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CODES OF ETHICS IN THE AGE OF
ONLINE SPONSORED CONTENT

Organizational Communication & Public Relations

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ABSTRACT

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<p>Abstract</p> <p>In the recent years the new forms of online media advertising, sponsored content and native advertising, have gained popularity. Lack of research about ethics of these forms and the incoherence of the industry's norms have made it timely to investigate new ethical viewpoints. Especially the issue of transparency demands attention.</p> <p>The goal of this thesis was to study the applicability of codes of ethics made for communication and media professionals in today's advertising environment. The theoretical part of the study maps research about new advertising forms and communication ethics especially from the views of transparency and disclosures of (potentially hidden) commercial interests. The empirical part of the study used qualitative content analysis to scrutinize codes of ethics provided for professionals in Finland, United States, and in European and global contexts. Codes formed by professional organizations are also compared with a few codes from significant media enterprises.</p> <p>The results indicate that codes of ethics (40 codes) vary a lot in their general content as well as in how they acknowledge transparency and the new forms of online advertising. Nine types of codes of ethics were formed on the basis of the results. These types illustrate the content of the codes in relation to new forms of advertising. Most of the codes deal with transparency and the separation between commercial and editorial content. However, only eight of the total forty guidelines take sponsored content into account.</p> <p>By looking at the results and theory it can be stated that many of the ethical guidelines of communication and media require updating to meet today's situation. As sponsored content becomes more popular, the ethical issues related to it become even more topical. Acknowledging transparency and new forms of advertising, which differ in their way of production from conventional ads, would help both the media industry and brands producing advertising to avoid ethically questionable blunders as well as the uproar and damages to reputation that may follow. If professional organizations are slow to react to the changes, media organizations and brands could form their own public ethical standards to help shape new norms for the industries.</p>	
<p>Keywords</p> sponsored content, native advertising, communication ethics, codes of ethics, ethical guidelines, online advertising, content marketing, transparency, disclosure	
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ABSTRAKTI

Tiedekunta Humanistinen tiedekunta	Laitos Viestintätieteiden laitos
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<p>Tiivistelmä</p> <p>Sponsoroitu sisältö ja natiivimainonta ovat uusia mediamainonnan muotoja, jotka ovat viime vuosina kasvattaneet suosiotaan. Niiden etiikkaa on tutkittu vähän ja alan normien muotoutumattomuus on nyt tehnyt ajankohtaiseksi uusien eettisten näkökulmien pohtimisen. Varsinkin mainonnan läpinäkyvyys vaatii huomiota.</p> <p>Tämän tutkimuksen tavoitteena oli tutkia viestinnän ja median ammattilaisten eettisten ohjeiden soveltuvuutta nykypäivän mainontakenttään. Tutkimuksen teoriaosa kartoittaa uusia mainosmuotoja ja viestinnän etiikkaa erityisesti läpinäkyvyyden ja (mahdollisesti piilotettujen) kaupallisten intressien julkitulon näkökulmasta. Tutkimuksen empiirisessä osiossa käytiin laadullista sisällönanalyysiä hyödyntäen läpi ammattilaisille suunnattujen eettisten ohjeiden sisältö Suomen, Yhdysvaltojen, Euroopan sekä globaalissa kontekstissa. Ammatillisten organisaatioiden ohjeita verrataan myös muutaman merkittävän mediatyhtiön koodistoihin.</p> <p>Tutkimuksen tulokset osoittavat, että eettiset ohjeistukset (40 kappaletta) vaihtelevat paljon sisällöltään yleisesti sekä siinä mielessä, kuinka ne huomioivat läpinäkyvyyden ja uudet mediamainonnan muodot. Tulosten perusteella muodostettiin yhdeksän eettisten ohjeiden tyyppiä, jotka kuvaavat ohjeistusten sisältöä suhteessa uusiin mainontamuotoihin. Suurin osa ohjeistuksista käsittelee läpinäkyvyyttä sekä kaupallisen ja toimituksellisen aineiston erotettavuutta, mutta vain kahdeksan neljästäkymmenestä ohjeesta huomioi sponsoroidun sisällön.</p> <p>Tulosten ja taustatiedon pohjalta voidaan todeta, että useat viestinnän ja median alojen eettisistä ohjeistuksista kaipaavat päivittämistä nykyaikaan. Sponsoroidun sisällön yleistyessä siihen liittyvät mahdolliset eettiset ongelmat tulevat entistä ajankohtaisemmiksi. Läpinäkyvyyden sekä tuottamistavaltaan perinteisistä mainoksista poikkeavien muotojen huomioiminen auttaisi sekä media-alaa että mainoksia tuottavia brändejä välttämään eettisesti arveluttavia ylilyöntejä ja näistä seuraavia kohua ja mainehaittoja. Mikäli ammattijärjestöjen reagointikyky alan muutoksiin on liian hidas, mediatalot ja brändit voisivat myös luoda omia julkisia eettisiä koodistojaan normien muotoutumisen tueksi.</p>	
Asiasanat sponsoroitu sisältö, natiivimainonta, viestinnän etiikka, eettiset ohjeet, verkkomainonta, sisältömarkkinointi, läpinäkyvyys, julkitulo	
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1 INTRODUCTION

Since the time when internet started to gain popularity at the end of 1990's, advertising, public relations and news media industries have faced significant changes. Traditional newspapers have suffered from a decrease in advertising revenues, which has not been fully compensated by the rise of online advertising (Pew Research Center 2014b; Mainonnan neuvottelukunta 2013). Instead of being able to rely on subscribers, newsstand sales and print advertising, the media companies currently have a new challenge trying to get readers engaged to click their online content.

Online advertising has risen much in popularity throughout the last decade. Still, the ineffectiveness of the previously popular, but disturbing banner advertisements has been noted (Becker-Olsen 2003; Tutaj & van Reijmersdal 2012), both in research and practice. More suitable alternatives for ad revenue are searched for.

At the same time, brands are looking to increase digital engagement with their stakeholders (Bowen 2013). Conventional push strategies of advertising are not in fashion. Attention is turned away from disrupting the experiences of internet users by aggressive advertising, and towards creating tempting content to bring customers to the brands. Brands are hiring content marketing professionals to create high-quality content that people are willing read in spite of their commercial nature (Edelman 2013). This editorial-commercial material is called sponsored content.

Sponsored content is brand-related content that has similar form and qualities as the original content on a media company's platform. It can be

produced by the brand, media company or both and there is payment involved from the brand to the media company. (American Press Institute 2013; Campbell, Cohen & Ma 2014.) The topic is causing unrest with the boundaries between advertising, public relations and journalism. For this reason, it is also a difficult piece for ethical reasoning. As general norms about the issue are missing or just currently forming (Federal Trade Commission 2013; Riordan 2014), there is room for moral philosophy to enter the conversation. Ethical guidelines are not up to date about sponsored content. As the new forms blur the line between editorial and commercial content, transparency requires careful attention.

More ethical consideration is needed since the constantly changing nature of internet makes evaluating commercial messages more difficult (Drumwright & Murphy 2009; Flanagin & Metzger 2000). Another difficult issue is the often unclear disclosures of commercial material published among editorial content of media companies (Boerman, Reijmersdal & Neijens 2012, 1058; Tutaj & van Reijmersdal 2012, 15). Thirdly, how sponsored content is produced also affects media and communication ethics (Edelman 2013).

Communication professionals are guided by both formal and informal ways in their work. Organizational cultures affect how people act in workplaces; supervisors and peers have an influence on individuals' ethical decision making (Schminke, Ambrose & Neubaum 2005; Trevino 1986, 602). There are professional codes of ethics, which all members should - in an ideal situation - adhere to. But if these codes are outdated, they will not offer much help for practitioners in the midst of ethical dilemmas.

Current research about new forms of online advertising is lacking. Media and communication industries are clearly ahead of scientific community when it comes to new forms of advertising. This is no surprise, since online advertising practices are constantly evolving. As the field progresses, ethics need to be revised. Ethical codes provide guidance for communication professionals, even in the digital era. This area has not been properly investigated from the perspectives of sponsored content and native advertising.

This thesis studies communication professions' codes of ethics and their relationship with sponsored content and transparency. The research aims to

bring out important characteristics of the codes and clarifies how they deal with new forms of advertising. The thesis begins with a theoretical part describing central concepts, current practices and ethical issues related to sponsored content. Empirical part of the study uses qualitative content analysis to scrutinize codes of ethics provided for professionals in Finland, United States, and in European and global contexts. Codes formed by professional organizations are also compared with a few codes from significant media enterprises. The study ends with conclusion and discussion about the results and suggestions for improved codes.

2 NEW FORMS OF MEDIA ADVERTISING ONLINE

The online era has changed the fields of media, public relations and advertising by introducing new ways of advertising. Declining advertising profits for conventional media have created a necessity for media companies to experiment with new forms. From the side of the brands, the ineffectiveness of classic banner advertising caused by banner blindness (Benway 1998, 464) has forced the industry to find new ways to reach audiences. Many of these novel forms resemble classic advertising, and most of the existing ethical principles crafted for the profession are still applicable. However, new formats have also raised new ethical issues which need to be addressed (Hallahan 2006; Hallahan 2014; Bowen 2013; Howe & Teufel 2014).

This chapter introduces new forms of online advertising: sponsored content and native advertising, also known as hybrid media. The chapter begins by a look at the history of these forms.

2.1 Online advertising

World wide web has been used as an advertising platform since 1994 (Barnes & Hair 2009). Globally, about \$140 billion (€108 billion) is spent on digital advertising, that sum being about 25 per cent of the total media ad spending of \$545 billion (€421 billion) in the year 2014 (eMarketer 2014). This is a huge rise compared to the global digital spending of \$10 billion in the year 2000 (eMarketer 2003).

During the 2000s, various new forms of online advertisements and other brand-related content have emerged. In addition to classic types of online ads (such as display advertisements, i.e. banners), many forms based on user behaviour and longer, more quality content, have gained popularity. Content marketing has been a trend for years. Other related fields like brand journalism and viral marketing have also become popular methods in the marketing mix (Groeger & Buttle 2014; Cole & Greer 2013; De Bruyn & Lilien 2008; Tanyel, Stuart & Griffin 2013). Many of these novel forms of advertising blur the classic division of 1) advertising that is paid and 2) publicity that is earned without monetary compensation (Bowen 2013; Campbell, Cohen & Ma 2014).

Online ads have been classified into prominent and subtle advertisements (Tutaj & van Reijmersdal 2012; Becker-Olsen 2003). The prominent ones, such as banners and pop-ups, are identifiable to most internet users clearly as paid content. The subtle formats (e.g. sponsored content) are usually more disguised than conventional ads and often blur the line between editorial and commercial content. (Tutaj & van Reijmersdal 2012, 15.) Taiminen, Luoma-aho and Tolvanen (2015) describe the blurring of the lines between different media: "In aiming to engage stakeholders, the lines between editorial content, advertising and edited content are blurred and online content takes a hybrid form. Examples of such hybrid content include sponsored content, native advertising, content marketing and brand journalism" (Taiminen, Luoma-aho & Tolvanen 2015, 3).

2.2 Sponsored content

The term sponsored content has many definitions and there does not seem to be unanimity about the concept in the scientific community, nor in practice. Sponsored content and its closely related terms such as native advertising and branded content are currently an important research topic for two main reasons.

Firstly, the phenomenon is on the rise, both as a buzzword and economically. The novel way of communicating branded content is prominent in the services that communication and advertising agencies currently offer for

their clients. It is also being practiced or at least experimented by countless media companies (Campbell, Cohen & Ma 2014; American Press Institute 2013). Recently, many big and traditional media organizations have hopped on the sponsored content train (Altimeter Group 2013, 9; Muukkonen 2014; Sebastian 2014). Many of these have also formed their own sponsored content studios to produce high-quality branded material. Secondly, the topic arouses ethical concerns that are yet to be solved completely (Balasubramanian 1994; Bowen 2013; Hallahan 2014; Pew Research Center 2014b; Tutaj & van Reijmersdal 2012).

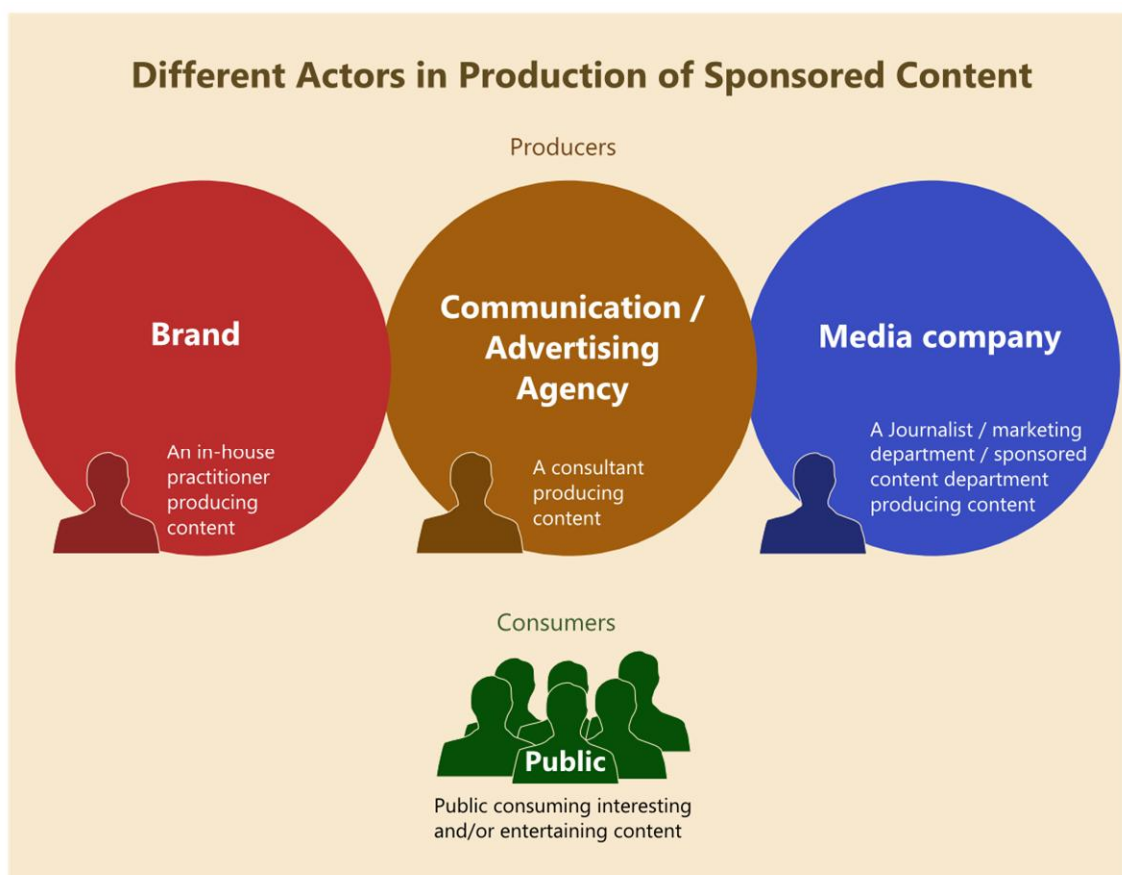


FIGURE 1 Different Actors in Production of Sponsored Content

Figure 1 presents the different actors involved in production of sponsored content. Brands, communication agencies and media companies often work in cooperation creating the content, each with their own objectives in mind (American Press Institute 2013). The public consumes the content via the media company's platform, such as a news site or a social networking site.

2.2.1 Defining sponsored content

Sponsored content is seen as brand-related content that has similar form and qualities compared to the original content on a publisher's platform (American Press Institute 2013), i.e. it is branded material intergrated with the editorial content (Boerman, Reijmersdal & Neijens 2012, 1047; Tutaj & van Reijmersdal 2012, 7). It can be produced by the brand, the media company or by both of them together (Campbell, Cohen & Ma 2014, 8). Often the brand and media company collaborate to make it fit both of their standards (American Press Institute 2013).

Next to the term sponsored content, currently also the term native advertising is used. The latter has similar kinds of meanings attached to it, being defined as "advertiser-sponsored content that is designed to appear to the user as similar to editorial content" (Howe & Teufel 2014, 79). This definition is almost identical with the ones found for sponsored content. However, Campbell et al. (2014, 9) pose a different definition, delineating native ads as brand-related communications occurring in a consumer's social network feed (such as in Facebook or Twitter). What makes this definition differ is that there should be no payment included and the content should reach its audience "organically" (based on the "likes" of a Facebook brand page or the actions of one's social network). (Campbell, Cohen & Ma 2014.) The definition of Campbell et al. can be criticized, since most of academic and industry's writings state that native advertising can also be paid content (American Press Institute 2013; Howe & Teufel 2014; Riordan 2014).

An early attempt to characterize (deceptive) media forms similar to sponsored content was Balasubramanian's (1994) definition of hybrid messages: "all paid attempts to influence audiences for commercial benefit using communications that project a non-commercial character" (Balasubramanian 1994, 30).

Big players in the advertising and media industries have also shared their views on the concept. Research and consulting company Altimeter Group sees native advertising as converged media combining paid and owned messaging fully integrated into "a specific delivery platform" (Altimeter Group 2013, 3). The popular news aggregator site Huffington Post defines the term as sponsored content, which is relevant for the consumer

experience, not interruptive, and looking similar to its editorial environment (Huffington Post UK & AOL 2013, 4).

So, these two terms come very close to each other. What makes the case more muddled is the amount of popular definitions used in everyday practice by communication professionals. One only has to take a brief look around the web to see how the words are used and mixed together (see e.g. Edelman 2014; Sharethrough 2014; for Finnish examples, see: Avonius 2014; Salonen 2014). Native advertising seems to be more popular as a term currently used in the industry, although its meaning is contested.

As an overview, Table 1 offers a look at the different definitions for sponsored content and native advertising.

In this study I will use the term sponsored content. I define the term here as *brand-related content that has similar form and qualities as the original content on a media company's platform. It can be produced by the brand, media company or both and there is payment involved from the brand to the media company.*

The concept includes sponsored/branded stories and journalism, paid search results, promoted listings, sponsored recommendations etc. The choice of including only paid content is related to the context of this study: media advertising. Therefore e.g. non-paid viral campaigns on social networking sites are not included here, unless the campaigns originate from paid content on a media company's platform.

