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Integrating Value for the Consumer and Society: A New Conceptual Orientation for Strategic Marketing

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ABSTRACT

This study explores the evolving role of strategic marketing orientations in addressing contemporary societal challenges. While traditional orientations focus primarily on consumer needs or firm-centric objectives, emerging pressures for sustainability and social responsibility demand a broader conceptualization of value orientation. Drawing qualitative data from 32 interviews with managers, employees, consumers, and stakeholders, this research examines how marketing strategies can integrate individual and collective value propositions. The findings reveal key premises and mechanisms for aligning consumer interests with societal well-being, contributing to the theoretical discourse on value orientation. As a synthesis of these insights, we propose Consumer–Society Value Orientation (CSVO) as an emergent conceptual orientation that integrates consumer and societal value within marketing strategy. This study seeks to advance theory by positioning CSVO as a conceptual lens for future research on strategic marketing orientations that reconcile profitability with social impact.

1 | Introduction

There is a growing change in society in both the way we act and the way we think that is influencing new generations (Laczniak and Murphy 2019). Sensitive issues, such as global warming, deforestation, and large-scale waste, concern individuals and governments (Schaltegger et al. 2016; Purvis et al. 2019; Zhang et al. 2022). The current way of life seems to be unsustainable, and there is a risk that conflicts on a larger or smaller scale could jeopardize the security of society and the economy itself (Agrawal and Goyal 2018).

Among the various social actors with relevant representativeness, the business community (Schaltegger et al. 2016; Mitnick et al. 2020) has been feeling social pressure to change (Miska et al. 2018) and not just pressure for the generation of profit or employment for society (Moreira et al. 2021; Mubushar et al. 2021). Organizations need to deliver social goods through corporate

social responsibility (CSR) and see the customer not just as a consumer, but as a business partner (Mitnick et al. 2020).

Over the years, marketing may have played a role in reinforcing unsustainable patterns of production and consumption through its market-oriented frameworks. However, it now presents a critical opportunity to contribute to the advancement of sustainable development by an integrative approach for both corporate strategies and consumer behavior toward more responsible and environmentally conscious practices (Sheth and Parvatiyar 2021). This creates opportunities to identify new possibilities in scholarly development on strategic marketing orientations through value generation (Boons and Lüdeke-Freund 2013) that has a concept and application that is simultaneously linked to the market and society.

Many companies pursue their goals of reaching consumers and generating profit by relying on established marketing

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orientations (Agić et al. 2016). Market orientation, for instance, aims to generate profit by offering products and services focused on the consumer, satisfying their individual needs (Narver and Slater 1990). Similarly, brand orientation (Urde 1999), cost orientation (Fuentes et al. 2006), and innovation orientation (Kerin et al. 1992) all serve as strategic marketing frameworks designed to enhance business performance, each with its distinct strategic focus (Agić et al. 2016).

However, existing strategic marketing orientations have proven insufficient in addressing contemporary consumer demands, as their scope remains limited to individual consumption or company-centric objectives, remaining fragmented. In other words, they fall short of delivering value propositions that encompass broader societal concerns (Park et al. 2022), thereby failing to meet new marketing's emerging role in offering sustainable and enduring value solutions to both businesses and consumers (Yadav et al. 2024).

One proposed approach to reconcile sustainability with marketing is through sustainable marketing, which has gained prominence in the business world. Companies are increasingly recognizing that investments in social and environmental initiatives yield reputational benefits and credibility, laying the foundation for long-term profitability (Park et al. 2022). Nevertheless, the practical implementation of sustainable marketing strategies to effectively reach consumers remains unclear, prompting recent research focused on understanding evolving consumer behavior to support firms and managers in marketing strategy development (Chang and Chuang 2021; Rahman and Nguyen-Viet 2023; Ng et al. 2024).

It is through a detailed understanding of consumer preferences—central to sustainable marketing—that the need for a new strategic marketing orientation arises. This orientation should move beyond a narrow focus on products and services, fostering a closer relationship among consumers, society, and businesses (Martínez-Cañas et al. 2016), and integrating the entire marketing mix (Kemper and Ballantine 2019).

Recent studies have contributed to this discussion, including green marketing (Papadas et al. 2019), sustainable marketing orientation (Lučić 2020), and a study by Blocker et al. (2024) that developed the emerging theory of purpose orientation that seeks transcendental value for stakeholders. Yet, the literature lacks an integrated conceptualization that positions this dual consumers and society value proposition at the core of strategic marketing.

This study addresses a theoretical gap by exploring how marketing can integrate consumer and societal value within a unified orientation. Drawing on qualitative insights from multiple stakeholders, we aim to identify foundational premises and mechanisms for such integration and propose a conceptual synthesis that reflects this dual focus, offering a basis for future research on strategic marketing orientations. That is, we argue that corporate marketing value propositions should incorporate considerations for both individual consumer needs and broader societal well-being.

Our aim in this study was to answer the following questions: How can strategic marketing orientations evolve to integrate consumer and societal value within a single conceptual framework? What theoretical premises underpin this dual value

orientation, and how do they relate to existing marketing paradigms? Which organizational elements and marketing practices signal alignment with an integrated consumer–society value orientation?

More specifically, this study seeks to: (1) reveal a strategic marketing orientation that simultaneously considers both consumers and society; (2) define the premises and boundaries of this orientation with a dual focus on value; and (3) identify elements that indicate a company is strategically oriented to offer value to consumers and society simultaneously.

The study is theoretically justified by: (i) developing a new strategic marketing orientation based on greater social participation by companies in the market, as mentioned by Bandyopadhyay and Ray (2020); (ii) developing a new vision of marketing based on recent theories from the social sciences, such as corporate social responsibility (Purvis et al. 2019; Mitnick et al. 2020), the co-creation of value and the dominant logic of service (Vargo and Lusch 2004), social value in marketing (Sinkovics et al. 2014), and strategic customer value orientation (Oliveira and Roth 2012); and (iii) building a new concept, its premises, its delimitation, and how this concept is made evident in organizations and the market.

From a practical point of view, our study is also justified by offering a new orientation for defining marketing strategies that is more connected to today's society, thereby providing insights for individual and social development. By adopting this new way of strategically orienting marketing, professionals can benefit consumers, markets, and society in general. For consumers, the proposal of a new strategic marketing orientation tends to result in added value, as both consumers and society gain from an awareness of collectivity and responsibility among all those involved.

2 | Theoretical Framework

Recent literature emphasizes the interplay between marketing, societal well-being, and consumer value. Strategic orientations such as market orientation and green marketing have advanced this discussion, yet they fall short of offering a holistic framework. Complementary theories—such as Service-Dominant Logic and CSR—reinforce the need for integration. This study builds on these foundations to examine how such integration can be conceptualized (Boons and Lüdeke-Freund 2013; Purvis et al. 2019; Bandyopadhyay and Ray 2020; Pham et al. 2024).

There has been a recent realization that organizations are focusing their efforts not only on consumers but also on their impact on society (Schaltegger et al. 2016; Uhlig et al. 2020) because their customers are aware of what the company does outside the business environment (Fatma et al. 2018). It seems only natural in these circumstances that a new business strategy should emerge, which is inspired by four theoretical perspectives: strategic marketing orientations, corporate social responsibility (CSR); value co-creation (based on the dominant service logic or S-D logic); and social value in marketing. Thus, the new strategic marketing orientation proposition stems from a new understanding of the role of society in the business of companies and of companies in society.

2.1 | Strategic Marketing Orientations

Facing competition is a central element for companies in their pursuit of market survival (Narver and Slater 1990; Hoffmann et al. 2018). Within competition theory, the Resource-Advantage (R-A) theory developed by Hunt and Morgan (1995) provides a framework for understanding competitive processes through the integration of heterogeneous demand theory and a resource-based view of the firm (Hunt 2001, 2011). Firm resources, in this context, refer to all tangible and intangible assets available to a company that enable it to efficiently produce market value for one or more market segments (Hunt and Morgan 1995; Varadarajan 2020).

The optimal use of these resources is a key component of strategic marketing, as defined by Varadarajan (2010), which consists of an integrated pattern of decisions that guide a firm's direction regarding the products or services it offers, including the creation, communication, and delivery of value to consumers. Through strategic marketing, firms pursue their objectives by establishing goals, competitive differentiation, cost strategies, and diversity approaches (Varadarajan 2010). Together, R-A theory and strategic marketing have served as a theoretical foundation for the development and study of strategic marketing orientations, and the pursuit of competitive advantage, as demonstrated in works such as Karpen et al. (2015); Agic et al. (2016); and Lučić (2020).

Strategic marketing orientations refer to the integrated pattern of an organization's decisions that specify its choices about how to carry out marketing activities and how to execute them as well as the allocation of marketing resources in markets (Agić et al. 2016). The key aspects of strategic marketing orientations are where to compete, how to compete, and when to compete (Hult et al. 2017). Strategic marketing also involves making decisions about resources that are relatively difficult to obtain (scarce); financial investments in marketing; the long term; costs, competitiveness, and differentiation; achieving organizational objectives; and other strategic decisions of the organization (Morgan et al. 2019).

Strategic marketing orientations and their contributions to firm performance have garnered significant attention from researchers, as evidenced in Morgan et al. (2019), particularly due to their correlations with other key aspects of marketing, such as innovation—a growing and relevant topic within the field (Antunes et al. 2017), and more specifically, within green marketing (Dang and Wang 2022). Adams et al. (2019), for instance, demonstrated positive and significant relationships between strategic marketing orientations and innovation performance, especially when customer orientation is combined with technology orientation.

This increased interest has led to a proliferation of strategic marketing orientation constructs (Paladino 2007) and, over the years of business practice and the development of marketing literature, some of these strategic marketing orientations have gained prominence. Table 1 below presents ways in which companies have pursued their competitive efforts over recent decades through strategic marketing orientations, highlighting their primary focus areas.

