ORIGINAL ARTICLE



The moral states we seek: conscientious corporate branding for the perplexed

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Abstract

Corporate brands are increasingly willing or expected to demonstrate a moral stance, but existing frameworks often simplify moral agency, failing to capture its complexity. Consequently, corporate brands struggle to engage morality in a way that resonates with diverse stakeholder perspectives. How can moral development inform the orchestration of conscientious corporate brands? This conceptual paper aims to make sense of conscientious corporate branding as the project of becoming worthy of moral consideration. It introduces a maturity model, illustrating how corporate brands may evolve conscience as an emergent axis throughout different layers by emphasizing the importance of relational dynamics and situational contexts. This approach enriches theoretical discourse on conscientious corporate branding and provides actionable insights for brand managers seeking to enhance moral identity formation. Ultimately, this paper advocates for a shift toward an assemblage view of conscientious corporate branding, empowering corporate brands to become collective agents in an ever-evolving moral landscape.

Keywords Conscientious corporate branding · Corporate moral agency · Moral maturity · Moral assemblage

'We come to understand in part what really characterizes the moral states we seek through the very effort of trying, and at first failing, to achieve them.'—Taylor Taylor (1989, 49).

Introduction

Corporate brands are increasingly called upon to demonstrate a moral stance, whether in response to growing stakeholder expectations, or because it is the 'right thing to do'

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(Chandy et al. 2021; Ind and Iglesias 2022). They actively shape stakeholder perceptions, positioning themselves as corporate moral agents. This shift has led to a heightened demand for corporate brands to nurture moral identities that resonate with diverse stakeholder perspectives. Yet, the pathway toward higher moral states remains complex and elusive.

Consider the case of Nike: the empowering 'Just Do It' mantra juxtaposed with its resistance to supply chain transparency (DeTienne and Lewis 2005; Doorey 2011). On the other hand, electric vehicle brands may continue to promote a contribution to a 'better planet'—as reflected in the beliefs of electric vehicle buyers (Nayum and Thøgersen 2022)—despite concerns over human rights violations in the supply chain (Wexler and Khan 2023). These anecdotes are not isolated inconsistencies but emblematic of a deeper paradox: Corporate brands are compelled to engage with morality yet must operate within a web of competing moral perspectives, values, and contingencies.

This 'moral perplexity' (Falk 1956) arises because corporate brands reveal themselves as *assemblages*—dynamic entities composed of and shaped by multiple material and expressive elements (Deleuze and Guattari 1987; DeLanda 2016; Lury 2009). These assemblages encompass individual



actors, corporate and social norms, shared value experiences, and economic or socio-political forces, all of which coalesce the corporate brand's *moral identity*, a reflection of how the brand navigates and projects its moral stance across various contexts (Balmer 2008; Rindell et al. 2011). The process of becoming a *conscientious* corporate brand is neither linear nor predetermined (Brodie et al. 2017); it evolves through the relational dynamics between elements at different layers of the assemblage, constantly responding to moral perspectives.

Within the *conscientious* corporate brand assemblage, *conscience* acts as a moral compass guiding corporate actions (Ind and Iglesias 2022). Conscience can be conceptualized as a *vector* (Deleuze and Guattari 1987; Ind and Bjerke 2007): a directional force emerging from the dynamic interplay of elements within the assemblage, shaping its movement and orientation. As a *vector*, conscience transcends individual elements, calibrating moral perspectives. It attunes and mediates relationships among disparate forces, fostering orchestration.

Moral perspectives that influence the trajectory of conscience unfold across multiple layers: individual (personal values, value orientation, or moral decision making by individual actors), organizational (corporate norms, operational strategies, or institutional culture), and societal (external pressures, public discourse, regulatory frameworks, or collective movements) (Craft 2013). Throughout these layers, the corporate brand provides meaning (Batra 2019), moral heuristics (Argenti 2022; Cornelissen 2022; Sunstein 2005), and shared experiences of moral values (Ramaswamy and Ozcan 2016; Iglesias and Ind 2020). The orchestration of conscience involves probing and recalibrating constituent elements, continually refining the compass for 'true north,' and manifesting the vector as a central axis, around which other forces throughout the corporate brand assemblage organize and align.

However, the more corporate brands engage the moral sphere, the more the orchestration of moral perspectives becomes an intricate endeavor, as moral orientation depends on the underlying moral framework. In a world where corporate brands are increasingly expected to pursue a 'common good,' they are faced with burdensome complexity (Wider, von Wallpach, and Mühlbacher 2018) while navigating their path within the moral landscape. The prevailing utilitarian perspective, which prioritizes maximizing stakeholder utility, oversimplifies this pathway (Jensen 2002; Secchi 2007). Here, the vector can be considered a Fermat point, which minimizes the total distance to all other points of reference. Conscience here operates as a centralizing force, optimizing moral outcomes. While this approach may provide a pragmatic framework for decision making, it reduces morality to one of several competing interests. As a result, corporate moral agency is often reduced to a transactional process

(Velasquez 1985), a calculated compromise, potentially neglecting principled stances. On the other hand, a deontological perspective—rooted in moral norms and universal duties—offers a principled understanding of corporate moral agency, emphasizing the importance of a moral stance that transcends mere outcomes (Bowie 2017; Evan and Freeman 1988). Conscience here represents a fixed axis, an unchanging, universal moral standard that other elements must align with. Built on these principles, scholars emphasize the inherent morality of corporate branding toward the 'common good' (Iglesias and Ind 2016; Ind and Ryder 2011). Yet, 'common good' is subjective and context-sensitive—the questions of Who constitutes the common? and What constitutes the good? challenge the realm of corporate branding, rendering the collective experience an intricate endeavor on the quest to becoming conscientious. Albeit this ambiguity around conscientious corporate branding, this suggests there may be a pathway after all.

Our paper, therefore, addresses a critical question: How can corporate brands navigate moral development to become conscientious entities worthy of moral consideration? Here, 'moral development' refers to the pathway toward moral agency, whereas 'worthy of moral consideration' refers to the evolving and context-dependent collective experience of corporate brands as moral agents. We deem addressing this question as important because corporate brands and their stakeholders increasingly emerge at the forefront of societal discourse, shape collective moral perspectives, and face high stakes in the moral realm, where success fosters legitimacy and failure risks backlash (Jungblut and Johnen 2021; Mukherjee and Althuizen 2020; Schmidt et al. 2022). Explicating conscientious corporate branding and examining its ontological roots can strengthen the theoretical fundament and unravel actionable insights. We address the research question by engaging in perspectival theorizing to amend existing knowledge with novel conceptual knowledge (Cornelissen et al. 2021; Jaakkola 2020). Against this backdrop, we integrate and synthesize perspectives from corporate branding and moral agency literature, offering a conceptual framework that accounts for the complex, multi-layered nature of corporate moral agency. We advocate for an assemblage view (Kornum et al. 2017; von Wallpach et al. 2017; Ind and Bjerke 2007) of corporate branding, where moral identity is co-shaped by relational dynamics and situational context. In this view, conscience becomes a emergent axis, which dynamically takes shape as the best representation of the collective orientation of individual, organizational, and societal layer, balancing, but not dictating their trajectory.

