

**This is an electronic reprint of the original article.
This reprint *may differ* from the original in pagination and typographic detail.**

Author(s): Ikonen, Pasi; Luoma-aho, Vilma; Bowen, Shannon A.

Title: Transparency for Sponsored Content : Analysing Codes of Ethics in Public Relations, Marketing, Advertising and Journalism

Year: 2017

Version:

Please cite the original version:

Ikonen, P., Luoma-aho, V., & Bowen, S. A. (2017). Transparency for Sponsored Content : Analysing Codes of Ethics in Public Relations, Marketing, Advertising and Journalism. *International Journal of Strategic Communication*, 11(2), 165-178.
<https://doi.org/10.1080/1553118X.2016.1252917>

All material supplied via JYX is protected by copyright and other intellectual property rights, and duplication or sale of all or part of any of the repository collections is not permitted, except that material may be duplicated by you for your research use or educational purposes in electronic or print form. You must obtain permission for any other use. Electronic or print copies may not be offered, whether for sale or otherwise to anyone who is not an authorised user.

TRANSPARENCY FOR SPONSORED CONTENT

This is an **Accepted Manuscript** of an article published by Taylor & Francis in *International Journal of Strategic Communication Management* on 16 December 2016, available online: <http://dx.doi.org/10.1080/1553118X.2016.1252917>

To cite the finished article:

Pasi Ikonen, Vilma Luoma-aho & Shannon A. Bowen (2016): Transparency for Sponsored Content: Analysing Codes of Ethics in Public Relations, Marketing, Advertising and Journalism, *International Journal of Strategic Communication*, DOI: 10.1080/1553118X.2016.1252917

TRANSPARENCY FOR SPONSORED CONTENT

Transparency for sponsored content: Analysing codes of ethics in public relations, marketing, advertising and journalism

Abstract

As sponsored content is gaining ground globally, the boundaries between strategic communication, advertising and journalism are blurring. As sponsored content becomes more common, it raises novel ethical concerns that no industry alone can answer, such as How much disclosure is needed for transparency? Self-regulation via codes of ethics has been suggested as a remedy to meet the rising transparency expectations, and this article analysed 40 codes of ethics in the fields of communication, advertising and journalism (US & Finland) related to sponsored content. The results indicate that there remains excessive variation within the codes of ethics of how transparency of sponsored content is addressed. According to our analysis, most of the codes deal with transparency and the separation between commercial and editorial content only vaguely, and only eight of the total forty guidelines take sponsored content into account. Therefore, we believe that the strategic benefit of sponsored content is threatened as long as no joint codes of ethics exist for sponsored content. To the degree that sponsored content is practiced across professions, we call for a joint code of ethics for sponsored content transparency, as the current codes of ethics fail to answer this emerging need.

Purpose

A new form of strategic communication, sponsored content is gaining ground globally: As the news industry is undergoing changes in its business model and traditional advertising continues to irritate readers and users, there is a steep rise emerging in the amount of use of sponsored content and native advertising by brands and media outlets (Wojdynski & Evans, 2016). Strategic communication can be argued to include most forms of media from public relations and advertising to media relations and marketing (Falkheimer & Heide, 2014;

TRANSPARENCY FOR SPONSORED CONTENT

Hallahan, Holtzhausen, Van Ruler, Verčič, & Sriramesh, 2007). The blended media form of sponsored content has brought along a need to re-consider professional codes of ethics, as the traditionally clear division between editorial and commercial content is diminishing and the source and outlet of sponsored stories are blurred in the eyes of the readers (Hallahan, 2006; Howe & Teufel, 2014). The commercialization of news is controversial despite the vital role of advertising (Wojdyski & Evans, 2016; Yang & Oliver, 2004), and as sponsored content becomes more popular, questions such as ‘How much disclosure is needed for transparency?’ and ‘How can we best balance between non-intrusive and transparent content?’ remain unanswered, as the codes of ethics that could aid in decision making are not updated to match the needs of the current industry development.

Sponsored content is understood by industry as integrating paid-by-the-brand and owned-by-the-brand messaging in journalistic media outlets to achieve strategic goals (Bivins, 2009) to create a positive consumer experience, and currently being tested by major news outlets (Campbell, Cohen, & Ma, 2014). As it becomes more common, the use of sponsored content and related phenomena such as native advertising or brand journalism raise novel ethical concerns (Balasubramanian, 1994; Bowen & Stacks, 2013; Hallahan, 2014; Lock, Seele, & Heath, 2016; Pew Research Center, 2014; Poutanen, Luoma-aho, & Suhanko, 2016; Taiminen, Luoma-aho, & Tolvanen, 2015; Tutaj & van Reijmersdal, 2012; Wojdyski & Evans, 2016). Despite the popularity of sponsored content in practice, its definition remains blurred, and there is an acute lack of research about ethics related to sponsored content. Recently, Tao and Ferguson recommended ”practitioners to nurture a strong desirable ethical reputation for their firms through an integrated, strategic approach” (Tao & Ferguson, 2015, 40), yet for sponsored content, such an ethical reputation would require combining different professions’ views of ethics.

TRANSPARENCY FOR SPONSORED CONTENT

Sponsored content is hybrid by its nature, requiring more cooperation between the media organization and brand than older forms of traditional advertising or marketing. Strategic communication can be argued to include most forms of media from public relations and advertising to media relations and marketing (Falkheimer & Heide, 2014; Hallahan et al., 2007). Sponsored content production involves professionals from several sectors including media business, advertising, journalism, marketing and public relations; yet, these fields have very different understanding of codes of ethics and ethical business practices. Of these fields, the development of sponsored content has been questioned especially by journalists, as sponsored content has often very little to do with traditional journalism despite its media context (Poutanen et al., 2016). Recent research has suggested that strategic communication practitioners should nurture “a strong desirable ethical reputation for their firms through an integrated, strategic approach. Specially, we recommend them to instill business ethics across corporate functions” (Tao & Ferguson, 2015, 40), yet for the emerging phenomenon of sponsored content, several professional ethics need to be combined. Moreover, the inconsistency of the self-regulation of the industries involved may threaten not only reader trust but through it the legitimacy of all parties involved, including businesses, brands, as well as the media industry. This threat cannot be reversed until there is common understanding of what the codes of ethics of these different industries address (Bowen & Stacks, 2013; Hallahan et al., 2007). A more thorough understanding of the ethics of new forms of advertising would help both businesses (brands and organizations) producing sponsored content, as well as the media outlets using native advertising.