Despite these advances, literature still lacks a unified conceptualization that positions consumer and societal value as coexisting priorities within strategic marketing (Boons and Lüdeke-Freund 2013; Mitnick et al. 2020). Strategic marketing orientations have traditionally focused on competitive advantage through consumer-centric or firm-centric strategies (Narver and Slater 1990; Agic et al. 2016), but growing socio-environmental pressures demand orientations that incorporate broader societal concerns alongside consumer needs (Mitnick et al. 2020).

Table 1 therefore shows that the established strategic orientations fragment value and do not solve the need for consumer-society integration at the core of marketing. Existing orientations, such as green marketing and sustainable marketing, either focus narrowly on consumer satisfaction or treat societal concerns as peripheral (Papadas et al. 2017; Lučić 2020), leaving a gap for a comprehensive framework that integrates both dimensions. This gap underscores the need for theoretical advancement toward frameworks that reconcile individual and collective value.

2.2 | S-D Logic, Social Value, and Socioenvironmental Responsibility

To ensure the development of a new strategic marketing orientation within a robust theoretical framework, in addition to strategic marketing orientations, three other theoretical approaches were identified in the literature: Service-Dominant Logic (S-D Logic), social value, and corporate social responsibility. Combined, these perspectives summarize the central role that value has come to play in both individual and collective relationships within society (Porter and Kramer 2011; Boons and Lüdeke-Freund 2013).

For a long time, the basis of business theory was centered on the goods-dominant logic relationship (G-D logic), which sees economic exchange in terms of the production and distribution of production units that acquire value during the design and manufacturing process. But there is a new way of thinking about business relationships: service-dominant logic (S-D logic), which is based on the idea that service—the application of skills for the benefit of others—is the fundamental basis of creating value through exchange (Lusch and Vargo 2006). In other words, service is exchanged for service and goods are vehicles for providing services.

S-D logic argues that value-creating resources are not limited to the company: All participants in the production chain cooperate, be they customers, suppliers, or other stakeholders, giving rise to the co-creation of value (Chen 2017). Therefore, companies cannot create and deliver value; they can only propose value and provide service as an input for its realization (Alves and Mainardes 2017). Encouraging the co-creation of value for the development of society in addition to the benefits perceived by the consumer can strategically guide companies to gain a competitive advantage over their competitors.

The gradual shift from a product-centric logic to a service-dominant logic and value co-creation by consumers (Martínez-Cañas et al. 2016) has highlighted the need for companies to pay attention to a latent common value in society—social

TABLE 1 | Main strategic marketing orientations.

Type	Characteristic	References
Entrepreneurship	Defined as the proactive nature of business activities involving products and services in the market, aimed at pursuing innovation	Miller (1983)
Market orientation	An organizational culture designed to foster behaviors among employees with the ultimate goal of creating customer value. It comprises customer orientation, competitor orientation, and interfunctional coordination	Narver and Slater (1990)
Innovation	Refers to a firm's strategic focus on developing and introducing new products or services to the market ahead of its competitors	Kerin et al. (1992)
Brand orientation	A strategic approach in which an organization's processes revolve around the creation, development, and protection of its brand identity	Urde (1999)
Cost orientation	A strategic orientation in which a firm prioritizes maintaining low operational costs to offer competitive pricing or increase profit margins.	Fuentes et al. (2006)
Green marketing	Engagement in strategic, tactical, and internal processes and activities aimed holistically at the creation, communication, and delivery of products and/or services with minimal environmental impact	Papadas et al. (2017)
Market-oriented sustainability	The development of sustainable actions that are internally driven and lead to the creation of unique firm resources through socially responsible marketing practices	Lučić (2020)

Source: Authors' own elaboration.

value—which had been largely overlooked in the formulation of their strategic actions (Porter and Kramer 2011). Social value can be defined as something of value to society (Dietz and Porter 2012), which has the central aim of serving society and improving the living standards of disadvantaged people (Li et al. 2018).

Social value also emphasizes benefits that extend beyond individual consumption, highlighting collective well-being as a legitimate outcome of marketing activities (Sinkovics et al. 2014), and can also drive innovation and opportunities for companies and society (Van der Have and Rubalcaba 2016; Floriano and de Matos 2022; Cuevas Lizama and Royo-Vela 2023). Meeting consumer demands and improving society at the same time are the most direct ways of creating social value (Eng et al. 2020).

There is evidence that consumers who value companies' social behaviors are willing to actively support those companies that are committed to cause marketing, ecological practices, and ethics (Eng et al. 2020). Attaching importance to social value is considered a characteristic that reflects how people evaluate results for themselves and others (Thielmann et al. 2020) and has been identified as an important determinant of cooperation and product and service choice behavior (Milanova and Maas 2017).

Beyond the individual level, more people are recognizing the importance of a socially oriented economy (Scoones et al. 2020). Sustainability has gone from being a niche business concern to a widespread concern involving all organizations (Moro-Visconti et al. 2020), as it is linked to doing business in a sustainable way

(Miralles-Quirós et al. 2018). The growing group of people willing to think about the collective (Razmerita et al. 2016) tends to be the basis of a new strategic orientation since the offer of value to the consumer and society tends to receive positive attention from the pro-socials. Therefore, the social value perspective of marketing can underpin a consumer–society value orientation.

Within this collaborative microsystem between consumers and companies, Corporate Social Responsibility (CSR) assumes a central role in firms' responses to the growing demand from customers for social value (Porter and Kramer 2011; Nugroho et al. 2024). Indeed, the increasing awareness of social and environmental issues among consumers has led to a paradigm shift in how companies approach their CSR initiatives, particularly among younger generations, who prioritize ethical consumption and are more likely to support brands that align with their ethical values (Chatzopoulou and de Kiewiet 2021). For this reason, it is relevant to develop a strategic marketing orientation that addresses this new segment of consumers, whose purchasing motivations differ significantly from those of previous generations (Chatzopoulou and de Kiewiet 2021).

CSR refers to a business management approach that seeks to integrate social, environmental, and ethical concerns into a company's operations and strategic decision-making. It aims to incorporate social and environmental issues into corporate activities and stakeholder interactions through voluntary actions that benefit society (CEC 2001; Yassin and Beckmann 2025). According to Rupp et al. (2006), there are three main reasons for pushing companies to get involved in CSR: (1) instrumental

(motivated by self-interest); (2) relational (based on a concern for relationships among group members); and (3) moral (based on a concern for moral ethical standards).

The results of CSR actions and policies include company reputation, consumer choice of company, better perception of management quality, and demographic diversity (Fatma et al. 2018). CSR is also known as ESG (environmental, social, and governance responsibilities), which are treated as interchangeable and widespread themes in the business world (Gillan et al. 2021) and as synonyms in this study. As soon as the company implements CSR actions, it can improve its image and reputation with consumers (Fatma et al. 2018), who will be able to accept it more easily because their need to be a better person in society is met (Baskentli et al. 2019).

2.3 | Integrating Consumer and Societal Value: Conceptual Foundations

Although sustainability and purpose-driven strategies have advanced the discourse, literature lacks a unified conceptualization that positions consumer and societal value as coexisting priorities within strategic marketing. Existing frameworks either focus narrowly on consumer satisfaction or treat societal concerns as secondary, leaving a gap for an integrated orientation that reflects this dual focus. As seen above, complementary perspectives reinforce this need for integration in marketing, suggesting that integrating consumer and societal value may enhance strategic orientations (Mitnick et al. 2020).

Service-Dominant Logic positions value as co-created among firms, consumers, and stakeholders, shifting marketing from goods-centric to service-centric logic (Vargo and Lusch 2004). Similarly, social value theory emphasizes benefits for society (Dietz and Porter 2012), while CSR frameworks embed ethical and environmental considerations into corporate strategy. Together, these perspectives highlight the theoretical imperative for orientations that reconcile individual and collective value propositions, moving beyond isolated orientations toward a holistic framework.

Therefore, this new consumer-society value orientation development proposal is inspired by the theoretical approaches of CSR, S-D logic, and value co-creation, social value in marketing, and strategic marketing orientations. First, the value proposition for society is close to the principles of CSR and social value since people are increasingly demanding that companies play a social role (Liang and Renneboog 2017). We realize that strategically directing the organization toward individual value and society at the same time helps companies play the social role demanded of them today (Mitnick et al. 2020).

In turn, S-D logic and value co-creation can help develop this new perspective from both an individual and collective point of view. By understanding that companies, in essence, provide services to consumers regardless of what they do (Vargo and Lusch 2004) and that the value of the service can be co-created with consumers, S-D logic helps to build a social mentality in the consumer that enhances the dual strategic role of companies

in proposing value to the consumer and society. Therefore, the elements of CSR, social value, and Service-Dominant Logic (S-D Logic) constitute the foundational pillars of a new strategic marketing orientation, as they represent the core premises of a new marketing orientation, which is grounded in the simultaneous value proposition for both consumers and society.

3 | Methods

To achieve the objectives of this study, we conducted exploratory and qualitative research by conducting semi-structured interviews between May and June of 2023. The interviews were based on the theoretical approaches discussed to structure and highlight the new concept (Chaney et al. 2019). Qualitative studies focus on developing a theory based on empirical data rather than testing hypotheses based on prior knowledge (Crick 2021). As a result, this makes it possible to identify items that shape the observed domain (Boateng et al. 2018).

The target population was made up of (i) managers and entrepreneurs; (ii) employees; (iii) consumers; and (iv) other stakeholders, across diverse sectors to capture multiple perspectives on value orientation, giving the sample a heterogeneous character and allowing for triangulation of data by involving the responses of the various players. This multi-stakeholder approach ensures a holistic understanding of how consumer and societal value are perceived and integrated in practice. In this study, stakeholders were defined as any individual interviewed who did not belong to the previously identified groups, such as politicians, investors, lawyers, or judges, and who could contribute perspectives distinct from those of other participants regarding the investigated topics: strategic marketing orientations, corporate social responsibility, value co-creation and S-D logic, and the social value of marketing.

With these four groups of individuals, the study aimed to capture a broad range of perceptions to support the development of a new strategic marketing orientation, given that this is an exploratory study focused on the creation of a new marketing theory. Managers and entrepreneurs were selected for their ability to provide insights into value propositions, corporate marketing strategies, CSR initiatives, and perceptions regarding product development, consumption, and sustainability. Employees were expected to offer perspectives as implementers of the strategies defined by the companies they work for, particularly in terms of how these strategies are materialized in customer relationships, including consumer receptiveness to innovation and sustainability.