This paper contributes to the branding literature, and conscientious corporate branding specifically, in three substantial ways. First, we synthesize current thinking on corporate moral agency, clarifying the role of conscientious corporate branding in becoming worthy of moral consideration.



Second, we propose a model for understanding the moral maturity of corporate brands, offering actionable insights for managers seeking to enhance their brand's moral foundation. Finally, we open future research opportunities by highlighting the circumstantial and relational nature of corporate moral development, calling for a deeper understanding of how corporate brands navigate their evolving moral landscape.

The remainder of this paper is structured as follows. First, we discuss the roots of morality in corporate branding, including its ontological roots, the formation of moral identity, and the complexity of moral agency. Next, we consider corporate moral agency as an assemblage phenomenon and propose a multi-layered model for considering it as such. Finally, we discuss the implications to theory and practice, discuss limitations, and open opportunities for future research.

Tracing the moral awakening of corporate branding

Corporate moral agency is a multi-faceted phenomenon that warrants exploration through diverse ontological lenses. We delineate three distinct perspectives: *nominalism*, which denies the inherent existence of corporate moral agency; *realism*, which affirms that corporations can be genuine moral agents; and *relativism*, which bridges these extremes by situating moral agency within specific contexts. These perspectives map the terrain for understanding the evolution of corporate branding—from an instrumental practice, through a principled approach, to a conscientious endeavor. They highlight areas where current practices fall short (as nominalism suggests), the aspirations and standards that are attainable (aligned with realism), and the importance of responsiveness and adaptability in navigating moral pluralism (as relativism emphasizes).

Conscientious corporate branding has increasingly been approached as a pathway toward higher moral states (Ind and Iglesias 2022). Viewing morality as such, that is, categorically, invokes a moral realist perspective in the Kantian sense (Rauscher 2002). Kantian moral realism seeks to 'codify' or reduce the complexity of moral identity formation, offering coherence and structure across layers of moral agency. Given there are different readings of Kantian philosophy bringing along no firm agreement on his ontological positioning (e.g., Rauscher 2002; Formosa 2013), shelving the multiple readings and interpretations of Kantian morality, fundamental tensions, however, may appear when viewing morality through a realist lens and simultaneously invoking conscientious corporate branding as inherently cocreated throughout multiple (moral) interpretations (Iglesias and Ind 2020; Biedenbach and Biedenbach 2022). Dialectic reconciliation of these interpretations (Mingione 2015) would not dissolve the realist tension but rather transform it into a quasi-realist revelation of a hidden moral essence. This flawed positioning assumes moral imperatives while simultaneously necessitating negotiation, thus undermining its own premise. By contrast, an assemblage view accommodates this complexity by recognizing that corporate moral agency is not reducible to universal principles but emerges from situated, inter-subjective realities (Deleuze and Guattari 1987; Painter-Morland 2011). Assemblage theory foregrounds the notion that corporate branding operates within multilayered contexts, requiring corporate brands to navigate and adapt to evolving collective experiences.

In the upcoming sections, we first delineate the ontological roots of three distinct perspectives on corporate moral agency. Next, we enact the complexity of moral identity formation and empathize with the concept of corporate brands as Kantian moral agency. To complement the stratification via Kantian moral realism in conscientious corporate branding, we subsequently engage with the concept of collective experience to highlight the contingency and emergence of corporate moral agency. In this view, conscience is better explained as an emergent than a fixed axis—rendering Kantian moral realism a mere steppingstone toward higher moral states for conscientious corporate brands.

Ontological roots: nominalism, realism, and relativism

Understanding the moral awakening of corporate branding requires a deeper engagement with its ontological roots, particularly the tension among *nominalism*, *realism*, and *relativism*.

Nominalism asserts that abstract concepts do not exist independent of the particular instances in which they are instantiated (Armstrong 1978). Morality—encompassing questions of right and wrong, of virtue and vice-exemplifies such an abstract concept devoid of inherent essence. Therefore, moral agency—the capacity to make moral decisions and be held accountable for actions in light of moral principles and norms—must be examined at the level of individual moral agents, as it is grounded in their situatedness, particular contexts, and actions, rather than in universal abstractions. Under nominalist views, corporate moral agency, as an overarching moral entity beyond individual agents, cannot exist (Velasquez 2003, 1985). Instead, corporations are framed as fictions—purposeful relations between individual moral agents primarily focused on maximizing stakeholder value (Ranken 1987). While nominalism acknowledges corporate branding's instrumental role in moral discourse (Garriga and Melé 2004), it tends to underestimate the vast power of corporate brands in shaping moral realities (Ind and Ryder 2011; Ind and Horlings



2016). The instrumentalization of morality as a symbolic shield (Weaver, Treviño, and Cochran 1999) perpetuates the diffusion of moral agency, ultimately creating a moral vacuum (Gond et al. 2009).

Realism posits that abstract concepts possess intrinsic essences (Bhaskar 1975; Putnam 1975; Boyd 1983). Even if our reality is shaped by ways of reasoning—truth is what would be agreed upon under ideal conditions of rational inquiry (Putnam 1983). This perspective suggests that moral principles, like other universal truths, possess an intrinsic essence and can guide action across contexts. Kant, as a moral realist, believed in moral universality, independent of individual perspectives. Following this view, corporations being intentional actors with decision-making capacities qualify as subjects of moral principles (Donaldson 1982; French 1979, 1995; Moore 1999). This framework situates corporate moral agency within a realist paradigm, where moral truths are both universal and discoverable through reason and deliberation. Thus, corporate moral agency reflects the ability of organizations to make intentional decisions, embody values, and be held accountable for their actions. In this regard, 'individuals and organizations are coterminous and, therefore, inseparable as moral agents.' (Seabright and Kurke 1997, 91). The belief in the universality of moral principles finds resonance in the interdependence of corporate brand identity and individual identity. For instance, Balmer and Gray's (2003) concept of the brand covenant highlights the relational pact between a corporation and its stakeholders, reflecting a shared moral framework. However, the very notion of universal moral principles is called into question by the plurality of moral perspectives in contemporary society. This tension signals the need for a more nuanced, context-sensitive understanding of corporate moral agency one that accounts for the interplay of (universal) ideals and the situated moral realities of diverse stakeholders.

