helps DS to build a stronger bond with you/customers/NGOs? How so?
- Would it affect your opinion of Deloitte if they had an active social media profile?
- For NGO Would you elaborate on the situation regarding Action Aid Denmark and Deloitte Denmark in the tax justice campaign? How was the social media used? Did you expect Deloitte to engage in the dialogue online? Would it have made I difference if they did?
Appendix 4: Scatter charts comparing hashtag and @-sign with days incl. COWI DK

Use of @-sign in correlation to days (incl. COWI DK):

Use of hashtag in correlation to days (incl. COWI DK):
Appendix 5: Further statistics on scatter charts

<table>
<thead>
<tr>
<th>Name</th>
<th>Correlations related to days</th>
<th>Correlations not related to days</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Good</td>
<td>Bad</td>
<td>Good</td>
</tr>
<tr>
<td>Accenture Global</td>
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<td>BSR Global</td>
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<td>Deloitte US</td>
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<td>Ramboll DK</td>
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