TABLE 1 Definitions for sponsored content and native advertising

Definitions

Sponsored content

"It is generally understood to be content that takes the same form and qualities of a publisher's original content. It usually serves useful or entertaining information as a way of favorably influencing the perception of the sponsor brand." (American Press Institute 2013)

(branded editorial content) "Content produced by the news media but for which a brand has some degree of editorial control. Payment for placement in time or space is made. Editorial control is shared between the brand and the news organization." (Campbell, Cohen & Ma 2014, 9)

(sponsored editorial content): "Content wholly produced by the news media but whose creation is in exchange for display advertising placement by the sponsoring brand. Consideration of some kind is made by the brand. Full editorial control rests with the news organization." (Campbell, Cohen & Ma 2014, 9)

"the integration of commercial content into editorial content" (Tutaj & van Reijmersdal 2012, 7)

Various forms of embedding branded content into traditionally noncommercial media content (Boerman, Reijmersdal & Neijens 2012).

Native advertising

"Advertiser-sponsored content that is designed to appear to the user as similar to editorial content." (Howe & Teufel 2014, 79)

"Permission-based brand- or product-related communications originating from a brand that occur within a consumer's social network feed. No payment for placement in time or space occurs as the content is organically propagated to a brand's social network followers." (Campbell, Cohen & Ma 2014, 9)

(native advertising and branded content) "...the ad format matches the visual design, function and context of the user experience." (Riordan 2014, 22)

"Form of converged media that combines paid and owned media into a form of commercial messaging that is fully integrated into, and often unique to, a specific delivery platform." (Altimeter Group 2013, 3)

"Native advertising is: sponsored content, which is relevant to the consumer experience, which is not interruptive, and which looks and feels similar to its editorial environment." (Huffington Post UK & AOL 2013, 4)

2.2.2 Sponsored content in practice

Sponsored content appears in many forms. Table 2 shows the relation of sponsored content to other online forms of brand-related content online. In their ways of production, these hybrid forms are more varied and often require more cooperation between the media company and brand than older forms.

TABLE 2 Forms of Online Brand-Related Content (Adapted from Campbell, Cohen & Ma 2014; American Press Institute 2013; Altimeter Group 2013)

	Content Creator			
	<i>Brand</i>	<i>Brand and Media Company</i>	<i>Media Company</i>	<i>Public</i>
<i>Unpaid</i>	Social and Viral Video Published by the Brand (unpaid) Native Advertising (definition by Campbell et al. 2014)	Publicity	Editorial Content	Word-of-Mouth Consumer Generated Advertising
<i>Paid</i>	Advertorial Display Advertising	Sponsored Content*	Sponsored Content*	Sponsored Word-of-Mouth Consumer Generated Advertising Competitions

* Including related concepts e.g. hybrid content, brand journalism and native advertising

Sponsored content formats used by media companies can be examined by describing current business models. Sonderman & Tran (American Press Institute 2013) have described four models for sponsored content. In the underwriting model “the brand sponsors content attached to normal reporting, or something that the publisher was creating anyway”. In the agency model the media company “employs specialized writers and editors to help create custom content in with a brand”. In the platform model a

media company “provides a dedicated space for brands to publish their own messages in their own name”. In the aggregated or repurposed model “a publisher offers brand the right to use archived real journalism in a new package that serves a sponsor’s interest”. (American Press Institute 2013). The four models described here clearly show the blurring of the traditional line between editorial independence and advertising, and hint at changing work processes in media companies (Riordan 2014, 22).

The phenomenon has risen following the economic changes in operational environments of the media industry. It has gained most of its popularity and revenue for media companies during the current decade of 2010. First big native advertising / sponsored content case to hit the headlines and cause turmoil in the industry was the sensation caused by The Atlantic, with its questionable act to publish a sponsored post by the Church of Scientology (Keller 2013). Forms of non-news-media sponsored content (such as product placements, infomercials etc.) have emerged already before, but the phenomenon has really fired up during the last years.

Why are these new ad forms being used? It has already been noted with studies regarding print media, that the more subtle formats (e.g. advertorials) create more positive reactions toward the brands (van Reijmersdal, Neijens & Smit 2005, 39). This also seems to be case with sponsored online content: “Integrating advertising into editorial content is less irritating for the consumer and at the same time beneficial for the advertiser”. (Tutaj & van Reijmersdal 2012, 15.) Sponsored content is found to be more informative, more entertaining and less irritating than banner ads. Banners are quite ineffective (Altimeter Group 2013; Becker-Olsen 2003, 18), there is an enormous oversupply of them compared to audience demand (Edelman 2013, 4) and they have even been studied to occasionally cause negative attitudes toward the brand (Tutaj & van Reijmersdal 2012, 7). These findings create a motive for advertisers to use more subtle types of ads in their work.

On the other side, media companies are looking for ways to create more revenue as their traditionally profitable products, like printed newspapers, are suffering. Online, news organizations have gained new competitors from the digital realm. Technology firms such as Google and Facebook, and non-traditional media companies like BuzzFeed, Quartz and Mashable are

gathering a big portion of the online advertising sum (Pew Research Center 2014a). The competition has brought media to the point where they have to make their own product - that is, being a popular news source - more appealing for the brands. This is where sponsored content comes in. Some see these new forms even as a saviour for the whole journalism business (Huffington Post UK & AOL 2013, 16).

2.2.3 Similarities and differences with advertorials

Some forms of online sponsored content have a close resemblance to advertorials. An advertorial is “a print advertisement disguised as editorial material” and is a common form of hidden or subtle advertising, especially in magazines (Kim, Pasadeos & Barban 2001, 265). Overall, the phenomenon of “disguising” advertisements has been around at least from the 1940s, when some US commercial radio programmes were produced by sponsors (Dix & Phau 2009, 415). So, there is nothing new about such blurring practices, but the platform has changed from radio, television and print to internet.

As advertorials can be seen as hidden advertisements, whose function is to benefit from the added trust granted by the publishing platform, sponsored content differs in some aspects. Sonderman & Tran (American Press Institute 2013) state that it differs from advertorials in the sense that in sponsored content the brand is not trying to hide its involvement in the making of the content. From the industry’s perspective, sponsored content does not solely aspire to promote the brand behind the text. Its main objective is to create interesting, informational and entertaining content for the public, who then read the material out of interest (Huffington Post UK & AOL 2013, 4). The brand may be included in the story, but usually only in a small part. The benefit for the brand is acquired by gaining engagement of the readers towards the content and the brand associated with it.

Usually media companies and brands set special criteria for their sponsored content. The content is expected to be of high quality. The media company has a role of at least reviewing and modifying the content as it sees proper to fit the editorial standards of its publication. Therefore, sponsored content is not usually a copy text produced solely by outside marketers. (Altimeter Group 2013; Huffington Post UK & AOL 2013.)

In a nutshell, sponsored content is a term for various similar forms of branded content which appears on a media company's platform. In this context, the issue of transparency requires careful attention. This will be addressed in the following chapters.

3 ETHICS OF SPONSORED CONTENT

This chapter studies ethics. Along examining basics of ethics, professional ethics and regulation, focus is on new ethical challenges brought by the digital era. The chapter concludes with an examination of ethics of sponsored content and how transparency should be applied in the ethical guidelines of today.

3.1 Ethics and regulation

Advertising's significance in society rose together with the industrialization and the increased distribution of mass media. From early modern forms of advertising in the 19th century, the industry has taken shape as a mundane and visible piece of everyday life as well as an important part of the overall economy. However, it has not succeeded without facing crises and tough criticism. Clashes with the norms of society have from time to time created situations where the field has faced new legal restrictions and self-regulation on behalf of professional organizations. As values of societies have transformed, technologies have developed and the communication channels available have changed, the industry has had to revise itself to fit prevailing ethical standards.

This chapter examines the concept of ethics. Firstly, the concept is defined and the most popular views of current ethical thinking introduced. The ethics of communication professionals are studied with transparency in mind. Different levels regulating communication are presented to show how ethics are applied in practice. Finally, the functions, benefits and criticism against ethical codes are examined.

3.1.1 Ethics

When thinking about morality of the media and advertisers, attention for the field of ethics is a must. Without proper background knowledge about ethical theories, making valid arguments about whether something is wrong or right in advertising will not be possible. This chapter gives an overview of the three most important paradigms of ethical thinking used in communication science.

Moral and ethics are words often used when people describe something that is good or bad, acceptable or reprehensible. The terms can be used for condemning certain acts or to praise an exceptionally big-hearted deed. The terms are quite similar in their meanings. Moral is "concerned with or derived from the code of interpersonal behavior that is considered right or acceptable in a particular society". It is used to describe the behaviour or thoughts of an individual, a moral person being one "holding or manifesting high principles for proper conduct". (Oxford Dictionaries 2014a.) Ethics is usually thought of as a broader concept than moral. It is defined as the "moral principles that govern a person's or group's behavior" and "the branch of knowledge that deals with moral principles" (Oxford Dictionaries 2014b). In this study, the concept of ethics is used in a wide meaning. It describes the ethical or moral features of different acts, policies or persons.

Studies dealing with advertising's ethical issues operate in the field of moral philosophy, "the branch of philosophy concerned with ethics" (Oxford Dictionaries 2014c). This kind of philosophical thinking is important in communication research since the acts of communicators affect a vast amount of others. To reach their goals, communicators consciously choose means of communication that demand ethical questioning (Bivins 2009, 2).

There are many ways to approach ethical issues in communication. Ethical theory is "an organized way of approaching ethical decision making" (Bivins 2009, 74). There are two theoretical paradigms which have become most popular in western philosophical thinking. Generally, the most important distinction between the two is whether we are stressing the importance of means or ends when deciding what is moral. (Bivins 2009, 86.) Teleological (or consequential) theories base their thinking on ends, meaning the consequences of acts. This branch of moral philosophy includes the popular

ways of thinking such as utilitarianism, egoism, virtue ethics and free speech theories. Deontological (or non-consequential) theories highlight means, i.e. theories deal with rules or duties. The most notable of deontological theorists has been Immanuel Kant. (Bivins 2009, 86-106.)

Three fundamental branches of western ethical thinking (utilitarianism, virtue ethics and deontology) are presented next. They form the basis for much of current discussion related to communication ethics, and are therefore essential also for understanding sponsored content ethics.

Utilitarianism and virtue ethics

Utilitarianism is concerned with calculating the consequences of acts. The morally right way to act is the one that promotes the greatest pleasure or minimizes the most pain. It is usually described by the phrase “the greatest good for the greatest number”. Modern utilitarianism asserts that all moral claimants of the issue must be included when performing the ethical analysis. Therefore, it can be useful when analysing for example the loyalties of advertising practitioners towards different stakeholders, such as clients and society.

One criticism of utilitarianism is that since the moral decision is made on balancing the interests of different stakeholders, the majority always wins. This can be problematic when considering the rights of minorities that may be neglected with utilitarian logic. (Bivins 2009, 96). It has also been stated that in communication the consequences of actions are too unpredictable to be forecasted accurately related to each case (Bowen 2004, 76). This difficulty of predicting consequences with multiple variables could lead to ethically bad decisions.

Another popular form of consequential ethics is virtue ethics, whose origins date back to ancient Greece. The theory focuses on the attributes of a person. It asserts that the character of the person defines ethicality in each situation. The person should choose right ways to act based on his/her values. To find the right ways, a person should be able to find the “golden mean” between different choices. This concept refers to the idea that an ethical choice usually lies somewhere between two extremes: one being excessive and the other deficient for the situation at hand. This requires that the virtuous person has learned both theoretical knowledge and personal perception. The good thing

about virtue ethics concerning communication practice is that it places its focus on the actor. This means that each communicator is responsible for his/her own actions and ethical reasoning. Communicators should be virtuous characters in themselves, regardless of the standards or immorality of the organization for who they work for. (Bivins 2009, 98-102.)

The approach of virtue ethics also has flaws. The ultimate focus on character makes distinguishing right actions from wrong ones a difficult one. Different virtues may also conflict with each other. It is not clear which virtues should supersede others. Think for example about the values of loyalty and diligence in advertising. Which is more important? (Bivins 2009, 101.)

As noted, consequentialist theories presented here offer possibilities for ethical assessment of communication. They stress the importance of possible consequences. However, their point of view leaves morality of the acts themselves without greater attention. When studying guidelines of ethical conduct for communicators, non-consequential theories like deontology could provide a better basis. This assumption is backed up by the studies of Bowen (2004, 2013) and L'Etang (1992). Especially when research needs to acknowledge smaller, but still significant stakeholders, non-consequentialist theories offer a better frame to work with (Bowen 2004, 76).

Deontology

One of the most important philosophers of ethics was Immanuel Kant (1724-1804), who formed the basis of deontology. In deontology, decision-making is based on moral duty of what is right based on universal norms of obligation (Bowen 2004, 70). He stated that only an act made in good will can be considered moral (Bivins 2009, 87). In fact, nothing else in the world can be thought as morally good other than good will. Kant's philosophy is rooted in human capability to be rational. He was a critic of pure rationalism, but stated that individuals are able to define by rational thought how we should act. (Bowen 2004, 71-75.) Also the concept of transparency is rooted in Kant's work about human dignity and integrity (Plaisance 2007, 189).

Important principles of deontology, besides rationality and good will, are transcendentalism, autonomy, respect towards others and duty (Bowen 2004). Transcendentalism is the idea that people can make judgments and decisions beyond their own empirical findings: human cognition is, among

rational, also based on sensation and intuition. Autonomy is an important part of Kant's ethics. Autonomy gives the individual agent the responsibility and freedom to make an ethical judgment. Therefore the individual should be free of outside constraints when making decisions (Kannisto 2014). For example, the desires of the employer, client or the communicator himself should not disturb the decision-making process of the communicator. Communicators need to be truthful and transparent in order to respect others' autonomy and free will to reason (Plaisance 2007, 202). Morality presupposes freedom. (Bowen 2004, 70.) Respect towards others is needed to ensure that humanity and people are always treated as ends in themselves, never only as means towards something else. The principle of duty states that people are obligated to act according to a moral law. This idea is deduced from rationality and the law of autonomy: by acting autonomously and by reasoning, people are bound to act according to universal moral imperatives. In other words, our reason tells us, that we have a duty to do what is morally correct. (Bowen 2004, 73-74.)

The central concept of Kant's deontology is the categorical imperative. The principles of deontology presented above are visible in the imperative. The imperative is a widely used tool in solving difficult ethical dilemmas. The categorical imperative poses three main clauses which are as follows:

1. "Act only in accordance with that maxim through which you can at the same time will that it become [sic] a universal law." (Kant & Gregor 1998, 31)
2. "Act that you use humanity, whether in your own person or in the person of any other, always at the same time as an end, never merely as a means." (Kant & Gregor 1998, 38)
3. "Act only so that the will could regard itself as at the same time giving universal law through its maxim." (Kant & Gregor 1998, 42)

with a variation of the third clause regarding the realm (or kingdom) of ends:

- 3b. "Act in accordance with maxims of a universally legislative member for a merely possible realm of ends" (Kant, Wood & Schneewind 2002, xviii).

The first clause gives weight to universality, and states the immorality of self-preferencing and cultural bias. The second clause states the importance of respect towards others, as explained in the previous paragraph: all people deserve respect from the decision-maker. The third clause(s) brings out the importance of the good will, autonomy and formulates the idea of a hypothetical kingdom of ends.

Critiques of deontology have focused on few main points. The practical impossibility of having many perfect duties has been noted (Bivins 2009, 90). As Kant based his philosophy on duties, he divided them into perfect duties (that must be always adhered to) and imperfect duties (that must be adhered to when the situation permits). If only a few perfect duties can be formulated, the theory would lose significance as moral would become more culturally relativistic. Another point of criticism is the fact that consequences are not acknowledged in deontology (Bivins 2009, 90). Deontological reasoning could thus lead to generally undesired results. If for example speaking the truth would be considered a perfect duty, lying would always be immoral. Even in a hypothetical situation where one would be talking to a Nazi soldier searching for Jewish people, and lying just in order to save lives of others, the act of lying would be considered immoral. A third point of criticism is about the impossibility of an objective morality (L'Etang 1992, 742). This kind of commentary relates to the fact, that for example codes of ethics for professionals can be totally biased and self-serving, since there is no objective morality on which to base the codes. Despite the criticisms, Kant's deontology has upheld its applicability when discussing codes of ethics.

Ethics in practice

How does moral philosophy benefit practical decision-making? Ethical theories can serve as guidelines for individuals making difficult decisions. They can be used for evaluating decisions already made, offering a good basis for argumentation. Different theories lead to different kind of reasoning, so one should keep in mind the variety of paradigms.

Often ethical theories are (or could be) used as a guide to formulate codes or more specific guidelines for specific situations. Even if codes are formed just by intuition, moral philosophy provides a good way to analyse their relevance. Also when examining the ethics of a profession in general, one can

find references to and similarities with classic ethical theories. Analysing the state of the industry will become much more fertile by utilizing the vast background offered by theorists.

3.1.2 Defining professional ethics

Professional ethics deal with making ethical choices in a professional setting. Professional ethics are needed when possible dilemmas arise or when an organization is deciding on its course of action. Modifying the basic definition stated earlier for ethics, professional ethics is defined here as *moral principles that govern an organization's or employee's behaviour amongst the practitioners of a certain profession.*

Professional ethics go beyond the restrictions provided by law. Cunningham (1999, 500) sheds light to this fact in her definition of advertising ethics: "[...] what is good or right in the conduct of the advertising function. It is concerned with questions of what ought to be done, not just with what legally must be done."

There are many reasons for communication professionals to act ethically. Ethicality affects the reputation of the professions. Naturally, professionals want to keep their occupation respected and acceptable in the eyes of public (Bowen 2013, 122). Neglecting ethical standards often leads to scandals, which can cause a loss of credibility. Harming a good reputation is also bad from an economical viewpoint. If consumers don't trust media professionals and their services, they can vote with their feet and the companies will eventually lose revenue (Cowling, Hadland & Felix Tabi Tabe 2008, 103). As it is noted that communication occupations, such as journalism and advertising, are needed, or at least mostly beneficial, for a democratic society to function properly (Bivins 2009, 4), the declined trust in these would also be bad for the society as a whole. The flow of information in an ethical manner will benefit citizens, companies and authorities.

A communicating individual or an organization always has a moral obligation towards the ones its acts have an effect on. Journalism, public relations, marketing communications and advertising have certain similarities. Their main stakeholders (see table 3) are always clients, the organization itself, the profession and society as a whole. The order and importance of these differ based on professions. In any case, it is essential to

recognize these groups. (Bivins 2009, 32.) The different emphasis on stakeholders is caused by different goals of the professions.