Relativism rejects fixed or universal notions of morality, emphasizing the incommensurability of moral systems (MacIntyre 1981, 1957) and the existence of multiple, coexisting conceptions of the good (Taylor 1989). This perspective situates corporations within the fluid interplay of context, culture, and stakeholder dynamics (Donaldson and Dunfee 1999; Crane et al. 2008), where moral agency emerges as an ongoing, inter-subjective negotiation. Corporations, like individuals, navigate the relational web of societal expectations, aligning their actions and values with situational demands. Gergen (2000) highlights how identity, including moral identity, is not fixed but varies across time, place, and societal context. Similarly, Bauman (2008) describes moral agency and responsibility as inherently fluid, shaped by postmodern conditions that reject universal moral principles. From this perspective, corporate moral agency reflects an evolving phenomenon, contingent on the collective experience of stakeholders and sensitive to the plurality of moral perspectives. Moreover, Held (2006) argues that morality can be seen as relational, where responsibilities emerge through embeddedness, providing further depth to the relativist view of corporations as moral agents embedded in stakeholder dynamics. This relational framing reinforces the idea that corporate moral agency is neither preordained nor static but shaped by context-specific engagements and shared moral understandings.

Corporate branding assumes a particularly important role within an ontological paradigm that foregrounds, among other things, contextuality, embeddedness, and the emergence of corporate moral agency. Building on Ind and Bjerke's (2007) Deleuzian perspective of the brand as a becoming, we introduce conscientious corporate branding as the project of becoming worthy of moral consideration. This conceptualization extends beyond static or instrumental views of morality, framing corporate branding as a relational, iterative, and adaptive process deeply embedded in collective stakeholder experiences of their perception of the 'common good' (Ind and Iglesias 2022). Through this process, conscientious corporate branding emerges as a continuous endeavor to authentically engage with moral perspectives and contribute meaningfully to a complex and pluralistic moral landscape.

Thus, until corporate brands evolve toward a hypothetical state of singularity—potentially encapsulated within an artificial superintelligent agent (Yampolskiy 2016)—that could mediate and reconcile diverse moral perspectives, their moral agency will remain contested. This often-overlooked ontological contestation underscores the complexity of moral identity formation, revealing the fluid and contingent nature of corporate moral agency.

Complexity of moral identity formation

If we understand conscientious corporate brands as becomings, the issue of identity becomes central to this dynamic process. As Sulmasy (2008, 143) suggests: 'In organizations that qualify as moral agents, the identity of the organization is not exhausted by merely tallying up the identities of the individuals. Organizations have an identity that is much more than the sum of their constituent parts. [...] The institution has an overriding identity and purpose that goes beyond its members.' This aligns closely with an assemblage view, where corporate brands emerge as relational constructs shaped by the interplay of individual values, organizational norms, and societal forces. In this sense, the 'overriding identity' of the corporate brand is performative—neither static nor pre-defined. It becomes an emergent phenomenon, transcending individual elements.

Therefore, the development of moral identity is all but straightforward. Anyone who has attempted as an individual to cultivate thorough moral reasoning skills will



soon begin to grasp its layered contextuality and subjectivism (Krebs and Denton 2005). This challenge becomes magnified when applied to corporate brands. As Kozinets (2017, 441) aptly observes: 'Brands are identities. That's it. (...) But identity, which is supposed to be simple and the singular thing that stands for something else, turns out to be not so simple at all. For meaning is a network. To understand identity, to decode the brand, you need to map the network.' This network, or nexus of meaning, refers to the set of associations, values, and perceptions—every perspective relevant to the emergence of corporate moral agency. This process reflects the principles of emergence, where complex properties arise from the interaction of simpler elements but are irreducible to those elements alone (C. Smith, 2010; Bhaskar 1975). In the context of corporate branding, these emergent properties are shaped by the interplay of material (such as logos, products, physical environments—the physical and tangible) and expressive (such as values, messaging, narratives—the symbolic and intangible) elements. The emergence of moral identity in corporate brands highlights the irreducibility of the whole to its parts, reflecting not only the layered nature of meaning but also the dynamic and relational processes that sustain it.

The analogy of the body vividly illustrates the complexity of corporate brands striving for moral identities akin to individuals. In this metaphor, the heart (core values and purpose), the brain (strategy, decision-making processes, and intellectual capacity for deliberate action), the hands and feet (symbolizing operational and tangible commitments), and the voice (representing corporate communications with stakeholders) must function in harmony (Christensen et al. 2008). The interplay of these elements mirrors the broader challenge of fostering an emergent moral identity (Wider, von Wallpach, and Mühlbacher 2018).

This complexity underscores that corporate moral agency cannot be reduced to a binary concept. Nominalist views (which see moral agency as a mere label) and realist views (which assume it as an inherent essence) fail to capture its dynamic nature. Instead, corporate moral agency exists as a performative construct—a continuum shaped by the collective experience of stakeholders. It is not an inherent property but rather an emergent capability rooted in the idea of corporations—and their brands—as collective agents (Pettit 2003, 2007, 2017; List and Pettit 2011; Goodpaster and Matthews 1982).

For example, corporate brands that enact a balanced stakeholder perspective are rather perceived as worthy of moral consideration (Quintelier 2022). By incorporating a broader range of moral perspectives, such brands embody the phenomena that constitute the collective experience of corporate moral agency. Achieving this moral consideration requires navigating the complex layers of the corporate

brand assemblage, spanning the individual, organizational, and societal layers.

The complexity of moral identity formation is countered by the call for consistency: Corporate branding is fundamentally rooted in the premise of reducing complexity. The codification of morality through Kantian moral realism offers a structured approach to achieving this goal across various layers. Kantian moral realism appears advantageous for corporate brands, providing a stable foundation for orchestrating a coherent moral identity. However, while this approach offers clarity and order, it is not without its limitations. In the following, we will trace the emergence of corporate brands as Kantian moral agents and critically examine the shortcomings of this perspective.

Reducing complexity by taking the Kantian route

Stakeholder theory was founded on the premise of building on multiple moral frameworks (Freeman and Gilbert 1988; Evan and Freeman 1988; Freeman 2005). However, not all moral frameworks are equally suited to the current understanding of corporate branding. Corporate branding emerges as a strategic, holistic process of orchestrating perspectives of what the brand is or aspires to be (Balmer 1995; Ind 1997; Hatch and Schultz 2001, 2003; Abratt and Kleyn 2012). It involves positioning the corporate brand within the moral realm and framing its actions and values in alignment with broader moral standards. This positioning is simplified when assuming moral universality. Recent corporate branding literature has thus shifted to view morality not as a means to an end but as an end in itself, positioning corporate brands as Kantian moral agents (Ind and Iglesias 2022; Bowie 2017; Hess 2018).

