Aligning CSR Values to change Corporate Social Behavior:
Utilizing Management Control Systems to create Shared Values

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Keywords: CSR, Corporate Social Behavior, Organizational Culture, Shared Values, MCS.

Research question: How does the alignment of CSR values, by utilizing MCS, affect corporate social behavior?

Purpose: The aim of this study is to investigate how explicit CSR values are implemented in the organizational culture of companies through MCS. The focus is on which elements of MCS affect the tacit CSR values of employees, so that employee and corporate values can be aligned. Additionally, the role that shared values play on corporate social behavior is explored.

Method: To answer the research question both primary and secondary data were collected and analyzed by conducting multiple case studies. The primary data was collected through qualitative, semi-structured interviews. Secondary data was collected from the case companies’ official reports, codes of conduct and statements. A model was created to create a visualization of the concepts used in the theoretical framework.

Conclusion: This study found that companies from nine different industries utilize MCS to align CSR values in their organization, and realize green marketing behavior. Shared values are created through four MCS; a belief system, a diagnostic control system, a boundary system and an interactive control system. These are the building blocks upon which positive corporate social behavior is grounded on. This study’s results provide managers tools to affect their company’s corporate social behavior. Additionally, on a broader level, this study indicates that green marketing and greenwashing behavior can be viewed as choices that companies can deliberately make. Managers can affect the corporate social behavior of their company and are therefore responsible for the path they choose regarding CSR.
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1. Introduction

1.1 Background

The growing demand for corporate social responsibility (CSR) pressures many organizations to adopt social elements in their strategy and culture (Aras & Cowther, 2009; Frolova & Lapina, 2015). This means that besides economic aspects, companies must also take legal, ethical and philanthropic factors in mind (Carroll, 1991). CSR has developed as an inescapable priority for managers, because stakeholders increasingly hold organizations accountable for the social effects of their actions (Porter & Kramer, 2007). Companies that fail to answer to this call for CSR practices often face criticism from stakeholders, reduced profits and damage to their reputation (Stiglbauer & Eulerich, 2012).

Clarkson (1995) states that because of this stakeholder pressure, many organizations are motivated to integrate CSR within their strategies. This helps to strengthen their relationships with stakeholders and their local communities (Yu & Choi, 2016). The extent to which CSR is implemented affects the corporate social behavior of these companies.

On one hand, companies that integrate CSR within their main activities will manage to act sustainable in the long run (Fuentes, 2015). Porter and Kramer (2007) claim that these companies will create new opportunities for themselves to obtain competitive advantages related to CSR. This practice is called green marketing. On the other hand, companies that utilize CSR in a superficial way “by shifting the attention away from their irresponsible behavior” (Watson, 2016), will end up in greenwashing practices (Hart & Milstein, 1999). It has been studied that greenwashing destroys all the positive outcomes obtained from CSR (Israel, 1993).

Linnenluecke and Griffiths (2010) argue that organizations must significantly adjust their organizational culture to achieve green marketing behavior. The researchers state that this is accomplished by promoting CSR values to internal stakeholders. This is because these values affect employee attitudes and behavior towards CSR (Collier and Esteban, 2007). Cornelissen (2011, pp. 219–252) makes a distinction between tacit values that are present within employees and explicit values, which refer to the corporate values that management communicates to stakeholders. When both tacit and explicit values align, shared values appear, which can be used to guide behavior and connect actions towards corporate strategy (Harris & de Chernatony, 2001; Dempsey, 2015). Corporate social behavior is therefore affected when shared values are created (Yu & Choi, 2016).

Arjaliès and Mundy (2013) argue that CSR values are aligned through management control systems (MCS). Managers implement explicit values to affect the tacit values of employees. Simons’ (1994, pp. 31–32) levers of control framework consists of four MCS that all work towards creating shared values. The four levers that are used in the framework are a belief system, a diagnostic control system, a boundaries system and an interactive control system (Arjaliès & Mundy, 2013).

The belief system affects the CSR values of employees through explicit documents and formal statements of the company (Simons, 1994, pp. 33–38). The diagnostic control system aims to accomplish this by setting CSR-related targets and rewards. The borders that
employees may operate within and the risks that employee actions have on the environment and society are part of the boundary system. Finally, the interactive control system functions to communicate explicit CSR values through direct interactions with employees (Arjaliès & Mundy, 2013).

Siano, Vollero, Conte and Amabile (2017) explain how a lack of internal CSR values have led to greenwashing practices within Volkswagen. They request further empirical research about how the implementation of CSR values affect corporate social behavior. Additionally, Gond, Grubnic, Herzig & Moon (2012) request more research to understand the role of MCS in facilitating the management of CSR activities. This study wants to fill these gaps in the literature.

1.2 Research Question
*How does the alignment of CSR values, by utilizing MCS, affect corporate social behavior?*

1.3 Purpose
The aim of this study is to investigate how explicit CSR values are implemented in the organizational culture of companies through MCS. The focus is on which elements of MCS affect the tacit CSR values of employees, so that employee and corporate values can be aligned. Additionally, the role that shared values play on corporate social behavior is explored.

This study aims to answer the research question by conducting qualitative research. This will occur in the form of interviews, that will be held with case companies from multiple industries that are known to adopt green marketing strategies. These companies successfully implemented CSR values in their internal operations. Therefore, this study expects that investigating their MCS and CSR philosophy will produce relevant data about how CSR values can be aligned and how green marketing behavior can be accomplished.

This study contributes to the literature by extending the knowledge about how the creation of shared values affect corporate social behavior. Additionally, it shows how MCS can be used to align CSR values. Siano et al. (2017) and Gond et al. (2012) requested more empirical research in their study on this topic. Therefore, this study aims to address these issues and fill the gap in the literature.