TABLE 3 Stakeholders for journalism, public relations and advertising based on Bivins (2009, 31-32)

		Occupation	
		<i>Journalist</i>	<i>PR or advertising practitioner</i>
Stakeholders to be addressed	<i>Providers</i>	media company news directors, editors & other superiors	employer / client
	<i>Suppliers</i>	sources subjects	production technicians other information sources
	<i>Receivers</i>	readers / listeners / viewers	readers / listeners / viewers
	<i>Associates</i>	fellow reporters profession of journalism society	fellow workers profession of PR / advertising society
	<i>Issue-defined constituents</i>	depends on issue (e.g. special interest groups, community etc.)	depends on issue (e.g. special interest groups, community etc.)

Table 3 shows the different stakeholders for media and communication professionals. As the fields have changed and new forms of advertising have

emerged, this table constructed in 2009 gives quite a narrow view. Still, the table helps to grasp the responsibilities of communicators towards different groups.

Role of stakeholders is important for ethical communication. Some stakeholders are more dominant than others. Providers, i.e. employer and clients, heavily guide the actions of the practitioner (see table 3). Even though the professional has his/her most frequent contact with these actors, it doesn't mean that other stakeholders can be ignored. The actions of an advertiser may have important consequences towards, for example, readers (receivers), the society in general (associates) and issue-defined constituents (which vary by case). A communicator has an ethical obligation towards vulnerable stakeholders as they usually cannot influence decisions made by the advertiser. (Bivins 2009, 29-32.)

The need to highlight ethics in communication stems from two facts: 1) that ethical violations do happen, e.g. by means of deceptive persuasion, biased news reporting (Tanyel, Stuart & Griffin 2013, 655; Bowen 2013, 126-130) and 2) as the practices of the industries are changing, up-to-date ethical norms need to be set (Drumwright & Murphy 2009, 103). Next, I will discuss ethical issues in media and persuasive professions.

3.1.3 Media ethics

The goal of journalists is to create informative and entertaining content that interests their primary target group of clients, i.e. the public audience (Bivins 2009, 13, 17). Interesting media content creates revenue for media company through purchases of media products and by creating a desirable advertising channel for advertisers.

There are multiple ethical principles listed for journalists and media organizations in their professional ethical codes. These include speaking the truth, providing context for stories, bringing out different points of view, avoiding stereotyping and labeling commercial material (see appendix 1 for codes from e.g. from Society of Professional Journalists, Procom,)

One of the most cited principles is the principle of truth. For journalism, the idea of truth means telling the truth, checking facts, making accurate

quotations, ensuring the context is fitting and bringing out balanced information about an issue (Bivins 2009, 122).

Noble principles can be, and often are, violated, and media has faced criticism about breaking ethical norms. Over the years, journalists have been proven guilty of plagiarism, using unauthentic or fake sources, inaccurate reporting, stereotyping, biased reporting caused by payment from a third party and invasions of privacy (BBC 2012; Craig 2008; Feighery 2011; Tsetsura 2005). Economic pressures can lead editorial departments to compromise their editorial integrity (Erjavec & Kovačič 2010). News selection can be biased, based more on the familiarity of sources and availability of PR material than on journalistic standards of objectivity. Writing positive coverage or avoiding negative stories about a brand, because of their influence as an advertiser, is a common concern (Erjavec & Kovačič 2010, 95-96).

Based on these examples, there is a need for more ethical conduct in media practices.

3.1.4 Ethics in advertising and public relations

The goals of persuasive communication are (usually) different from those of the media. For advertisers, the ultimate goal is to sell a product or service (Baker & Martinson 2001, 152). For PR, the goals can be more varied. Some authors have defined the goal of a PR professional to be an advocate for a client. Others have defined the role of PR as more symmetric: to create a mutual understanding between an organization and their stakeholders. (Baker & Martinson 2001, 153; Fawkes 2012, 867.)

Advertisers and public relations practitioners have many ethical principles that their professional organizations have formed. These include truthfulness, professional integrity, loyalty to clients and society, respecting free competition in the marketplace, respecting freedom of media and avoiding offensive communication (see appendix 1 for codes from Global Alliance, Sales and Marketing Executives International, AAAA, Procom)

As is the case with journalism, also in PR and advertising truthfulness of the messages is of paramount importance. What makes it different and creates a dilemma is in the persuasive nature of the message. The language of

unethical persuasive messages can be vague, ambiguous, and highly subjective without proper reference to existing facts or sources. (Baker & Martinson 2001, 150-151; Bivins 2009, 125-129; Hastak & Mazis 2011, 159.) Facts for messages can also be chosen selectively without aiming for full accuracy (Roberts 2012, 126).

Advertising and PR have had their share of criticism concerning poor ethical judgment. However, it should not be forgotten that even often-criticized occupations such as advertising can have many positive effects for society. For example, many consumers are in the opinion that advertising gives them useful knowledge about products and that advertised brands usually offer higher quality than other brands. Advertising can be entertaining and is certainly a part of popular culture and the topic of conversations among people. Advertising is also seen as good for the overall economy. (Tanyel, Stuart & Griffin 2013, 655.) In a democratic society, persuasion can be totally ethical and desirable, if the receivers of the messages are respected (Bivins 2009).

Public relations professionals have been accused of one-sided propaganda, weakening democracy, distorting public debates, creating fake front groups, lobbying for dubious clients, nondisclosure, deception and bribing journalists, to mention a few (Fitzpatrick 2002, 89).

Negative effects of advertising have been divided into four categories: social consequences, economic consequences, regulatory inadequacy, and negative effects of targeting vulnerable individuals (Tanyel, Stuart & Griffin 2013, 655). Social consequences include creating an undesirably materialistic society and the negative effects on messages. Unethical advertising messages can be offensive, stereotyping, misleading, dishonest and they can insult the intelligence of consumers. (Baker & Martinson 2001; Drumwright & Murphy 2009; Tanyel, Stuart & Griffin 2013). Economic consequences include causing people to buy things they don't need, increasing the cost of goods and fostering the power held by big brands (Tanyel, Stuart & Griffin 2013, 655). Regulatory inadequacy refers to inability of the practice and regulators to uphold moral standards. Targeting vulnerable individuals means marketing to minorities, children, the disadvantaged and people living in developing countries. The problem here is that some of these consumers may not be able

to examine advertising critically enough to make reasonable judgements (Tanyel, Stuart & Griffin 2013, 655).

Understanding the role of PR/advertising practitioners in between loyalties to different stakeholders is useful. The practitioner cannot work as a totally dedicated advocate for the client (as how for example lawyers work). This would be ethically questionable, since the practitioner has moral obligations also towards many other stakeholders than the client alone. The problem with this *agency model* of a relationship (Bivins 2009, 60) is that it decreases professional autonomy of the practitioner. To conduct morally acceptable behaviours, the professional needs decision-making authority and the possibility to reject ethically questionable clients. Bivins (2009, 60) suggests a *fiduciary model* to be used: it lies in middle ground between agency model and the (unrealistic) idea of complete independence. As the practitioner gains enough professional autonomy and the client is recognized as the driving force behind activities, ethical decision-making becomes possible.

3.1.5 Reasons for the current ethical status

At least five main reasons for the current ethical status of communication professions can be noticed. These include lack of training, organizational culture, ownership of organizations, economic realities in daily work as well as insufficient research on the topic.

Insufficient training of ethical thinking both in universities (Bowen 2004, 86; Conway & Groshek 2009, 463) and in workplaces (Drumwright & Murphy 2009, 102) contributes to inadequate decision-making. In their daily life, professionals are socialized into the cultures of their workplaces. A culture guiding towards unethical behaviour affects professionals (Bivins 2009, 6), leaving them unable to make autonomous ethical decisions (Bowen 2004, 72). The ownership of the company has an effect on work ethics: owner's orientation towards ethics and leadership has a strong impact on professional ethics (Bivins 2009, 8). A multi-national holding company may give less ethical leeway to an advertising agency than a small enterprise; on the other hand, guidelines imposed by a big company may heighten original standards of the company (Drumwright & Murphy 2009, 89). Economic pressures and increased time constraints in journalism have been noticed to cause problems when keeping up with ethical standards (Bivins 2009, 6-7).

Finally, an important factor affecting the state of communication ethics is insufficient research about the topic (Drumwright & Murphy 2009, 99; Starck 2001, 143).

On top of these five causes, a major factor in ethics is naturally how the communication practitioner acts. Drumwright and Murphy (2004) found two basic factors among advertising professionals which hinder making morally sound decisions. *Moral muteness* means that there is a lack of discussion about ethical issues. Muteness can occur when malpractice is not discussed, ideal ways of conduct are not promoted, or when unethical activities of others are not being commented enough. The other hindering factor is *moral myopia*, meaning “distortion of moral vision” (Drumwright & Murphy 2004, 11). In moral myopia, ethical dilemmas are not recognized or they are distorted, causing that these issues won’t become the center of focus and will probably not be solved in a suitable manner. Moral myopia is very problematic since it means a portion of professionals are not even realising the fact they neglect ethical issues. (Drumwright & Murphy 2004; Baker & Martinson 2001, 154-157.)

The most important ethical issue for this thesis, transparency, has not yet been covered. This topic will be addressed in chapter 3.2.1. Before that, a brief look into more ethical communication is in place.

3.1.6 Towards more ethical communication

Raising ethical standards of communication professions and generating discussion about ethics in the field is seen as important. Because of changes in the industries and media, the time for active norm setting in advertising is ideal (Drumwright & Murphy 2009). High ethical standards are not impossibility. Referring to advertising, Synder (2011) argues that “professionals will practice enhanced personal ethics if given appropriate ethical guidelines and reinforcement within their companies” (482-483).

This enhancing requires courses in educational institutions. On top of that, different organizations of the communications industry need to create an ethical atmosphere which enables practitioners to consider ethical issues and to act upon them (for advertising ethics, see Synder 2011, 483). This is also needed to enable ‘moral imagination’ to counter moral myopia (Drumwright

& Murphy 2004, 17-18). Ethical codes and guidelines are also valuable in guiding professionals (Baker & Martinson 2001, 158).

Avoiding deception is important, as Baker and Martinson (2001) state: "Just as violence takes power and control away from the one assaulted and gives that power and control to the assaulter, so does deception" (160). Another important concept in western societies is the freedom of speech. Many acts that could sometimes be questioned as unethical may be allowed because of respect towards free speech. Still, not everything can be allowed. If an act is immoral, it causes harm or is offensive, free speech may be limited (Bivins 2009, 151). Libel is an example of a cause for restricting free speech because of its offensive nature and the harm it causes.

If we assume that the status of the practitioner is now in order, what would ethical communication look like? Since communication professions vary, they have different ethical demands. For example, telling an objective truth is expected from journalists but not in the similar form from advertisers practising persuasion. Still, some principles even for persuasion are in place. We can look into this issue by examining the definitions of ethical persuasion.

Baker and Martinson (2001, 148) state that ethical persuasion must serve deeper morally based final ends than just increased sales or enhanced image (which still can be ethical, serving as instrumental ends). Sproule (1980, in Bivins 2009, 134) includes many aspects of ethical persuasion in his checklist: the communication act needs to be moral, arguments have to be valid, interests of audience must be considered, the act should be acceptable by society, motives behind the act should be legitimate and the act should be one that could be accepted as a general practice in the field. Jensen (1981, in Bivins 2009, 135) gives another checklist concerning the messages themselves: a message needs to be accurate, it should be complete regarding facts, materials need to be relevant, a message should be open and consider alternatives to the issue, ambiguity should be minimized, oversimplification should be avoided, reasoning needs to be sound, the cause should be socially valuable, and the communicator needs to be benevolent.

3.1.7 Different levels of regulation

There are many institutions and structures to uphold ethical principles in the communication field. Laws, including constitutions of many countries, set principles for communication regarding free speech and other related concepts. More specific laws like the Lanham Act in the US or Consumer Protection Act (Kuluttajansuojalaki) in Finland, outline specifically what is and what is not legal when communicating.

As is well known, laws and ethics are not synonymous. There is need for ethical consideration outside the boundaries of existing laws to govern what is the right thing to do. Professional associations and trade organizations usually govern the ethics of communications when laws alone are not enough. For example, the Public Relations Society of America (PRSA), Society of Professional Journalists (SPJ) and their Finnish counterparts Procom and Union of Journalists in Finland (Journalistiliitto) pay attention to ethics and ethical misdemeanors. Many practitioners of communication professions belong to these organizations and thus participate in discussions of what is ethical in the fields. To govern the ethical practices of professions, many organizations have formed ethical guidelines, codes of ethics and codes of conduct to be used by their members.

Table 4 presents different levels of regulation that affect communication practices. Examples of regulatory bodies are in parenthesis.

The only legally binding factors of communication are laws, which are governed by the judicial systems of different countries. Codes of ethics and other declarations are non-statutory, and are based on voluntary adherence by practitioners. Non-legal regulation might still be effective: breaking the codes can affect organizational status and reputation.

TABLE 4 Different levels of regulation for communication professions

		Who is affected?		
		<i>All people</i>	<i>Communication professionals</i>	<i>Employees of a workplace</i>
Geographical scale	<i>Global</i>	Global declarations (United Nations)	Global codes of ethics (International Chamber of Commerce, Interactive Advertising Bureau)	
	<i>Continental</i>	Continental regulation (EU directives etc.)	Continental codes of ethics (European Association of Communication Agencies, Pacific & Asian Communication Association)	
	<i>Country-specific</i>	National / Federal / State laws Other non-statutory regulation by authorities (Federal Trade Commission, Kuluttajanvirasto)	Country-specific associations' codes of ethics (Public Relations Society of America, Union of Journalists in Finland, American Association of Advertising Agencies)	Organizational codes of ethics, organizational culture and norms

Another way to examine levels of regulation is to look at regulating institutions. Governmental, industry and independent organizations govern ethics in different fields of communication. Examples of different regulating organizations and institutions are presented in table 5.

TABLE 5 Examples of different institutions and their guidelines regulating communication in USA and Finland

		Profession		
		<i>Public relations</i>	<i>Advertising / Marketing</i>	<i>Journalism / Media</i>
<i>Institutions</i>	<i>State regulations</i>	USA: Lanhan Act, Federal Trade Commission: Dotcom Disclosure Guidance Finland: Kuluttajansuojalaki, Valtioneuvoston asetus kuluttajien kannalta sopimattomasta menettelystä markkinoinnissa ja asiakassuhteissa, Sähköisen viestinnän tietosuojalaki		
	<i>Professional and trade organizations' codes</i>	Public Relations Society of America: Codes of ethics Procom: Eettiset ohjeet National Communicators Association: Credo for Ethical Communication	International Chamber of Commerce: Consolidated Code of Advertising and Marketing The Finnish Association of Marketing Communication Agencies: Eettiset säännöt	Union of Journalists in Finland: Guidelines for Journalists Society of Professional Journalists: Code of Ethics American Society of Magazine Editors: Guidelines for editors and publishers
	<i>Organizational codes</i>	Edelman Family of Companies: Code of Ethics and Business Conduct	Interpublic Group: Code of Conduct McDonalds: Standards of Business Conduct for Employees	New York Times: Ethical Journalism The Atlantic: Advertising Guidelines

Many companies do not have ethical codes of their own and many have not published theirs. Even when there are no written company-specific guides available for staff, some social norms are always existent and complied with. Actions of management and co-workers guide employees in their ethical reasoning (Schminke, Ambrose & Neubaum 2005; Trevino 1986, 206).

3.1.8 Ethical codes and guidelines

Ethical codes and guidelines created by trade, industry and professional organizations function as guiding principles for the ethicality of communication practices.

These codes have differences, some of them being top-level and others of less quality. Johannesen (1988) has provided a list of qualities for good codes of ethics. Table 6 is a round-up of these features. These qualities include: clear differentiation between ideals and minimum conditions; using clear language; protecting general public interest; focus on problems important to the professional group; to present moral principles on which the code is based on; and many others.

Codes of ethics represent publicly the standards of a certain occupation, seeking to guide practitioners and create legitimacy for professions (Bivins 2009; Fawkes 2012; Roberts 2012). In the field, there are several opinions regarding codes and their usefulness. As Johannesen (1988) states: "For some people, formal codes are a necessary mark of a true profession. For others, codes are worthless exercises in vagueness, irrelevance, and slick public relations" (59).

Codes of ethics, codes of conduct and codes of practice can be divided by their attention to details and the amount of authority they pose (L'Etang 1992, 173). In this study, the concepts of code of ethics, code of practice, code of conduct, ethical guidelines and the likes will be used synonymously. The terms ethical codes or code of ethics will be used to represent all of these. The focus of this thesis is on more general ethical codes compared to legalistic or highly technical codes.

The fields of advertising, PR, marketing and journalism all have their own codes. Different professional organizations such as the Public Relations Society of America (PRSA), Society of Professional Journalists (SPJ), Interactive Advertising Bureau (IAB) and Word-of-mouth Marketing Association (WOMMA) have formed codes for their members and the fields in general. There are global codes, codes for continents and country-specific codes.

TABLE 6 Guidelines for codes of ethics by Johannesen (1988, 60-61)

Codes of ethics

The code should clearly differentiate between ideal goals and minimum conditions. Ideal goals are to be striven for but not necessarily always attained. Minimum conditions must be met in order for a practitioner to be considered ethical.

Neither heroic virtue nor extreme sacrifice should be expected by the code. Codes should be written for ordinary persons functioning under ordinary conditions.

Language should be clear and specific, free from ambiguity. Key terms should be defined, by analogy if necessary.

Code provisions should be logically coherent. That is, relationships among provisions should be clear as to sequence, precedence, and scope.

The code should protect the general public interest and the interests of persons served by the group. The code should not be self-serving, it should not protect interests of the group at the expense of the public.

Code provisions should go beyond general admonitions against lying and cheating to focus on those facets of the group's functions that pose particular and specialized temptations to its members.

A code should stimulate continued discussion and reflection leading to possible modification or revision.

A code for a profession or a business should provide ethical guidance for the profession as a whole, not just for individual members.

The code should make clear the general moral principles on which it is founded, the basic ethical values from which its provisions flow.

Provisions in a code for a specific organization should be developed through participation of a wide range of members of that organization. This means substantial participation by both management and labor, employers and employees, corporations and unions, higher and lower level professionals.