This study addresses the urgent need to understand how current codes of ethics created for communication and marketing professionals address content transparency. We ask to what degree do codes of ethics cover both sponsored content and transparency, and whether codes of ethics of marketing, public relations, and journalism differ from each other

TRANSPARENCY FOR SPONSORED CONTENT

substantively on the topic. The article is organized as follows. First, we introduce these new forms of promotional content, such as native advertising, from the angle of transparency and disclosure of commercial interests. Then, we apply qualitative content analysis (QCA) to scrutinize the understanding of transparency in codes of ethics publicly available for analysis online. To gain a comprehensive picture, we focus our analysis on two levels: 1) Global level, and 2) Individual country-level comparison (United States & Finland). These two countries were chosen as a convenience sample of the authors origins, but the choice can be argued to be interesting, as the US remains a pioneer in sponsored content and native advertising, whereas Finland represents a leading country in press ethics, press freedom, media transparency and lack of corruption (Transparency International, 2014). To further illustrate our research, we also compare selected codes formed by professional organizations and some significant media enterprises.

Codes of ethics are chosen as units of analysis, as they are prevalent and pervasive in the industries that use sponsored content: news and entertainment media, public relations, and advertising. Such codes of ethics should be able to provide some guidance about the appropriate and ethical use of sponsored content. However, codes of ethics have been criticised because they can fall behind the development of new technologies or changing industry practices (Bowen, 2004), are often seen as unenforceable (Wright, 1993), too vague to offer specific guidance (Kruckeberg, 1993) or irrelevant when compared to corporate culture (Sims & Brinkmann, 2003).

Altogether, 40 codes of ethics representing these two levels of analysis (global and country) were analysed. The results indicate that there remains excessive variation within the codes of ethics of how transparency of sponsored content is addressed. We categorized our findings according to the degree of which they address 1) the phenomenon of sponsored content and 2) transparency resulting in nine types of codes of ethics ranging from opaque to

TRANSPARENCY FOR SPONSORED CONTENT

transparent. According to our analysis, most of the codes deal with transparency and the separation between commercial and editorial content only vaguely, and only eight of the total forty guidelines take sponsored content into account. Therefore, we believe that this research highlights the urgency of developing new codes of ethics for the sponsored content era. To the degree that sponsored content is practiced across professions, we call for a joint code of ethics for sponsored content transparency, as the current codes of ethics fail to answer this emerging need.

What is sponsored content?

Sponsored content is brand-produced material that takes a similar form and qualities compared to the original content on a publisher's platform often produced in collaboration between the media outlet and the commercial actor (American Press Institute, 2013; Boerman, Reijmersdal, & Neijens, 2012; Riordan, 2014; Tutaj & van Reijmersdal, 2012). The producer may vary between the brand, the media company or both combined (Campbell et al., 2014). There are several paid or non-paid forms that sponsored content can take, native advertising being a central one, defined as "advertiser-sponsored content that is designed to appear to the user as similar to editorial content" (Howe & Teufel, 2014, 79). Some researchers emphasize the organic reach of native advertising and its influence (Campbell et al., 2014). As a phenomenon sponsored content is not new (Balasubramanian, 1994) but is on the rise due to the availability of direct brand-to-consumer communication channels, such as YouTube™ etc.

In fact, sponsored content has been compared to advertorials, referring to advertisement blended with editorial material (Kim, Pasadeos, & Barban, 2001). Similarly, in corporate issues management, as well as the government and NGO side, issue advocacy advertising has been used to ensure a message reaches its audience (Heath & Palenchar, 2009), and even for

TRANSPARENCY FOR SPONSORED CONTENT

reframing a public issue with an ethical context in mind (Bowen, Rawlins & Martin, 2010). For sponsored content, however, the brand is not trying to hide its involvement, though neither does it aspire to advertise the brand behind the text, but instead builds on the engagement of the readers. Overall, sponsored content is understood to involve both paid and unpaid sponsored/branded stories and journalism, paid search results, promoted listings and sponsored recommendations.

Table 1 summarizes the sponsored content and other online forms of brand-related content online.

Table 1. Different forms of sponsored content.

- INSERT TABLE 1 HERE -

Several degrees can be found to the current use of sponsored content ranging from minor collaboration to full integration. Sonderman & Tran (American Press Institute, 2013) distinguish between 1) the underwriting model, where sponsor material is added to regular reporting, 2) agency model, where the media company hires special writers for brand-stories, 3) platform model, where brands have free access to a dedicated media space and 4) the aggregated model, where the brand actively combines real news and journalism with its own material. 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). What is only little understood is the extent to which

TRANSPARENCY FOR SPONSORED CONTENT

audiences comprehend what is sponsored content versus what is traditional journalism, thus the ethical issues surrounding this new media form are heightened.

The benefits of sponsored content use for brands and organizations are several. As advertising can easily be blocked, the more subtle formats of brand collaboration have been associated with more positive reactions from readers (van Reijmersdal, Neijens, & Smit, 2005). Less reader irritation means more benefit for the brand (Tutaj & van Reijmersdal, 2012). As banner advertising remains ineffective in addition to being irritating, (Tutaj & van Reijmersdal, 2012) sponsored content aims at being both effective and entertaining.