A Kantian moral agent acts according to reason-based principles, guided by universal duties. This foundational emphasis on moral rationalism—a reliance on rational deliberation and logical reasoning—frames morality as intrinsic to corporate branding (Rindell et al. 2011; Iglesias and Ind 2016). Consequently, conscientious corporate branding rejects 'expediency for principle, temporary advantage for long-term gain.' (Ind and Ryder 2011, 636). The increasing tendency to frame conscientious corporate brands as Kantian moral agents is phenomenologically evident, as various authors invoke the concept of the 'common good' without delving deeper into its origins. If universality is assumed, such an exploration would be rendered futile.

Morality is embedded out of conviction of its intrinsic virtue. Despite Freeman's emphasis on the pluralism of moral perspectives, it does seem that moral realism has come to dominate much of the corporate branding landscape. First, Kantian moral realism is attractive to corporate brands as it provides clear, structured, and formalized ways to navigate moral decision making. Corporate branding adopts strategies



that signal adherence to universal principles and core values, formalized into codes and pledges or signature programs that fit into the Kantian mold of treating individuals and groups according to rational duties (Aaker 2022; Urde 2016, 2003). Second, moral realism encompasses an inherent simplicity and universality, a transparent, rule-based system that can be applied across contexts, which is appealing to corporate brands still hinging on the notion of consistency. It may be standardized across global operations and branding strategies, simplifying the web of stakeholders into a set of formal principles that can be consistently applied. Consider this a compliance-based approach, much of which you might find at the everyday workplace. Third, it caters to the instrumental view of an 'ethicalization' of corporate branding (Fukukawa et al. 2007), as a tool for advancing brand value. Corporate branding makes it easier to articulate moral commitments through rationalist terms—such as pledges to carbon neutrality or transparent supply chains—because these commitments can be measured, audited, and marketed (K.T. Smith and Huang 2023).

However, moral realism's universality often leads to selective application—with diffusion of responsibility down the supply chain. Furthermore, the threshold for universality remains contested, resulting in asymmetries of accountability and consistency. These limitations underscore that corporate moral agency must transcend principled commitments. Moral realism, while appealing for its clarity and structure, often overlooks contextual sensitivity—and shares this negligence with prescriptive views on morality in the earlier days of corporate branding. A corporate brand as a Kantian agent cannot fully exist because it fails to account for the fluid and relational nature of moral reasoning. Instead, corporate moral agency must emerge as a dynamic, adaptive process that integrates rational principles with the complexities of stakeholder relationships and situational contexts. In line with our ontological deliberation from moral realism, we could argue that corporate brands as Kantian moral agents are mere steppingstones toward higher moral states—but what is next?

Collective experience of corporate moral agency

The literature on morality in corporate branding is on the verge of disembodying itself from moral realism. Conscientious corporate brands are characterized by a transformative purpose oriented toward the 'common good.' Here, the 'common good' refers not just to some universal imperative but rather constitutes a reflection of shared values and beliefs among stakeholders (Iglesias and Ind 2020). Therefore, the moral identity of the corporate brand needs to be negotiated continuously amidst heterogeneous moral perspectives. Conscientious corporate branding acknowledges the contextual and inter-subjective nature of morality. Perceptions of moral

agency and moral states vary: 'For in the social world (...) one only encounters the various aspects of what might come to count as morality or ethics in a particular situation' (Zigon 2010, 5).

The evolution of corporate moral agency is reflected in the shift within corporate branding toward co-shaped brand experiences and the co-creation of moral identity. This identity is not static but iteratively shaped and formalized through continuous engagement with stakeholder interests and perspectives (Iglesias, Ind, and Schultz 2022; Iglesias and Ind 2020; Biedenbach and Biedenbach 2022). Therefore, corporate brands actively seek a dynamic process of conversing with and engaging stakeholders, facilitating a shared understanding of moral issues. This acknowledges the multiplicity of moral perspectives and empowers stakeholders to contribute to the evolving narrative of the corporate brand's moral identity, legitimizing its moral stance, creating a sense of collective responsibility, and inducing stakeholder perceptions of authenticity (Södergren 2021). Conscientious corporate branding transcends individual moral identities toward an ideal type (Henriques 2014), intending to nurture the coherence of projections and perceptions (Becker et al. 2023) of who we are as a moral collective.

For conscientious corporate branding, becoming conscientious hinges on the stratification of moral identity across individual, organizational, and societal layers. In this framework, the collective experience of moral agency becomes an emergent property shaped by the interplay of these layers.

As cases explored by Ind and Iglesias (2022) illustrate, moral reasoning is employed as a contextual skill, adjusting to varying levels of influence across these layers. This approach distinguishes conscientious corporate brands by their ontological understanding of morality, one that avoids both instrumentalization and the presupposition of universal moral principles. Instead, they engage in a dynamic, adaptive process—charting their course toward the formation of a moral assemblage.

Orchestration toward a moral assemblage

It is now evident that corporate moral agency is not developed instantaneously. Instead, one can identify trajectories consisting of multiple stages that show how corporate moral agency emerges. We conceptualize corporate moral agency as an assemblage phenomenon. This perspective challenges static notions of morality, suggesting that corporations are neither inherently moral agents nor entirely void of moral agency. Instead, they become agents within specific relational and contextual parameters. In this view, conscientious corporate branding is the project of becoming worthy of moral consideration. It involves identifying, shaping, and stratifying conscience as a vector—a guiding trajectory for



engaging authentically with moral phenomena amidst the inherent contingency of corporate identity and action. One can thus observe that the assemblage view is not merely restricted to a single ontological view (nominalism, realism, or relativism). Rather, following the tradition of multiparadigmatic positioning (Gioia and Pitre 1990; Lewis and Kelemen 2002), the assemblage view combines elements of nominalism, realism, and relativism. More concretely, the assemblage view embraces the constructed and fluid categorization of entities from nominalism, the materiality and causal power of entities from realism, and the situated, contingent nature of meaning making from relativism.