The code should be enforceable and enforced. There should be procedures and mechanisms for bringing charges and applying penalties. An enforcement system would provide mechanisms for interpreting what a code means and what it requires.

The codes can have many functions: narrowing down the scope of possible problems, making it easier to solve them; and helping argumentation about ethical issues. Also the process of creating codes can be useful: participants will have to think about their goals, allowable behaviours and duties towards stakeholders. (Johannesen 1988, 61). When it comes to qualities of communicators, codes can teach newcomers about ethical aspects of work (Roberts 2012, 115), they reflect the admired qualities of a communication professional (Johannesen 1988, 61) and they also make it possible to defend oneself against having to do unethical activities (Bivins 2009, 68; Johannesen 1988, 62). In addition to these reasons, codes function as self-regulation for the professions. This function is appreciated in the field: it helps to avoid further governmental regulations (Johannesen 1988, 62; Dix & Phau 2009, 420). Self-made regulations are more flexible than laws and they don't pose legal demands towards practitioners.

Codes of different fields share some similarities. Generally, the socially oriented values of universalism and benevolence are held important in codes of ethics. Individualistic values like achievement and power are given less emphasis. Benevolence, i.e. good will towards others, is ranked highly in many current codes. These universal values are used to show the public that the professions are aimed at public service. (Roberts 2012, 121-122.) However, differences in codes become apparent at least when these values are studied in different contexts. Values, like accountability, mean different things in persuasion-focused codes (advertising, PR) compared to information-focused codes (journalism). (Roberts 2012, 126.) Journalists have to be accountable to the public audience, whereas advertisers' duty to accountability often refers to clients. Persuasion-focused codes appreciate achievement and power more than journalistic codes. Along with describing the nature of these different occupations, this fact might also imply that journalistic codes ignore the reality of their corporate setting: economic factors surely also affect the end-product, the journalistic content (Roberts 2012, 124), even if it is not realised. In conclusion, journalistic codes put more emphasis on the service done for the whole society, even though these values are also visible from codes of persuasive professions.

The use of ethical guidelines as self-regulation of communication professions has raised criticism. Firstly, codes of ethics are criticized of being too vague

and the values presented being too common. The vagueness of codes is a problem when practitioners need to solve ethical dilemmas. As Bowen (2004) puts it: "industry codes of ethics are good general guidelines, but provide little specific guidance and rely heavily on the individual to interpret what each of the tenets actually requires" (75). Second commonly held criticism is that industry codes are not enforceable (Bowen 2004; Fitzpatrick 2002; Roberts 2012). Members probably acknowledge that adhering to codes is good both for society and for reputation of the occupation, but neglecting a code is not often a big risk. The self-regulative role of codes might be an overstatement, since codes are not legally binding and professional organizations only have a role of being the good conscience of practitioners. Thirdly, many codes are outdated (Drumwright & Murphy 2009; Hallahan 2006). The fast developments in communication technology require that also the codes will have to change. Dated codes may not provide sufficient information regarding ethical decision making, for example in the context of social networking sites.

Despite the criticisms, professional organizations hold on to their codes and update them to meet the standards and technologies of today. The already mentioned benefits of codes, like their problem-solving, argumentative and self-regulative roles, seem to justify their role in society. On top of codes of communication associations, some organizations have their own ethical guidelines. It is suggested that these might be the most efficient ones of all non-legal codes, because of their binding nature: "Employer-driven codes are often imposed on workers as a condition of employment, turning a code into an enforceable contract" (Roberts 2012, 120.). As codes are not always enough to guard the ethicality of communication practices, Bowen (2004) has even suggested a normative model of ethical issues management to be used along codes.

3.2 Sponsored content and transparency

As is noted, the advent of sponsored content into the media advertising palette creates some ethical concerns. Using sponsored content as a marketing or PR tool has been around for a few years now. Media organizations are changing their ways of operating and many are adapting sponsored content as a platform for advertisers. The practice moves

forwards, but ethical guidelines of industry mostly lag behind. That is no wonder, considering the pace of changes.

Some sort of consensus exists about the topic. Sponsored content may cause ethical problems related to credibility of the media companies (Altimeter Group 2013; Edelman 2013). It is also agreed upon that sponsored content should be labeled somehow (Federal Trade Commission 2013). Sponsored content in online news media context has a strong resemblance to advertorials in newspapers and magazines. Therefore the ethical considerations presented are not completely new, but the special characteristics of internet must be taken into account.

3.2.1 Transparency

An essential concept in today's advertising, PR and journalism ethics is transparency. When transparency is in question, the ethical problem of communication does not arise from the content of messages, as is the case in many other dilemmas. Instead, it concerns the identifiability of content and its providers, e.g. whether or not advertisements are recognized as such. The term transparency itself has multiple meanings and there is little agreement over its definition (Schnackenberg & Tomlinson 2014). The issue can be studied from many perspectives, which leads to varying definitions.

A simple, but clever way to see transparency is to define it as the opposite of secrecy (Rawlins 2008, 73). The term is also defined as "a commitment to operating in the open, under the scrutiny of customers, stakeholders, citizens, and other interested parties" by publishing data about the organization (Birchall 2014, 78). Rawlins defined transparency as the deliberate attempt of holding organizations accountable and enhancing the reasoning ability of publics by making all legally releasable information available in a timely and clear manner (Rawlins 2008, 75). Speaking more technically, it has been defined as "labeling of source material" (of media production) (Nelson, Wood & Paek 2009, 235).

Deriving from Balkin's (1999) work, Rawlins (2008) divides organizational efforts to increase transparency into four fields. Transparency can be seen as (1) informational, (2) accountability, (3) participation and (4) secrecy. Information must be truthful, substantial and useful to the receiver. Participation of stakeholders is important, so that the information they need

will be identified. Accountability refers to objective and balanced reporting of organization's activities, holding it accountable for its decisions, words and actions. Increased secrecy will lead to decreased transparency. (Rawlins 2008, 73-75.)

As this study focuses on an issue balancing on the edges of advertising, PR and journalism, defining transparency adequately is somewhat problematic. Sponsored content has changed some conventional work processes in media companies, communication agencies and brands advertising (American Press Institute 2013). Therefore along with information and accountability, the concept of participation requires some attention.

With sponsored content and brand journalism, brands are producing content that is almost identical to traditional journalistic material. Ethical questions arise for example about should PR professionals also adhere to norms addressed to journalists. Since persuasive professions can probably never achieve the journalistic ideal of objectivity (Bivins 2009) – i.e. balanced and many-sided reporting – no seems an obvious answer. Still, maybe moving to the next level on producing quality content would require brands also to invest in participation (Taiminen, Luoma-aho & Tsetsura 2015): to acquire feedback from readers, to engage in societal conversations etc. Even though transparency in its wide meaning deserves attention, in this study participation is left out. This research focuses on ethical guidelines and the reliability of information on news sites: here information and accountability (Rawlins 2008, 73) are the most important aspects of transparency.

That said, a suitable definition for transparency would be the one of Schnackenberg and Tomlinson (2014, 5): “the perceived quality of intentionally shared information from a sender”. This definition includes the idea that disclosure information must be perceived properly by the receivers in order for it to be effective. In this context, a transparent message is one from which “audiences can decipher the source, intent, and meaning of the message” (Nelson, Wood & Paek 2009, 235). The assessment given by audience is very important, since disclosures alone might be even detrimental to transparency (Rawlins 2008, 74). Misleading disclosure information could be given to audience in order to smooth away the most relevant pieces of facts.

Transparency is important especially in communication professions, since enhancing it “respects the autonomy and reasoning ability of individuals who deserve to have access to information that might affect their position in life” (Rawlins 2008, 77). Increased transparency therefore addresses the problem of communicators possibly deceiving audiences.

Transparency of media

When looking at transparency, one should also focus especially on the media. Even in the hectic atmosphere of today, media institutions can build more trust and accountability with the public by disclosing their working methods and by demonstrating how different views are taken into account in their stories (Plaisance 2007, 192-193). And even if transparency cannot rule out deception from communication, it is still needed, since “the lack of transparency is a prerequisite for all deceptive acts” (Plaisance 2007, 203).

3.2.2 Increased need for transparency in the online era

The media landscape has changed. Especially younger consumers, such as millennials (people reaching adulthood around the year 2000) (Oxford Dictionaries 2015), are less depended on traditional media and more on marketing communication activities (Tanyel, Stuart & Griffin 2013). In the repertoire of advertising techniques, subtle forms of advertising (Tutaj & van Reijmersdal 2012), such as sponsored content, are gaining popularity. Therefore transparency has risen as a fundamental issue in contemporary advertising (Drumwright & Murphy 2009).

Lack of transparency is “a prerequisite for all deceptive acts” (Plaisance 2007, 203). It has caused issues even before the internet. There has been poorly labeled or unlabeled sponsored material on television, radio, newspapers and magazines (Baerns 2004, 101). From the 1980s onwards, there has been an increasing trend of product placements in television, movies, games and online videos (McDonnell & Drennan 2010, 27). The US governmental agency Federal Trade Commission has for decades noted the importance of advertising disclosures to avoid deception of consumers (Hoy & Lwin 2007, 287).

If transparency is reduced, readers might not be able to identify the origin of the message, which can lead to decreased trust towards the media company

and the brand behind the content (Altimeter Group 2013, 13). In this case, readers can also be seen as deprived from their freedom to information, which was previously self-evident (Baerns 2004, 111). Transparency stands for verifiability: "For in society the freedom of information is already taken as guaranteed when readers, listeners and viewers are able to distinguish between editorial content and advertisement or between television programme and commercial spot" (Baerns 2004, 103). Even though it is predicted that clear division between editorial and sponsored might not be possible in the future, it has still been encouraged by many experts in communication professions (Baerns 2004, 106, 109-110).

It should be acknowledged that all forms of advertising have faced criticism. The nature of commentaries on different ad formats varies by generations. It has been noted that advertisements can be disturbing and they can cause even negative attitudes towards brands. This applies both to internet and older formats of advertising. Generally though, internet advertising has a much lower reputation than older formats. 70 per cent of the people studied by Tanyel, Stuart and Griffin (2013, 666) had more negative attitudes towards internet advertising than any other medium. (Tanyel, Stuart & Griffin 2013.) Though, it is also suggested that online advertising is seen more positively the younger a person is (Huffington Post UK & AOL 2013, 7).

The changing media landscape makes evaluating messages more difficult (Flanagin & Metzger 2000, 515; Riordan 2014, 26). Because internet is always changing, resembles multiple media and contains information that differs vastly in credibility (Flanagin & Metzger 2000), becoming a literate internet user is challenging.

How could the very sophisticated advertising forms be recognised in the internet, if even the principles of advertorials and product placements are not familiar to all (Hallahan 2014)? Flanagin and Metzger (2000) have stated that "the rapidly changing nature of web-based information makes the application of specific genre rules difficult for users" (517). In social networking sites and internet communication in general, the speed of messages, global scale, anonymity and other factors create a need for communication professionals to improve the standards of accuracy, honesty and full disclosure (Bowen 2013; Hallahan 2006). Internet-driven media can increase its transparency (Riordan 2014, 57), but there are challenges.

Advertising professionals themselves admit that online advertising causes ethical challenges for the practice: loss of control, transparency, privacy and no consensus on ethical standards are all concerns (Drumwright & Murphy 2009, 87). Also consumers, especially millennials, have concerns about ethics of advertising (Tanyel, Stuart & Griffin 2013). Many share the opinion that online advertising needs more regulation (Tanyel, Stuart & Griffin 2013, 664). Self-regulation of the industry is suggested as an agreeable method to ensure sufficient norms (regarding e.g. privacy and transparency) will be created for practice (Drumwright & Murphy 2009; Tanyel, Stuart & Griffin 2013). The future of these norms is unclear.

Questions about ethics include responsibilities of different stakeholders. And since internet holds interactive characteristics, both advertisers and consumers need to be considered. Hoy and Lwin (2007, 290) state that advertisers are accountable for knowing the consumer's communication needs. This means they need to take the level of media literacy of consumers into account when designing messages and disclosures. Consumers on the other hand, are responsible for actively interacting with disclosure information, assuming it is provided (Hoy & Lwin 2007). In media literacy issues, a common defence of the advertising industry has been that consumers are intelligent and will filter commercial information. In the blurred platform of internet, this defense is in part without grounds. (Drumwright & Murphy 2009, 100.) It cannot be assumed that consumers can keep up with the changes of media (Bivins 2009, 137).

To make an interesting point about transparency, Bivins (2009) poses a question: "Why do those advertising and public relations practitioners who say they believe in the intelligence of the average consumer try so hard to cloud their messages?" (137). This thought reveals the verified idea that blurring practices probably are used actively, even though it is not often admitted. "Intent is still the ultimate measure of truth telling", states Bivins (2009, 138). If the messages were sent with a good intent (or in good will, as Immanuel Kant would have put it), ethical problems should not arise. If however, there was at least some kind of idea to blur advertising with other, more credible content, deception is evident.

3.2.3 Disclosures in media advertising online

Transparency was defined earlier in this study as “the perceived quality of intentionally shared information from a sender” (Schnackenberg & Tomlinson 2014, 5). Transparent communication must be such that from it “audiences can decipher the source, intent, and meaning of the message” (Nelson, Wood & Paek 2009, 235). Here the issue of disclosures is of paramount importance.

There are many unsolved ethical problems related to sponsored content, including the reactions of consumers towards sponsored material (American Press Institute 2013). Peeler & Guthrie (Peeler & Guthrie 2007, 352) state that consumers will be the judges of the ethicality of advertising, and they demand transparent practices.

Disclosures are difficult to handle properly, since spreading messages quickly lose touch with the original source (Synder 2011, 479), and the “flat” structure of web sites makes realizing context difficult (Riordan 2014, 26). Difficulty of upholding high moral standards in internet communication creates possibilities for deception. Undisclosed product placements appear on web pages, indicating the use of deceptive tactics (Hallahan 2006, 124).

There are examples where transparency and disclosing information have been compromised. For example, a paid front group created a fake blog for Wal-Mart in 2006. The blog writers identified themselves as everyday citizens travelling across United States, visiting Wal-Marts along the way. By pretending not to have a link with the brand (the practice of astroturfing), the practice of bloggers was highly deceptive. (Bowen 2013, 126-127). There have been cases where celebrities have used Twitter to promote brands, getting paid by their messages. The problem is that none of these messages have been marked as commercial content (e.g. by using appropriate hashtags like #ad, et cetera). The Twitter followers of these celebrities have been given the impression that celebrities are doing the endorsement out of their free will and without compensation. (Bowen 2013; Spanyol 2012). In Finland an organization supervising journalistic ethics, the Council for Mass Media in Finland (Julkisen sanan neuvosto), has given a public reprimand for an online newspaper for hidden advertising. The accusation was that the media organization did not disclose clearly enough the commercial nature of the

content provided by the sponsor, a telecommunications company DNA. (JSN 2014.)

There are also good examples of publishing sponsored content on a media company's platform. In these cases, the line between editorial and sponsored content has clearly been disclosed. Usually this is done with clear labels, layout and other conspicuous elements. No confusion about the intent of the content should exist, industry sources state (Edelman 2013, 10; Altimeter Group 2013).

The fact that some media companies have started to make their own sponsored content guidelines (Moses 2013) manifests that the issue is starting to be taken seriously. Some have even published codes on their web site. This increases the accountability of these enterprises.

Ad recognition and the need for disclosures

When consumers read websites of news organization, they have certain expectations. They probably expect to find at least editorial material. Consumers are also aware that there are commercial messages, which aim at persuading the reader. Consumers have some amount of *persuasion knowledge* (Tutaj & van Reijmersdal 2012, 6). This knowledge consists of three dimensions: recognition of advertising; understanding of persuasive and selling intent; and ad skepticism.

This knowledge affects how critical consumers are when they receive messages. Research shows that the commercial nature of online sponsored content is much less noticed by viewers compared with banner ads (van Reijmersdal, Neijens & Smit 2005, 48). Understanding the persuasive intent of and irritation caused by the ad are positively correlated. This means that "the better a person understands the persuasive and selling intent of the advertiser, the more irritated he or she will be" (Tutaj & van Reijmersdal 2012, 15). Ad skepticism is much higher for banners than sponsored content. Integrating sponsored content into editorial causes less irritation for the consumer. (Tutaj & van Reijmersdal 2012, 13). Similar results have been found with research on television sponsorship disclosures: increased persuasion knowledge caused by noticing the disclosure leads to more distrust towards the content (Boerman, Reijmersdal & Neijens 2012, 1058).

The ethical issue here arises from the decreased awareness of consumers. Creating less irritating content is clearly a good thing for advertisers. But when blurring practices lessen the persuasion knowledge of a consumer, ethics must be considered. The consumers of course have some amount of media literacy, than can be taken for granted, but the levels vary: "Not all people are equally aware, understanding, or skeptical, of different advertising formats; thus, we need to consider these persuasion knowledge dimensions when examining advertising effectiveness in the future" (Tutaj & van Reijmersdal 2012, 15).

Similarities between the ethics of advertorials and sponsored content are clear. Therefore research on advertorials can shed light on understanding reactions of media consumers in the digital age.

An advertorial, as defined earlier, is "a print advertisement disguised as editorial material" (Kim, Pasadeos & Barban 2001, 265). Advertorials cause a transparency-related problem since they can mislead readers to interpret them as editorial, journalistic content (Erjavec & Kovačič 2010, 92; Howe & Teufel 2014; Kim, Pasadeos & Barban 2001). Less critical media consumers are even more easily fooled by the similarity of advertorials with editorial material (Dix & Phau 2009). Not all share the view that advertorials are unethical: a study about magazines found that blurring editorial and branded material was not deemed misleading by the majority of respondents (van Reijmersdal, Neijens & Smit 2005, 50).

Kim, Pasadeos and Barban (2001) have studied labeled and unlabeled advertorials. They found that unlabeled advertorials were mistaken as editorial material much more often (19 % of participants) than labeled texts (4,6%). Even a more determining factor of recognizing the ad was the character of the text. Content that was advertisement-like in its nature was clearly recognizable as a sponsored story. The researchers conclude that labels are needed, but state that they might not even be enough, if the editorial and sponsored contents are very similar to each other. (Kim, Pasadeos & Barban 2001). In a study about magazine readers and branded content, 16 per cent of the respondents did not know whether sponsored stories were paid for or not (van Reijmersdal, Neijens & Smit 2005, 48).