The outline of this study is as follows: In the first section, CSR, corporate social behavior, organizational culture, aligned values, and the MCS of the LOC-framework will be conceptualized through a literature review. After that, the relationships between the concepts will be explained by use of the model in Figure 1. This model serves as the base for the data collection. After that, the methods used in this study will be explained, followed by a presentation and analysis of the empirical findings. Finally, the conclusion of the empirics will be provided and suggestions for future research will be given.
2. Theoretical Framework

In this section, the main concepts of the study will be discussed through literature review. First, CSR will be defined as a concept. The relationship between CSR and corporate social behavior will be discussed afterwards. There will be a focus on how stakeholders pressure organizations to adopt CSR and how this unfolds in green marketing and greenwashing practices. Next, a discussion follows of how corporate social behavior is affected by organizational culture and shared values. It will be argued that the alignment of explicit and tacit CSR values lead to positive organizational behavior. Finally, a CSR-modified version of the LOC framework will be presented to discuss how CSR-values can be aligned through management control systems. After the literature review, a conceptual model will be presented to visualize the relationships between the concepts.

2.1 CSR

CSR as a concept is difficult to define comprehensively and accurately, since the definitions vary from Dahlsrud’s (2008) 37 sections to Carroll’s four point definition of CSR. There are multiple definitions that are widely used today. For example, Visser (2001, p. 1) states that “the way in which business consistently creates shared value in society through economic development, good governance, stakeholder responsiveness and environmental improvement”. Additionally, Carroll’s (1991) pyramid consists of economic, legal, ethical and philanthropic aspects and that companies must fulfill the requirements of the society regarding those aspects.

Masoud (2017) states that CSR is the most important priority for business leaders no matter what their global location or business is and that every company should strive towards fulfilling their responsibilities towards society. Furthermore, even if the economic aspects are at the bottom, being the base of CSR (Carroll, 1991) the glocal aspects can not be overlooked. The glocal aspects are the environmental, socio-cultural, technological and political aspects of CSR (Masoud, 2017). The glocal part of CSR affects the brand of a company the most when CSR is considered in the eyes of employees, media and consumers (Khojastephour & Johns, 2014; Kim, 2017).

The current mindset for customers is leaning towards on giving more value to the societal brands rather than just only on the technical aspects of a product (Khojastephour & Johns, 2014). Furthermore, previous studies prove the correlation between proactive CSR policies and competitive advantage gained (Kim, 2017). These different stakeholders have a pivotal role in a company’s financial success and the company has to fulfill the stakeholders needs and fulfill their responsibilities towards them (Hörisch, Freeman & Schaltegger, 2014).

2.2 Corporate Social Behavior

Corporate social behavior is behaving in line with the economic, legal, ethical and philanthropic aspects of CSR (Carroll, 1991). As stakeholders demand companies to involve CSR in their activities (Aras & Cowther, 2009), CSR has also become an integral part of the business landscape (Menon & Menon, 1997). When companies start to recognize the possibility of gaining a competitive advantage and higher profits, the promotion of positive CSR policies increase (Papadapoulos, Karagouni, Trigkas, Platogianni, 2010). Even if the
mission is to win over environmentally conscious consumers, green marketing can not only be marketing a product environmentally friendly, but the method of production and the end product both need to be green (Kangis, 1992). Furthermore, the complete process of production, from planning to output as well as quality of the product, pricing and promotion need to be done in a sustainable and responsible manner (Papadopoulos et al, 2010).

Papadopoulos et al. (2010) argue that three main concepts of integrating green marketing successfully to a company's strategy are tactical green marketing, strategic green marketing and internal green marketing. The tactical approach to green marketing consists of modifications to a company's marketing mix, developing it into a more environmentally friendly one, for example lowering the prices of eco-friendly products or creating promotion tool just for them (Leonidou, Katsikeas & Morgan, 2013). In the strategic dimension, the managerial efforts to create a long-term and proactive, environmentally friendly strategies are taken into consideration (Banerjee, 2002; Aragon-Correa, 1998). The most inclusive concept of the three, internal green marketing, where the green values are implemented into the organizational culture (Kotler, Kartajaya & Setiwan, 2010). It is argued that marketing the green values to the employees is just as important as marketing them to the customers (Wells, Manika, Gregory-Smith, Taheri & McCowlen, 2015).

On the contrary, Peattie and Crane (2005) argue that the effort to create green products, strategies and organizations can also be just a trick for irresponsible companies to appear greener and create larger profits (Peattie & Crane, 2005). This type of behavior is also called greenwashing means taking away the attention from what a company actually does (Parguel, Benoit-Moreau & Larceneux, 2011). Furthermore, greenwashing has been investigated to have three more specific definitions that can categorize the behavior, namely deceptive manipulation, decoupling and attention deflection. Deceptive manipulation is when companies falsify their data to show them in a more positive light. Decoupling in its turn means symbolic actions (lots of talk but not actually doing anything), when attention deflection means the opposite (Siano et al., 2017) as well as revealing some information that makes the company look good when at the same time not telling everything (Marquis & Toffel, 2011).

The taxonomy of greenwashing has become widely discussed after the end of the decade, since people have become more aware of the scarce resources. People have also started to understand how their behavior affects the entire world. Greenwashing has developed to a trend that is very tangled of its nature and can therefore be hard to understand (Watson, 2016).

Greenwashing as a concept is related to company’s marketing practices (Carlson, Grove & Kangun, 1993; Stokes, 2009). It also has a connection to a company’s corporate social responsibility efforts (Bazillier & Vauday, 2009; Parguel et al., 2011). This can be regarded as a fraud and falsification, what comes to CSR reporting, because the company is not being truthful about its actions. “Greenwashing is the result of an effort to mislead” (Mobus, 2012, p. 37) and doing that by making their CSR strategies accessible, from their own initiative. This is to make the customers believe that they are behaving in an environmentally-friendly way (Lindblom, 1994; Neu, Warsame & Pedwell, 1998).