Ethics of sponsored content

Sponsored content raises ethical concerns for two main reasons: First, the changes occurring in the media landscape lack standards and second, there is a lack of transparency or disclosure with the use of sponsored content. The speed of communication, global scale and reach as well as potential anonymity create a need for professionals to improve the standards of accuracy, honesty and full disclosure (Bowen & Stacks, 2013; Hallahan, 2006). The changing media landscape makes identifying and evaluating of sponsored messages more difficult than in years past (Flanagin & Metzger, 2000; Riordan, 2014). Media literacy of sponsored content is challenging, due to continuous change of the Internet, which resembles multiple media and contains information that differs vastly in credibility (Flanagin & Metzger, 2000).

Transparency itself has many definitions. In its simplicity, transparency is “the perceived quality of intentionally shared information from a sender” (Schnackenberg & Tomlinson, 2016, 1788) the opposite of secrecy. This definition includes the idea that disclosure of information must be perceived properly by the receivers in order for it to be effective. Deriving from Balkin (Balkin, 1999), Rawlins divides organizational efforts to

TRANSPARENCY FOR SPONSORED CONTENT

increase transparency into four elements: informational, accountability, participation, and secrecy (Rawlins, 2008). In the case of sponsored content, especially informational and accountability aspects should be analysed. Transparency is needed to verify the openness of the messages (Baerns, 2004) and “the lack of transparency is a prerequisite for all deceptive acts” (Plaisance, 2007, 203). As for assessment of transparency, Taiminen, Luoma-aho and Tsetsura (2015) created a model for self-evaluating transparency of sponsored forms of public relations (and advertising), where six dimensions are presented: quality requirements, appreciation, disclosure, differentiation, empowerment, and discoverability (Taiminen, Luoma-aho, & Tsetsura, 2015).

Disclosures are a vital part of transparency. Disclosures of sponsored content are difficult to handle properly, since shared messages quickly lose touch with the original source (Synder, 2011), and the “flat” structure of web sites makes realizing context difficult (Riordan 2014). Readers have a certain amount of persuasion knowledge consisting of three dimensions: recognition of advertising; understanding of persuasive and selling intent; and ad skepticism (Tutaj & van Reijmersdal, 2012). The commercial nature of online sponsored content is much less noticed by viewers when compared with banner ads (van Reijmersdal et al., 2005). Previous studies confirm that consumers have not been able to properly identify the commercial nature of advertorials (Erjavec & Kovačič, 2010; Kim et al., 2001), and it is likely that similar problems exist with sponsored content. Even with clear labels about the content, consumers are often not able to tell whether the story they read was editorial or branded content (van Reijmersdal et al., 2005). Research is still looking into whether and with what consequences this confusion actually matters for the individual consumer, the medium and the brand experience.

For ethical promotion, authenticity and respect for the message receiver is needed (Baker & Martinson, 2001). Avoiding deception, eschewing secrecy, disclosing the nature of

TRANSPARENCY FOR SPONSORED CONTENT

content and emphasizing clarity are further encouraged (Bowen & Stacks, 2013). Moreover, specific features for disclosure information including accuracy, timeliness, completeness and reliability are considered vital for transparent persuasion (Rawlins, 2008).

As the practice keeps emerging and re-shaping, legislation and other national regulations have a difficult time keeping up. Self-regulation such as codes of ethics remains the most efficient guidance for ethical practices. To better understand the self-regulation, we next look at the codes of ethics created for professionals dealing with sponsored content on both global and national level. We understand these guidelines as manifest forms of socially constructed reality among media and communication professionals.

Method

A total of 40 codes of ethics related to professions dealing with sponsored content were selected for analysis. Table 2 shows the different institutional levels that regulate sponsored content.

- INSERT TABLE 2 HERE -

Most codes of ethics studied (tables 3 and 4) originate from United States. Between professions, the most codes were found in the area of public relations. Some codes of ethics that were popular and available were left out due to their too narrow or specific focus only on a small area of the function. For example the code of the 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. The European Advertising Standards Alliance's (EASA) guide to self-

TRANSPARENCY FOR SPONSORED CONTENT

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. Tables 3 and 4 show the different associations and organizations' whose codes of ethics were analysed.

Included here are also five examples of codes of ethics from media organizations (table 4) because they deal with sponsored content. Four of them are from the news outlets The Atlantic, New York Times, 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.

- INSERT TABLE 3 HERE –

- INSERT TABLE 4 HERE -

This research conceptualizes these ethical guidelines as manifest forms of socially constructed reality for professionals. All codes of ethics were selected based on their reach and popularity of the organization that created them. The study included all publicly available and relevant codes that were used both globally and nationally in the US (industry leader) and Finland (transparency leader).

TRANSPARENCY FOR SPONSORED CONTENT

Analysis

Disclosures of native advertising and sponsored content are the core of this study, so these concepts were searched closely in the content of the selected codes of ethics. This research utilizes qualitative content analysis (QCA), as it enables a deep analysis of content (Schreier, 2012; Tuomi & Sarajärvi, 2009). QCA offers a way to quantify large amounts of material in a detailed and systematic way.

To begin the analysis phase, relevant parts of the codes based on the research questions were selected to be included. This selecting was done using the criteria presented in table 5. The criteria 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. In addition to these, also mentions of sponsored and native forms of advertising were searched for. Advertorials were also thought of as important since their production methods might be quite similar to sponsored content.

- INSERT TABLE 5 HERE -

The data was coded twice via Atlas.ti consisting of testing, coding and check-up coding. A coding frame was built first via test-coding of parts of the data (Schreier, 2012), and the coded paraphrases were used to form categories and hierarchies. Table 6 shows the segmenting criteria of the research. The segmenting units were selected based on test codings of small portions of the data.