Since sponsored online content takes similar form and qualities as the original editorial material, the nature of content between paid and original editorial can be impossible to notice. That is why labeling has a very important role as a form of disclosure. Using clear labels for disclosure is encouraged by many (Baerns 2004; Boerman, Reijmersdal & Neijens 2012; Hallahan 2014; Huffington Post UK & AOL 2013). But it still cannot be assumed that all kinds of disclosures will be recognized by consumers (Hoy & Lwin 2007). Even with labels, native advertising may be interpreted as news. Failure to realize the commercial intent of the text may later lead to losing trust of the news site (Hallahan 2014; Howe & Teufel 2014, 87).

Examples of technical criteria for sufficient disclosures can be found from studies of banner ads. Hoy and Lwin (2007) have studied instructions of Federal Trade Commission for banner ad disclosures. Researchers list factors that should be taken into account when designing labels: the label text should be big enough, and there should be enough contrast between the disclosure and background; the letter case and the length of label should be considered; there should not be other distracting factors, like animations or empty spaces, together with the disclosure; the repetition of the disclosure is also encouraged. (Hoy & Lwin 2007.)

The question of transparency comes down to the issue whether consumers are seen as victims of deception or informed choosers (Bivins 2009, 137-138). Setting the standards for the industry should be based on research about ad recognition of sponsored content. Also consumers with lower than normal persuasion knowledge should be taken into account.

Work processes of creating sponsored content

To some extent, producing sponsored content has changed traditional work processes of media companies (American Press Institute 2013). It is not anymore self-evident (if it ever has been) that editorial staff would never touch commercial material (Huffington Post UK & AOL 2013, 3), breaking an industry norm that is seen in many ethical guidelines (see appendix 1 for codes from e.g. ASME, IAB, EACA).

Scientific knowledge about sponsored content production processes is lacking. Looking at industry's perspectives, the practice of blurring work roles in departments is not encouraged. Existing virtues of journalism are

seen as important to be upheld. There still exists a consensus that editorial content should be kept independent and work roles of staff in producing editorial and commercial (even if editorial-like) material separate (Edelman 2013). No matter how these work roles will turn out in the future, disclosures will be needed about work methods and producers of the sponsored material (Huffington Post UK & AOL 2013, 13).

3.2.4 Transparent ethics for new forms of advertising

Neglecting demands for transparency in sponsored content, i.e. deceptively mixing editorial and sponsored content, is unethical. Intentional blurring is a way to gain popularity or credibility for commercial content using deceptive tactics. If a consumer is made to believe that a text is editorial content when it is not, the practice is unethical. Organizations need to shape their disclosures and other acts of transparency to fit the sense-making abilities of their public (Albu & Wehmeier 2014, 129). Organizations need to let go of their initial point of view to respect their most important stakeholders.

How could a reasonable level of transparency, or characteristics of a good disclosure, be defined in the context of sponsored content? To date, there exists no scientific study testing sponsored content labels and their effects on ad recognition on news media sites. Therefore, desirable characteristics must be based on general attributes and ethical guidelines. Taiminen, Luoma-aho and Tsetsura (2015) created a model for self-evaluating transparency of commercial hybrid forms of PR (and advertising). If not directly related to codes of ethics, their framework still offers much input on how to assess transparency.

The model includes five dimensions: quality requirements, appreciation, disclosure, differentiation, empowerment and discoverability. The model emphasizes both the informational aspect and accountability of hybrid PR (such as clear disclosures and separation from editorial content) and participation (audited content quality, enabled reader engagement). The model is presented in Figure 2.

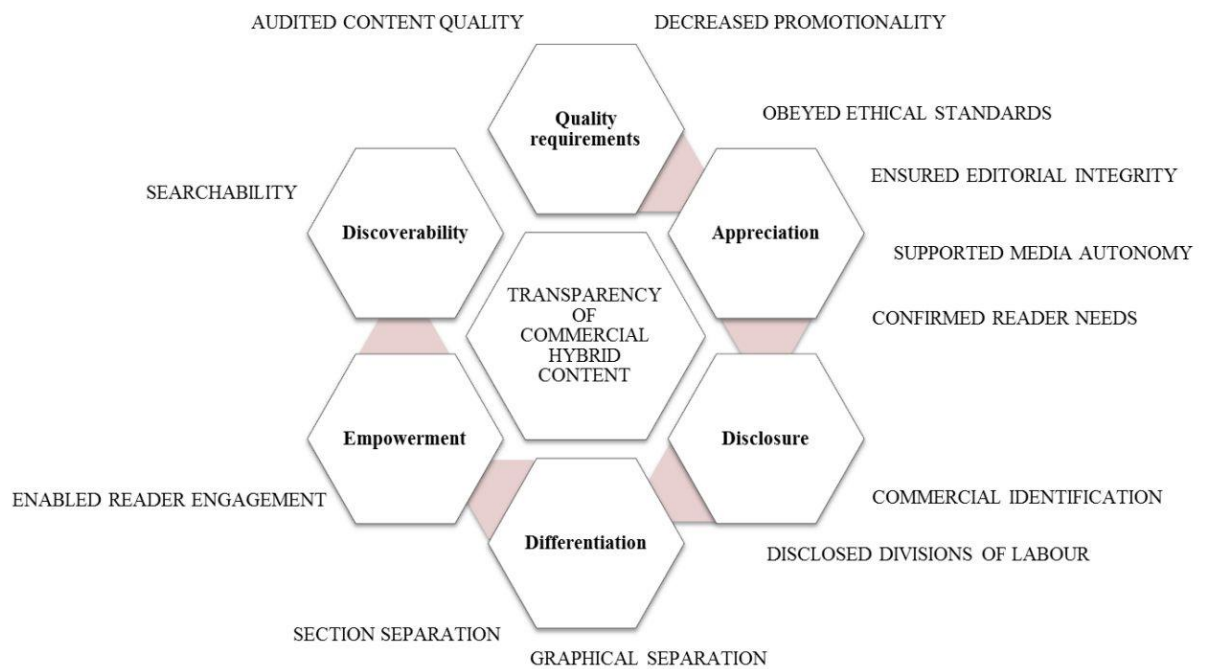


FIGURE 2 Self-evaluating the Transparency for Commercial Hybrid PR (Taiminen, Luoma-aho & Tsetsura 2015)

To keep up with the changes in the field, codes of ethics tailored for communication professionals should take sponsored content into account. By acknowledging the phenomenon, the utility of codes is increased, along with their reputation as sufficient self-regulation for the industry. Sponsored content is an issue which touches advertising, journalism, public relations and marketing. Therefore all of these professions should consider its effects. The idea of including sponsored content in ethical instructions resonates with Johannesen's (1988, 60-61) notion: codes of ethics should be detailed enough to focus on specific functions which pose particular temptations to professionals.

Deontological approaches suit in this situation, as general guidelines for sponsored content are searched for.

To evaluate the usefulness of current ethical guidelines in the context of sponsored content, relevant guides mentioned above are merged. Table 7 offers criteria to evaluate ethical codes in the context of sponsored content. It can also be utilised as a checklist for researchers and practitioners to evaluate how transparency is carried out in their work with sponsored content.

TABLE 7 Criteria to evaluate ethical codes in the context of sponsored content

Evaluating transparency of sponsored content	
<p>OVERARCHING VALUES TO ADHERE TO</p> <ul style="list-style-type: none"> * Fidelity * Noninjury * Benevolence 	
<p>PRINCIPLES OF PERSUASION RELATED TO SPONSORED CONTENT</p>	
<ul style="list-style-type: none"> * Authenticity (of the persuader) 	<p>"...integrity and personal virtue in action and motivation; genuineness and sincerity in promoting particular products and services to particular persuadees; loyalty to appropriate persons, causes, duties, and institutions; and moral independence and commitment to principle." (Baker & Martinson 2001, 161)</p>
<ul style="list-style-type: none"> * Respect (for the persuadee) 	<p>"...people should be treated in such a way that they are able to make autonomous and rational choices about how to conduct and arrange their lives according to their own priorities, and that this autonomy should be respected." (Baker & Martinson 2001, 163)</p>
<p>A CHECKLIST FOR UTILIZING SPONSORED CONTENT</p> <ul style="list-style-type: none"> * Avoid deception * Eschew secrecy * Clearly disclose the nature of content, whether it will be editorial or commercial * Emphasize clarity in disclosures * Examine the intention of your acts. Is your decision made in good will? 	
<p>DISCLOSURE INFORMATION SHOULD BE</p> <ul style="list-style-type: none"> * accurate * timely * complete * reliable * comparable * understandable * relevant 	

The above criteria are formed based on multiple sources, including both statements of general values as well as specific guidelines towards sponsored content.

When communicating, whether with a persuasive intent or to inform from a seemingly objective perspective, the communicator has moral duties towards the receiver: fidelity (that is, keeping promises and undoing possible wrongdoings); noninjury (if avoiding hurting someone is possible, one is obliged to do so); justice (if a person deserves a distribution of something, you should merit that); and benevolence (acting out of good will towards others) must be stressed (Bivins 2009).

Baker and Martinson (2001) have created five principles for ethical persuasion called the TARES test. The test includes basic moral obligations that identify the moral end of professional persuasive communication. The five principles are Truthfulness (of the message), Authenticity (of the persuader), Respect (for the persuadee), Equity (of the appeal) and Social Responsibility (for the common good). By following these principles, a proper emphasis is placed on those to whom the persuasive communication is directed. The principles are made to counter moral short-sightedness, also described as moral myopia (Drumwright & Murphy 2004). (Baker & Martinson 2001.)

Bowen (2013) has created ethical guidelines for using social media. The fifteen points of the guidelines approach social media from the point of view of a marketer or a PR practitioner. The guidelines pay attention to many important topics related to this study: rights of the receivers, avoiding deception, respect towards receivers, eschewing secrecy, being transparent and so on (Bowen 2013).

In discussing the different dimension of transparency, Rawlins (2008, 92) proposed a model to describe different factors describing transparency efforts of organizations. His model included several characteristics of what makes disclosure information substantial. These characteristics are included in the criteria as demands for disclosure information.

To conclude, this chapter has compiled current theoretical knowledge about sponsored content, ethics, codes of ethics and transparency. The issues have been looked at from different views, the chapter concluding in the evaluation criteria presented in table 7. A precise look at codes of ethics in the age of online sponsored content is still missing. What is needed to know is how transparency is acknowledged in ethical guidelines and how would an

ethically sound guideline look like in the current environment. A thorough analysis of existing codes of ethics would provide valuable information about the state of ethics of media and communication professions. This empirical study using qualitative content analysis is carried out in the following chapters.

4 METHODOLOGY

The research problem of the thesis was to find out how ethical guidelines of communication and media professionals take new forms of advertising into account. The thesis focused on accountability and information as the main aspects of transparency. Subject was approached via these research questions:

Q1: How do ethical guidelines discuss transparency and sponsored content?

Q2: What makes an ethically sound guideline in the current media environment?

The first question is empirical in nature. It was approached via the methods introduced later in this chapter. Question 2 combines the empirical results of this study with the theoretical knowledge of the topic. Answering it provides suggestions for enhancing current ethical guidelines.

These questions were answered using qualitative methods. Since the topic of this research is timely, there isn't much research about it. This thesis offers new information about a topic that has not yet been fully described. Therefore a qualitative approach is justified. The research is descriptive in nature (Hirsjärvi, Remes & Sajavaara 2007, 135), as it aims to describe the phenomenon of advertising ethics in a new context. A quantitative analysis related to codes of ethics would have not revealed the issues as profoundly as is done here.

4.1 Qualitative content analysis

This research utilizes qualitative content analysis. Qualitative content analysis (QCA) is a common research method that can be used to study many kinds of data in a qualitative way (Tuomi & Sarajärvi 2009, 91). It offers a way to approach even big amounts of material in a detailed and systematic way. It is a way to gather data together. QCA does not offer any way of analysis or conclusions in itself (Tuomi & Sarajärvi 2009; Schreier 2012). These further choices must be made by the researcher. There are multiple ways to conduct QCA. Whatever way the researcher chooses, it's important to notice that every part of the content analysis process – even the seemingly mechanistic coding – is already interpretation in itself (Schreier 2012, 30).

4.2 Ethical guidelines as research data

The research data consists of ethical guidelines provided for media and communication professionals (tables 8 and 9). The guidelines give ethical instructions to professionals about different communication situations. They also offer general statements of values that are appreciated in or demanded from practitioners.

This research views guidelines as manifest forms of socially constructed reality among media and communication professionals. Even if they might be potentially outdated (Drumwright & Murphy 2009, 88), guidelines offer valuable information as they shed light on the actual ethical dilemmas faced by the professionals and show the status quo of ethical issues.

The codes of ethics were selected based on the popularity of the organization that created them. The study aimed to include all relevant codes that are used in USA and Finland. On top of these country-specific codes, the most common universal or continental codes from Europe were included. The codes were acquired from web sites of professional organizations. The codes studied here represent almost all of the most important professional organizations in the fields that provide these kinds of codes.

TABLE 8 Overview codes of ethics included the research

	Public Relations	Marketing / Business	Advertising	Journalism / Media	Media organization	Total
Global	3	0	2	1	0	6
Europe	1	0	0	0	0	1
USA	5	6	2	7	5	25
Finland	2	2	2	2	0	8
Total	11	8	6	10	5	40

Table 8 shows the origin of the codes studied. Most codes are from United States. Between professions, most codes were found from the area of public relations.

Some codes that were popular and available were left out. The reason for this was that the codes were too specified, focusing only on a small topic. For example the code of Mobile Marketing Association was left out, since it was focused on technical aspects of mobile communication and did not state any values or considerations that could be related to this study's research questions. Especially the field of behavioural online advertising has many codes that only deal with technical details. All these codes were left out. European Advertising Standards Alliance's (EASA) guide to self-regulation of advertising was left out since it was not available to the public without payment. Most of the professions' relevant codes are still included, so leaving out technical or unavailable codes did not weaken the validity of the research remarkably.

Included here are also five examples of codes aimed at media companies. Four of them are from the news outlets The Atlantic, New York Times and Quartz and one aimed at members of the Associated Press. These codes were included on the basis that they were from big and popular media enterprises and were available publicly. Media codes offer valuable information when compared to codes of associations. Sadly, only a few media organizations share their codes publicly, especially in Finland, and even a smaller portion of them include anything related to sponsored content or the line between editorial and commercial content.

Guidelines studied from New York Times do not fully represent their current practices. Since the organization most likely also has new guides concerning sponsored content, codes included here from 2009 are outdated. They still give valuable information regarding changing practices that occur in the media industry.

Table 9 lists all the codes included in this study.

TABLE 9 Codes of ethics included in the research, sorted by profession

	Public Relations	Marketing / Business
Global	<p>Global Alliance for public relations and communication management: Code of Ethics</p> <p>IABC International Association of Business Communicators: Code of Ethics</p> <p>International Communications Consultancy Organisation (ICCO): Stockholm Charter</p>	
Europe	<p>European Association of Communication Agencies (EACA): the code of ethics</p>	
USA	<p>Public Relations Society of America (PRSA): Code of Ethics</p> <p>Council of Public Relations Firms: Code of ethics</p> <p>National Communication association NCA Credo for Ethical Communication</p> <p>National Communication association NCA: Credo for Free and Responsible Use of Electronic Communication Networks</p> <p>Religion Communicators Council: Guidelines for Ethical Conduct</p>	<p>WOMMA: Code of ethics</p> <p>WOMMA: Social media disclosure guidelines</p> <p>American Marketing Association AMA: Statement of Ethics</p> <p>Business Marketing Association (BMA): Code of Ethics</p> <p>Sales and Marketing Executives International (SMEI): Code of Ethics for Sales and Marketing</p> <p>Society for marketing professional services (SMPS): CPSM Code of Ethics</p>
Finland	<p>Procom: eettiset ohjeet</p> <p>Finnish Medical Association & Union for Journalists in Finland: Lääkärien ja toimittajien yhteinen tiedotussuositus</p>	<p>The Finnish Association of Marketing Communication Agencies (MTL): Eettiset säännöt</p> <p>Interactive Advertising Bureau Finland (IAB): Sosiaalisen median markkinoinnin eettinen ohjeistus</p>

(...continued) TABLE 9 Codes of ethics included in the research by profession

	Advertising	Journalism / Media
Global	<p>International Chamber of Commerce: Advertising and Marketing Communication Practice Consolidated ICC Code</p> <p>IAB: Native Advertising playbook</p>	<p>International Federation of Journalists (IFJ): Declaration of Principles on the Conduct of Journalists</p>
Europe		
USA	<p>American Association of Advertising Agencies (AAAA): Standards of practice of the 4A's</p> <p>Institute of Advertising ethics (IAE): Principles and practices for advertising</p>	<p>Radio Television Digital News Association (RTDNA): Social Media and blogging guidelines</p> <p>Radio Television Digital News Association (RTDNA): Code of ethics</p> <p>American society of Magazine editors (ASME): Guidelines for editors and publishers</p> <p>Society of Professional Journalists (SPJ): Code of ethics</p> <p>American Society of Business Publication Editors (ASBPE): Guide to best practices</p> <p>American Business Media (ABM): Editorial Code of Ethics</p> <p>Society of American Travel Writers (SATW): Code of Ethics</p>
Finland	<p>Mainonnan eettinen neuvosto: Hyvää markkinointitapaa koskevat periaatteet</p> <p>IAB Finland: Suositus mobiilimainonnan yleisestä ohjeistuksesta</p>	<p>Union of Journalists in Finland: Guidelines for Journalists</p> <p>Aikakauslehtien Liitto: käytäntösäännöt mainonnan tunnistettavuudesta</p>

(...continued) TABLE 9 Codes of ethics included in the research by profession

	Media organization	
USA	The Atlantic: Advertising Guidelines	
	New York Times: Standards of Advertising Acceptability	
	New York Times: Digital Advertising Acceptability Standards	
	Associated Press Media Editors: Statement of Ethical Principles	
	Quartz: Ethics and Advertising Guidelines	

To begin the analysis phase, relevant parts of the codes based on the research questions were selected to be included. All other material was left out. This selecting was done using the criteria presented in table 10.

Table 10 was used to define what information included in the codes was meaningful for this research and should be taken into the study. General expressions of transparency and related concepts were included. Disclosures of advertising and other commercial material are the core of this study, so these concepts were searched closely from the guides. And logically, new forms of advertising were something that this research was very interested in. Advertorials were also thought of as important since their production methods might be quite similar to sponsored content. The inclusion of advertorials in an ethical guideline may show that the guideline takes the separation of editorial and commercial material into account, or that it has noted the blurring practices evident in the field.