When adopting a CSR policy, a company can gain the customers’ trust and gain recognition from the good things the company has been doing for the environment. These privileges and positive aspects are in danger to get lost, if a company is involved in greenwashing (de Vries,
Terwel, Ellemers & Daamen, 2013). To shed light on the cultural perspective, a company’s general attitude towards shared ethical values can have a significant impact on whether a company decides to take the greenwashing path. A company culture where employees can talk freely and share ideas, as well as be involved is also a key aspect (Delmas & Burbano, 2011).

2.3 Organizational Culture and CSR

The relationship between organizational culture and a company’s CSR behavior has been a focal point in the literature. Multiple studies provide empirical proof that a successful implementation of CSR depends on the values within the organizational culture (Takahashi & Nakamura, 2005; Cameron & Quinn, 2006, pp. 101–104; Jarnagin & Slocum, 2007; Kalyar, Rafi, & Kalyar, 2013). Similarly, managers increasingly identify that organizational culture plays a central role in the change towards CSR (Linnenluecke & Griffiths, 2010).

Many definitions have been suggested by researchers, but since the term is so widely interpreted there is no universal agreement (Yu & Choi, 2016). Schwartz and Davis (1981) describe organizational culture as the shared values, ideologies and beliefs of an organization, whereas Trice and Beyer (1984) highlight the importance of behavioral norms and rituals. One explanation that received major support in the CSR literature is Schein’s (2010, pp. 25–37) three level classification of organizational culture, because it describes the theory through various concepts and cultural dimensions (Crane, 1995; Linnenluecke & Griffiths, 2010). Additionally, this classification has received less criticism than others (Alvesson & Berg, 1992, pp. 44–55).

Schein (2010, pp. 25–26) argues that the structure of organizational culture consists of three layers; artifacts, values, and underlying assumptions. The artifacts are the organizational structures and processes that are visible, but difficult to decipher (Kong, 2003). The reason for this is because they are built upon the cultural values hidden in organizational strategies, goals and philosophies (Schein, 2010, pp. 26–27). Schein (2010, pp. 30–35) claims that these values come in existence through the underlying assumptions of organizational members, which are collected in their unconscious, beliefs, perceptions, thoughts and feelings. Changes in the basic assumptions and shared values of organizational members therefore affect the visible organizational processes, activities and behavior of companies (Kong, 2003).

Another reason why organizational culture has grown popular in the CSR literature, is because it presents an access point in the fields of human resources and organizational behavior for corporate social performance (Yu & Choi, 2016). Waldman et al. (2006) describe social responsibility as a value in the organizational culture. This value can be changed to shape the CSR-related attitudes and assumptions of employees to match them with corporate and public interest (Yu & Choi, 2016). For that reason, Yu and Choi (2016, p. 228) define a CSR-oriented culture as an “organizational-wide consensus among all the organizational members around a set of shared assumptions, values, and beliefs related to CSR.” Additionally, Schein’s (2010, pp. 25–37) classification of organizational culture shows that by altering CSR values and assumptions, organizational behavior and corporate social performances will be affected as well.

Dempsey (2015) emphasizes that the successful implementation of CSR depends on the creation of shared values. The values of employees play a major part in their CSR perception and behavior and can collectively affect the outcome of CSR change programs (Quazi, 2003).
According to Galbreath (2010), the members of such organizations care for stakeholder needs as much as their own needs. For that reason, organizations with a CSR-oriented culture are more likely to successfully adopt to CSR changes (Yu & Choi, 2016). It can be concluded that aligning the CSR values within an organization will result in improved organizational CSR behavior.

2.4 Shared Values

Needle (2004, pp. 146–180) proposes a distinction between organizational culture and corporate culture when it comes to values. Organizational culture refers to the existing values, beliefs and principles of the employees in the organization, whereas corporate culture represents the values that management creates to accomplish strategic goals. When both employee and corporate values align, shared values appear that can be used to guide behavior and connect actions towards corporate strategy (Harris & de Chernatony, 2001; Dempsey, 2015).

According to Cornelissen (2011, pp. 219–238), the core values that are present within employees can be classified as tacit values. These types of values are of implicit nature, which means that they are not directly shown or stated and are therefore difficult to identify (Brabet & Klemm, 1994). Polanyi (2009, pp. 14) describes tacit values as internal feelings of which individuals are incapable of controlling and explaining. The collective tacit values of organizational members determine the company culture (Schein, 2010, pp. 25–37), differentiate organizational culture from competitors (Brabet & Klemm, 1994), and help authenticating the corporate brand (Hatch & Schultz, 2003).

Cornelissen (2011, pp. 219–238) refers to the corporate values that management presents outward as explicit values. These values have the purpose of creating employee commitment towards common goals (Arjaliès & Mundy, 2013). Explicit values contribute by building stability and continuity in pursuing company strategy (Bruining, Bonnet & Wright, 2004). Furthermore, they can facilitate organizational change if company leaders utilize them to introduce new cultural values (Simons, 1994, pp. 13–28).

Donaldson and Dunfee (1999, pp. 83–117) claim that the collective tacit values of employees greatly impact the standards of a company. However, the two researchers explain that a corporate brand can only be genuine if tacit values match explicit values. If both are aligned, a consistency in the brand promise will be established (Donaldson & Dunfee, 1999, pp. 83–117). This implies that organizational behavior towards CSR is related to the extent that CSR values are shared and internalized. Kotler et al. (2010) confirm this, as they state that green marketing gets enabled when green values are successfully implemented in the organizational culture. Additionally, Delmas and Burbano (2011) argue that a company’s general attitude towards shared ethical values has a significant impact on whether a company decides to take the greenwashing path.

2.5 The LOC Framework

This study will adopt Arjaliès and Mundy’s (2013) modified LOC framework to explain and visualize how shared values can be implemented and maintained in an organizational culture. The two researchers base their framework on Simons’ (1994, pp. 31–32) original LOC
framework. The framework describes how management control systems are utilized to internalize explicit values through control mechanisms (Ferreira & Otley, 2009).