Consumers were randomly selected, with no ties to the companies of the managers interviewed. Their inclusion aimed to gather insights into emerging consumption patterns and interests, especially regarding how individual preferences can be reconciled with social or collective demands. Although consumers generally lack detailed theoretical knowledge of the topics investigated—such as CSR—the goal was to capture their perceptions as recipients of corporate marketing strategies and their expectations for the future. Finally, the inclusion of other stakeholders aimed to collect data from the public sector, startups, and

other professionals not represented in the previous interviews, thereby completing a multi-perspective view for the development of a new strategic marketing orientation.

We also sought to diversify the characteristics of the interviewees, including gender, age, profession, education level, company sector, and length of time in business. The sample was selected based on the interviewees' knowledge of the subject matter, and participants were allowed to recommend others whom they believed could provide relevant insights for the study, following a technique known as snowball sampling. The referred individuals were interviewed until theoretical saturation was reached—which occurred when new elements for conceptualization, premises, delimitation and disclosure stopped emerging from the data collected.

We organized the script into six parts, starting with (1) the characterization of the interviewee. This was followed by questions about the interviewees' perceptions and knowledge of (2) strategic marketing orientations, (3) corporate social responsibility, (4) value co-creation and S-D logic, and (5) the social value of marketing. Although based on a common framework, distinct interview scripts were used for each group of respondents. All the questions were based on topics already covered in the literature and were asked in such a way that the interview flowed smoothly. Throughout the interview, questions were also asked that could indicate (6) the concept of a new strategic marketing orientation, premises, delimitation, and disclosure in order to achieve the objectives of the study.

Given that the objective of this study was to identify a new and comprehensive strategic marketing orientation, the interview questions and scripts were structured and conducted in an open-ended manner. This approach aimed to minimize the influence of specific production sectors or cultural and regional differences on data collection. Furthermore, the number of interviewees, the inclusion of diverse groups of individuals from various regions of Brazil (ensuring at least one respondent per region), and different business sectors were intended to mitigate the impact of sectoral, group, or regional particularities on the interviews.

3.1 | Characterization of the Sample

Sample saturation was reached with 32 interviews, which were made up of 17 managers (coded G1 to G17), five employees (E1 to E5), five consumers (C1 to C5), and five individuals as other stakeholders (S1 to S5). As the aim was to define a new strategic marketing orientation, and this is built internally in companies, the preference for managers proved necessary. A total of 26 men and 6 women were interviewed, with an average age of 44. The majority had a specialization degree (18 interviewees), an average time in their last job of 16.6 years, and different areas of activity (local, regional, national, and international). The business segmentation among the interviewees reached 15 sectors. The details of the interviews are shown in Table 2, containing the characteristics of the interviewees, and in Table 3, with the professional characterization of the interviewees.

3.2 | Technique for Data Analysis

The analysis followed an inductive approach, and for data analysis, the techniques used were coding, categorization, and content analysis (Braun and Clarke 2006), allowing patterns to emerge from the data rather than imposing predefined categories. Initially, we transcribed and uploaded the interviews in specific software (LiGRE) for subsequent qualitative analysis. The themes of strategic marketing orientations, co-creation of value, social value, and CSR were coded beforehand. Specifically in relation to the object of the study, the concept of a new strategic marketing orientation, its premises and delimitation, and its forms of disclosure were also discussed. We grouped the contents according to the similarity of ideas.

Thus, we generated the initial codes from the transcribed interviews, which identified a characteristic of the data and gave rise to themes. We decided on a more targeted coding of the data to identify the common meanings between the interviews. The researcher's impressions were noted, as indicated for the inductive method. Afterwards, the coding was reviewed, categorized, and a thematic analysis was prepared (pattern report). The process was recursive, that is, non-linear, according to need.

In the end, there were 850 codes, with an average of 25.7 codes per interview. The total interview time was 1406 min and the average duration per interview was 45.35 min. By analyzing their content, the interviews made it possible to achieve the objectives of this study, building a new concept of strategic value orientation for consumers and society. We also identified the concept's premises, delimitation, and ways of highlighting this concept in organizations and the market.

4 | Data Analysis

The conceptual synthesis was derived through iterative coding and abstraction, reflecting themes that consistently appeared across interviews. The analysis aimed to identify underlying premises and mechanisms for integrating consumer and societal value. The conceptual orientation presented later emerged inductively from these findings.

We observed distinctions among the codes between the characteristics of the groups regarding the respondents' sphere of activity, noting that the greatest number of codes occurred in the management and international segments. This result corroborated the impression that a larger, more structured company has more complex commercial and interdepartmental processes with better trained managers. Analysis of the interviews also made it possible to infer some of the most common characteristics of all the groups. The profile of the groups of interviewees is compiled in Table 4 and represents a synthesis of the perception of each of the interviewees on the issues dealt with in this study.

In general, all the groups perceived that society is evolving toward greater economic and social responsibility on the part of companies, typical of generational change (as commented by C5, S5, E1, G14, C3, G12). This is “a new look at the world in terms of socioenvironmental responsibility” (E1). Furthermore, it is

TABLE 2 | Characteristics of the interviewees.

N	Code	Gender	Age	Education	Region of Brazil	Codes	Duration (min)
1	C1	M	40	Superior	South	23	35
2	C2	M	44	Masters	Southeast	14	39
3	C3	M	48	Masters	Southeast	14	56
4	C4	M	54	Doctorate	South	11	52
5	C5	M	55	High School	Central-West	15	59
6	E1	M	51	Specialization	South	28	29
7	E2	M	55	Specialization	North	42	54
8	E3	F	43	Specialization	Central-West	35	30
9	E4	M	41	Specialization	Southeast	12	39
10	E5	F	40	Specialization	Central-West	17	31
11	G1	M	40	Masters	Southeast	49	47
12	G2	F	37	Specialization	Southeast	20	37
13	G3	M	69	Specialization	South	31	65
14	G4	M	48	Specialization	Southeast	44	43
15	G5	M	21	Incomplete Superior	Southeast	20	37
16	G6	M	42	Masters	South	21	39
17	G7	F	38	Masters	Southeast	36	27
18	G8	M	38	Masters	Southeast	34	37
19	G9	M	40	Specialization	Central-West	37	47
20	G10	M	38	Specialization	South	28	41
21	G11	M	42	Specialization	Central-West	50	53
22	G12	M	42	Specialization	Central-West	27	63
23	G13	M	33	Superior	South	15	38
24	G14	M	46	Specialization	South	30	76
25	G15	M	53	Masters	Central-West	16	56
26	G16	F	52	Specialization	Central-West	20	56
27	G17	M	56	Superior	Northeast	25	48
28	S1	M	49	Specialization	Southeast	22	68
29	S2	M	40	Specialization	South	33	50
30	S3	F	42	Masters	South	20	31
31	S4	M	57	Specialization	Southeast	33	41
32	S5	M	34	Specialization	South	28	38

Source: Authors' own elaboration. Caption: Code: C = consumers; E = employees; G = managers; S = other stakeholders. Gender: M = masculine; F = female.

practically unanimous that under equal conditions, opting for a sustainable product is the consumer's first choice (mentioned, for example, by C1, S3, E1, G2, G13) since "ESG is going to be the differentiator for companies when it comes to this choice" (G7). However, this option does not necessarily become a purchase option when the choice is a more expensive product, indicating that price is the primary factor in the choice for the majority of interviewees (as mentioned by C2, G4, G9).

5 | Discussion of Results

The findings illuminate how consumers and organizations interpret and operationalize value integration between consumers and society. The analysis revealed recurring themes that collectively point to the need for a more holistic orientation. These themes—recognition of societal value, mechanisms for integration, and tensions between profitability and social

TABLE 3 | Professional characterization of the interviewees.

N	Code	Company range	Scope	Size	Legal form
1	C1	Regional	Financial services	Small	Private Sector
2	C2	Local	Public administration	Large	Public Sector
3	C3	Regional	Education	Large	Private Sector
4	C4	Local	Education	Large	Public Sector
5	C5	Regional	Agrobusiness	Medium	Private Sector
6	E1	National	Banking (law)	Large	Mixed Capital
7	E2	National	Banking (retail)	Large	Mixed Capital
8	E3	National	Banking (strategy)	Large	Mixed Capital
9	E4	National	Fintech	Large	Private Sector
10	E5	National	Banking sector (legal entity)	Large	Mixed Capital
11	G1	International	Steel industry	Large	Private Sector
12	G2	Regional	Food industry	Small	Private Sector
13	G3	Regional	Telecommunications	Large	Private Sector
14	G4	International	Drinking industry	Large	Private Sector
15	G5	International	Metallurgy	Large	Private Sector
16	G6	International	Air conditioning industry	Medium	Private Sector
17	G7	National	Clean energy industry	Large	Private Sector
18	G8	National	Project management	Large	Private Sector
19	G9	National	Banking (retail)	Large	Mixed Capital
20	G10	Regional	Real estate construction	Large	Private Sector
21	G11	National	Banking (marketing)	Large	Mixed Capital
22	G12	National	Banking (natural person)	Large	Mixed Capital
23	G13	Local	Plastic packaging retail	Small	Service Sector
24	G14	International	Agrobusiness	Large	Farmer Cooperative
25	G15	National	Banking (ESG)	Large	Mixed Capital
26	G16	National	Banking (ESG)	Large	Mixed Capital
27	G17	National	Agrobusiness	Medium	Private Sector
28	S1	Local	Public administration	Large	Public Sector
29	S2	Regional	Startups	Micro	Private Sector
30	S3	Regional	Judiciary	Large	Public Sector
31	S4	National	Startups	Micro	Private Sector
32	S5	Local	Judiciary	Large	Public Sector

Source: Authors' own elaboration. Caption: Company size: Service and commerce companies: Micro (up to 9 employees); Small (10–49 employees); Medium (50–99 employees) and large (more than 100 employees). Industries: Micro (up to 19 employees); Small (20–99 employees); Medium (100–499 employees) and large (more than 500 employees). (SEBRAE-NA/Dieese 2013).

impact—provide the foundation for the conceptual synthesis presented in this section, which we now term Consumer-Society Value Orientation (CSVO).