To understand how corporate brands become worthy of moral consideration, it becomes crucial to consider how morality unfolds throughout the assemblage. Here, we turn to Kohlberg's stages of moral development (Kohlberg 1971, 1984), employed as a heuristic to interpret how corporate brands orchestrate moral perspectives in contribution to their moral identity. Kohlberg's stages, traditionally applied to individuals, provide a structured lens for understanding how corporate brands navigate and mature within the moral realm. While we share critiques of Kohlberg's theory particularly regarding its universality and rigid sequential progression (Gibbs 2019)—we adopt these stages contextually to explore corporate moral agency as a dynamic and stratified process within a specific tempo-spatial setting. By reframing Kohlberg's stages within the moral assemblage of corporate brands, we propose the following:

- At the pre-conventional stage, the corporate brand is primarily driven by individual moral perspectives. This stage represents an embryonic form of corporate moral agency, where the corporate brand reacts to moral challenges without a fully formed moral stance.
- At the conventional stage, the corporate brand begins to essentialize norms and values as a moral compass. Corporate brands consider a wide array of moral perspectives, sense, and make sense of stakeholder expectations.
- At the post-conventional stage, the brand transcends its immediate context and emerges as principled or even with the capacity to challenge and redefine the broader moral landscape.

In understanding how conscientious corporate brands become worthy of moral consideration, it becomes crucial to consider how corporate brands orchestrate the elements contributing to their moral identity. This orchestration is not merely aligning individual actions toward norms or standards but rather a complex, ongoing process that weaves together the diverse elements of the corporate brand into a coherent moral narrative. This dynamic interplay can be seen as a rhizomatic process, a term borrowed from Deleuze and Guattari (1987), which refers to a non-hierarchical,

interconnected system of growth. In this context, moral narratives flow and evolve across individual, organizational, and societal layers. For conscientious corporate brands, stratifying the vector conscience equates to engaging interconnected moral narratives across the individual, organizational, and societal layers. By weaving these narratives together, corporate brands sense and make sense of their moral identity, allowing them to navigate the evolving landscape of morality.

As we move to the organizational layer, moral agency becomes stratified, in between the subjectification of individual moral perspectives, and the essentialization of corporate principles, norms, and values. The brand's moral identity begins to converge as employees, leaders, and other stakeholders collectively shape the corporate brand's moral direction. This convergence reflects the stratification process within the organization, where individual and organizational layers merge into a more coherent moral stance, though still possibly driven by essentialized moral principles that may not yet fully account for the fluidity and complexity of the broader societal context.

The ultimate realization of corporate moral agency occurs at the societal layer, where the corporate brand's moral identity transcends organizational boundaries and enters the collective experience of a broader set of stakeholders. Here, the corporate brand can territorialize its moral identity, becoming a moral agent that influences and shapes societal norms and values. This stage allows the brand to contribute meaningfully to the collective experience of the 'common good,' as it integrates diverse moral perspectives and realizes a shared discourse that spans the individual, organizational, and societal layers. The corporate brand, in this scenario, evolves into a potent moral agent, capable of fostering change and providing strong moral framework for its stakeholders, thus reinforcing the importance of conscience in corporate branding. We will henceforth elaborate on elements throughout the layers that we deem helpful in sharpening the vector conscience.

Individual layer: atomistic or diffuse moral agency

At the individual layer, we may perceive of the corporate brand as a *Body without Organs* (Deleuze and Guattari 1987), stripping away pre-existing structures of identity and fixed moral perspectives to explore potentialities. Each individual agent within the assemblage embodies an open field of becoming, where moral agency emerges from desires, affects, and capacities to act (Forsyth 1992; Singh et al. 2012; Keränen et al. 2023). A brand manager may, for example, deterritorialize rigid compliance-based thinking, opening new moral perspectives by connecting to broader moral assemblages (e.g., stakeholder networks).



Conscientious corporate brands are often explained as emerging from strong convictions within the individual layer; however, their longevity depends on the permeation of the organizational and social layer. In the individual realm, the conscientious corporate brand's moral identity remains fragmented, with each individual agent contributing their moral perspective. While these perspectives contribute to the corporate brand's broader moral fabric, reconciling these inputs to create a cohesive moral identity yields tension (Iglesias and Ind 2020; Vallaster and Lechner 2022).

Charles Taylor (1989) identified rampant subjectification, which corporate brands perpetuate, as a malaise of modernity. The idiosyncrasy of corporate brands contributes to people being less bound by a common purpose, as these brands increasingly reflect individuals' personalized values and interpretations rather than a shared, cohesive purpose. The lack of unity is not necessarily detrimental; instead, it reflects the diverse and multifaceted nature of moral perspectives within any assemblage, such as the organizations under the umbrella of corporate brands. Orchestrating the multiplicity of voices becomes a key challenge (Argenti 2022). Without facilitation across layers, corporate moral agency may be perceived as disengaged. The moral compass of the corporation may only answer to specific contexts and, therefore, be perceived as self-interested, diffusing responsibility or avoiding punishment, even as erratic.

For instance, Bud Light's diversity campaign, which featured a collaboration with transgender influencer Dylan Mulvaney, sparked significant backlash. The campaign, aimed at signaling the corporate commitment to inclusivity, faced strong criticism, particularly from conservative stakeholders, and the stock price plummeted (Maloney 2023). These reactions illustrate a breakdown in corporate moral agency. In this case, moral agency remained confined to the individual layer—it reflected the moral perspectives of the few, not the many. This example highlights that moral perspectives at the individual layer may not suffice in conscientious corporate branding; corporate moral agency must be collectively shared and integrated across layers to avoid dissonance and confusion in the broader context. Viewed in this light, the campaign can be seen as a line of flight—a breakout from previous structures—but one antithetical to Bud Light's conscience—to its current vector.

This is why we understand a crucial challenge at the individual layer as facilitating the emergence of a shared moral discourse without erasing the actors' individuality (Henriques 2014). At best, the corporate brand inspires and channels moral agency within its constituents. Orchestration of this moral state of the conscientious corporate brand involves creating spaces for dialog and reflection, allowing individuals to express and negotiate their moral perspectives. Such spaces have previously been described to include mechanisms for stakeholder engagement and creating

platforms for participatory experiences (Ramaswamy and Ozcan 2016; Iglesias et al. 2023; Keränen et al. 2023). These initiatives bridge individual moral perspectives and build a foundation for moral agency that respects the diversity of individual contributions while guiding them toward a collective understanding.

The atomistic or diffuse nature of corporate moral agency at the individual layer reflects Kohlberg's early stages of moral development, where decisions are primarily driven by the avoidance of negative consequences. In the context of corporate branding, this stage is primarily influenced by orchestrating a multitude of moral perspectives and phenomena. However, the plurality of moral perspectives prevents any moral identity from taking shape and, therefore, limits the possibility of an emerging corporate moral agency.