Arjaliès and Mundy (2013) have employed the framework to explain how CSR strategy is managed by aligning explicit values with tacit values, and by securing the CSR-oriented culture through monitoring and controls. This process occurs through four types of control systems; a belief system, a diagnostic control system, a boundary system, and an interactive control system (Simons, 1994, pp. 31–32).

2.5.1 Belief Systems
Belief systems contain all the explicit and formal statements that concern the corporate values and strategies, which business leaders communicate to stakeholders (Ahrens & Chapman, 2004). They take physical shape through the company’s annual reports, codes of conduct, homepages, guides, goals, credos and statements of purpose (Simons, 1994, pp. 33–38). Bruining et al. (2004) argue that belief systems can trigger organizational change if managers utilize them to introduce new explicit values. Additionally, they serve to align employee values with company goals and secure employee commitment (Arjaliès and Mundy, 2013). From a CSR perspective, belief systems incorporate a vast set of explicit core values build around an agenda that garners employee commitment towards long-term sustainability goals (Arjaliès and Mundy, 2013).

2.5.2 Diagnostic Control Systems
Diagnostic control systems monitor CSR performance and compare them with targets, so that deviations from CSR strategy can be identified (Abernethy & Brownell, 1999). Ittner and Larcker (2003) explain how the progress of strategic initiatives is compared with key performance measures that include both short and long term goals. Managers can adjust activities and rewards when the diagnostic feedback indicates that results are below expectations (Ferreira & Otley, 2009; Simons, 1994, pp. 63–70). Gond et al. (2012) stress the importance of specific measures for CSR activities, since they are crucial to evaluate CSR objectives. The measures are required to comply with external regulations and standards, facilitate environmental decision-making, and provide data concerning social and environmental performance for stakeholders (Henri & Journeaut, 2010). Furthermore, Arjaliès and Ponsnard (2010) claim that tracking the costs of CSR activities is important, as knowledge about the net benefits of CSR help identify if it provides a competitive advantage. It is argued by Bhimani and Langfield-Smith (2007) that targets and rewarding systems indirectly communicate the explicit values of the company to employees, because they clarify what activities they must undertake. Employees must comply with these targets (Arjaliès & Mundy, 2013), which indicate that their tacit values will be further aligned with corporate values.

2.5.3 Boundary Systems
MCS must also contain boundary systems that communicate to employees which activities are deemed acceptable and off-limits within a CSR context (Arjaliès & Mundy, 2013). For example, Schaltegger and Burrit (2010) discuss that internal reports contain the environmental threats of ignoring CSR activities and that environmental audits help remind employees of business risks. Other CSR limitations are included in guidelines, codes of conduct and legal standards (Arjaliès & Mundy, 2013). Companies that do not comply with the law or universal CSR standards risk financial, reputational and competitive damage. Therefore, it is crucial to carefully manage CSR activities by implementing boundaries.
(Sarre, Doig & Fiedler, 2001). Similar to diagnostic controls, boundary systems indirectly communicate explicit values to employees by clarifying what activities are prohibited (Bhimani & Langfield-Smith, 2007).

### 2.5.4 Interactive Control Systems

Finally, the role of interactive control systems is to encourage organizational learning and to develop new strategies (Ferreira & Otley, 2009; Simons, 1994, p. 121). These systems provide managers a platform to teach employees about the explicit values of the company through discussions, debates, workshops, training, strategic reviews and budget meetings (Abernethy et al., 2003). Furthermore, discussion meetings offer employees the chance to share their views with management and articulate their tacit thoughts, so that they can be understood and documented (Nonaka, Toyama & Konno, 2000). New opportunities and risks related to CSR can be identified this way (Gond et al., 2012).

A visual representation of this framework is provided in Figure 1. The model depicts the effects of the LOC-framework on the explicit and tacit values within an organization. The four control systems of the framework present managers the tools to align a corporate CSR strategy with the collective tacit values of employees. When the alignment process is successful, shared values will be created. According to Dempsey (2015), these shared values are used to guide behavior and connect actions towards a corporate CSR strategy. This means that all three green marketing approaches (tactical, strategic and internal green marketing) can be implemented in the organization (Papadapoulos et al., 2010). The corporate social behavior of companies will therefore be positively affected when CSR values are aligned.

![Figure 1: An implementation model of shared values based on the LOC framework (Arjaliès & Mundy, 2013).](image-url)
As Figure 1 displays, the literature provides an answer to this study’s research question: *How does the alignment of CSR values, by utilizing MCS, affect corporate social behavior?* The theoretical concepts of the model will form the base of the empirical research, to study if the answers provided by the literature will coincide with the empirical world.
3. Method

3.1 Design of the study
This study is grounded on the question of how the alignment of CSR values, by utilizing management control systems, affect the corporate social behavior of organizations. Both primary and secondary data have been collected to explore this research topic. This was conducted in the form of multiple case studies and by studying explicit company documents respectively.

A qualitative, deductive approach was chosen to investigate how the concepts of the theoretical framework relate to each other within a real-life context. Qualitative methods are used to gain a deeper understanding of phenomena by studying how individuals perceive them (Bryman & Bell, 2011, pp. 383–392). It is due to this ability that a qualitative approach can provide in-depth empirical data on the conceptual relationships of this study. From a critical perspective, qualitative methods are perceived to lack transparency (Bryman & Bell, 2011, p. 409). This research tries to reduce these issues by transcribing a detailed overview of the methodologies used. Additionally, this makes the study easier to replicate.

Several case studies were conducted to gain more knowledge about the research question. According to Bryman and Bell (2011, p. 78), a case study in qualitative research can be perceived as an “intensive study by qualitative interviewing of a single case, which might be an organization.” The reasoning behind choosing case studies as a research tool, is because they present the opportunity to empirically research phenomena in real-life situations (Saunders, Lewis and Thornhill, 2015, p. 184). Additionally, Yin (2003, p. 1) argues that qualitative case studies are the preferred method to answer research questions that start with ‘how’. This is due to its exploratory nature (Bryman & Bell, 2011, pp. 59–61).