The content of the interviews revealed the perception that there is a coexistence among companies of different theoretical approaches to promoting competitive advantage. Some of

them indicated that certain companies remain focused on well-established strategic marketing orientations, primarily centered on the production or commercialization of goods (Goods-Dominant Logic), with attention to competition (Narver and Slater 1990) and cost-efficiency to attract customers (Fuentes et al. 2006). However, it was also observed that a common trend prevails across industry, commerce, and service sectors:

TABLE 4 | Profile of the groups interviewed.

Grouping	Quantity	Code	Group characteristics
Managers	17	G1 to 17	Managers are aware of the company's strategy and have inside information on the company's direction and role. They have a firm grasp of the relationship between innovation and value for consumers and society. However, depending on the size of the company, they find it difficult to understand how to execute the strategy at the consumer end
Employees	5	E1 to 5	Employees have a more superficial understanding of the company's strategy, but they perceive its changes over time from the perspective of both the company and the consumer, with whom they are closer. They are usually more focused on achieving results and goals than on formulating them
Other stakeholders	5	S1 to 5	The other stakeholders are keeping up with changes in society and perceive that it is evolving toward the proposition of social value. However, they recognize that the moment is incipient, characterized by market pressure and the presence of the government as driving agents of change
Consumers	5	C1 to 5	Consumers perceive a change in companies, especially the larger ones, when it comes to realizing social value. However, the price and quality of the service are decisive in the choice of product or service, and there is a certain mistrust of how genuine the CSR/ESG movement is. The low number of codes signals the more disorganized and less in-depth thinking of companies' strategies and reasons for consumption

Source: Authors' own elaboration.

the integration of individual customer interests with the development of societal value, employing co-creation elements to capture consumer values (Lusch and Vargo 2006; Boons and Lüdeke-Freund 2013).

From the perspective of brand strategies (Urde 1999), the interviews revealed that one of the foundations for developing social value and socio-environmental responsibility (Porter and Kramer 2011) is the projection of the company's image as sustainable and modern, in order to achieve differentiation and competitive advantage. Finally, innovation was cited as a key element for reducing the costs associated with this development and for delivering novelty to customers (Dang and Wang 2022). It is the convergence of these elements that underpins the development of CSVO.

Implementing holistic strategies sends a message to your stakeholders, who recognize business risks and the importance of corporate concern for environmental and social challenges, along with the economic bottom line (Papadas et al. 2017; Dajah 2022). The interviews also pointed to the presence of innovation as a basis for CSVO and as a mechanism for differentiating competition while proposing value to consumers and society at the same time through a new sense of transforming society (Dabija et al. 2020). As one of the interviewees said, "This new generation comes with a new mindset. It is a new way of looking at the world in terms of socioenvironmental responsibility" (E1).

5.1 | Concept

The interviews revealed that a new competitive differential is emerging, which is to offer value to the consumer and to society at the same time. There is a sense of transformation in society that

has already been pointed out in the literature (Dabija et al. 2020), which requires a new form of business organization because "This new generation comes with a new head. It is a new look at the world of social and environmental responsibility" (E1). The concept was built on an analysis of the perception of value for consumers and society as well as the mechanisms through which companies can obtain profit and competitive advantage.

CSVO, in this sense, represents an evolution of marketing applied within a service-dominant logic, prioritizing value co-creation carried out simultaneously for both the consumer and society. Moreover, the orientation diverges from CSR and social marketing by positioning itself at the core of a company's marketing strategy—integrating individual and collective interests—rather than serving as a complementary activity related to corporate social or environmental campaigns. Table 5 presents an organized overview of the concept and its key formative elements.

5.1.1 | Value for the Consumer

In general, the management segment positioned the consumer as the company's "strategy driver" (G9). This also seems to be the perception of employees (E1, E2, E3) because "what is most important today (...) is the customer experience" (E3). Other stakeholders (S3, S4, S5) focused on "what matters to my consumer" (S4), while customers (C3, C4, C5) were those who focused on "depending on what's on offer, I'm not opposed to paying a little extra for it" (C2). The interviews also revealed that the main objective of consumers during a purchasing process is to obtain the best value for money. In other words, apart from specific wishes (Paul 2019), the aim is to extract the best benefit from the product at the lowest possible cost (as quoted by C2, S4, G9, G13).

TABLE 5 | Concept.

Dimension	Key insight	Examples	References
Value for the consumer	Consumers seek best value for money. Segmentation needed for best strategies (income, age)	“Consumer as the company's strategy driver” (G9); focused on “what matters to my consumer” (S4)	Raja et al. (2020); Nekmahmud and Fekete-Farkas (2020)
Value for society	Businesses are agents of social transformation through sustainable actions	“Social transformation is economic empowerment” (G11); as the younger generations are coming up, people are more worried about them [social/environment issues] (G14)	Sinkovics et al. (2014); Chatzopoulou and de Kiewiet (2021)
Innovation	Innovation enables value creation without increasing costs and supports sustainability	“Technological development is very important” (G6); “Have very strong innovation and are really solving a big problem in society” (C3)	Antunes et al. (2017); Morgan et al. (2019)
Reconciling profit with social value	Price sensitivity is a barrier; marketing can help justify sustainable premiums products	“Not polluting costs more than polluting” (C2); “you have the financial return, but you also have a very strong environmental and social return” (E3)	Raja et al. (2020); Porter and Kramer (2011)
Competitive advantage	Sustainability enhances brand value, attracts investors, and boosts employee motivation	“We need to be a more sustainable company” (G8); “Greater profitability in the long term” (G15)	Durand et al. (2019); Papadas et al. (2019)
Definition	A strategic marketing orientation offering simultaneous value to consumers and society	“Win–win relationship that promotes economic, social, and environmental growth”	Authors' own conceptualization

Source: Authors' own elaboration.

To obtain consumer perceptions of value propositions, the interviews indicated that it is essential to promote consumer segmentation to offer specific value to each group of customers (Raja et al. 2020). In other words, “I must first segment my customer” (G12). Among these segmentation differences, it was evident that higher-income consumers “perceive the sustainability proposal more” (G11) than lower-class consumers and that “the price still has a very big difference for [classes] C, D and E” (G11, S4). Segmentation by age was also relevant, as the younger population seems to be more prone to sustainable consumption. In other words, “the younger you are, the more weight age has. More than necessarily social class” (G4), which is in line with the findings of Nekmahmud and Fekete-Farkas (2020) and Dabija et al. (2020).

Therefore, providing value to the consumer involves individualizing their desires in the most efficient way possible, which can also be sustainability, offering them the highest perceived value at the lowest possible cost (Sahi et al. 2018), and satisfying their expectations (Uzir et al. 2021). In the business–customer relationship, placing the consumer's perception of value at the center of business attention is in line with the premises of S-D logic (Vargo and Lusch 2004), in which a service-centered vision is inherently relational and consumer oriented.

5.1.2 | Value for Society

The data analysis showed that today's society is much more attentive to issues, such as concern for the environment, employability, social inequality, respect for minorities, or diversity, which is

in line with the literature (Sinkovics et al. 2014; Chatzopoulou and de Kiewiet 2021). As one manager put it, “as the younger generations are coming up, people are more worried about them” (G14). This is why purpose, knowledge and innovation are interlinked to create value in which individuals, companies, governments, and society all benefit. “If you have a big company or a small company that is conscious about the environment, social issues, and governance, this ends up being reflected in the lives of people who are somehow connected to that company, either because they live near it or work there” (C1).

In addition, the data showed that “social transformation is economic empowerment” (G11), and this can occur “through financial education, social technology, encouraging diversity to integrate vulnerable sections of society today, who don't have access to the labor market in such a broad way” (G11). The value for society then comes from business actions aimed at the development of a region based on sustainable, ecologically correct, socially responsible, and economically viable actions (G14, G8) that add value to customers, employees, investors, suppliers, and society and “influence the whole chain” (G4).

5.1.3 | Innovation

There were many comments about the role of innovation as responsible for a new way of doing business and changing the world (e.g., G1, S4, C3). Innovation, within the context of CSVO, was described as “providing easier solutions for the target audience” (S2), as well as “solving major socio-environmental problems while delivering financial results” (C3).

In terms of offering value to the consumer, the differentiation from competitors came “with the quality of delivery and bringing a lot of innovation to this process” (G8), with “technological development being very important in this regard” (G6). Social businesses, on the other hand, “have very strong innovation and are really solving a big problem in society” (C3). We have noticed that innovation has taken on an important role in the conceptualization of CSVO to the extent that it has become the means for value propositions to occur without increasing costs, “for energy efficiency” (G6), with “analytical intelligence” (G9) and the use of “intelligent systems” (S1), joining the “physical with the digital” (E2).

Innovation was also put at the service of companies to improve consumption processes and waste management (G4), or “to make products cheaper and more energy efficient” (G6). In addition, innovation is an ally for “providing easier solutions for your target audience” (S2) and helping with customer segmentation. In fact, companies that adopt process innovation strategies obtain improvements in both their operational and financial performance, while product innovation provides improvements in only the financial performance of organizations (Antunes et al. 2017) and bringing together benefits for consumers and society is one of CSVO’s objectives.

5.1.4 | Reconciling Profit With Social Value

A difficulty mentioned in the interviews was how to create mechanisms to convince consumers to buy a product or service that is possibly more expensive (but more sustainable) since adding a social or environmental value to the product will probably mean an increase in cost and, consequently, in the final price. As one of the consumers said, “not polluting costs more than polluting” (C2). Phrases such as “most people look for the cheapest” (G13) and that the main factor for choosing “is still price” (G7) were mentioned a lot by the interviewees and constitute a challenge for the implementation of this new orientation.