Organizational layer: essentializing moral compass, converging tendencies

Moral agency at the organizational layer emerges from the interplay of heterogeneous elements, which are constantly reterritorializing and deterritorializing. Reterritorialization in the moral realm entails the codification of moral practices through policies and structures (e.g., ESG frameworks), creating a sense of coherence. Deterritorialization may, for instance, occur in crises or in response to stakeholder demands, forcing the organization to adapt and reconfigure its moral stance. For instance, a corporate brand pivoting to adopt sustainability practices after stakeholder activism reflects both deterritorialization (disruption of old norms) and reterritorialization (institutionalizing new moral frameworks). Furthermore, moral agency at the organizational layer is shaped by intensities—the flows of affect that connect individuals, teams, and stakeholders. These intensities fuel organizational responses to moral challenges (Garrigan et al. 2018) and are shaped by the corporate brand as a moral heuristic. Consider, for example, a collective sense of urgency around a recent event that amplifies an organization's moral decision making.

The orchestration of territorialization, affects, and intensities across moral perspectives foreshadows converging tendencies where individual moral perspectives begin to align through the influence of an organization's norms, values, and shared experiences. The organizational layer involves the material and immaterial elements that mediate the interaction between the individual and societal layers. Here, the conscientious corporate brand deliberately orchestrates moral perspectives through its policies, culture, and narratives—we refer to such practices as essentializing the moral compass. For instance, through formal codes of conduct, the conscientious corporate brand fosters an environment where a shared moral identity may emerge (Newman et al. 2017).



Orchestration involves managing the interplay between the diverse moral perspectives at the individual layer and the overall moral aspirations of the conscientious corporate brand. This process is iterative and participatory, encouraging input from various stakeholders while providing an infrastructure that guides the convergence of moral perspectives in the corporate context. Such orchestration might involve creating cross-functional teams that address moral issues (Iglesias and Ind 2016), integrating moral considerations into decision-making processes, or establishing leadership practices that model the desired moral behavior (Keränen et al. 2023). Conscientious corporate brands may focus on strategically invoking moral voices constitutive to their moral identity (Christensen and Christensen 2022a, 2022b).

By stratifying the organizational layer and shaping a plane of organization—an underlying structure through which different elements of an organization are coordinated and interconnected—the conscientious corporate brand moves toward a more coherent moral identity. In simpler terms, this means organizing the corporation in a way that brings together different material and expressive elements to create a more unified sense of purpose and identity. This not only involves aligning individual actions with corporate principles but also continuously evolving these principles through engagement with the moral perspectives throughout the corporation. The assemblage at this stage is characterized by an ongoing negotiation between individual and collective moral identity, where the corporate brand's conscience is both a guiding light and an emergent property of the collective.

The brand's moral identity begins to converge, as employees, leaders, and other stakeholders collectively shape the brand's moral direction. This convergence reflects the stratification within the organization, where individual and organizational layers merge into a more coherent moral stance, though still possibly driven by essentialized moral principles that may not reflect the contextual nature of the broader societal context.

Societal layer: collective experience of corporate moral agency

At the societal layer, moral agency is rhizomatic, emerging from decentralized, non-hierarchical relations between corporations, stakeholders, and broader societal forces. Unlike a tree's structure with clear roots and branches, the rhizome represents a network of interdependent relationships where moral agency is co-created. Society provides both smooth (open, fluid areas for potential) and striated spaces (structured, rule-bound areas). Corporate brands navigate these spaces as they negotiate corporate moral agency. Consider the striated space of regulatory frameworks, where compliance is non-optional. The idea of becoming-collective is paramount at the societal layer for corporate brands: Corporate

moral agency contributes to such dynamics, where novel moral norms and assemblages emerge through interactions across layers. These are not pre-determined but contingent on how relations form and intensify.

Corporate moral agency becomes nested in the collective experience of stakeholders, only if an essentialized moral compass on the organizational layer meets congruent moral schema at the societal layer, allowing for principled stands and perceptions of substantial commitment (Schmidt et al. 2022; Vredenburg et al. 2020). Beyond that, corporate brands may even challenge existing societal norms and standards and reframe the moral landscape through their conscientious action.

For instance, consider Patagonia, which reshaped moral perspectives in and across the textile industry. They philanthropically chose 'going purpose' instead of 'going public' and view Earth as their only shareholder. It exemplifies how a corporate brand may challenge and reshape the organizational layer to better fit the level of societal expectations. In contrast, Space X goes above and beyond on their mission to make human life interplanetary. Though this example is more aspirational, it aligns with the idea that a corporate brand, in its pursuit of extraordinary goals, can reshape the societal layer. By aiming to make life multi-planetary, SpaceX presents a challenge to existing moral frameworks, pushing the discourse on humanity's relationship with Earth. Both Patagonia and SpaceX can be perceived as strong vectors of corporate moral agency. In these examples resides a strong sense of counter actualization (Conway 2010; Lawlor 2022), drawing on the potentialities to imagine what could be, rather than passively accepting the actualized reality of what is.

Orchestrating corporate moral agency at the societal layer involves embeddedness within societal discourse—constantly informing and being informed by the collective experience of what constitutes morality. In this way, corporate brands not only navigate the existing moral landscape but also contribute to its transformation, guiding societal understanding, and expectations of corporate responsibility.

Within the assemblage of corporate branding, the corporate brand's moral identity is not static; it emerges as an ongoing narrative shaped by the interactions throughout individual, organizational, and societal layers. Managing the perception-reality gap—the distance between how a corporate brand is perceived by stakeholders and how it actually behaves—becomes an intricate endeavor (Wagner et al. 2009; Christensen et al. 2020). In this context, the concept of 'optimal incongruence' (Vredenburg et al. 2020) is noteworthy, which is not a paradox to be resolved but a productive tension that arises when corporate brands embrace the inherent dissonance between their moral stance and the evolving expectations of stakeholders. Drawing from assemblage theory, this tension is not an anomaly but a necessary



condition. In an assemblage, elements are always in flux, and their relationships are constantly recalibrating. Therefore, perfect congruence is a temporary illusion, an unattainable goal.

Toward a moral assemblage: conscience as an emergent axis

The conscientious corporate brand is scrutinized and interpreted by diverse moral perspectives, contributing to the collective experience of its moral agency. This collective experience is characterized by the corporate brand's capacity to embody moral values in a way that reflects moral perspectives from the individual layer, to build on an essentialized moral compass at the organizational layer, and to resonate with the broader societal layer. Thereby, conscientious corporate brands may achieve perceptions of moral maturity because the vector conscience permeates the individual, organizational, and societal layer as a strong directional force, an emergent axis throughout various constituent moral perspectives.

The notion of corporate brands as assemblages (Lury 2009) offers a nuanced lens to understand conscientious corporate brands as dynamic and complex moral assemblages. From this perspective, they do not merely embody representations conforming to moral imperatives; they are ever-evolving, performative networks composed of interconnected moral perspectives. Ideally, these elements coalesce into a shared experience of moral identity.