Yin (2003, pp. 109–116) brings up a point of criticism on case studies, as he states that they provide little contribution on a general scientific level, because one specific case is studied. However, Gerring (2004) argues that the data from a case study is applicable on a broader level. Therefore, this study conducted multiple case studies so that data could be compared among industries and stronger, general conclusions could be drawn (Saunders et al., 2015, p. 185).

The case study companies were required to have a corporate CSR strategy, and deal with the specific concepts that this study aims to gain deeper understanding in. Semi-structured interviews have been conducted within companies and with key employees that had relevant knowledge and experience within the CSR field. The primary data for this study has been obtained from these semi-structured interviews. Secondary data has also been collected, as it supports the primary data by providing contextual knowledge (Bryman & Bell, 2011, pp. 311–332).

To ensure that the empirics revolved around the research focus, a deductive approach was used. Deductive approaches are used to collect knowledge from existing theories, so that these theories can be applied to the empirical world (Dubois & Gadde, 2002). Therefore, the interview questions and secondary data were structured with the concepts of the theoretical framework in mind. Additionally, a model was created (Figure 1) to add structure to the theoretical framework and display the connections between shared values, MCS and
corporate social behavior. A theory-driven analysis has been made to identify, interpret and analyze how the empirical data and theory can be compared.

3.2 Primary data

3.2.1 Semi-structured interviews
The primary data for the study was collected by using semi-structured interviews. The semi-structured interview method was chosen because it presents the opportunity to structure the questions, while keeping the flexibility to adapt to the actual situation of the interview (Bryman & Bell, 2011, pp. 479–497). This offers the interviewers more control, as the sequence in which the questions are answered can be changed during the interview, regardless of the order decided upon beforehand. Additionally, it provides a possibility for suggestions and follow-up questions (Bryman & Bell, 2011, p. 487). The interviewers can utilize this to encourage the interviewee to elaborate their answers, so that more detailed data can be received around the research focus.

This study opted for open-ended interview questions, since it gives the interviewee the opportunity to express personal opinions and facts more easily (Yin, 2003, p. 90; Saunders et al., 2015, pp. 402–417). It is believed that the answers from the interviews are more credible if the interview participants have been provided with relevant information before the interview (Saunders et al., 2015, p. 402). The interviews were conducted in English, Finnish and Dutch, depending on the interviewees’ preference. The companies were contacted through phone calls and by using LinkedIn and email messages.

All interviews were audio and video recorded on multiple devices, so that note-taking could be limited during the interview. This allowed the interviewers to focus their attention on the respondent, which made it easier to ask accurate follow-up questions. Furthermore, a recording of the interviews makes it possible to transcribe the interview and use it for the analyses (Saunders et al., 2015, pp. 416–417). According to Bryman and Bell (2011, p. 482), audio recorded interviews allow the interviewer not only to hear what people say, but also how they say it. This leads to more accurate data for the analysis.

Skype was used to conduct the majority of interviews. One advantage of using Skype as an interview platform is that the interviewees can pick the location they prefer. Informants will be more honest if they feel comfortable with the interview location, leading to a higher reliability of their answers (Bryman & Bell, 2011, pp. 394–399). Additionally, travel expenses can be avoided by using Skype calls and physical distance can be overcome to contact qualified people that live in remote places. A point of criticism on Skype is that the internet connection can disrupt the quality of the call and interview. To tackle that problem, phone numbers were exchanged with interviewees to have the possibility of a telephone interview as a plan b. Respondents were found and contacted through LinkedIn and email. Furthermore, Saunders et al. (2015, p. 421) claims that “the research methods literature has not caught up with video telephone methods, so researchers need to evaluate their own experience of access to and use of video chat apps as Skype.” In regards with this, the decision was made to enable the video function of Skype to replicate a face to face environment as good as possible.
Some of the interviewees preferred answering the interview questions over email. According to Bryman and Bell (2011, p. 651), email interviews are economical, avoid issues regarding distance and lead to a quick gathering of data. However, the researchers mention that in comparison with face to face interviews there is a “loss of the personal touch, owing to lack of rapport between interviewer and interviewee” (Bryman & Bell, 2011, p. 651). For that reason, follow up questions were sent to the interviewee to gather more detailed and relevant answers. Bryman and Bell (2011, p. 487) argue that when follow-up questions are asked, more reliable and accurate data will be gathered.

3.2.2 Ethical considerations
Saunders et al. (2015, pp. 263) state that the privacy of respondents needs to be considered during the interview process, as respondents can be harmed by issues concerning confidentiality and anonymity. Therefore, these topics need to be negotiated with the participants (Bryman & Bell, 2011, pp. 134–144). For that reason, all respondents were asked if they preferred to be anonymous. By giving the participants this option, the trustworthiness of this study is likely increased, which reduces response bias (Saunders et al., 2015, p. 203). Furthermore, respondents were asked if there was any confidential information that cannot be published on this research. To ensure that a confidential breach was avoided and that the data was accurate, transcriptions of the interviews were sent to the respondents.

3.2.3 Operationalization of the interviews
Purposive sampling was used to find companies and respondents. Bryman and Bell (2011, p. 429) argue that “the goal of purposive sampling is to sample cases/participants in a strategic way, so that those sampled are relevant to the research questions that are being posed.” Therefore, companies and respondents needed to be qualified to provide data in line with the research focus of this study. This increases the validity of the empirical data that was used in the theory-driven analysis, as the data was linked to the concepts of the theoretical framework (Bryman & Bell, 2011, p. 33). These are CSR, corporate social behavior, organizational culture and values, shared values, and the MCS of the LOC Framework.