TABLE 6 Segmenting the data for coding

TRANSPARENCY FOR SPONSORED CONTENT

- INSERT TABLE 6 HERE -

The analysis focused on transparency and aimed to understand the distinctions between sponsored content, native advertising and phenomenon of blurring of advertising and journalism. 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. These extremes formed different types for the codes of ethics. The belonging of a code in one type was then confirmed by reading again the guideline to check for discrepancies.

The paraphrasing done with Atlas.ti resulted in the formation of 556 paraphrases. These paraphrases were carefully sorted into groups based on their similarities. As an outcome, five groups that reside under the one main category, 'Transparency in media content' as visualized in figure 1.

- INSERT FIGURE 1 HERE -

Results

TRANSPARENCY FOR SPONSORED CONTENT

There was great variance among the codes of ethics analysed. Some were very detailed with specific instructions for dealing with commercial content, whereas others only offered general considerations about how a professional communicator should operate. Transparency and sponsored forms of media were addressed in the following contexts: 1) forms of paid content, 2) transparency and disclosure generally, 3) separation of paid and editorial content, 4) disclosing commercial material and 5) work processes. Table 7 shows how the guidelines discuss transparency and the separation of commercial and editorial content.

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

Only 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 guidelines were divided by two main dimensions: how 1) transparency and 2) 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 research found that of the eight organizations with specific code instructions related to sponsored content, all eight used separation as a key guideline; seven held guidelines related to disclosure; seven discussed forms of labels on sponsored content; five

TRANSPARENCY FOR SPONSORED CONTENT

had guidelines about the processes related to sponsored content creation; and, five discussed the influencing power of advertisers towards editors or editorial content.

TABLE 7 Division of ethical guidelines based on how they discuss transparency and the separation of commercial and editorial content

- INSERT TABLE 7 HERE -

Ethical guidelines fall into nine different categories (see table 8). Using these criteria, two categories under the column ‘Sponsored content discussed’ had no guidelines for sponsored content. All of the guides that discussed sponsored content also took the concept of transparency into consideration.

- INSERT TABLE 8 HERE -

To answer the research questions posed in this study, sponsored content and transparency were very seldom addressed in the codes of ethics across professions. Overall, there was a lack of addressing transparency and sponsored content together, and results 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).

When comparing the codes of the US versus the Finnish codes, difference was found in that all eight organizations with codes of ethics in which transparency of sponsored content was thoroughly discussed were US-based. Culturally speaking, Finland is a world leader in

TRANSPARENCY FOR SPONSORED CONTENT

media transparency, yet Finnish codes failed to offer more frequent or specific guidance than the US codes. Although these findings are unexpected, there are possible explanations for them. Because of the high level of media saturation and innovation in the USA, as well as the business focus of the media industries, it is possible that a higher demand for sponsored content guidance has driven the development of the eight codes we found. Public demand in the US, in addition to business and legal pressure to clarify codes of ethics related to sponsored content, may have also driven the move to address this hybrid form, such as in the case of *The Atlantic*.

When comparing different professions, some differences could be found, often explained through a focus on the core function of the profession. When compared to an average, *public relations' guides had less information regarding separation and transparency*. Advertising and marketing guides varied a lot, so there was not 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, 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. Geographical and occupational background-variables show some differences but were not significant.

According to our analyses, most of the codes deal with transparency and the separation between commercial and editorial content only vaguely, and only eight of the total forty guidelines take sponsored content into account highlighting the urgency of developing new codes of ethics for the sponsored content era. To the degree that sponsored content is practiced across professions, we call for a joint code of ethics for sponsored content transparency, as the current codes fail to answer this emerging need for transparency.

TRANSPARENCY FOR SPONSORED CONTENT

Practical Implications

This research offers many useful insights for practice that could help in achieving a solid ethical culture (Tao & Ferguson, 2015) for sponsored content. First, the results give guidance about creating adequate codes of ethics in the era of sponsored content. When creating codes, the role of transparency in framing sponsored content should be set as a high priority. Second, pursuing income or publicity at the expense of neglecting ethical issues can lead to deteriorated trust among the public (Hallahan, 2014; Howe & Teufel, 2014). This distrust can lead to decreasing profits as readers turn away from distrusted media companies (Cowling, Hadland, & Felix Tabi Tabe, 2008). Conversely, increasing the transparency of media processes may improve the reputation of both the media organization and brand that is advertised, along with the new practice being more ethical. Thirdly, codes of ethics provided by individual media organizations might be a good way to tackle the ethical issues at hand or a lack of transparency about sponsored content. 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. As illustrated by Bowen's (2006) research on moral autonomy, the industry would prefer self-regulation over laws (Drumwright & Murphy, 2009; Tanyel, Stuart, & Griffin, 2013). Fourth, 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.

Conclusions

TRANSPARENCY FOR SPONSORED CONTENT

Using ethical guidelines represent a way for strategic communication professionals to achieve and fulfill several goals: facilitating social understanding (Bowen, 2010), helping to make more responsible organizations, citizens, and governments (Bowen, 2011), and enhancing organizational effectiveness (Grunig, 2000). As sponsored content is mixing the classic divisions between editorial content and advertising, the important role of ethical guidelines is more vital than ever. Our study shows that only 8 of the 40 codes of ethics we studied addressed sponsored content. It is clear that the industries involved are not responding to new and emerging forms of sponsored content as rapidly or responsibly as they should. Codes of ethics are practical guidelines that should be adopted to aid the industries involved in creating and relaying sponsored content, and guidance in practice is warranted.

As it was noted, different disciplines in media and communication have varying strategic goals that they strive for (Bivins, 2009), and their codes of ethics emphasize different values (Roberts, 2012). 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 and 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, and maintain the ethical standards of advertising is morally commendable but also prevents legal woes.