Unlike moral realism, which requires corporate brands to maintain stable and coherent identities, the assemblage approach views them as constantly in flux. This inherent dynamism creates a tension with the notion of crafting a coherent moral identity. Instead, it is the orchestration of moral perspectives at any given moment in time that becomes paramount. Corporate brands evolve in response to societal cues, especially moral issues, making brand orchestration an ongoing, vigilant effort. Thus, the moral identity of a corporate brand is not intrinsic but relational, meaning it is highly context-dependent. This underscores the necessity for moderation across different situations, as the brand must adapt and resonate within varying moral landscapes.

In this framework, conscience and corporate moral agency are emergent properties—phenomena that arise through the interplay of various elements. Conscientious corporate brands embrace moral perspectives across individual, organizational, and societal layers, working toward a moral assemblage with a shared sense of purpose. This moral assemblage is not static but a collective endeavor to navigate the contingencies of moral perspectives. It involves engaging in meaningful dialog and co-shaping a moral identity that reflects various moral perspectives.

In this conceptualization, conscience functions as a vector—an emergent axis that takes shape from the aggregated moral orientation of various stakeholders. This emergent axis does not impose a singular, fixed moral direction but dynamically reflects the collective trajectory of individual, organizational, and societal layers. Conscience, as a vector, acts as a moral heuristic (Sunstein 2005) that helps stakeholders quickly assess and navigate the moral implications of engaging with the corporate brand. As a moral heuristic, the conscientious corporate brand simplifies complexity by orchestrating and encapsulating moral perspectives, offering stakeholders reference points for evaluating its moral identity (e.g., through moral narratives). This heuristic nature of the conscientious corporate brand guides moral decision making and reasoning, provides contextual cues, and aligns the corporate brand with the evolving moral expectations of stakeholders, the organization as a collective actor, and society at large. It serves as a dynamic tool for navigation in the moral realm.

We captured this conceptualization in the conscientious corporate branding maturity model (Fig. 1). The model provides a layered perspective on conscientious corporate branding and discriminates multiple layers. Kohlberg's types serve as a heuristic for the collective experience of corporate moral agency. In the figure, we provide a description of each stage.

Discussion

The extant theory on conscientious corporate branding argues that brands must move beyond superficial initiatives and actively engage with societal challenges of moral significance (Salzer-Mörling and Strannegård 2007; Maxfield 2008; Ramaswamy and Ozcan 2016; Ind and Iglesias 2022). In response, this paper introduces a multi-layered moral maturity model, addressing the evolving expectations for corporate brands to integrate conscience into their strategies and contribute meaningfully to the 'common good.' This model advances conscientious corporate branding theory by highlighting how corporate moral agency develops through dynamic interactions across corporate branding layers and contributes to practice by offering brand managers a framework for cultivating a principled moral stance. While our study contains, like any other study, limitations, we provide opportunities for future research, particularly concerning the role of orchestrating and co-shaping conscientious corporate brands (Markovic, Iglesias, and Ind 2023).

Theoretical contributions

To theory, we advance the understanding of moral maturity and corporate moral agency by introducing a multi-layered



	Kohlberg's Types and Implications for the Vector 'Conscience'	Stages of Conscientious Corporate Branding	Manifestation of Stages for Conscientious Corporate Branding
ocietal layer	III. Post-conventional morality Vector of conscience is strong, symbolizing an evolved and integrated form of moral reasoning. Corporate moral agency	6. Moral leadership	Corporate brands are willing to take principled stands, even if it means challenging societal norms or making sacrifices.
	permeates the collective experience, embedding itself in the shared moral identity of the organization and its stakeholders. The corporate brand transcends individual perspectives and stratified layers to embody a unified moral consciousness that resonates across its assemblage.	5. Moral principles	Corporate brands are committed to their own sense of principled behaviour; they actively seek to align their actions and advocate for their principles beyond societal expectations.
	II. Conventional morality Vector of conscience strengthens, becoming intermediate in its influence. Corporate moral agency becomes stratified,	Compliance and responsibility	Beyond the desire to meet expectations, corporate brands emphasize compliance with established norms and principles; they adopt a strong sense of corporate responsibility, valuing their morality to uphold societal principles.
	emerging through the interplay of various actors within the organization. This stage marks the transition from individualized moral reasoning to a collective sense-making process, where the brand begins to explore and shape a more cohesive moral identity.	3. Stakeholder consideration	Corporate brands recognize the importance of various stakeholders and consider their interests when making decisions; moral actions are motivated by a desire to meet expectations.
	I. Pre-conventional morality Vector of conscience is weak. Corporate moral agency remains largely confined, atomistic, or personalized, with moral decision-	Reciprocity and reputation	Corporate brands consider their reputation and how their actions might affect stakeholder partnerships; they may engage in moral debates to avoid negative outcomes.
	making predominantly driven by individual moral perspectives rather than a shared or collective sense. The corporate brand functions as a loose aggregation of personal moral perspectives.	1. Self-interest	Corporate brands primarily make decisions based on self-interest (e.g., profit maximization), their actions are driven by a focus on avoiding legal repercussions and gaining financial benefits.

Fig. 1 The emergence of a corporate brand's moral agency alongside the stairway of moral development

perspective that accounts for the complexity and contextual nature of moral development in corporate brands (Salzer-Mörling and Strannegård 2007; Bhagwat et al. 2020). It positions conscientious corporate branding (Ind and Ryder 2011; Rindell et al. 2011; Iglesias and Ind 2016; Ind and Iglesias 2022; Abratt and Kleyn 2023) as the project of becoming worthy of moral consideration, emphasizing the need for corporate brands to cultivate a moral identity that transcends self-interest and embraces a broader assemblage perspective. This involves institutionalizing diverse perspectives on moral phenomena, allowing for a more holistic and inclusive approach to moral decision making. We dissect this contribution to theory into three components.

First, this paper synthesizes conscientious corporate branding theory (Iglesias, Ind, and Schultz 2022; Iglesias et al. 2023) and presents a moral maturity model, contributing to a more nuanced understanding of how corporate moral agency evolves across different layers of corporate life. We reveal that moral maturity in corporate branding is not a binary state but a dynamic and multifaceted progression. This progression is deeply influenced by a multiparadigmatic ontology, acknowledging the plurality of moral viewpoints and the contextual embeddedness of corporate actions. The progression reflects a broader shift in corporate branding, where stakeholders expect rich corporate engagement with moral narratives (Ramaswamy and Ozcan 2016). At the individual layer, moral agency may appear atomistic or diffuse, with individuals or sub-groups within the corporation

driven by self-interest or the avoidance of negative consequences; at least, this is how we make sense of the collective when confronted with a rich tapestry of moral perspectives, without any orchestration toward a collective understanding. These individual perspectives converge as we move to the organizational layer, creating a more cohesive and intentional moral identity. Finally, a collective experience of corporate moral agency emerges at the societal layer, where the brand's moral identity is constructed through ongoing interactions with the broader societal context.