Case companies were required to follow a corporate CSR strategy, and have transparent CSR policy available in explicit guides, annual and sustainability reports or code of conduct. The latter is necessary to obtain secondary data to support the primary data. Respondents were selected based on their position in the company and managerial affiliation with CSR. Knowledge of MCS, the cultural values of the organization and the organization’s corporate social behavior were also necessary. Purposive sampling provides another benefit, as there is a higher chance that managers will agree to an interview if their work shows similarities with the theme of the interview (Saunders et al., 2015, pp. 403–417).

As discussed above, conducting multiple case studies provide stronger and more general conclusions (Saunders et al., 2015, p. 185). All respondents work in managerial positions that require extensive knowledge within the field of CSR in their respective companies. Therefore, they are qualified to provide relevant data in accordance with the research question. The interviews were conducted in English, except for four, which were conducted in Finnish and five in Dutch. Furthermore, the interview questions were sent to the respondents beforehand, because this increases the credibility of the answers (Saunders et al., 2015, p. 402). The operationalization of the interview questions is displayed in Appendix 1. Both the theoretical connection and purpose of the questions can be found there.
3.3 Secondary data
Secondary data was collected from explicit documents of the case studies to support the primary data. These include annual reports, codes of conduct, home pages, guides and mission statements, that contain information about the companies’ CSR practices, cultural values and control systems. The reason for analyzing secondary sources is, because they provide contextual knowledge about the case study. The primary data collected from the interviews can be better understood if knowledge is obtained from the case studies’ official documents. These documents describe how the companies deal with the theoretical concepts of this study. Additionally, secondary data can be compared with the primary data in the analysis.

Secondary data is collected by others (Bryman & Bell, 2011, pp. 311–332), which indicates that the data was gathered for other reasons than the research focus used in this paper (Saunders et al., 2015, p. 335). Therefore, it could be of limited value if it lacks similarities with this study. To ensure the validness of the secondary data, purposive sampling was used to select qualified respondents and companies that could provide data connected to this study’s theoretical concepts. For that reason, the secondary data contains knowledge that can be used to answer the research question, which increases the validity of the findings (Saunders et al., 2015, p. 335).

3.4 Trustworthiness
To ensure the trustworthiness of this study, validity, reliability and objectivity are taken into high regard to create a research with meaning and use. In the following sections, it is explained in detail what measures were taken to ensure the trustworthiness of this research.

3.4.1 Reliability
Reliability in research is dependent whether or not the results are repeatable if the research were to be done again (Bryman & Bell, 2011, p. 49). When undertaking a qualitative study, reaching complete repeatability is difficult, because of the constantly changing social setting and the risk of primary data collected might be opinionated or biased (Saunders et al., 2015, p. 156). Furthermore, when carrying out a research in a group, the observations and interpretations of data can vary within the group (Bryman & Bell, 2011, p. 400).

To ensure the highest possible level of reliability, certain measures have been taken. To make the repetition of the study possible, everything needed to achieve the results have been described in detail, thus making future research and imitation of the study possible. In order to get reliable data from the interviews, the questions are prepared in a way that minimizes the possibility of biased answers (see Appendix 1). In addition, all the interviews were recorded (in consent), making re-listening possible not only to make sure what has been said but also the way the answers are given.

3.4.2 Validity
Validity in a qualitative research refers to the level of how much that is observed and analyzed was supposed to be observed and analyzed according and compared to the theories and concepts introduced (Bryman & Bell, 2011, p. 400; Björklund & Paulsson, 2014, pp. 66-67). External validity in qualitative studies is about if and how easily the results can be
generalized across social settings and business fields (Bryman & Bell, 2011, p. 400). Primary data has been collected from various companies operating in various fields of business. By doing this, it is plausible to generalize the results, since they are not affected by possible characteristics typical to a certain company or industry.

To create an internally valid research, firstly a high level of focus has been put on the concepts used in the purpose and research question when creating the theoretical framework. Additionally, this is done throughout the process of data collection, thus ensuring that correct and relevant information has been collected. Furthermore, the questions were sent in English and in the native language of the interviewee. The translations of the interviews were double checked by native speakers, to assure that the questions and the data were translated correctly.

3.4.3 Objectivity
Objectivity in a research can be achieved by explaining, motivating and reasoning all the decisions made about the research and the thesis as a whole (Björklund & Paulsson, 2014, pp. 66-68). By investing time and effort to create a comprehensive and inclusive methodology, it is evident that high level of objectivity has been reached. Furthermore, with continuous revision of the paper for any factual errors or subjective statements objectiveness is maintained and enhanced.

3.5 Research Philosophy
Björklund and Paulsson (2014, p. 70) argue that ontology can be seen as the “conception of the world”. That conception can depend on the background of the individual, but also on the research background and problem. According to Björklund and Paulsson (2014, p. 70), a nominalistic approach to ontology means “that social reality only exists as a name, a concept and labels that are used in order to build a structure. Reality is merely a subjective construction in the head of the observer.”

This study views its respondents to have a nominalistic view on their surroundings. This means that their position and the company that they work for affect their perception of CSR-related topics. It can be expected that their answers to the interview questions are influenced by the predetermined norms and regulations of their organization, as they represent the company in a managerial role. With regards to this, there is a possibility that the data gathered would be different if respondents from different levels of the hierarchy were selected. That is because on the employee level their view on reality has been influenced by different factors than those who are more closely in relation with the explicit values of the company, like managers.

Bryman and Bell (2015, p. 26) describe epistemology as “what can (or should be) regarded as acceptable knowledge.” Additionally, Björklund and Paulsson (2014, p. 71) explain that “a positivist sees knowledge growth as a cumulative process, in which new knowledge is added to old knowledge. Knowledge is acquired through verifying or falsifying hypotheses and theories, and the result leads to objective and true knowledge.” This study takes a similar approach by building on existing knowledge, and testing theories in the empirical world. Furthermore, all the data collected from the case companies is regarded to be objective and
truthful. However, this study recognizes that the data should be placed in context for the ontological reasons that were discussed above.
4. Description of the case companies and their context

To acquire the empirical data for the theory-driven analysis, a total of eleven case companies were selected in Finland and Holland. These companies are of different sizes and are active in nine different industries; the pharmaceutical, retail, construction, forestry, telecommunication, financial, technology, consultancy and IT industry. Case companies that employ less than a thousand employees will from here on be classified as ‘small’ companies, and companies that have more than a thousand employees shall be called ‘big companies’.