Ethics codes can protect the communication professions from unfair competition in which a rival practitioner would use unethical means for more effective persuasion. Codes differ for the persuasive professions as compared to journalists. A journalist usually works for a media company and is also seen as serving the public interest with his/her work. Persuasive

TRANSPARENCY FOR SPONSORED CONTENT

communicators operate in various positions: they might be working for a brand in-house or via a communication agency, and their work is mainly focused on serving their clients' needs. Due to their differing lines of work these professionals also need different kinds of codes. Ethical guidelines 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 mentioned earlier, the ethical burden of using sponsored content is on the creator of the message, as well as the media outlet relaying it, rather than on the audience. One cannot assume a media literate message receiver when using sponsored content, and thus the ethical burden is on the producer of the message. Effective codes of ethics should introduce moral norms to ensure that the rights of consumers are respected. Both brands and media companies do not want to lose credibility because of ethical pitfalls, and the ethical codes serve as a critical intermediate in guiding actions.

The complex nature of sponsored content has its implications also on the different professions and the individual practitioners involved. As sponsored content combines a hybrid of professions and practices, no single profession can alone produce full transparency. Only through combining the views of strategic communication, advertising, public relations, journalism, and the media industry can we establish full transparency and disclosure of sponsored content. Better self-regulation could be achieved by integrating some universal cross-industry norms into the existing codes. A more radical, though urgently needed, enhancement would be to form a joint code of ethics for sponsored content transparency. As this development may be unrealistic and take time as professional identities and production units and departments often remain separate, we call for all related professions and industries to increasingly collaborate and monitor also other fields' development on the topic.

TRANSPARENCY FOR SPONSORED CONTENT

Limitations and future studies

As this study focused on manifest meanings of the codes of ethics, evaluating face and content validity is enough (Schreier, 2012). This research reached sufficient validity, as the research questions were examined by using a suitable method, qualitative content analysis which provided answers to questions posed. Face validity of the coding frame was sound, since the coding frame worked well and different categories did not contradict each other. Content validity of the frame was also good, since the method provided a precise portrayal of the topic at hand.

This study has several limitations. First, it does not offer information about how codes of ethics are applied in practice, and whether professionals adhere to them or not. This is a major deficiency when considering the topic and the research gap. 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, and should be undertaken by future research. Moreover, future studies should continue to cut across the artificial discipline boundaries to fully analyze the phenomenon of sponsored content.

Second, as we used a convenience sample of two nations, we did not include codes of ethics which are written in other languages than English or Finnish, though many of the codes globally fall outside these language categories. Our cross-national comparison delivered results that were skewed in favor of the US as a media-leading nation. Comparing the codes of many nations and languages related to disclosure and transparency in sponsored content would allow for more nuanced cultural understandings to emerge. Despite these limitations, this study serves as a starting point for understanding how codes of ethics address transparency and disclosure of sponsored content.

TRANSPARENCY FOR SPONSORED CONTENT

References

- American Press Institute. (2013, November 13). *Understanding the rise of sponsored content* (white paper). American Press Institute. Retrieved from <https://www.americanpressinstitute.org/publications/reports/white-papers/understanding-rise-sponsored-content/>
- Baerns, B. (2004). Separating advertising from programme content: The principle and its relevance in communications practice. *Journal of Communication Management*, 8(1), 101-112.
- Baker, S., & Martinson, D. L. (2001). The TARES test: Five principles for ethical persuasion. *Journal of Mass Media Ethics*, 16(2-3), 148-175.
- Balasubramanian, S. K. (1994). Beyond advertising and publicity: Hybrid messages and public policy issues. *Journal of Advertising*, 23(4), 29-46.
- Balkin, J. M. (1999). How mass media simulate political transparency. *Journal for Cultural Research*, 3(4), 393-413.
- Bivins, T. (2009). *Mixed media: Moral distinctions in advertising, public relations, and journalism* (2nd ed.). London: Routledge.
- Boerman, S. C., Reijmersdal, E. A., & Neijens, P. C. (2012). Sponsorship disclosure: Effects of duration on persuasion knowledge and brand responses. *Journal of Communication*, 62(6), 1047-1064.
- Bowen, S. A. (2004). Expansion of ethics as the tenth generic principle of public relations excellence: A kantian theory and model for managing ethical issues. *Journal of Public Relations Research*, 16(1), 65-92.

TRANSPARENCY FOR SPONSORED CONTENT

- Bowen, S. A. (2006). Autonomy in communication: Inclusion in strategic management and ethical decision-making, a comparative case analysis. *Journal of Communication Management, 10*(4), 330-352.
- Bowen, S. A. (2010). The nature of good in public relations. What should be its normative ethic? In Heath, R. L. (Ed.), *The SAGE handbook of public relations* (pp. 569–583). Thousand Oaks, CA: Sage.
- Bowen, S. A. (2011). Ethics in government public relations. In K. Stewart, M. Lee, & G. Neeley (Eds.), *The practice of government public relations* (pp. 155-177). London: Taylor & Francis.
- Bowen, S.A., B.L. Rawlins, & Martin, T. M. (2010). *An Overview of the Public Relations Function*. New York: Business Expert Press.
- Bowen, S. A., & Stacks, D. W. (2013). Toward the establishment of ethical standardization in public relations research, measurement and evaluation. *Public Relations Journal, 7*(3), 1-28.
- Campbell, C., Cohen, J., & Ma, J. (2014). Advertisements just aren't advertisements anymore: A new typology for evolving forms of online "advertising". *Journal of Advertising Research, 54*(1), 7-10.
- Cowling, L., Hadland, A., & Felix Tabi Tabe, B. (2008). The “Third arm”: New forms of paid-for content in the south african print media. *Ecquid Novi, 29*(1), 100-119.
- Drumwright, M. E., & Murphy, P. E. (2009). The current state of advertising ethics: Industry and academic perspectives. *Journal of Advertising, 38*(1), 83-108.