Even so, solutions to this problem could be observed from research data, using marketing to exploit sales and add value to the product and to make sustainability a positive differentiating factor for the product (Raja et al. 2020). Companies can, for example, commercially exploit an environmentally based business, such as solar or wind power generation (G7), reforestation (G14, G8, S1, S2), carbon market (E2, G14, E3, G17), or even financing sustainable projects (E1, E2).

Other examples were also cited that make it possible to carry out business activity and make a profit with benefits for society, such as filling job vacancies by bringing minorities into the job market (S4), promoting and marketing products in locations where other companies do not operate (S3, C3), or promoting financial education (G11) to generate responsible banking consumption. As one employee said, with a social value strategy, “you have the financial return, but you also have a very strong environmental and social return” (E3).

5.1.5 | Competitive Advantage

Under equal conditions, the preferred choice of those interviewed proved to be sustainable products or companies (as quoted by

C1, S3, E1, G2, G7, G13), signaling an intention of future loyalty and, from the outset, a competitive advantage over competitors who do not prioritize social value in their value proposition. Valuing the brand through sustainability was also pointed out by the interviewees as a way of inducing customer loyalty and making it possible to pay a premium price. As one manager said, “we need to be a more sustainable company in every way. And this increases brand value, it brings social, economic, and financial benefits, it generates value for the brand” (G8).

In addition, one of the managers said that being included in sustainability indexes also attracts more investors, consumers, and attention to the company, resulting in “greater profitability in the long term” (G15), which is supported by the literature (Durand et al. 2019). Working in companies with purpose also generates wellbeing in employees, promoting a cascading effect on their motivation at work, better reaching consumers and, finally, their family and friends, influencing a whole chain of relationships, as mentioned by G11, G16, and G5. This movement into the company promotes a better perception of brand and purpose among employees, which will indirectly generate competitive advantage and financial return through internal marketing (Papadas et al. 2019; Mazzarolo et al. 2021).

Governance was also cited as a competitive advantage for generating sustainable businesses, as businesses with good governance are less subject to risks (contractual, legal, or image risks), providing “transparency, honesty, credibility in all our processes, not just in the market, outside, but inside too” (G14). In other words, in order to “contribute to society and the environment, it needs to have solid governance for it to endure” (G12). For this reason, “the existence and continuity of a company, in itself, is already a profound agent of social transformation” (G6).

5.1.6 | Definition

Based on the survey data, it was possible to define CSVO, which is conceptualized based on simultaneous value propositions to consumers and society so that there is a win-win relationship between the players that promotes economic, social, and environmental growth and individual satisfaction. Thus, Consumer–Society Value Orientation is conceptualized as an emergent strategic marketing orientation that integrates individual and collective value propositions within a unified framework. It emphasizes delivering meaningful value to consumers through personalization, quality, and experience, while simultaneously generating societal benefits such as sustainability, inclusion, and social well-being. Innovation acts as a core enabler, fostering solutions that reconcile consumer needs with socio-environmental responsibilities. Rather than prescribing managerial practices, CSVO serves as a theoretical lens for understanding how marketing strategies can align competitive advantage with ethical and sustainable value creation.

Also, it is important to note that the new consumer-society value orientation proposal shares similarities with the principles of Creating Shared Value (CSV) introduced by Porter and Kramer (2011), whose ideas encompass the redefinition of products and markets, improvements in value chain productivity,

and the development of local clusters—emphasizing the connection between social and economic progress. In their study, the authors proposed a new value-generation mechanism through which companies can enhance their competitiveness while simultaneously creating value for society, outlining general guidelines for new business activities based on collaboration between firms and society.

However, this new proposal goes beyond the given concept of CSV, which resembles more strategic business direction (Porter and Kramer 2011) than strategic marketing orientation. As a strategic marketing orientation, CSVO not only aims to promote corporate strategic action committed to sustainability but also acknowledges individual consumer desires, aligning them with collective value propositions delivered through marketing (Boons and Lüdeke-Freund 2013). Rather than expecting consumers to merely recognize corporate efforts toward societal and environmental well-being, the central idea of CSVO is that consumers should also directly benefit from these actions. In other words, the proposed value is simultaneously directed toward the individual consumer (individual benefit) and society (collective benefit). This approach distinguishes the proposed consumer-society orientation not only from Porter and Kramer (2011) but also from Papadas et al. (2017) and Lučić (2020).

5.2 | Delimitation of the CSVO Concept

The delimitation of the CSVO concept is linked to the scope and limits of the study in line with the research object, methodology, and conceptual framework (Marshall and Rossman 2016). To situate its boundaries, it is important to differentiate between what can be considered CSVO and what cannot. The new orientation is inspired by the strategies outlined by the pillars of corporate social responsibility (Gillan et al. 2021), that is, the “economic, social, and environmental” pillars (G17), with the addition of innovation and a focus on offering concomitant value to the consumer and society.

The delimitation of CSVO lies in its role as a conceptual orientation within strategic marketing, not as a prescriptive managerial model. It includes theoretical premises related to business ethics, consumer value, societal well-being, and innovation, positioning value co-creation as a central mechanism. It does not encompass operational guidelines, human resource policies, governance frameworks, or isolated CSR actions. Its scope is restricted to marketing strategy and serves as an interpretive lens for understanding integrated value propositions, inviting empirical validation rather than prescribing practice.

Although CSVO has a multidimensional inspiration that includes, for example, CSR practices, communication, and attention to employees, it is important to stress that it is not a company's business strategy, but rather a marketing strategy. It is not a people management, sustainability, or social business strategy, but rather a new way of carrying out marketing activities with the aim of offering value to both consumers and society.

5.3 | Premises of the CSVO Concept

Despite the contextual nature of the marketing field, which varies according to the object of study, it is not exempt from generalizations (Varadarajan 2010). Therefore, during the investigation of a new topic, foundational premises are structured so that they guide the new theoretical framework and are subjected to empirical tests (Hunt and Morgan 1995). They provide an integrative definition (Becker and Jaakkola 2020) of what is needed for companies to begin to change their organizational vision and adopt a new attitude toward the challenges of offering value to consumers and society. Table 6 presents a summary of the identified premises, facilitating their recognition in relation to CSVO.

5.3.1 | Company Purpose

The first foundational premise of CSVO identified from the interviews was the need for the company to have as one of its objectives the purpose of generating value for the consumer and society, which constitutes a strategy driver (Fitzsimmons et al. 2022). The company's purpose for value propositions can even be formally stated, since “that mission, vision, and values that the company has described within our communication is something that we really practice in its essence” (G14).

The interviewees pointed out the importance of this strategy driver to the extent that “our change began by changing our purpose” (G4) and that “we need to be a more sustainable company in every sense of the word” (G8), signaling the presence of meaning behind the business. We also observed that having a purpose has a positive impact on the company, as it can “set a good example” (G3, S4), “promote responsibility in the world” (G1), “encourage social inclusion” (S2), and even “provoke regulations” (G11).

5.3.2 | Business Sustainability

When it comes to a strategic marketing orientation that has as its primary focus the offering of value to consumers and society, the need for the company to be sustainable from a financial point of view was pointed out as fundamental because “if it's not cost-effective, it's over” (G17). Above all, it needs to be economically viable, “because no organization can survive without thinking about corporate sustainability” (E3), and profitability is what will guarantee its longevity and make it possible to implement structured actions of social value, with a “vision that this is long term” (G9).

The company's sustainability also involves establishing firm governance processes that guarantee its continuity through actions with the “potential to create development in the municipality and take advantage of it economically” (E2). Respect for legislation, the environment, accounting practices, and conduct to combat moral and sexual harassment are also prerequisites for business sustainability (Cruz and Matos 2023).

In the interviews, examples were cited of companies that failed to comply with legislation or social practices and were forced to close their activities, “suffering a major image problem and, depending

TABLE 6 | Premises of the concept.

Premise	Strategic relevance	Examples	References
Company purpose	Aligns business mission with value creation for consumers and society	“Our change began by changing our purpose” (G4); “We need to be a more sustainable company” (G8)	Fitzsimmons et al. (2022)
Business sustainability	Ensures long-term viability and capacity to deliver social value	“If it’s not cost-effective, it’s over” (G17); “No organization can survive without thinking about corporate sustainability” (E3)	Cruz and Matos (2023); Papadas et al. (2019)
Employee policies	Promotes internal engagement and reflects external social responsibility	“Innovation presupposes diversity” (G8); “How I treat my employees” (E3)	Mazzarolo et al. (2021); Alcaide González et al. (2020)
Organizational culture	Embeds CSVO across all levels through cultural transformation	“The work that the sustainability department has to do with the company to convey the relevance of the strategy is almost pedagogical” (G9); “Standardize actions and thoughts” (E2)	Lin and Kunnathur (2019); Joseph and Kibera (2019)
Investor and consumer perception of value	Validates CSVO through stakeholders recognition and trust	“Investors want return first” (C1); “Credibility and honesty” (G14)	Chen et al. (2020); Uzir et al. (2021)

Source: Authors' own elaboration.

on their size, even a financial one” (G12). For this reason, business sustainability, which encompasses economic, social, environmental, and governance aspects, is one of the premises that supports the concept of the new conceptual orientation.

5.3.3 | Employee Policies

When talking about a new strategic marketing orientation aimed at both consumers and society, it is relevant that the business has policies aimed at its own employees (G16, G17), since they are the basic parts of the company's structure (Papadas et al. 2019). Strategies aimed at employees are also known as internal marketing and are known to be effective in generating results through employee engagement (Mazzarolo et al. 2021).

For those interviewed, companies' value proposition strategies should include policies to value employees, such as empowering women, respecting diversity, combating racism, and including people with disabilities (G16). You must look at “how I treat my employees, the incentive programs I have, attracting and retaining talent” (E3). In addition, a heterogeneous work environment in which diversity is guaranteed is healthier (G7), gives employees more security to express their ideas, think, and innovate differently (G8) because, after all, “innovation presupposes diversity” (G8).