Second, the conscientious corporate branding maturity model emphasizes the importance of situational and contextual factors in shaping the moral trajectory of a corporate brand. Unlike rigid models that categorize morality in strict hierarchies or binaries, this model recognizes the fluid and evolving nature of moral agency within the corporate brand assemblage. It highlights that moral maturity is a continuous development process influenced by the interplay of relational forces rather than a fixed endpoint. This approach provides a more realistic and applicable framework for understanding how corporate brands can navigate the complex moral land-scape they operate within. Furthermore, the model indicates a trajectory beyond moral identity as a reputation-cleansing mechanism, beyond the cynicism that corporate brands are subjected to as moral agents (Pope and Wæraas 2016).

Third, our maturity model encompasses different layers of abstraction, offering a more layered and contextually sensitive understanding of moral maturity. Existing models



of corporate moral agency and ethical decision making in corporate branding often rely on binaries or rigidity, defining what is virtuous or vicious as if inseparable from the specific context. For instance, the model by Reidenbach and Robin (1991) presents a simple categorization of ethical decision making based on Kohlberg's stages. Still, it lacks the depth to account for the complex interplay of factors influencing corporate moral agency across different layers. Similarly, traditional corporate branding models often emphasize consistency and coherence as markers of brand identity but do not necessarily address the nuances of moral development and the integration of moral considerations into brand strategy. In contrast, our model refrains from categorizing moral maturity as a linear progression or a binary state. Instead, it presents a spectrum where moral agency is contingent on the collective experiences and interpretations of the corporate brand assemblage. This model's unique contribution lies in its ability to address corporate moral agency across strata of the corporate brand assemblage. It recognizes, as also insinuated by Iglesias and Ind (2020), that moral maturity in branding is a dynamic process influenced by various relational factors. By focusing on conscientious corporate branding as the pinnacle of moral maturity across these layers, the model provides a more comprehensive framework for understanding how corporate brands can develop and express their moral identities in a way that is both self-referential or auto-communicative (idiosyncratically authentic) and adaptive to changing contexts.

Implications for practice

To practice, the conscientious corporate branding maturity model offers brand managers a framework to map the landscape of conscientious corporate branding and develop their own moral profile. By identifying the current state of their brand's moral maturity across the individual, organizational, and societal layer, brand managers can strategically enhance their branding strategies to foster a more coherent and principled moral identity (Iglesias et al. 2023). This moral profile can serve as a differentiator in the marketplace, allowing brands to stand out as conscious and morally responsible entities. Additionally, the model provides actionable insights for brand managers to implement strategies that promote the evolution of their brand's moral identity, such as fostering open dialogs with stakeholders, aligning internal practices with stated values, and engaging in meaningful and impactful social initiatives.

To implement this model and enhance their branding strategies, we suggest that brand managers should begin by conducting an internal audit of their brand's current moral identity at the individual, organizational, and societal layers. This involves evaluating individual and collective attitudes toward ethical decision making, as well

as the brand's interactions with external stakeholders and societal issues. Based on this assessment, managers can identify areas where the brand's moral maturity can be strengthened, such as by fostering greater alignment between individual actions and the brand's stated values or by engaging in initiatives that promote a broader societal good.

Finally, we encourage brand managers to focus on building an organizational culture that supports the ongoing development of moral agency. This includes creating spaces for open dialog and reflection on ethical issues, encouraging diverse perspectives, and facilitating the co-shaping of the brand's moral identity with stakeholders. By adopting a more participatory approach to moral decision making, brand managers can help their organizations move toward higher moral states and create a more cohesive and 'authentic' brand identity.

Limitations and future research

While the conscientious corporate branding maturity model provides a comprehensive framework for understanding corporate moral agency, it is not without limitations. The model's theoretical foundations are drawn from a diverse range of literature, but its practical implementation may vary depending on the specific dynamics of individual corporate assemblages. Scholars could, for example, engage in case study research that explores how the model can be adapted to different industrial contexts, providing deeper insights into how brands can navigate the complexities of moral maturity in practice.

Additionally, while the conscientious corporate branding maturity model is potentially valuable and impactful to scholars and practitioners, the paper lacks empirical research. Future research could focus on providing empirical evidence to strengthen the model's robustness and practical utility. Primarily, we encourage scholars to embrace the subjective experiences of stakeholders within the corporate assemblage, including employees, consumers, and other external actors. Typically, interpretivist research is suitable to understand how individuals perceive and engage with the brand's moral identity and can provide valuable insights into the processes of moral co-creation and the development of corporate moral agency. Studies may unravel how participatory mechanisms foster a co-shaped moral identity (Iglesias and Ind 2020; Markovic, Iglesias, and Ind 2023) and investigate how corporate brands leverage their moral engagement in a specific societal and temporal context (Schmidt et al. 2022). This research could also examine how different cultural, economic, and social factors influence the evolution of moral agency in corporate brands, contributing to finer-grained pictures of moral maturity in diverse contexts.



Concluding remarks

Integrating moral maturity and corporate moral agency into branding presents an opportunity for how corporate brands are perceived and engage with the world. By embracing a multi-layered approach to morality, corporate brands can transcend superficial or instrumental uses of moral narratives, cultivating principled, and dynamic corporate moral agency. This approach underscores the importance of orchestration across all layers of moral agency-from individual stakeholders to organizational practices and societal engagement. The result is a conscientious corporate brand: one that is not only worthy of moral consideration but also capable of contributing meaningfully to the broader moral landscape. This landscape, characterized by increasing stakeholders' demands regarding moral accountability and transparency, begs for the corporate brands' pursuit of moral maturity in distinctive pathways. Doing so allows them to build deeper, more meaningful connections with their audiences and position themselves as agents of change and stewards of values in a moral landscape that is continuously in a state of flux. Within this purview, we argue that moral perplexity is not a challenge to overcome but an inherent part of the journey. It is within this perplexity that corporate brands find the drive to engage with moral horizons. Conscientious corporate branding, then, becomes a project fueled by the very contingency of navigating these horizons—a process of becoming rather than being. Thus, when asked, 'What is a conscientious corporate brand?' our response would be: 'To define, we must first experience it.' These corporate brands refuse to merely comply with the established frameworks; instead, they chart their own course, reconfiguring the moral realm and redefining their societal roles.

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