The reason why case companies of multiple industries were selected is to identify if there are key differences and similarities within different areas of business. Comparing differences and similarities among the industries, leads to increased generalizability of the results (Saunders et al., 2015, p. 185). Additionally, selecting companies of different sizes may show relevant points of view that can be used in the analysis. All the chosen companies use CSR in their strategy and they act responsible in their everyday business. Interviewees were selected based on their position in the company; managerial affiliation with CSR, or that they have sufficient knowledge on the subject of this study. All companies were fine with us using their company names and interviewee’s positions, except for three. These companies will be referred to as company X, Y, Z and the interviewee from those companies as interviewee X, Y, or Z.

4.1 YIT

YIT is the biggest construction company in Finland and it has a very significant market position in North Europe (YIT, 2018). YIT and another construction company Lemminkäinen merged in the beginning of February and the interview will be about the new YIT that is formed by the two previously mentioned companies. They have about 10 000 employees, in 11 different countries (YIT, 2018). The corporation builds and develops different kinds of apartments, premises and larger areas. Their aim is to create better, more functional and sustainable cities than ever before. They also work with corporate responsibility and publish information about that in their annual reports (YIT, 2017). That is why this corporation was selected for this study. A corporate Responsibility Manager was interviewed, because the person works within our research area every day and obtains a lot of knowledge on this paper’s research area.

4.2 SOK

SOK is also based in Finland. In the year 2016, it was the largest private employer in Finland (SOK, 2018). The corporation consists of regional co-operatives and a network within retail and service. The networks consist of cooperatives and their subsidiaries (SOK, 2018). SOK provides different expertise, purchases and support services. It has a presence in four European countries and it has 39 000 employees. The corporation acts as strategic guidance for its network and has a responsibility of developing business chains (SOK, 2017). The company works with its subsidiaries, travel and hospitality industry as well as supermarket trade. Their aim is to provide services that increase the wellness of their customers in a sustainable way, which they state on their homepage (SOK, 2018). The corporation was selected because of their concern on the society, which they want to make even more
enjoyable and sustainable (SOK, 2017). This is why they were selected for this study. A responsibility manager was chosen, because she works with the areas that are present in this study.

4.3 UPM
UPM works within forest industry and it is based in Finland. The company employs 19 300 people and is industry leader in the global Dow Jones Sustainability Index 2017-2018 (UPM, 2018). This company stands for sustainable future and its business covers biochemicals, -fuels and -composites, energy, forest, labels, paper, plywood, timber and pulp. UPM makes its products from raw material and they can be recycled (UPM, 2018). The company is a very international company, having customers around the world. The company reports its responsibility activities and values on its webpage and code of conduct and they work closely within responsibility, making it the key priority of their business (UPM, 2016). This is the reason why this company was chosen. A Standards, Environment and Responsibility manager, was chosen for this study because of his high responsibility position in the company.

4.4 Lounea
Lounea provides mobile network services including communication-, internet-, mobile- and TV services as well as programs and services that can make business more effective. The company is based in Finland and it has about 20 employees (Lounea, 2018). According to their webpage, Lounea employs CSR as an essential part of their strategy. The company carries responsibility for humans, environment and it is done locally. They do concrete actions and have targets that are measurable (Lounea, 2018). These are the direct themes that are present in this thesis and that is why this company was chosen. A Chief Financial Officer was chosen from this company, since despite his position, he has a lot of knowledge about CSR and responsibility.

4.5 Rabobank
The Rabobank is an international financial institute with its roots in the Netherlands. They provide services regarding banking, investment management, leasing, insurances and mortgages (Rabobank, 2018). Rabobank is a cooperative bank. That is why it has no shareholders to please, but members in the form of customers. Since their origins lay in the food and agribusiness, they are also active in the agriculture sector (Rabobank, 2017). Rabobank has about 48000 employees and does business in over 40 countries (Rabobank, 2018). CSR is a leading element in Rabobank’s strategy and much secondary data is available on their CSR activities (Rabobank, 2015). For that reason, Rabobank qualifies as a case study for this research. Two quality coordinators within Rabobank were interviewed, one with a double position as private banking team manager. Additionally, two advisors that fall under the team manager’s care were interviewed to gain insights about the tacit values of Rabobank’s employees.
4.6 EstatePlan

EstatePlan is a financial consultancy agency located in the Netherlands. They provide customized advice and coaching for private and entrepreneurial customers (EstatePlan, 2018). The services of EstatePlan range from financial guidance on weddings, divorces and inheritances, to advice about mortgages, insurances, investment management and business financing (EstatePlan, 2018). They are the smallest case company in this study’s empirics with four employees. Although EstatePlan does not have annual reports or an official code of conduct like bigger companies, it does show CSR-related values and strategy on its company website (EstatePlan, 2018). Therefore, it is expected to find relevant data regarding the alignment of CSR values though MCS within EstatePlan. The interviewee from Estateplan works as an administrative employee and as a commercial advisor. She has worked at the company since it has been founded in 2012.

4.7 DNA

DNA is a Finnish telecommunications operator with over 1600 employees. The company has over 60 stores all around Finland (DNA, 2018). DNA retails mobile devices and accessories as well as mobile phone and internet connections and broadband connections (DNA, 2018). DNA believes in continuous growth and sustainability internally and externally, which is seen in their constant development as well as in their high rankings in “Great place to work” surveys (DNA, 2017). From DNA a sustainability manager and a sales associate will be interviewed.