TRANSPARENCY FOR SPONSORED CONTENT

- Erjavec, K., & Kovačič, M. P. (2010). Relations with the media: Who are the main actors in an advertorial production process in slovenia? *Journalism*, *11*(1), 91-109.
- Falkheimer, J., & Heide, M. (2014). From Public Relations to Strategic Communication in Sweden. *Nordicom Review*, *35*(2), 123-138.
- Flanagin, A. J., & Metzger, M. J. (2000). Perceptions of internet information credibility. *Journalism & Mass Communication Quarterly*, *77*(3), 515-540.
- Grunig, J. E. (2000). Collectivism, collaboration, and societal corporatism as core professional values in public relations. *Journal of Public Relations Research*, *12*(1), 23-48.
- Hallahan, K. (2006). Responsible online communication. In K. Fitzpatrick & C. Bronstein (Eds.), *Ethics in public relations: Responsible advocacy* (pp. 107-131). Thousand Oaks, CA: Sage.
- Hallahan, K. (2014). Publicity under siege: Content marketing, brand journalism, native advertising and promoted user endorsements as challenges to professional practice. In Ji, Y. G., Liu, J. H., & Zonghao, C. L. (Eds.), *Public relations in a more transparent age. 17th International Public Relations Research Conference*, (pp. 391-437). Coral Gables, FL: IPRRC. Retrieved from <http://www.instituteforpr.org/wp-content/uploads/IPRRC17-Proceedings.pdf>
- Hallahan, K., Holtzhausen, D., Van Ruler, B., Verčič, D., & Sriramesh, K. (2007). Defining strategic communication. *International Journal of Strategic Communication*, *1*(1), 3-35.
- Heath, R., & Palenchar, M. (2009). *Strategic issues management: Organizations and public policy challenges* (2nd ed.). Thousand Oaks, CA: Sage.

TRANSPARENCY FOR SPONSORED CONTENT

Howe, P., & Teufel, B. (2014). Native advertising and digital natives: The effects of age and advertisement format on news website credibility judgments. *International Symposium on Online Journalism*, 4(1), 78-90.

Huffington Post UK, & AOL. (2013). *The native age*. Retrieved from:

<http://big.assets.huffingtonpost.com/TheNativeAgeV3.pdf>

Kim, B., Pasadeos, Y., & Barban, A. (2001). On the deceptive effectiveness of labeled and unlabeled advertorial formats. *Mass Communication & Society*, 4(3), 265-281.

Kruckeberg, D. (1993). Universal ethics code: Both possible and feasible. *Public Relations Review*, 19(1), 21-31.

Lock, I., Seele, P., & Heath, R. L. (2016). Where grass has no roots: The concept of 'Shared strategic communication' as an answer to unethical astroturf lobbying. *International Journal of Strategic Communication*, 10(2), 87-100.

Pew Research Center. (2014, April 25). *As digital ad sales grow, news outlets get a smaller share*. Retrieved from <http://www.pewresearch.org/fact-tank/2014/04/25/as-digital-ad-sales-grow-news-outlets-get-a-smaller-share/>.

Plaisance, P. L. (2007). Transparency: An assessment of the kantian roots of a key element in media ethics practice. *Journal of Mass Media Ethics*, 22(2-3), 187-207.

Poutanen, P., Luoma-aho, V., & Suhanko, E. (2016). Ethical challenges of hybrid editors. *International Journal on Media Management*, 18(2), 1-18.

Rawlins, B. (2008). Give the emperor a mirror: Toward developing a stakeholder measurement of organizational transparency. *Journal of Public Relations Research*, 21(1), 71-99.

TRANSPARENCY FOR SPONSORED CONTENT

- Riordan, K. (2014). *Accuracy, independence, and impartiality: How legacy media and digital natives approach standards in the digital age*. Reuters Institute for the Study of Journalism Fellowship Paper. Retrieved from <http://reutersinstitute.politics.ox.ac.uk/publication/accuracy-independence-and-impartiality/>
- Roberts, C. (2012). Identifying and defining values in media codes of ethics. *Journal of Mass Media Ethics*, 27(2), 115-129.
- Schnackenberg, A., & Tomlinson, E. (2016). Organizational transparency: A new perspective on managing trust in organization-stakeholder relationships. *Journal of Management*. Advance online publication. doi:10.1177/0149206314525202
- Schreier, M. (2012). *Qualitative content analysis in practice*. Thousand Oaks, CA: Sage Publications.
- Sims, R., & Brinkmann, J. (2003). Enron ethics (or: Culture matters more than codes). *Journal of Business Ethics*, (45), 243-256.
- Synder, W. (2011). Making the case for enhanced advertising ethics. *Journal of Advertising Research*, 51(3), 478-483.
- Taiminen, K., Luoma-aho, V., & Tsetsura, K. (2015). Transparency Self-Evaluation for Hybrid PR. In Chen, Z. F., Ji, Y. G., & Li, Z. C. (Eds.), *Emerging Theory, Methods, and Applications: Toward Professional Standards for Research and Practice*. 18th International Public Relations Research Conference, (pp. 375-387). Coral Gables, FL: IPRRC. Retrieved from <http://www.instituteforpr.org/wp-content/uploads/IPRRC17-Proceedings.pdf>

TRANSPARENCY FOR SPONSORED CONTENT

- Taiminen, K., Luoma-aho, V., & Tolvanen, K. (2015). The transparent communicative organization and new hybrid forms of content. *Public Relations Review, 41*(5), 734-743.
- Tanyel, F., Stuart, E. W., & Griffin, J. (2013). Have “Millennials” embraced digital advertising as they have embraced digital media? *Journal of Promotion Management, 19*(5), 652-673.
- Tao, W., & Ferguson, M. A. (2015). The overarching effects of ethical reputation regardless of CSR cause fit and information source. *International Journal of Strategic Communication, 9*(1), 23-43.
- Transparency International. (2014). *Corruption perceptions index* [Index]. Berlin, Germany: Transparency International. Retrieved from <https://www.transparency.org/cpi2014/results>
- Tuomi, J., & Sarajärvi, A. (2009). *Laadullinen tutkimus ja sisällönanalyysi* (5th ed.). Helsinki: Tammi.
- Tutaj, K., & van Reijmersdal, E. A. (2012). Effects of online advertising format and persuasion knowledge on audience reactions. *Journal of Marketing Communications, 18*(1), 5-18.
- van Reijmersdal, E., Neijens, P., & Smit, E. (2005). Readers' reactions to mixtures of advertising and editorial content in magazines. *Journal of Current Issues & Research in Advertising, 27*(2), 39-53.
- Wojdyski, B. W., & Evans, N. J. (2016). Going native: Effects of disclosure position and language on the recognition and evaluation of online native advertising. *Journal of Advertising, 45*(2), 157-168.