There is also a positive internal reflex effect, since the new generation “doesn't want to work for companies that they think are harmful to the environment” (G7). Their more open-minded thinking, respect for the environment and concern for the

social condition of the underprivileged were addressed by Dabija et al. (2020). The existence of policies for employees also has a positive external effect, since it will also appear in the company's sustainability report (G16), increasing transparency (Alcaide González et al. 2020). The existence of employee value policies is therefore one of the premises that support CSVO.

5.3.4 | Organizational Culture

For a new strategic marketing orientation to be disseminated within the company and to reach consumers and society, the company must develop an organizational culture for this purpose (Lin and Kunnathur 2019). The interviewees pointed out that “the work that the sustainability department has to do with the company to convey the relevance of the strategy is almost pedagogical” (G9), going from the highest to the lowest levels (G14, G10) under a “look from the point of view of cultural transformation” (G11).

Organizational culture also makes it possible to standardize “the actions and thoughts” of employees (E2), making long-term strategies more consolidated and stable (G10), not least of all because the process of acculturation takes time to happen (Joseph and Kibera 2019). This culture can be disseminated through “mass channels, such as an intranet, e-mail marketing. But we also hold dissemination meetings” (G11), and any other forms that allow the workforce to become aware of the policies being developed by the company. The presence of an organizational culture developed and directed toward reaching consumers and society is therefore a premise for CSVO to be disseminated and carried out among the workforce.

5.3.5 | Investor and Consumer Perception of Value

The perception of value by investors and consumers in relation to the value proposition was also identified in the interviews as a premise for implementing CSVO. Among investors, their concerns revolve around sustainability and the longevity of the company as well as profitability, as seen in T. Chen et al. (2020), a perception corroborated by one of the consumers for whom investors want “return first” (C1).

As for the value perceived by the consumer, there were two points of view. One related to the benefits offered by the product or service itself. In other words, the customer is attentive to items such as good service (C4, S5, G11, E2), after-sales and trust (S5), credibility and honesty (G14), convenience, and security (G10). More difficult, however, is the consumer’s perception of the value offered by companies to society. This is a point that was frequently cited as susceptible to improvement because it is usually linked to flaws in the company’s communication process, which was recognized as inefficient by G1, G4, and G9. This flaw leaves a good number of consumers (G2, G11) out of the value co-creation process as well as the older public, who perceive and appreciate the value to society less (G11) and should be the object of corporate attention.

5.4 | Ways of Disclosing CSVO

Finally, the interviews explored how companies were perceived to be exploiting a new strategic marketing orientation to offer value to consumers and society at the same time. In this category, seven main forms of CSVO disclosure emerged, that is, the means by which it is observed that a company seeks through its marketing to propose value to consumers and society. To ensure clarity and objectivity, Table 7 was constructed to summarize the ways in which CSVO can be disclosed.

5.4.1 | Innovation in Products and Services

First, the interviews pointed out that innovation in products and services is related to the concept of CSVO and becomes a way to highlight it. Innovation was pointed out as relevant for a company that “strives for differentiation with quality delivery and brings a lot of innovation to the process” (G8). It is about realizing the importance of “capturing opportunities, needs that are latent on the customer’s doorstep to deliver a differentiated value proposition for them” (G8), as it also guides the company toward pioneering efforts, by “being strongly oriented toward innovation, seeking new types of products” (G1).

Innovation was also shown to be a way of providing value to society, for example, through improvements in the environmental field because “we often do R&D for energy efficiency” (G6). In addition, companies have an important role to play in proposing value to society in order to solve problems to the extent that “you bring innovation to a group that, normally, are restricted groups, are marginalized, are excluded in some way and you try to bring something to solve it” (C3).

Within CSVO, bringing innovation to products and services also involves optimizing processes by reducing the use of natural

resources, removing activities that do not add value to the consumer, reducing waste and can even reduce the final cost of the product or service (Morgan et al. 2019). For example, it was the innovative process related to the creation of the toilet tank that enabled a reduction in water usage. It is the “awareness that also brings innovation” (C1), thereby adding value to society.

5.4.2 | Customer and Consumer Relations

Customer or consumer relations is a marketing concept that refers to the connection a company establishes with its customers, and it is fundamental to building loyalty (Khan et al. 2022), identifying and segmenting customers, and offering quality products and services as well as innovation and a focus on after-sales services (Gil-Gomez et al. 2020), and these are some of the ways in which CSVO is evidenced. Customer/consumer relationship management emerged in the interviews through references to “appropriate relationship models for each segment (...) to deliver the value proposition I have defined for each of these models” (G12), promoting an “adaptation of products to the customer” (G9), and “guiding customers according to their needs” (E5).

This involves “the ability to perceive profiles, to categorize” customers through “technological advances, analytical intelligence, and data processing” (G9) connected to innovation. Knowing the value proposition for the consumer was also relevant to product pricing because “depending on what you offer, I’m not opposed to paying a little more for it” (C3).

It is also relevant to highlight how consumer relationship policies can help realize the collective value propositions of CSVO. One example mentioned in the interviews linked the use of the relationship program to female entrepreneurship strategies, as it identifies women customers with such potential, using “a channel through which we share information related to these topics” (E5). In other words, if the company knows that its customers attach significant value to sustainability, it will be able to add this value to its product or service and boost its sales, which will happen through customer and consumer relations.

As already identified in the literature (Fatma et al. 2018), companies that engage in ongoing socially responsible practices can be financially rewarded by building relationships of trust and commitment with customers. In other words, business practices that offer value to society help to establish a loyal and ongoing relationship with consumers, demonstrating CSVO.

5.4.3 | Integrated Marketing Communication

One of the topics pointed out for proposing value to consumers and society was greater transparency on the part of companies in their relationship with consumers, with repercussions on internal and external communication. One of the consumers reported that the lack of corporate transparency undermines their perception of value since “the proposed solutions are not clear” (C3), thus revealing gaps in corporate communication. For one manager, “the market has been asking for

TABLE 7 | Ways of disclosing CSVO.

Disclosure method	Strategic role	Key mechanisms	Examples	References
Innovation in products and services	Differentiation and value creation	R&D for energy efficiency, process optimization, inclusion of marginalized groups	“We often do R&D for energy efficiency” (G6); Innovation: “Strong orientation toward innovation, seeking new types of products” (G1)	Morgan et al. (2019); Dabija et al. (2020)
Customer and consumer relations	Personalization and loyalty building	Segmentation, data analytics, after-sales service, sustainability-based pricing	“Appropriate relationship models for each segment” (G12); “Product adaptation to the customer” (G9); “guiding customers according to their needs” (E5)	Fatma et al. (2018); Gil-Gomez et al. (2020); Khan et al. (2022)
Integrated marketing communication	Transparency and trust	Clear messaging, media exposure, event sponsorship, ESG branding	“You need to let your public know what you’re doing” (G16); “We leverage marketing to communicate the company’s value propositions” (G1). “An image result that can turn into a financial result” (C1)	Dangelico and Vocalelli (2017); Fatma and Khan et al. (2022); Duralia (2018)
Ethics in marketing	Risk mitigation and brand credibility	Codes of ethics, auditing, governance, honest advertising	“We have been an audited company” (G17); Codes of ethics being “the document that contains the company’s social, environmental, and climate policy” (E3)	Ferrell and Ferrell (2021); Alcaide González et al. (2020)
Internal marketing	Employee engagement and purpose alignment	Training, inclusion policies, ESG employer branding	“Training on ethics, individual training, professional training” (G14); Training “which teaches our staff how to welcome women at risk” (E5)	Mazzarolo et al. (2021); Ng et al. (2019); Yu et al. (2019)
CSR practices	Social impact and brand authenticity	Environmental initiatives, community support, sustainable mobility	“Income option with a positive environmental impact” (G17); “Ecological disposal, including the return of batteries, cells, among other situations” (S5)	Chakraborty and Jha (2019); Flaherty et al. (2020)
Marketing activities	Value proposition integration related to pricing, product, promotion and place strategy	Align marketing mix with co-creation of value for consumer and society	“Price with quality” (G2); “I’m giving them a better price and a better product.” (G14); “You need to let your public know what you do” (G16)	Lahtinen et al. 2020; Dangelico and Vocalelli 2017

Source: Authors’ own elaboration.

companies to be more and more sustainable, and when I say sustainable, it's not enough for you to do it, you have to communicate it, right? So, transparency is extremely important in this scenario. You need to let your public know what you're doing." (G16).

In this context, integrated marketing communication has emerged as a way of highlighting this value proposition, treating the promotional mix together with the marketing mix in order to build relationships and affect customer behavior (Dangelico and Vocellelli 2017; Duralia 2018). As one consumer put it, "There is the awareness of not buying from that polluting company, but it's information that doesn't reach the end, whether that company is polluting or not." (C1).

Regarding communication strategies, E5 noted that these depend on the individualization of customer needs, stating that "we analyze the customer's consumption profile, their life moment, and then we issue the appropriate communications through our proprietary channels". For this communicative purpose, the use of marketing was evident, with G1 affirming that "we leverage marketing for this [to disseminate the company's value propositions]; through the various communication channels with the customer". Thus, integrated marketing communications in the context of CSVO aim to build this bridge between company, consumer, and society.

In terms of demonstrating value to society, marketing strategies stemming from CSVO could emphasize communication for socially desired purposes. An example mentioned was the use of an information hub containing various information on "entrepreneurial education initiatives for customers as a whole" (E5), thereby simultaneously advancing the collective value proposition by benefiting individuals through financial education and society through the emergence of new businesses.

These strategies can be achieved through exposure in the traditional media, through customer relationship channels, or even by sponsoring events related to this topic to give authenticity to the corporate action (Fatma and Khan 2022). It is important to remember the perception identified in the interviews between corporate image and the consumer's intention to use the company's services, mentioning that sustainable practices bring "an image result that can turn into a financial result" (C1), which is also evidenced in the literature (Fatma et al. 2018).

5.4.4 | Ethics in Marketing

Over the years, marketing has advanced in integrating ethics and social responsibility into business strategies, with evidence that both areas resonate with consumers and improve attitudes toward the brand (Ferrell et al. 2019). From this perspective, ethics in marketing is part of business ethics itself and can be conceptualized as the integration of ethics into business marketing strategies (Ferrell and Ferrell 2021).