TABLE 10 Selection criteria for the relevant parts of codes of ethics

WHICH PARTS OF THE CODES ARE SELECTED?	
Transparency and related concepts, as general expressions of values	
Disclosures of advertising	Mixing of editorial and advertising Labels, disclosures, disclosing/identifying the marketer/advertiser, identifying the producer of content Who has produced the content Hidden advertising Media literacy / The ability of consumers to recognize content Journalistic process and creating advertisements
New forms of advertising online and blurring practices	Sponsored or branded content Native Advertising Blurring of editorial and advertising Advertorials
TO BE LEFT OUT	
General statements of values (except transparency and related concepts)	
Transparency in the traditional journalistic process (checking and referencing sources etc.)	
Participation, if not directly related to transparency of advertising	

4.3 Progressively summarising the material

After selecting relevant material for the analysis, the data was ready for the actual content analysis. A theory-bound approach (Tuomi & Sarajärvi 2009, 117) was used in analyzing the guidelines. Theory-bound analysis uses abductive reasoning for analysing content. It is an intermediate form between completely theory-based and data-driven analyses (Tuomi & Sarajärvi 2009, 107-108). Even in the analysis phase the data found in the

guidelines was intended to be kept as varied as possible, without oversimplifying it too much during categorizing. This suggested a data-driven way of analyzing. There were still some aspects that were seen appropriate to derive from theoretical knowledge. The selecting of material was done on the basis of theory and also the one main category for the coding was decided beforehand. These findings led to the selection of a theory-bound approach.

Schreier (2012, 58) suggests building a coding frame when conducting qualitative content analysis. This frame would be made by test-coding a small part of the data. Then the coded paraphrases would be used to form categories, both on lower and higher hierarchical levels.

This kind of approach was tested on a portion of the material. In this case, it came quickly apparent that the frame would not be varied enough to represent the diversity the guidelines have. Therefore, instead of making a coding frame, the whole research data was coded in one take. After the coding phase, a check-up round was made to ensure if everything relevant was coded. This phase revealed a few missing paragraphs from the texts that were then coded, using the first coding as a coding frame.

Table 11 shows the segmenting criteria of the research. The segmenting units were selected based on test codings of small portions of the data with different methods. Codes of ethics are formal documents, so coding the material using formal or thematic criterion would both be possible (Schreier 2012, 134-138). Krippendorff (2013) offers five ways to select coding units: according to (1) physical, (2) syntactical, (3) categorical, (4) propositional or (5) thematic distinctions (Krippendorff 2013, 104-109). In this study, propositional distinction was chosen (see table 11): single clauses are used as units of coding. This offered a way to slice the texts into small enough and meaningful units of analysis. Choosing other criteria for coding units would have required multiple rounds of the actual coding process to go through all aspects of the material.

TABLE 11 Segmenting the data for coding

Sampling unit	Relevant parts selected from 1 code of ethics. See criteria in table 9.
Coding units	Selected by propositional distinctions. A coding unit is formed out of one argument related to one issue. It can be a few words, a sentence, or multiple sentences. Multiple units may be formed out of a single sentence.
Context unit	One paragraph / One article of the guideline

The coding was done using a method described as *progressively summarising the material* (Schreier 2012, 107-111). It was carried out using the software Atlas.ti. In this method, the coding units are first paraphrased: the essence of the unit is kept but the phrase is shortened to its core, if possible. These paraphrases are then listed together. The goal of summarising is to find similar paraphrases and to fit them together to form bottom-level subcategories. These sub-categories are then again grouped to form upper-level categories. Eventually all the categories fall under the main categories formed before the coding process. (Schreier 2012, 107-111.)

Schreier (2012) states four demands for the coding frames: they must be unidimensional, mutually exclusive, exhaustive and saturated. Unidimensionality means that each dimension of the coding frame should capture only one aspect of the research material. Building a unidimensional frame also helps with mutual exclusiveness: the criterion that one coding unit can only be assigned to one subcategory. In other words, the categories are mutually exclusive. Exhaustiveness means that each coding unit in the research material should be assigned to at least one subcategory of the frame. Saturation requires that each subcategory formed is used at least once. The latter two criteria are usually fulfilled almost automatically when doing data-driven coding, but they still have an important role considering validity of the study (e.g. in assessing whether the sub-categories were formed appropriately). (Schreier 2012, 71-78.) These four criteria were followed throughout the coding process.

Main category for the coding was decided deductively before the coding. All of the sub-categories fell under this main category called 'Transparency in

media content'. The main category was named this way before the coding, since it allowed a wide analysis of the guidelines to be made. Using transparency as a main category meant that the research was looking for different ways of expressing transparency. Another important point besides transparency was to keep clear the distinctions between sponsored content, native advertising and generally the blurring of advertising and journalism.

Another option for a categorization would have been to form the categories completely based on different forms of commercial content. This would have made the coding frame more disorderly.

4.4 Analysing contents and grouping ethical guidelines

In the actual analysis phase, the recently formed categories were used to find out characteristics of the ethical guidelines. By comparing different kinds of categories found from different guidelines, differences between them could be pointed out. Sorting the guidelines with varying criteria like this makes it possible to answer the research questions of this study.

Sub-categories were grouped together to form analyzable units, such as "sponsored content is being discussed" or "disclosing commercial content". These units could be used as helpful tools in the analysis. Using Atlas.ti, the units could show what aspects different guidelines lacked. The found and absent aspects were entered into an Excel table. The table helped to spot differences between single guidelines as well as groups of guidelines, such as grouping based on profession. The analysis focused on following aspects: concept of transparency; separation of ads and original media content; forms of disclosure and labels; work processes when producing commercial content; and sponsored content and native advertising.

From these aspects, different extremes were searched for. For example, there were guidelines that discussed sponsored content and there were guidelines which did not mention anything about different kinds of content. These kinds of differences helped to sort the guidelines into different types. These types are not evaluative by nature: they don't tell which guideline is better or more up-to-date than the other. It only helps to see general ways in which the codes differ from one another, and made the analysis of 40 codes a much

simpler task. The belonging of a code in one type was than confirmed by reading again the guideline to check for discrepancies.

Based on these types, a framework describing qualities of guidelines related to transparency and new forms of online advertising was created. This framework can be found from the results chapter of this thesis.

5 RESULTS

This chapter presents the empirical results found using qualitative content analysis. The results show how sponsored content is represented in the ethical guidelines. The main focus is on how transparency, its related concepts and new ad forms are evident in the guides.

An overall picture of the coding process and the resulting hierarchy are presented first. A general depiction of the guidelines gives an overview and illustrates different characteristics of the research material. The second part of the chapter goes into detail in describing differences between guidelines. A framework portraying differences among guidelines related to transparency and new forms of online advertising is presented.

5.1 Hierarchy of codes

The paraphrasing done with Atlas.ti resulted in the formation of 556 paraphrases. These paraphrases were carefully sorted into groups based on their similarities. This resulted in 292 bottom-level sub-categories. These were grouped again to form 118 categories on level 2. On the third level, these 128 categories were grouped into 20 categories. Finally, these were put into five groups that reside under the one main category, 'Transparency in media content'. Three top levels of the categorization are presented in figure 3.

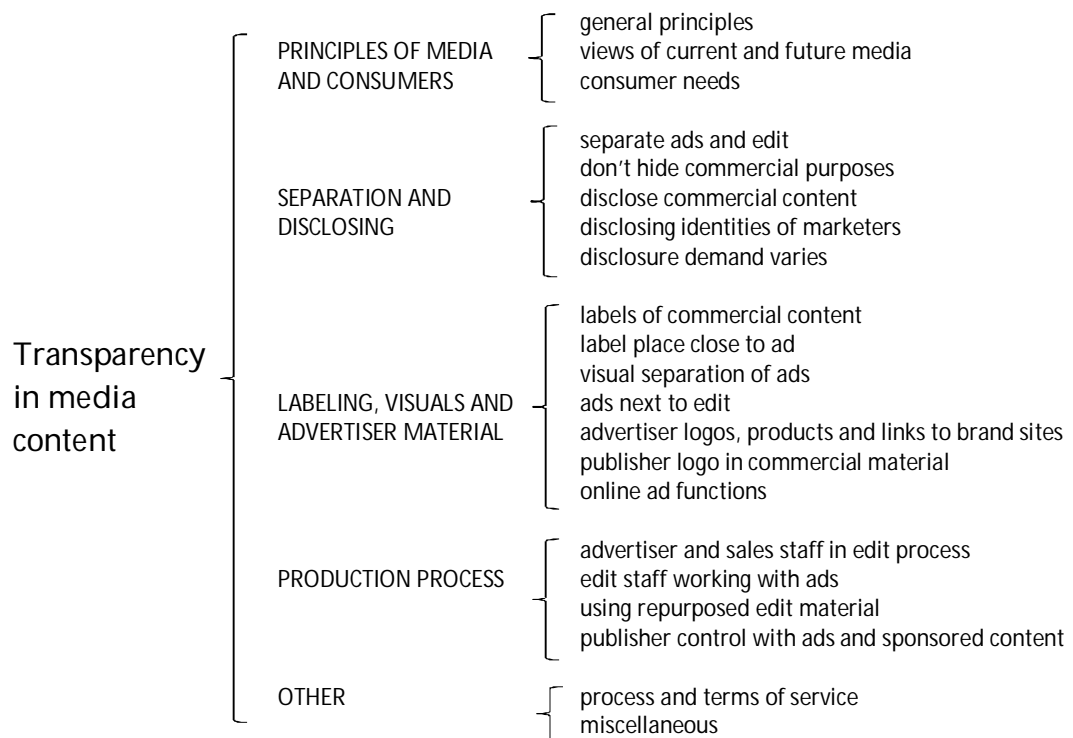


FIGURE 3 Three top levels of categories of the coding frame.

Figure 3 shows how the contents of ethical guidelines are related to this study. There are many different aspects which are significant when evaluating transparency in this context.

5.2 General depiction of ethical guidelines

This chapter describes the research material on a general level, giving an overview on how guidelines take transparency and new ad forms into account. The guidelines vary a lot based on how detailed they are. Some are very detailed with specific instructions for dealing with commercial content, whereas others only offer general considerations about how a professional communicator should operate.

5.2.1 Forms of paid content

Different forms of paid content are discussed in the guidelines. Some of the most general guides do not list specific types of paid content, but only state general instructions. Of different forms the following are discussed: traditional media advertisements (print, radio, television); special print advertisement sections; advertorials; sponsoring events; online banner advertising; sponsored content; and native advertising. The types may be

discussed on a general level or more specific instructions about them are given. Some guidelines go into the specific level of describing suitable labeling terms for ad formats, or defining criteria for visual aspects of the forms. Different forms of content are also talked about when picturing work processes related to them.

The following examples describe new forms of online advertising.

Sponsored content and sponsored microsites

"[Sponsored] Microsite sponsors should be clearly identified..." American Society of Magazine Editors: Guidelines for editors and publishers

"Prominently label sponsored content." Society of Professional Journalists: Code of Ethics

"Editors must have the right to review, prior to publication, all sponsored content..." American Business Media: Editorial Ethics

"Accordingly, The Atlantic will prominently display the following disclaimer on all Sponsor Content: 'SPONSOR CONTENT'." The Atlantic: Advertising Guidelines

Native advertising

"Regardless of native advertising unit type, the IAB advocates that, for paid native ad units, clarity and prominence of the disclosure is paramount." Interactive Advertising Bureau: Native Advertising Playbook

"Purely textual advertising, such as customer-provided content known as native advertising, should not be presented as editorial." American Society of Business Publication Editors: Guide to best practices

Some guidelines (six of them) also mention advertorials. As advertorials and sponsored content may have some similarities in their production processes, treatment in a code of ethics might be relevant also in relation to new forms. This topic is discussed more in the conclusion part of this thesis.

5.2.2 Transparency and disclosure on a general level

How are transparency and disclosure discussed in ethical guidelines? Most guidelines studied take into account issues related to transparency. The

concept is discussed through general principles, which mention transparency or similar concepts.

"Embrace ethical values. This means building relationships and enhancing consumer confidence in the integrity of marketing by affirming these core values: honesty, responsibility, fairness, respect, transparency and citizenship." American Marketing Association: Statement of Ethics

"We believe that establishing, publicly displaying, and adhering to these Guidelines is important to protect the trust and transparency that should exist between a publication, its readers, and its advertisers." The Atlantic: Advertising Guidelines

"[A member will] pursue clarity and openness in public relations activities." Procom: Eettiset ohjeet

"Be transparent in your communications." Word-of-mouth Marketing Association: Social Media Disclosure Guidelines

"The difference between editorial content and marketing messages must be transparent" American Society of Magazine Editors: Guidelines for editors and publishers

Some texts come close to speaking about transparency, but actually only discuss other slightly related issues. These values include integrity, accuracy, truth and honesty, to mention a few.

"...in addition to supporting and obeying the laws and legal regulations pertaining to advertising, [we] undertake to extend and broaden the application of high ethical standards. Specifically, we will not knowingly create advertising that contains: a) False or misleading statements or exaggerations, visual or verbal..." American Association of Advertising Agencies: Standards of Practice of the 4A's

"8. The journalist must aim to provide truthful information." Union of Journalists in Finland: Guidelines for Journalists

"2. My concept of selling includes as its basic principle the sovereignty of all consumers in the marketplace and the necessity for mutual benefit to both buyer and seller in all transactions." Sales and Marketing Executives International: The International Code of Ethics for Sales and Marketing

Another way of discussing transparency is to talk about the distinction between paid content (e.g. advertising) and editorial content. Many guidelines discuss this aspect. The topic is also described by taking by the viewpoint of readers/consumers into account and highlighting their right to know the origins of the information received.

"An average reader must always be able to easily distinguish between editorial content and advertising." Aikakauslehtien liitto: Käytännösäännöt mainonnan tunnistettavuudesta.

"We accept that our understanding of the "average consumer" might not always be the standard, acknowledging that there are groups who are vulnerable, for example, and that we should adopt a sensitive approach to judging how advertising will be understood and acted upon by society in general." European Association of Communication Agencies: Code of Ethics

Transparency also comes out in the form of guidelines discussing current professional practices, e.g. talking the about the way lines between advertising and editorial are being blurred.

"...[hidden advertising can occur in the form in which] paid advertisements are visually designed to resemble editorial material." Finnish Medical Association: Lääkärin ja toimittajien yhteinen tiedotussuositus

"The explosion of word of mouth marketing and blogging about commercial products and services creates special concerns about the blurring of advertising and editorial content." Institute of Advertising Ethics / American Advertising Federation: The Advertising principles of American Business

5.2.3 Separation of paid and editorial content

Separation of paid and editorial content is a transparency-related issue that is addressed in many of the guidelines. Separation is talked about from many angles, sometimes related to traditional advertising and on other occasions, more novel forms. There are varying views when it comes to separation: different professional organizations have their own criteria for what is considered a good way of separating paid and editorial content.

"Advertisements that, in our opinion, simulate New York Times news or editorial matter or that may be confused with our news or editorial matter are unacceptable." New York Times: Standards of Advertising Acceptability

"Marketing communications should not misrepresent their true commercial purpose." International Chamber of Commerce: Consolidated Code of Advertising and Marketing

"All online pages must clearly distinguish between editorial and advertising or sponsored content." American Business Media: Editorial Ethics

"Distinguish news from advertising and shun hybrids that blur the lines between the two." Society of Professional Journalists: Code of Ethics

"The line between advertisements and editorial material must be kept clear." Journalistiliitto: Journalistin ohjeet

"When advertiser content is presented in search results or in any lists of links for readers to read, they should be identified as such." American Society of Business Publication Editors: Guide to best practices

5.2.4 Disclosing commercial material: disclosure, labels, place and visual aspects

Related to separation of paid and editorial content, many guidelines address the issue on the level of disclosures. Disclosure can refer to the content itself or identities (brands) making the content. There are common expressions for disclosing branded material as well as more specific instructions for disclosure, such as proper label titles. Once again, different guidelines offer instructions on varying levels, from broad to very specific. Below are examples of advice related to disclosure, labeling and visual aspects of branded content on media platforms.

Disclosing commercial material

"Non-editorial [content] must be clearly labeled." American Business Media: Editorial Ethics

"Label ads that resemble edit" American Society of Magazine Editors: Guidelines for editors and publishers

"...sources of communications and sponsors of activities will not be concealed." The Council of PR Firms: Code of Ethics and Principles

"Regardless of native advertising unit type, the IAB advocates that, for paid native ad units, clarity and prominence of the disclosure is paramount." Interactive Advertising Bureau: Native Advertising Playbook

"When an advertisement appears in a medium containing news or editorial matter, it should be so presented that it is readily recognisable as an advertisement and the identity of the advertiser should be apparent." International Chamber of Commerce: Consolidated Code of Advertising and Marketing

Labeling

"A [Sponsor Name] microsite presented by [Editorial Website Name]" is a standard label for microsites." American Society of Magazine Editors: Guidelines for editors and publishers

"The use of the terms "Advertisement," "Advertising" and "Special Advertising Section" to label advertising is recommended." American Society of Magazine Editors: Guidelines for editors and publishers

"Accordingly, The Atlantic will prominently display the following disclaimer on all Sponsor Content: 'SPONSOR CONTENT'." The Atlantic: Advertising Guidelines

"In case an advertisement resembles editorial content, by the amount of text or layout, it must be labeled by an identifier "Mainos" with a typeface that is at least as high and thick as the body text of the advertisement." Aikakauslehtien liitto: Käytännösäännöt mainonnan tunnistettavuudesta

How to make the disclosure: ... Using a prominent hashtag that is understood by potential audiences to mean that a material connection exists between the speaker and the brand. For example, this could include: Standardized hashtags such as "#Ad" and "#Sponsored" ... Word-of-mouth Marketing Association: Social Media Disclosure Guidelines

Place and other visual aspects of commercial content

"Advertisements should not be positioned adjacent to or near editorial pages that discuss or show the same or similar branded products."