TRANSPARENCY FOR SPONSORED CONTENT

Wright, D. K. (1993). Enforcement dilemma: Voluntary nature of public relations codes.

Public Relations Review, 19(1), 13-20.

Yang, H., & Oliver, M. B. (2004). Exploring the effects of online advertising on readers'

perceptions of online news. *Journalism & Mass Communication Quarterly*, 81(4), 733-

749.

TRANSPARENCY FOR SPONSORED CONTENT

Tables

Table 1

Different forms of sponsored content

	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)	Press Agency	Editorial Content	Word-of-Mouth Consumer Generated Advertising or Endorsement
<i>Paid</i>	Advertorial Display Advertising	Sponsored Content*	Sponsored Content*	Sponsored Word-of-Mouth Consumer Generated Advertising Competitions

Note. The table is based on the sources (American Press Institute, 2013; Campbell, Cohen, & Ma, 2014; Huffington Post UK & AOL, 2013).

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

TRANSPARENCY FOR SPONSORED CONTENT

Table 2

Examples of different institutional levels that regulate sponsored content

		Codes of Ethics by Profession		
		<i>Public relations</i>	<i>Advertising / Marketing</i>	<i>Journalism / Media</i>
Institutions	<i>State regulations</i>	USA: Lanhan Act, Federal Trade Commission: Dotcom Disclosure Guidance Finland: Consumer protection law (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

TRANSPARENCY FOR SPONSORED CONTENT

Table 3

The associations and organizations whose codes of ethics were analysed

	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>The Finnish Association of Marketing Communication Agencies</p>

TRANSPARENCY FOR SPONSORED CONTENT

	Finnish Medical Association & Union for Journalists in Finland: Lääkärien ja toimittajien yhteinen tiedotussuositus	(MTL): Eettiset säännöt Interactive Advertising Bureau Finland (IAB): Sosiaalisen median markkinoinnin eettinen ohjeistus
--	---	--

TRANSPARENCY FOR SPONSORED CONTENT

Table 3

The associations and organizations whose codes of ethics were analysed (continued)

	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>
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: käytännesäännöt mainonnan tunnistettavuudesta</p>

TRANSPARENCY FOR SPONSORED CONTENT

Table 3 combined (if it fits to one page)

Table 3

The associations and organizations whose codes of ethics were analysed

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

TRANSPARENCY FOR SPONSORED CONTENT

	American Association of Advertising Agencies (AAAA): Standards of practice of the 4A's	Radio Television Digital News Association (RTDNA): Social Media and blogging guidelines
	Institute of Advertising ethics (IAE): Principles and practices for advertising	Radio Television Digital News Association (RTDNA): Code of ethics
		American society of Magazine editors (ASME): Guidelines for editors and publishers
USA		Society of Professional Journalists (SPJ): Code of ethics
		American Society of Business Publication Editors (ASBPE): Guide to best practices
		American Business Media (ABM): Editorial Code of Ethics
		Society of American Travel Writers (SATW): Code of Ethics
	Mainonnan eettinen neuvosto: Hyvää markkinointitapaa koskevat periaatteet	Union of Journalists in Finland: Guidelines for Journalists
Finland	IAB Finland: Suositus mobiilimainonnan yleisestä ohjeistuksesta	Aikakauslehtien Liitto: käytäntesäännöt mainonnan tunnistettavuudesta

TRANSPARENCY FOR SPONSORED CONTENT

Table 4

Codes of ethics of media organizations included in this research

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

TRANSPARENCY FOR SPONSORED CONTENT

Table 5

Selection criteria for the relevant parts of codes of ethics

WHICH PARTS OF THE CODES WERE SELECTED?	
General criteria	Detailed criteria
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 criteria	
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	

TRANSPARENCY FOR SPONSORED CONTENT

Table 6

Segmenting criteria for coding the data

Units for coding	Selection criteria
Sampling unit	Relevant parts selected from 1 code of ethics. See criteria in table 5.
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

TRANSPARENCY FOR SPONSORED CONTENT

Table 7

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	<i>SEPA,</i> <i>PROCE</i> <i>POWER</i>	
	Something related to transparency expressed	BMA GAPR ICCO NCA-EC PROCOM	APME EACA LÄÄK MTL PRSA RCC	<i>SEPA,</i> <i>POWER</i> <i>SEPA,</i> <i>POWER</i> <i>SEPA,</i> <i>PROCE</i> <i>SEPA</i> <i>SEPA,</i> <i>DISC</i> <i>SEPA</i>	

TRANSPARENCY FOR SPONSORED CONTENT

(Table 7 continued)