Ethics in marketing proved to be connected to CSVO, with the presence of corporate codes of ethics being cited as relevant, that

is, "the document that contains the company's social, environmental, and climate policy" (E3). The interviews also revealed practices such as auditing, cited by G17 as being present "since our statute, our initial document, we have been an audited company." The identification of risk and misconduct, which are also characteristics of the field of ethics in marketing, were extracted from the interviews to highlight the concept of CSVO: "The environment and social issues make it possible for a company to exist in the long term. A purely economic company, which discards everything else, can have a governance scandal, an environmental scandal, and it can cease to exist in the short term if it doesn't consider it" (G7).

An effective process management system, certified through auditing, ensures that marketing activities are aligned with the company's objectives, thereby supporting its long-term sustainability (Chen and Yang 2019). In this regard, G6 emphasized that "all the documentation involved—which includes numerous processes, guides, tables, guidelines, organizational charts, flowcharts, and the entire history of customer complaints—must be handled in a specific way, following a defined process until reaching the root cause [of the issue]," and that this is verified through audits aimed at promoting transparency and efficiency in business operations. Once compliance with standards is confirmed, process certification is granted, and "everyone sees the certificate, which is displayed on the intranet and in the hallways" (G6), thereby linking ethics to marketing communication strategies.

This represents a mechanism for jointly realizing the individual and collective value propositions of CSVO through ethical marketing practices, as it fosters correct conduct among employees by demonstrating the company's commitment to technical compliance—not only preventing harm but also potentially extending ethical principles to employees, their close contacts, and the surrounding community.

Ethics in marketing involves not only the discourse toward society but also transparency and honesty regarding packaging, advertising campaigns, and other practices in which "how it is sold" matters as much as "how much is sold." It is related to identifying risks, avoiding misconduct, monitoring and reporting misconduct, and dealing with internal mechanisms to manage ethical conduct, allied in this sense with the company's purpose, organizational culture, and internal marketing (Ferrell and Ferrell 2021). In other words, companies need to incorporate ethics into their marketing so that they do not suffer the negative impacts of poor positioning, and in this way, they will be able to offer value to both consumers and society.

5.4.5 | Internal Marketing

Internal marketing emerged as a business tool to motivate employees by treating them as internal customers, with the aim of achieving a high-quality service for the end consumer (Yu et al. 2019). Internal marketing policies are a way of highlighting the CSVO concept because they represent an additional corporate commitment to providing value to consumers and society through its employees. The literature also points out that working with purpose is important for employees as it instills in them

the necessary will to be an agent for transforming society (Ng et al. 2019).

Ensuring a purposeful job reduces turnover and instills other qualities in employees, such as pride and integration (Ng et al. 2019), which increase their satisfaction (G4, G5). In addition, it is necessary “to be an ESG company in order to be attractive, to be an employer brand in the future” (G8), since “today’s young people ask different questions in selection processes, and they decide not to come to companies that don’t convince them” (G7). Therefore, CSVO’s internal marketing is about developing competencies and skills in employees to implement successful socioenvironmental strategies, incorporating a broader value culture than traditional internal marketing that only targets the customer (Mazzarolo et al. 2021).

Training also appeared in the interviews as a way of aligning the entire workforce with the company’s objectives, with “people development” and “training on ethics, individual training, professional training” (G14). One example mentioned was the existence of training “which teaches our staff how to welcome women at risk” (E5). In other words, it also serves to generate ethical conduct both inside and outside the business environment and reaches society. This perception is in line with Masa’deh et al. (2018), for whom market-oriented training makes employees more sensitive to consumer demands, thereby creating a perception of value for the consumer, which is one of the elements of CSVO.

5.4.6 | Corporate Social Responsibility (CSR) Practices

CSR practices have emerged as a way of highlighting CSVO, given their integration with social marketing (Chakraborty and Jha 2019); they connect business to values and social causes through a process of co-creation and problem solving (Flaherty et al. 2020). Among those interviewed, CSR practices are carried out when there is “an income option with a positive environmental impact” (G17) because “when you generate income for this part of the population, you’re generating it for everyone” (G4). This includes, for example, energy efficiency initiatives, recycling, support for local communities and minorities, and sustainable mobility.

It was highlighted, for instance, how consumers choose to engage with companies involved in CSR practices, identifying them as those that promote “social inclusion and give back to society, especially in matters related to nature, such as ecological disposal and even the return of batteries, cells, among other situations” (S5). The importance of hiring people with disabilities, women, and other minorities was also mentioned, aiming to bring in “different perspectives, new ideas, other foundations, and teachings to incorporate into my company, which will generate greater competitiveness” (G7).

Environmental and social CSR practices such as these reveal the CSVO through value propositions directed at both consumers and society. Consumers easily perceive the benefits of sustainable disposal, which solves their waste problem while offering an environmentally responsible solution. On the other hand, the inclusion of minorities promotes immediate employability

for groups historically excluded from the labor and consumer markets, directly benefiting them and society through increased income and social inclusion. Moreover, companies benefit by gaining access to diverse perspectives, different points of view, and experiences, with the potential to reach previously neglected consumers.

CSR strategies are also a way for the company to communicate directly with consumers as part of integrated marketing communication, after all, “from the moment my brand is recognized as an ESG brand, as a sustainable company, I start talking, especially with the younger generations” (G12), guaranteeing the company’s longevity. In addition, the presence of CSR practices tends to have an impact on customer relations: “We also ask about relationship intentions” (with a company with sustainable practices) and “the answer is yes, in theory” (G11), corresponding to a “good attention bait” (G11) from the public. As highlighted by C2, “companies employ strategies such as female empowerment, social projects, and sustainability, which are incorporated into reports and valued by younger generations.”

5.4.7 | Marketing Activities

For a company to maintain the competitiveness of its products and services in the market, it uses marketing activities, corresponding to actions that individuals or an organization undertakes to achieve its marketing objectives. These are activities that play a role in offering value and satisfaction to meet customer expectations (Kumar and Reinartz 2016; Lariviere and Smit 2022) and, therefore, reveal evidence of the concept of the proposed framework.

The difference between marketing activities based on the well-known strategic marketing orientations and CSVO is centered on the strategy’s final objective. In traditional strategic marketing orientations, the objective of the marketing mix is to expose and sell the product or service (Lahtinen et al. 2020), while in the case of CSVO, marketing activities integrate a proposal based on the co-creation of value in which companies meet the needs of the consumer and society by cooperating to consume a sustainable product.

For example, in relation to the price of the product from the perspective of CSVO, the subjective value of the consumer is taken into account at the time of purchase: “is price with quality” (G2). This demonstrates that the consumer associates the expected benefit with the cost of the purchase, which may even be sustainability (Dangelico and Vocalelli 2017). Marketing activities related to the product should also be concerned with the consumer and society, as is the case with packaging, as stated by G14: “I help our business because the bottle comes back, I help the consumer, because I’m giving them a better price and a better product.” For C4: “Companies pursue diverse strategies to sell products—such as pricing, quality, luxury, and brand heritage. Humanized service and negotiation are important differentiators,” revealing a potentially extensive range of marketing activities that can combine customer benefits with social value.

Product promotion from the CSVO point of view can, in turn, be seen in the transparency and clarity of what is being sold,

revealing itself to be “something extremely important in this scenario. You need to let your public know what you do” (G16). Marketing activities related to the place, on the other hand, can be seen through CSVO by the availability or accessibility of the product/service, allowing broad access to the good for all audiences, including minorities. These are examples of how marketing activities can offer simultaneous value to consumers and society.

5.5 | Integrative Conceptual Framework

CSVO's theoretical proposal has its origins in the strategic marketing orientations already developed in the literature, such as market orientation, brand, consumer value, and innovation. Its consumer value proposition also finds support in S-D logic, in which a service-centered vision is inherently customer oriented (Vargo and Lusch 2004).

On the other hand, value for society is perceived as a new business driving force, and CSVO is a new conceptual synthesis that integrates consumer and societal value by merging CSR and social value practices with the marketing mix. Based on what has been found, a theoretical outline is proposed, illustrated in Figure 1. This is a conceptual map that allows us to visualize this new strategic marketing orientation.

It is possible to see from Figure 1 that the CSVO concept, premises, delimitation, and form of disclosure differ from the strategic marketing orientations already known in the literature (e.g., cited by Agic et al. 2016; Morgan et al. 2019) in view of its innovative proposal to simultaneously offer value to consumers and society. CSVO recognizes that advances in business and society are made through technology, transparency, and respect between all members of the consumer chain: the company, employees, consumers, and other stakeholders. It will be the integrated coordination of these elements that will allow companies to implement a new strategic marketing orientation, and through it, gain a competitive advantage.

6 | Conclusions

This study sets out to address a critical gap in marketing theory: the absence of an integrated orientation that reconciles consumer and societal value. While prior frameworks emphasize either consumer-centric or sustainability-driven strategies, our findings suggest that these dimensions can coexist within a unified conceptual lens. It aimed to enrich scholarly understanding of strategic orientations in the context of societal transformation by integrating consumer and societal perspectives.

More specifically, we aimed to analyze (i) how strategic marketing orientations can evolve to integrate consumer and societal value within a single conceptual framework; (ii) what theoretical premises underpin this dual value orientation, and how they relate to existing marketing paradigms; and (iii) which organizational elements and marketing practices signal alignment with an integrated consumer–society value orientation.

Through the data collected from the interviewees, we derived a conceptual synthesis and Consumer–Society Value

Orientation emerged as a strategic marketing orientation that integrates individual and collective value propositions within a unified framework. From these insights, we also identified foundational premises and mechanisms for new value integration.

The concept's premises were grouped into five topics: (i) company purpose; (ii) business sustainability; (iii) employee policies; (iv) organizational culture; and (v) perception of value by investors and consumers. In addition, it was possible to identify seven ways in which the CSVO concept is evidenced: (i) innovation in products and services; (ii) relationships with customers and consumers; (iii) integrated marketing communication; (iv) marketing ethics; (v) internal marketing; (vi) corporate social responsibility practices; and (vii) marketing activities.