American Society of Magazine Editors: Guidelines for editors and publishers

"If a part of the magazine's content is produced in cooperation with a company, whose products or services are being presented also in magazine's content, the nature of cooperation must be made clear for readers. Using only the partner's logo is not enough to fulfil this condition." Aikakauslehtien liitto: Käytännösäännöt mainonnan tunnistettavuudesta

"To clearly distinguish advertisements from editorial content we require that all white background ads come with a border." New York Times: Standards of Advertising Acceptability

"Any [hypertext] links within text that are advertising driven should be displayed in a different manner than editorial contextual links, through the use of different underlining or colors." American Society of Business Publication Editors: Guide to best practices

5.2.5 Work processes of editorial departments and advertisers

As sponsored content is changing the old ways of producing and reviewing advertising, identifying desirable work processes related to it can also be considered important. Some of the guidelines used in this study describe how editors, journalists and brands should or should not work together, when producing brand-sponsored material. This aspect relates to editorial integrity and independence of media.

Editorial independence

"[Editorial] decision making cannot be handed over to people outside the editorial staff." Union of Journalists in Finland: Guidelines for Journalists

"E-commerce partners should not receive preferential treatment in editorially driven search results, shopping recommendations and price comparisons." American Society of Magazine Editors: Guidelines for editors and publishers

"Similarly, non-advertisers should not receive unfavorable editorial treatment or be excluded from articles because they do not advertise." American Business Media: Editorial Ethics

"A journalist may not receive a benefit, reward, free trip or a gift, which would oblige him/her to perform textual advertising [for the brand]." Finnish Medical Association & Union for Journalists in Finland: Lääkärien ja toimittajien yhteinen tiedotussuositus

Work roles

"A publication's editorial staff should not write, edit, design, or lay out special advertising sections or supplements." American Society of Business Publication Editors: Guide to best practices

"In addition, The Atlantic will ensure the treatment and design of Advertising and Sponsor Content is clearly differentiated from its editorial content." The Atlantic: Advertising Guidelines

"Editors must have the right to review, prior to publication, all sponsored content and other advertiser-supplied content." American Business Media: Editorial Ethics

"Editors should not participate in any advertising discussion with a potential advertiser, including in such matters as contracts, ad schedules or payment negotiations." American Society of Business Publication Editors: Guide to best practices

"NYTimes.com reserves the right, in its sole discretion, to preserve the user experience of its sites and to remove any advertisement which is deemed annoying and/or harmful to our users at any time." New York Times: Standards of Advertising Acceptability

5.3 Comparing contents of ethical guidelines

The guidelines differed in varying dimensions. One important factor was the amount of specificity. Some codes (such as American Society of Magazine Editors' guidelines) were very exact with precise instructions for even very special cases. Others (such as Global Alliance for Public Relations and Communication Management's codes) only stated values that professionals should embrace. Guidelines can differ in how they take transparency into account. Some did not mention the concept or even related terms, whereas some paid much attention to describing transparency.

Guidelines also varied in how they deal with the separation of paid and editorial content: again, some guides gave more details than others. One

important topic for this study is the handling of sponsored content and native advertising. Eight of the 40 guides discussed native ads or sponsored content. The rest may have touched upon similar issues, but did not elaborate on these concepts.

The categories formed during the coding process helped to discover certain themes from the material. Using these general themes, groups of guidelines were formed, forming types. In this research the guidelines were divided by two main dimensions: 1) how transparency is discussed and 2) how separation, disclosures, work processes and sponsored content are discussed.

Using these dimensions as a foundation for the analysis offered essential information about how guidelines discuss sponsored content. The division was formed by looking at different coded categories and combinations of categories apparent in guidelines. This was carried out using the software Atlas.ti.

Examples of categories and combinations included 'editorial staff working with ads', 'disclosing commercial content' and 'sponsored content and sponsored microsites discussed'. If a certain category/combination was or was not tagged to a guideline, the finding was used as a signal of the guide's characteristics. For example, if a guideline lacked the category 'sponsored content and sponsored microsites discussed', it meant that these concepts were not discussed in the guideline. Therefore the guideline could not be included in the column 'Sponsored content or native advertising discussed'.

The division of guidelines is presented in table 12. See explanation for the abbreviations of organizations and their codes in appendix 1.

TABLE 12 Division of ethical guidelines based on how they discuss transparency and the separation of commercial and editorial content

		Separation, disclosures, work processes and sponsored content discussed			
		Nothing about the topics	Separation, disclosures or work processes discussed		Sponsored content discussed
Transparency of advertising discussed	No expressions	AAAA IAB-MM MEN NCA-FRU SATW SMEI SMPS	JO IFJ	SEPA, PROCE POWER	
	Something related to transparency expressed	BMA GAPR ICCO NCA-EC PROCOM	APME EACA LÄÄK MTL PRSA RCC	SEPA, POWER SEPA, POWER SEPA, PROCE SEPA SEPA, DISC SEPA	
	Transparency discussed thoroughly	AMA	AL CPRF IABC IAE ICC NYT-AA NYT-DAA RTDNA-CE RTDNA-SM WOMMA-CE IAB-SOME	SEPA, DISC, PROCE SEPA, POWER SEPA SEPA, DISC SEPA, DISC SEPA, DISC, LABEL, POWER SEPA, DISC, LABEL, POWER SEPA, PROCE, POWER SEPA SEPA, DISC SEPA	ABM ASBPE ASME At-AG IAB-NA SPJ WOMMA-SM QAG SEPA, DISC, LABEL, PROCE, POWER SEPA, DISC, LABEL, PROCE, POWER SEPA, DISC, LABEL, PROCE, POWER SEPA, DISC, LABEL

TABLE 13 Abbreviations of coding categories from table 12 explained










Abbreviation	Explanation
SEPA	Separation mentioned at least in a general sense
DISC	Disclosures mentioned
LABEL	Forms of labels discussed
PROCE	Work processes related to ad creation discussed
POWER	Influencing power of advertisers towards edit discussed

Table 12 shows how ethical guidelines fall into nine different categories. Using these criteria, two categories under the column 'Sponsored content or native advertising discussed' were left completely blank. All of the guides that discussed sponsored content also took the concept of transparency into close consideration.

Approximately half of the guides discussed transparency quite thoroughly and also took separation of ads and editorial into account. Still, only a few of them discussed sponsored content or native advertising at all. Table 13 explains the abbreviations concerning different ways how guidelines talk about principles of separation. A complete list of abbreviations for the names of ethical guidelines in table 12 can be found in appendix 1.

Table 14 shows the nine different types of guidelines there are be based on the division provided in this study. The types are not evaluative by nature: they only bring out relevant differences between the guidelines.

TABLE 14 Nine different types of ethical guidelines

		Separation, disclosures, work processes and ad forms discussed		
		Nothing about the topics	Separation, disclosures or work processes discussed	Sponsored content discussed
Transparency of advertising discussed	No expressions	Opaque - No separation 	Opaque – Separation 	Opaque – Sponsored 
	Something related expressed	Translucent - No separation 	Translucent – Separation 	Translucent – Sponsored 
	Transparency discussed thoroughly	Transparent - No separation 	Transparent – Separation 	Transparent – Sponsored 

4.3.1 Nine types of guidelines

As tables 12 and 14 show, the guidelines vary. Next, the nine types found will be briefly explained. Two of the types were not found among guidelines. Abbreviations of the guidelines and the professional field (pr, ad, mark, jour, media-org) in which the guideline belongs to is presented in parenthesis after the name of the guide.

Opaque - No separation

Guidelines belonging to this type:

- American Association of Advertising Agencies: Standards of practice of the 4A's (AAAA) (ad)
- Interactive Advertising Bureau Finland: Suositus mobiilimainonnan yleisestä ohjeistuksesta (IAB-MM) (ad)



- Mainonnan eettinen neuvosto: Hyvää markkinointitapaa koskevat periaatteet (MEN) (ad)
- National Communication association: Credo for Free and Responsible Use of Electronic Communication Networks (NCA-FRU) (pr)
- Society of American Travel Writers: Code of Ethics (SATW) (jour)
- Sales and Marketing Executives International: Code of Ethics for Sales and Marketing (SMEI) (mark)
- Society for marketing professional services: CPSM Code of Ethics (SMPS) (mark)

This category represents guides that lack discussion about transparency or the separation of commercial and editorial content.

Translucent - No separation

Guidelines belonging to this type:

- Business Marketing Association: Code of Ethics (BMA) (mark)
- Global Alliance for public relations and communication management: Code of Ethics (GAPR) (pr)
- International Communications Consultancy Organisation: Stockholm Charter (ICCO) (pr)
- National Communication association: Credo for Ethical Communication (NCA-EC) (pr)
- Procom: Eettiset ohjeet (PROCOM) (pr)



This category shows guides that don't discuss separation of editorial and advertising or related concepts. These guidelines still give some attention to the concept of transparency or other concepts very closely attached to it.

Transparent - No separation

Guidelines belonging to this type:

- American Marketing Association: Statement of Ethics (AMA) (mark)



This type shows guidelines that take transparency into account in the clauses. This type does not however cover anything related to the separation of commercial content and editorial material.

Opaque - Separation

Guidelines belonging to this type:

- Union of Journalists in Finland: Guidelines for Journalists (JO) (jour)
- International Federation of Journalists: Declaration of Principles on the Conduct of Journalists (IFJ) (jour)



This type includes guidelines that do not address the concept transparency or discuss closely related issues. The type does give attention to the separation of ads and edit. In the case of Union of Journalists, interest is shown towards the separation generally and the work processes between advertisers and editorial departments. The IFJ code speaks about being independent from bribery influencing editorial material.

Translucent - Separation

Guidelines belonging to this type:

- Associated Press Media Editors: Statement of Ethical Principles (APME) (media-org)
- European Association of Communication Agencies: the code of ethics (EACA) (pr)
- Finnish Medical Association & Union for Journalists in Finland: Lääkärien ja toimittajien yhteinen tiedotussuositus (LÄÄK) (pr)
- The Finnish Association of Marketing Communication Agencies: Eettiset säännöt (MTL) (mark)
- Public Relations Society of America: Code of Ethics (PRSA) (pr)
- Religion Communicators Council: Guidelines for Ethical Conduct (RCC) (pr)



This type gives attention to both transparency and separation. Transparency is not addressed thoroughly. On top of discussing the basic idea of separation, some of these guides also address influence of advertisers towards editorial departments, work processes between editors and advertisers and using disclosures (see table 11 for details).

Transparent - Separation

Guidelines belonging to this type:



- Aikakauslehtien Liitto: käytännesäännöt mainonnan tunnistettavuudesta (AL) (jour)
- Council of Public Relations Firms: Code of ethics (CPRF) (pr)
- International Association of Business Communicators: Code of Ethics (IABC) (pr)
- Institute of Advertising ethics: Principles and practices for advertising (IAE) (ad)
- International Chamber of Commerce: Advertising and Marketing Communication Practice Consolidated ICC Code (ICC) (mark)
- New York Times: Standards of Advertising Acceptability (NYT-AA) (media-org)
- New York Times: Digital Advertising Acceptability Standards (NYT-DAA) (media-org)
- Radio Television Digital News Association: Code of ethics (RTDNA-CE) (jour)
- Radio Television Digital News Association: Social Media and blogging guidelines (RTDNA-SM) (jour)
- Word-of-mouth Marketing Association: Code of ethics (WOMMA-CE) (mark)
- Interactive Advertising Bureau Finland: Sosiaalisen median markkinoinnin eettinen ohjeistus (IAB-SOME) (mark)

The guidelines in this type take a thorough look into transparency. They also discuss separation on varying levels. As the basic concept of separation is being talked about, also disclosures, forms of labels, work processes related to ad creation and influencing power of advertisers are discussed. These vary by guideline.

Opaque - Sponsored



No guidelines fell under this category. This type would represent guidelines which do consider new hybrid forms of ads, but do not acknowledge transparency.

Translucent - Sponsored

No guidelines fell under this category. This type would represent guidelines which discuss new forms of advertising, but speak about transparency only on a general level.



Transparent - Sponsored

Guidelines belonging to this type:

- American Business Media: Editorial Code of Ethics (ABM) (jour)
- American Society of Business Publication Editors: Guide to best practices (ASBPE) (jour)
- American society of Magazine editors: Guidelines for editors and publishers (ASME) (jour)
- The Atlantic: Advertising Guidelines (At-AG) (media-org)
- Interactive Advertising Bureau: Native Advertising playbook (IAB-NA) (ad)
- Society of Professional Journalists: Code of ethics (SPJ) (jour)
- Word-of-mouth Marketing Association: Social media disclosure guidelines (WOMMA-SM) (mark)
- Quartz: Ethics and Advertising Guidelines (QAC) (media-org)



The transparent-hybrid type represents guides that both discuss transparency widely and – as a distinction from all the other guidelines in this study – also speak about sponsored content or native advertising. Therefore these eight codes are the only ones of the total 40 that took these new forms of online advertising into account. Once again, how these guides handled separation, disclosures, labeling, power relations and work processes depended on the individual guide. However, they generally also took a lot of these aspects into account.

4.3.2 Geography, profession and age as background-variables

By looking at geography as a background-variable showing differences among guidelines (see appendix 2), the division did not point out significant patterns. On an average, Finnish guides gave less information regarding separation of edit and ads compared to United States, Europe and global guides. Other geographical differences were minor.

TABLE 15 Division of ethical guidelines and different professions

		Separation, disclosures, work processes and sponsored content discussed			
		Nothing about the topics	Separation, disclosures or work processes discussed	Sponsored content discussed	
Transparency of advertising discussed	No expressions	AAAA IAB-MM MEN NCA-FRU SATW SMEI SMPS	JO IFJ	SEPA, PROCE POWER	
	Something related expressed	BMA GAPR ICCO NCA-EC PROCOM	APME EACA LÄÄK MTL PRSA RCC	SEPA, POWER SEPA, POWER SEPA, PROCE SEPA SEPA, DISC SEPA	
	Transparency discussed thoroughly	AMA	AL CPRF IABC IAE ICC NYT-AA NYT-DAA RTDNA-CE RTDNA-SM WOMMA-CE IAB-SOME	SEPA, DISC, PROCE SEPA, POWER SEPA SEPA, DISC SEPA, DISC SEPA, DISC, LABEL, POWER SEPA, DISC, LABEL, POWER SEPA, PROCE, POWER SEPA	ABM ASBPE ASME At-AG IAB-NA SPJ WOMMA-SM QAC
				SEPA, DISC, LABEL, PROCE, POWER SEPA, DISC, LABEL, PROCE, POWER SEPA, DISC, LABEL, PROCE, POWER SEPA, DISC, LABEL, PROCE, POWER SEPA, DISC, LABEL SEPA SEPA, DISC, LABEL SEPA, DISC, LABEL, PROCE, POWER	

Color codes for different professions and abbreviations of coding categories:

PR
Marketing
Advertising
Journalism
Media organization

Abbreviation	Explanation
SEPA	Separation mentioned at least in a general sense
DISC	Disclosures mentioned
LABEL	Forms of labels discussed
PROCE	Work processes related to ad creation discussed
POWER	Influencing power of advertisers towards edit discussed

When comparing different professions, some differences could be found (see table 15). When compared to an average, public relations' guides had less information regarding separation and transparency. Advertising and marketing guides varied a lot, so there wasn't a clear pattern. Journalism guidelines generally took separation into account, and there are several guides which also addressed sponsored content. The guides of media companies addressed separation, but only the Atlantic addressed new forms of advertising. Especially in the case of media enterprise guides, but also on others, the lack of addressing sponsored content might have been due to the fact that some of the guides have not been updated for many years.

The guidelines were published between 1986 and 2014. The age of the guideline was not related to the specificity of the guides. Age did not also determine if the guide took transparency or sponsored content into account, since also new guides may lack discussion about the concepts.

5.4. Overview of the results

The results of the research show the variety of content in ethical guidelines provided for communication and media professionals. They show how transparency is and is not taken into account on different levels. Results also indicate that sponsored content and native advertising are only being addressed in very few of the guides (eight out of the total 40). Geographical and occupational background-variables show some differences but are not significant when looking for different types.

6 DISCUSSION AND CONCLUSION

This thesis investigated codes of ethics in the age of online sponsored content. Codes from media and communication professionals were studied in order to find out how these guidelines acknowledge transparency and sponsored content, both very important topics from the view of communication and media ethics.

The theoretical part discussed new forms of advertising and their relation to transparency and professional ethics. The theoretical chapter consisted of three main parts: 1) introducing sponsored content, relevant concepts and the current state of media and communication industries, 2) communication and media ethics, including ethical issues, regulation and codes of ethics and 3) ethics of sponsored content, focusing on transparency and disclosures.

This chapter concludes the study by answering the research questions. Theoretical and practical implications are presented. The study itself is evaluated and suggestions for future research topics are given.

6.1 Theoretical implications

Research about codes of ethics and their relation to new forms of online advertising has been lacking. This thesis fills a research gap by presenting new information about the current state of communication regulation in the form of ethical guidelines. Research questions are answered based on empirical findings. Previous theoretical knowledge is combined with this data to provide a sophisticated view of the topic.

Q1: How do ethical guidelines discuss transparency and sponsored content?

Transparency is a diverse concept with varying definitions (see e.g. Birchall 2014; Nelson, Wood & Paek 2009; Rawlins 2008). In this study it was defined as “the perceived quality of intentionally shared information from a sender” (Schnackenberg & Tomlinson 2014, 5) including the idea that given disclosure information must be perceived properly by the receivers in order for it to be effective. This definition emphasized information and accountability (Rawlins 2008, 73-75) as the most important aspects of transparency. The definition fits this study's focus on disclosure. Because transparency is needed in the practices of communication and media professionals (Plaisance 2007, 203; Rawlins 2008), it should be included also in ethical guidelines of the professions.

Most of the ethical guidelines studied discuss transparency or related concepts. 31 out of 40 codes give some attention to it, with 20 of them discussing the concept in depth (see table 12).

Transparency and disclosure are discussed on a general level: they are used as underlining principles for the ethical behaviour of a professional. Observing the concepts in this way is a good thing, since it brings out the possibility that lack of transparency might cause ethical issues. However, mentioning transparency only on a general level leaves interpreting the concept for the reader of the guideline, and does not give a specific instruction on how to utilise it. This universality may leave too much ethical leeway for the professional, since ethical guidelines usually should be precise enough in order to be effective (Bowen 2004, 75; Johannesen 1988, 60-61). Some guidelines (9 out of 40) do not discuss transparency, but only go through some related concepts, such as truth and integrity. In the light of theoretical knowledge about ethical dilemmas of hybrid media (Howe & Teufel 2014; Hallahan 2014; Taiminen, Luoma-aho & Tsetsura 2015), these guides do not give professionals enough tools to handle the issues at hand. Ethical codes may also acknowledge transparency by highlighting the issue that the lines between editorial content and advertising have been blurred in practice.