		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	Transparency discussed thoroughly	AMA	AL	<i>SEPA, DISC, PROCE</i>	ABM	<i>SEPA, DISC, LABEL, PROCE, POWER</i>
			CPRF	<i>SEPA, POWER</i>	ASBPE	<i>SEPA, DISC, LABEL, PROCE, POWER</i>
			IABC	<i>SEPA</i>	ASME	<i>SEPA, DISC, LABEL, PROCE, POWER</i>
			IAE	<i>SEPA, DISC</i>	At-AG	<i>SEPA, DISC, LABEL, PROCE, POWER</i>
			ICC	<i>SEPA, DISC</i>	IAB-NA	<i>SEPA, DISC, LABEL</i>
			NYT-AA	<i>SEPA, DISC, LABEL, POWER</i>	SPJ	<i>SEPA</i>
			NYT-DAA	<i>SEPA, DISC, LABEL, POWER</i>	WOMMA -SM	<i>SEPA, DISC, LABEL</i>
			RTDNA-CE	<i>SEPA, PROCE, POWER</i>	QAG	<i>SEPA, DISC, LABEL, PROCE, POWER</i>
			RTDNA-SM	<i>SEPA</i>		
			WOMMA -CE	<i>SEPA, DISC</i>		
IAB-SOME	<i>SEPA</i>					

TRANSPARENCY FOR SPONSORED CONTENT

Note. SEPA: Separation mentioned generally; DISC: Disclosure mentioned; LABEL: forms of labels discussed, PROCE: Work processes related to ad creation discussed; POWER: Influencing power of advertisers towards edit discussed.

TRANSPARENCY FOR SPONSORED CONTENT

Table 8

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 AAAA IAB-MM MEN NCA-FRU SATW SMEI SMPS	Opaque – Separation JO IFJ	Opaque – Sponsored
	Something related expressed	Translucent – No separation BMA GAPR ICCO NCA-EC PROCOM	Translucent – Separation APME EACA LÄÄK MTL PRSA RCC	Translucent – Sponsored
	Transparency discussed thoroughly	Transparent - No separation AMA	Transparent – Separation AL CPRF IABC IAE ICC NYT-AA NYT-DAA RTDNA-CE RTDNA-SM WOMMA-CE IAB-SOME	Transparent – Sponsored ABM ASBPE ASME At-AG IAB-NA SPJ WOMMA-SM QAG

TRANSPARENCY FOR SPONSORED CONTENT

Figure 1

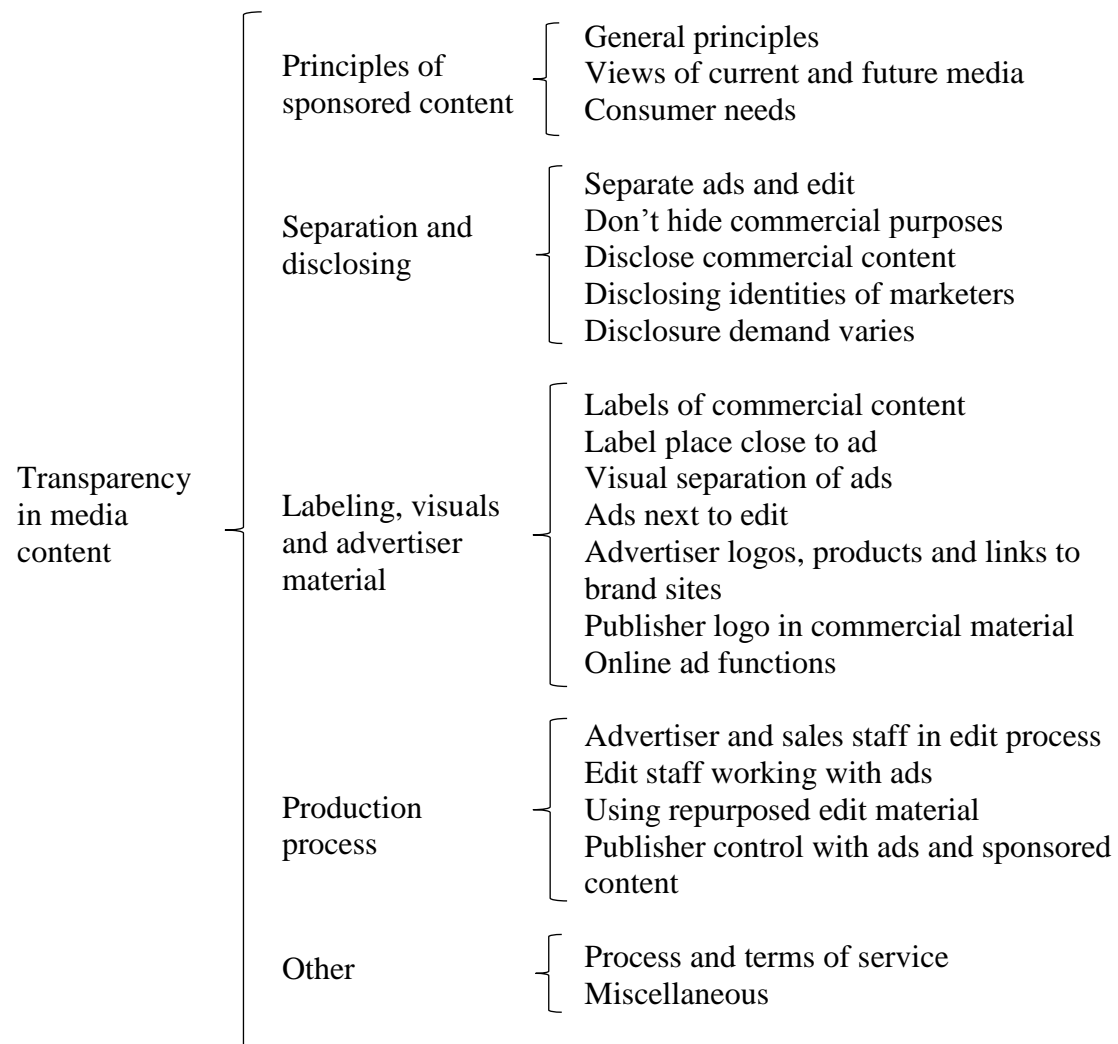


Figure 1. Three top levels of categories of the coding frame.