Through the interviewees' statements, it was possible to reinterpret strategic marketing dimensions and elements of marketing disclosure, making CSVO a unique approach. For instance, establishing a profit-oriented purpose aligned with social values strengthens corporate reputation and internal engagement. Moreover, the adoption of sustainable practices and corporate social responsibility appears to attract conscious investors and consumers, reinforcing win-win relationships in the market.

It was also identified that valuing employees as part of the value proposition increases talent retention and organizational cohesion—an essential factor for achieving employee loyalty, reducing turnover, and maintaining strategic focus. Transparent communication, when conducted from the perspective of CSVO, proved to be desirable within an ethical relationship with stakeholders, aiming to enhance consumer trust and loyalty. Finally, innovation with social impact was cited as mechanisms for competitive differentiation and strategic alignment, as well as cost containment and expense reduction.

The study further concluded that CSVO has the capacity to effectively transform marketing practices, shifting the focus from profit alone to shared value, and encouraging the replacement of isolated CSR actions with strategic integration into marketing. Additionally, the interviews revealed the need to overcome the paradigm of generic institutional communication in favor of segmentation based on generational values, and to move from product-centered innovation to innovation with social impact.

The results revealed that CSVO offers a theoretical framework for developing marketing from a new perspective for a new society, which is thought of by the company in co-creation with the interests of the consumer and society. New business premises have been established for building an honest and lasting relationship with the consumer in which there is transparent and clear communication based on respect between all stakeholders, including employees, society, and the environment. CSVO is about value propositions for the consumer and society, which no longer allow profit maximization without a return to society.

6.1 | Theoretical and Practical Implications

The main theoretical contribution of this study is the presentation of CSVO as an emergent conceptual marketing orientation

that simultaneously integrates individual (consumer) and collective (societal) value, overcoming the traditional trade-off paradigm between profit and social responsibility. The conceptual synthesis presented here illustrates one possible approach to integrating consumer and societal value, offering a basis for future research and theoretical refinement. It does so by positioning innovation and ethics not as barriers, but as sources of inspiration for value propositions.

It offers a basis for future research on integrated value orientations, inviting empirical validation and refinement. It extends existing paradigms such as market orientation and Service-Dominant Logic by embedding societal well-being alongside consumer value. Unlike previous approaches, CSVO offers a conceptual orientation that can inform operational practices across marketing activities—from innovation to communication—with direct implications for business competitiveness and sustainability.

This new concept conceptual orientation thus represents a theoretical advancement in the field of strategic marketing by integrating individual and collective value, and by proposing a synergistic approach that connects innovation, ethics, internal marketing, communication, consumer relationship

management, sustainability and marketing mix. Furthermore, it expands the scope of marketing by supporting a multidimensional orientation that encompasses the entire marketing system.

Furthermore, CSVO aims to reconfigure the role of companies by positioning them as agents of social transformation, without renouncing their primary function, which is to generate profit for entrepreneurs or shareholders. This aligns with the most recent theories on market-oriented and sustainable marketing. Our results corroborate with literature on the generational and market pressure exerted on companies to reflect on a value proposition for consumers without neglecting the social and environmental impacts of their activity. The study also extends the knowledge regarding the importance of integrating CSR practices with marketing for business success. This can be seen from the forms of CSVO disclosure identified, which cover practically all of a company's marketing activities.

CSVO research also provides practical suggestions that can immediately be implemented to provide value to consumers and society at the same time. For example, companies can look for more sustainable suppliers, adopt net zero strategies, or support

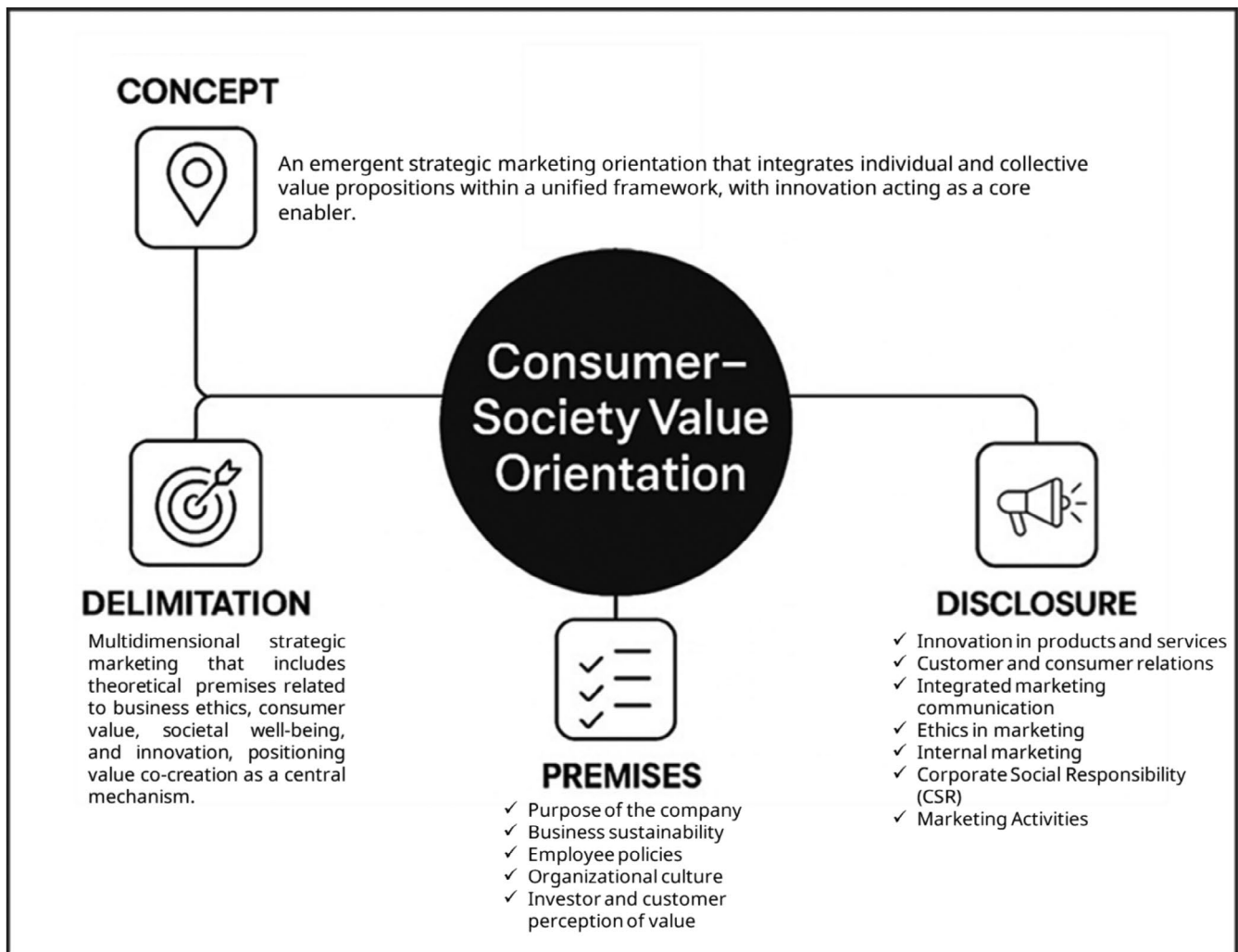


FIGURE 1 | Conceptualization, delimitation, premises, and disclosure of CSVO. Source: Authors' own elaboration.

social causes that are relevant to their target audience. In addition, the CSVO's recognition of generational differences and their distinct perceptions of value can help a company to better communicate and segment consumers in order to work with both old customers (through retention) and new ones (through attraction), ensuring the existence of businesses. It also bridges marketing practices with organizational culture and internal policies, underscoring ethical and internal marketing as core pillars of the value proposition.

6.2 | Research Limitations and Suggestions for Future Research

Although the CSVO research aims to be comprehensive, it took place in a country with large territorial dimensions, a large population, and significant socioenvironmental challenges. Countries with culturally different economies, incomes, and societies may have different results. This is subjective as a value proposition, preventing the generalization of results. As the value proposed to society is also being debated, social and environmental demands can also vary according to the real problems faced by the population or a part of it, influencing the results of the research.

Given the breadth of the proposed orientation, various research fronts can be established. Initially, longitudinal studies can be conducted to better understand consumer behavior following the implementation of sustainability-based marketing strategies, as well as to assess the long-term impact of CSVO on consumer behavior. International comparative analyses may also investigate how different cultural and socioeconomic contexts influence the perception and effectiveness of CSVO.

Case studies, partnerships with public authorities, policies, and initiatives aimed at generating employment, income, and social transformation can be developed from CSVO implementation to analyze its benefits for both companies and society. Furthermore, the orientation may serve as a foundation for future studies on value co-creation, focusing on the interaction between companies, consumers, and society from the perspective of shared value construction. This study also opens new avenues for research on generational segmentation, exploring how different generations perceive and respond to CSVO practices.

Closely related to emerging marketing theories, CSVO can be connected to purpose-driven marketing, enabling investigations into how organizational purpose influences marketing strategy and consumer loyalty. Additionally, it offers potential bridges to social impact and regenerative marketing approaches, which go beyond sustainability by aiming to restore and enhance social and environmental systems. Scales can also be developed to assess the implementation of CSVO based on the proposed theoretical framework (Figure 1), to explore and confirm the elements of strategic marketing orientation, and to develop a CSVO measurement tool.

Finally, to validate and expand the proposed model, confirmatory studies using quantitative methods are suggested, such as surveys based on the seven ways of disclosing CSVO; statistical modeling to test relationships between CSVO, organizational

performance, and consumer loyalty; analysis of marketing practices and their impact on KPIs and corporate reputation; value communication experiments to assess purchase intention; research with investors and stakeholders to measure perceived value and risk in companies with strong CSVO orientation; and finally, sector-specific studies in areas such as retail, technology, healthcare, and education to examine adaptations and outcomes of CSVO in different contexts.

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Conflicts of Interest

The authors declare no conflicts of interest.

Data Availability Statement

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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