Discussing the distinction between paid and editorial content is another way to address transparency (28 out of 40 codes do this). If the separation between these two content types is acknowledged in the code, the makers of the code have at least realized that there is some kind of an issue about transparency of advertising, i.e. that readers/viewers must be able to distinguish between commercial and editorial material. However, talking about the distinction does not mean that new issues related to sponsored content are taken into account. Different codes or professional fields may also have divergent or conflicting views about how separation should be handled.

Since disclosure is an important aspect of transparency (Boerman, Reijmersdal & Neijens 2012; Hallahan 2014), discussion about it is needed in the guidelines. Disclosure is discussed in the guides on a general level or by talking about labeling and visual aspects of commercial content. To be noted again, a more specific instruction about an ethical issue gives the professional a more firm basis for solving an ethical dilemma (Johannesen 1988, 60-61).

Discussing work processes of media companies, editorial departments and advertisers in the codes is an important aspect related to the current issues. Work processes are described by talking about how editors, journalists and brands should or should not work together when producing brand-related material. Work processes are present in the guides in two aspects: editorial independence and work roles.

8 out of 40 ethical guidelines discuss sponsored content (type "Transparent – Sponsored", see tables 12 and 14). All of these guidelines also put emphasis on discussing transparency and the separation of paid and editorial content. Therefore, it can be concluded that these eight guides have acknowledged at least some of the issues that concern new forms of advertising. The concepts are dealt with by talking about labeling, disclosures and the roles of editorial department in relation to sponsored material. By looking at the criteria for evaluating sponsored content (table 7), some of the aspects are taken into account in the guidelines. Understandably, guidelines vary, and not all of the criteria may be suitable to be presented in a code. But the basic values of fidelity (towards the reader), noninjury (not causing harm by deception) and benevolence (acting in a way that does not intend to deceive) are present in all of these codes. Disclosure is acknowledged quite well in these guides, since

clarity of labels and avoiding confusion about sponsored content are talked about in all of them.

Majority of the guidelines studied do not address these forms of advertising. This might be because the guidelines are outdated, too general in their perspectives or otherwise lacking. Considering the facts that 1) many media companies use sponsored content is nowadays and 2) the ethical norms have not been fully formed yet (Bowen 2013; Hallahan 2014), this finding indicates that updating many of the codes is necessary.

Q2: What makes an ethically sound guideline in the current media environment?

Ethics of sponsored content is an important issue currently (American Press Institute 2013; Howe & Teufel 2014). The need for disclosures in online advertising is noted, and the rise of hybrid forms of media (Hallahan 2014; Taiminen, Luoma-aho & Tsetsura 2015) only makes the topic more significant.

To conclude, professional codes of ethics should address these new forms of advertising and the concept of transparency. In this way, the ethical norms for publishing, journalism, advertising, marketing and public relations industries could be set.

Among other qualities, an applicable ethical guideline should be up-to-date and specific enough to address certain ethical dilemmas (Johannesen 1988). To take sponsored content into account, an ethical guide should include the idea about respect towards the reader and some specific instructions about how sponsored content is disclosed (see table 7). For the most part, the codes studied in this research did not address the issue enough. Only 8 of the 40 guidelines discussed the issue thoroughly enough, so that a professional would be adequately instructed about how to deal with ethics of sponsored content.

Some of the guides did address the issue. For example, the ASME guideline states that sponsored microsite sponsors should be clearly identifiable. The Atlantic pronounces in its advertising guidelines that the publication will label all of its sponsored material "prominently" as "sponsor content". Interactive Advertising Bureau describes that for all native advertising types,

clarity and prominence of disclosure is of paramount importance. These examples give a good view on how these issues can be addressed in ethical guidelines.

Ethical codes vary a lot in their amount of specificity (L'Etang 1992). Therefore all of the guides cannot take sponsored content into account in the same way, and they will probably never fulfill all the criteria presented in table 7. However, covering transparency is needed in the media environment of today. Different forms of advertising should be notified, since they affect all the professions from journalists and media houses to PR and advertising. For journalists, at least clarifying the work roles is needed, since they are constantly evolving (American Press Institute 2013).

Codes of ethics and norms in the professions might be conflicting. For example, the roles of journalists in some media companies have already changed. The ASME guidelines about magazines clearly state that journalists cannot participate in creating advertising. This line between producing editorial and commercial material has already been breached in some media. The example shows that the industries need norm setting that takes into account the changing roles and practices in the field.

There are different forms of regulation in the industry (see table 4). Communication acts of professionals can be directed by laws and other state regulations; codes of ethics formed by professional organizations; codes of ethics by individual organizations; and informal ways such as via leadership of an organization. Since many of the issues with sponsored content can be quite specific and change even quite quickly (such as proper labeling), at least the lower-level regulation (organizational codes) should be precise and up-to-date. Also, publishing these organizational codes could be rewarded by increased trust from the public. Professional organizations' should also address these issues, but since some of them are updated quite rarely, they might become outdated quite quickly.

When looking at the levels of non-transparent actions by media (Tsetsura & Grynko 2009), the issue addressed here is positioned in the inter-organizational level: official advertising agreements made between the media company and the brand (advertiser). This kind of activity can be regulated quite effectively by codes of professional organizations or codes of

the media company and brand. There is always room for unethical acts on interpersonal or intra-organizational level, but at least the official routes of selling publicity for advertisers would be taken into account.

6.2 Practical implications

This research offers many useful insights for practice. Theoretical and empirical findings can be used by media and communication professionals in their work.

First, the study gives guidance about creating adequate codes of ethics in the era of sponsored content. When creating codes, taking transparency and new forms of advertising into account should be set as a high priority.

Secondly, noticing the effects of sponsored content to media and communication industries is useful. Pursuing income or publicity on the expense of neglecting ethical issues can lead to deteriorated trust among the public (Hallahan 2014; Howe & Teufel 2014, 87). This can lead to decreasing profits as readers turn away from distrusted media companies (Cowling, Hadland & Felix Tabi Tabe 2008, 103). Conversely, increasing the transparency of media processes may improve the reputation of both the media company and brand that is advertised, along with the new practice being more ethical. Clear disclosures and increased transparency are supported by academics and professional organizations (Hallahan 2014; Interactive Advertising Bureau 2013; Riordan 2014).

Thirdly, codes of ethics provided by individual media organizations might be a good way to tackle the ethical issues at hand. If professional organizations' codes are too slow to adapt to the changing environment, media organizations could take the lead in forming ethical norms. If the ethical issues are neglected for too long, there might be a need for state-level regulation. Presumably, the industry would prefer self-regulation over laws (Drumwright & Murphy 2009; Tanyel, Stuart & Griffin 2013).

Fourthly, publishing codes of media organizations could be used as a tool to increase the reputation of the media enterprise and to further the forming of ethical norms. After the Atlantic faced a crisis with their Church of Scientology sponsored content, they quickly reacted by publishing new

native advertising guidelines. This kind of public disclosure about media's own working methods can be used to avoid further crises.

To conclude the issue about sponsored content and codes of ethics, a brief look into the backgrounds of the different ethical guidelines is in place. As it was noted, different disciplines in media and communication have varying goals that they strive for (Bivins 2009, 13), and their codes of ethics emphasize different values (Roberts 2012, 126). For all of the professions, codes of ethics function as guiding principles for practitioners as well as a marketing tool used to convince public and legislators that the discipline is operating in an ethical manner and that it can be trusted.

Journalistic / media codes are used by journalists and media companies (i.e. the management and editors of media enterprises). For them the codes represent a way to ensure quality of the editorial content and advertising which they are providing for their customers, i.e. the public. As more customers bring more advertising revenue, upholding editorial standards is desirable.

In a similar manner, for public relations and advertising professionals, the guidelines represent a way to keep up the ethical quality of their work. Guides can protect the professions from unfair competition in which a rival practitioner would use unethical means for more effective persuasion. How the codes differ for persuasive professions compared to journalists is that PR and advertising practitioners may work in varying positions. A journalist (in a traditional sense) is employed by a media company. A PR / advertising professional may be working for a brand in-house or via working in an agency providing outsourced services. Ethical guidelines of communication disciplines can also be directed at organizational leaders who might not possess a professional communicator's background. So the codes also have to acknowledge the varying background knowledge and education of the people using them.

As sponsored content is somewhat mixing the classic divisions between editorial content and advertising, ethical guidelines have an important role. Codes should introduce good norms to ensure rights of consumers are respected. Both brands and media companies do not want to lose credibility because of ethical pitfalls.

6.3 Evaluation and limitations of the research

Qualitative research should aim to provide reliable descriptions about the social world it tries to represent (Silverman 2004, 283). The quality of this research is assessed next by discussing validity and reliability.

Validity refers to how well the research questions, measuring instrument or research method are measuring the things they are supposed to be measuring (Hirsjärvi, Remes & Sajavaara 2004, 216). Validity of research can also be described as how well the study is telling the truth (Silverman 2005, 210). Validity of qualitative research can be enhanced by using methodological or researcher triangulation (Hirsjärvi, Remes & Sajavaara 2004, 216). Validity can also be tested by trying critically to find results that contradict the results presented (Silverman 2005, 213). Noting and analysing deviant results is also important for validity (Silverman 2005, 215).

The coding frame of qualitative content analysis can be examined by its face, content, criterion and construct validity. As this study focused on manifest meanings of the codes of ethics, evaluating face and content validity is enough (Schreier 2012, 176). Face validity shows how well categories formed in the coding process worked during the coding process. Also the division of codes into different categories can be a sign of the validity. Content validity tells how well the coding frame describes all the aspects of the topic under study. This validity can be enhanced by using an expert review. (Schreier 2012, 185-186.)

This research has good validity. The research questions are examined by using a suitable method, that is, qualitative content analysis. This method adequately provides answers for the questions. As the research aimed to give a general view about the ethical codes, it does not try to prove only one point or to confirm a hypothesis, and therefore results deviating from common characteristics of results are also presented. The method was precise enough to illustrate the topic which was studied: even a less precise method would have been sufficient. Face validity of the coding frame is sound, since the coding frame worked well and different categories did not contradict each other. Content validity of the frame is also good, since the method provides a really precise portrayal of the topic at hand. Content validity was also

assessed when the instructor of this thesis read a manuscript of the thesis and gave a feedback about it.

Reliability of research refers to the extent which the research method or instrument can provide non-ambiguous results (Hirsjärvi, Remes & Sajavaara 2004, 216; Schreier 2012, 167). This can be assessed by using inter-coder reliability (using two or more researching examining the same data) or comparing reliability of the same data coded twice during different time periods (Schreier 2012, 167). Qualitative research does not always have to strive for repeatability. More important is to carefully portray how the research was conducted: this can prove if the study was made reliably. (Alasuutari 2011; Hirsjärvi, Remes & Sajavaara 2004, 217; Silverman 2005, 221.) Testing the truthfulness of analytic claims also increases reliability (Silverman 2004, 294).

Reliability over time or between different coders was not assessed due to time limits of writing the thesis. Using these tests would have enhanced the quality of this research. The research method and different phases of the study are represented accurately, which increases reliability. The amount of data used in the research is sufficient. Almost all of the public codes of ethics for the professions were studied.

This study has several limitations. It does not offer information about how codes of ethics are applied in practice. This is a major deficiency when considering the topic and the research gap. This thesis only takes a single, limited view to the issue by examining the codes of ethics. A triangulation of different research data and methods (for example interviewing managers at media enterprises) would have provided a more complete image about the state of ethics in the industries.

6.4 Further research

Suggestions for future research topics can be offered. The use of codes of ethics in practice should be studied. This would provide crucial information about the state of ethics in the practice. As codes are only as good as what their impact is in practice, this kind of research would be interesting. Use of codes could be studied both from the perspectives of how they are used and from how quickly new norms can be institutionalized using the codes. For

example, it should be researched how ethical norms are formed in media organizations in the age of sponsored content.

Readers' reactions to different advertising forms have been studied (see e.g. van Reijmersdal, Neijens & Smit 2005). Reactions to new online forms should still be studied, since in the internet evaluating the reliability of information is more difficult than offline (Flanagin & Metzger 2000, 515).

Along with studying readers' reactions to sponsored content, reactions to different kinds of disclosures should be researched. Measuring persuasion knowledge (Tutaj & van Reijmersdal 2012) by comparing different labels and styles of sponsored content could shed light on how consumers feel about branded content.

Additionally, researching the concepts of sponsored content, hybrid media, native advertising and the likes, could help to define the state of the industry. The varying concepts all discuss the same topics, even though they might have some differences. Further research on the concept of transparency is also needed. The term is so vast that using it as a criterion for ethical conduct becomes very difficult.

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APPENDICES

APPENDIX 1 Abbreviations of ethical guidelines used in this study

Abbreviation Ethical guideline

Public relations	
GAPR	Global Alliance for public relations and communication management: Code of Ethics
IABC	International Association of Business Communicators (IABC): Code of Ethics
ICCO	International Communications Consultancy Organisation (ICCO): Stockholm Charter
EACA	European Association of Communication Agencies (EACA): the code of ethics
PRSA	Public Relations Society of America (PRSA): Code of Ethics
CPRF	Council of Public Relations Firms: Code of ethics
NCA-EC	National Communication association (NCA): Credo for Ethical Communication
NCA-FRU	National Communication association (NCA): Credo for Free and Responsible Use of Electronic Communication Networks
RCC	Religion Communicators Council (RCC): Guidelines for Ethical Conduct
PROCOM	Procom: eettiset ohjeet
LÄÄK	Finnish Medical Association & Union for Journalists in Finland: Lääkärien ja toimittajien yhteinen tiedotussuositus
Marketing / Business	
WOMMA-CE	Word-of-mouth Marketing Association (WOMMA): Code of ethics
WOMMA-SM	Word-of-mouth Marketing Association (WOMMA): Social media disclosure

	guidelines
AMA	American Marketing Association (AMA): Statement of Ethics
BMA	Business Marketing Association (BMA): Code of Ethics
SMEI	Sales and Marketing Executives International (SMEI): Code of Ethics for Sales and Marketing
SMPS	Society for marketing professional services (SMPS): CPSM Code of Ethics
MTL	The Finnish Association of Marketing Communication Agencies (Markkinointiviestinnän toimistojen liitto) (MTL): Eettiset säännöt
IAB-SOME	Interactive Advertising Bureau Finland (IAB): Sosiaalisen median markkinoinnin eettinen ohjeistus
Advertising	
ICC	International Chamber of Commerce (ICC): Advertising and Marketing Communication Practice Consolidated ICC Code
IAB-NA	Interactive Advertising Bureau (IAB): Native Advertising playbook
AAAA	American Association of Advertising Agencies (AAAA): Standards of practice of the 4A's
IAE	Institute of Advertising ethics (IAE): Principles and practices for advertising
MEN	Mainonnan eettinen neuvosto: Hyvää markkinointitapaa koskevat periaatteet
IAB-MM	Interactive Advertising Bureau Finland (IAB): Suositus mobiilimainonnan yleisestä ohjeistuksesta
Journalism / media	
RTDNA-SM	Radio Television Digital News Association (RTDNA): Social Media and blogging guidelines
RTDNA-CE	Radio Television Digital News Association (RTDNA): Code of ethics
ASME	American society of Magazine editors (ASME): Guidelines for editors and publishers
SPJ	Society of Professional Journalists (SPJ): Code of ethics
ASPBE	American Society of Business Publication Editors (ASBPE): Guide to best practices
ABM	American Business Media (ABM): Editorial Code of Ethics
SATW	Society of American Travel Writers (SATW): Code of Ethics

JO	Union of Journalists in Finland: Guidelines for Journalists
AL	Aikakauslehtien Liitto: käytännösäännöt mainonnan tunnistettavuudesta
IFJ	International Federation of Journalists (IFJ): Declaration of Principles on the Conduct of Journalists
Media organization	
At-AG	The Atlantic: Advertising Guidelines
NYT-AA	New York Times: Standards of Advertising Acceptability
NYT-DAA	New York Times: Digital Advertising Acceptability Standards
APME	Associated Press Media Editors (APME): Statement of Ethical Principles
QAG	Quartz: Ethics and Advertising Guidelines

APPENDIX 2 Division of ethical guidelines and geographical information

Separation, disclosures, work processes and ad forms discussed

		Nothing about the topics	Separation, disclosures or work processes discussed	Sponsored content or native advertising discussed	
Transparency of advertising discussed	No expressions	<p>AAAA</p> <p>IAB-MM</p> <p>MEN</p> <p>NCA-FRU</p> <p>SATW</p> <p>SMEI</p> <p>SMPS</p>	<p>JO</p> <p>IFJ</p>	<p>SEPA, PROCE</p> <p>POWER</p>	
	Something related expressed	<p>BMA</p> <p>GAPR</p> <p>ICCO</p> <p>NCA-EC</p> <p>PROCOM</p>	<p>APME</p> <p>EACA</p> <p>LÄÄK</p> <p>MTL</p> <p>PRSA</p> <p>RCC</p>	<p>SEPA, POWER</p> <p>SEPA, POWER</p> <p>SEPA, PROCE</p> <p>SEPA</p> <p>SEPA, DISC</p> <p>SEPA</p>	
	Transparency discussed thoroughly	<p>AMA</p>	<p>AL</p> <p>CPRF</p> <p>IABC</p> <p>IAE</p> <p>ICC</p> <p>NYT-AA</p> <p>NYT-DAA</p> <p>RTDNA-CE</p> <p>RTDNA-SM</p> <p>WOMMA-CE</p> <p>IAB-SOME</p>	<p>SEPA, DISC, PROCE</p> <p>SEPA, POWER</p> <p>SEPA</p> <p>SEPA, DISC</p> <p>SEPA, DISC</p> <p>SEPA, DISC, LABEL, POWER</p> <p>SEPA, DISC, LABEL, POWER</p> <p>SEPA, DISC</p> <p>SEPA, DISC, LABEL, PROCE, POWER</p> <p>SEPA, DISC</p> <p>SEPA, DISC, LABEL, POWER, PROCE,</p> <p>SEPA</p> <p>SEPA, DISC</p> <p>SEPA</p>	<p>ABM</p> <p>ASBPE</p> <p>ASME</p> <p>At-AG</p> <p>IAB-NA</p> <p>SPJ</p> <p>WOMMA-SM</p> <p>QAC</p>

Color codes for different geographical areas:

Finland
Europe
United States
Global