4.8 Enersense International

Enersense International is a company with headquarters in Finland and they have subsidiaries in 12 different countries employing 750 people in total (Enersense, 2018). Their core services are project management and optimization. They mainly work with large industrial construction companies, for example, Enersense International has handled the resource management for some of the world’s largest nuclear power plants constructed in Finland. Enersense International is also in charge of making sure that their clients follow the local legislation about responsibility, which makes them suitable sources for our research (Enersense, 2018). From Enersense, a project coordinator was interviewed.

4.9 Corporation Y

Company Y is a big IT company that provides consulting services, integration for information systems, executing IT services, outsourcing business, as well as IT processes (Company Y, 2018). They operate in tens of countries. A “CSR” manager was chosen for the interview because of her relevant work experience and knowledge in the field. The company has goals for cutting their carbon footprint, the many rewards they have won and having CSR as their key value were the reasons for choosing this company (Company Y, 2013).

4.10 Corporation Z

Company Z is a big printing, document controlling as well as image product producers in the world (Company Z, 2018). They make company solutions, products for digital photographing
and filming, objectives for TV production, medical study equipment and equipment for semiconductor production. They sell their products worldwide, using direct and indirect selling organizations. The Company Z has a company philosophy, actively seeking to find balance between human, technology and environment (Company Z, 2017). This company is multinational and we are looking at the subsidiaries in Finland. Company Z has signed a 'Global Contact’ initiative by UN that consists of human rights, working life, environment and opposition to corruption (Company Z, 2017). The company has a CSR policy they work with and a CSR report on their webpage. They have won many awards (Company Z, 2018) and this is the reason this company was selected. For the interview a “CSR manager” was chosen because of her expertise and knowledge with CSR.

4.11 Corporation X
Corporation X is a big pharmaceutical corporation that develops diagnostic tests and medicine (Corporation X, 2018). They aim for improved health among the people and they put continuous effort into investigating and developing new medicines and ways to treat people and animals, as well as to find new ways to cure them (Corporation X, 2013). This company is a big company and it has a wide selling organization that sells medicine for humans in nearly all the countries in Europe. They work with corporate responsibility and publish annual reports, and codes of conduct, which was the first reason for this cooperation to be chosen (Corporation X, 2017). They also work closely with corporate social responsibility and that is recognized at the very top level of management, which is another reason for them being chosen (Corporation X, 2015). A “CSR” manager was chosen to be interviewed, because the person has relevant knowledge for our study, according to her position. This corporation and the person interviewed wanted to stay anonymous.
5. Findings

5.1 YIT

5.1.1 Primary data on YIT
YIT is the biggest construction company in Finland with 10000 employees (YIT, 2018). Interviewee 1 is a corporate responsibility manager there and was previously responsible for the paving segment in Finland for Lemminkäinen. She has worked in YIT for two years. The interview with her was conducted over Skype. Interviewee 1 sees responsible behavior as being a decent human being, meaning that being honest and fair are the key aspects as well as being transparent. According to her, YIT views responsible behavior as having corporate responsibility policies, covering the social, environmental and social aspects as well as the company’s code of conduct. She says that working according to these policies and code of conduct can be viewed as acting responsibly. They also have internal rules based on the code of conduct; being ethical, opposing to bribery and corruption.

As a construction company health and safety is quite a big issue within the corporate responsibility in the company and that is why it is really important for them to keep good care of the workers and different permits regarding the safety of the workers. Dealing with this matter as well as taking care of the environment and honoring those agreements can be seen as a legal obligation but are as well examples of what YIT does to be responsible.

Rather than trying to develop something completely new, YIT could focus more on better managing the existing policies. Management principles could be made even more unanimous throughout the organization. To even better understand what is happening inside the company, the transparency could be improved as well as concentrating on more open communication. Acting responsibly, according to interviewee 1, means making sure that the workers stay alive and healthy and “at the end of the day it makes sense economically as well.” The high costs of injuries can be avoided when acting responsibly. “The better we do our business and take care of the stakeholders, the better it supports the opportunities for the business to work.” Acting responsibly what comes to the environment has a lot to do with license to act and operate. When acting responsibly, the stakeholders remain their interest in the company and continue to invest in it.

Interviewee 1 determines irresponsible behavior in her organization as the opposite to being responsible; working against the code of conduct and disobeying the company rules, acting against the environmental regulations. Irresponsible behavior can be prevented in the organization by having ground rules. Also, “at the end of the day it has a lot to do with the managing principles; how you are managing and leading your people.” The company culture plays a vital role, and the way the company is managed from top to the bottom, as well as training the employees. The managers make sure that the employees act according to the code of conduct. The open company culture, weekly meetings as well as a whistleblowing channel also act as ways to prevent irresponsible behavior. In the worst-case scenario when someone acts irresponsibly, the person could die. Otherwise the brand can be damaged. There could be some monetary damage; decline of sales, fines, losing the social license to operate, which affects the possibility to run a business. People within YIT could also choose to work somewhere else. A person may get a warning for acting irresponsibly and a person acting irresponsibly could in the worst case get fired.
The culture that YIT has now is a bit difficult to comment on, according to the interviewee 1, since Lemminkäinen and YIT have just merged and now it is actually more like two different companies, which will be a challenge in the future. In Lemminkäinen the culture was non- hierarchical and open. People were very committed to the work and workplace, which created the 'Lemminkäinen'- culture.’’ The most important and visible value of YIT is the health and safety of the workers and fighting against black economy. The company follows the legal obligations and makes sure that the workers stay safe and healthy as well as works with 300 different kinds of environmental permits. YIT trains its employees on black economy and bribery on a regular manner. The more similar the employees and the organization think about responsible behavior, the easier it is to work and discuss with people. When it comes to implementing and communicating the company values it is very essential. Not agreeing may cause problems and be difficult to deal with. Of course some individuals can think in another way. The employees’ and the organization’s view responsible behavior in a more or less the same manner. Of course some individuals can think differently because they do not necessarily see the big picture.

The company uses Intranet, newsletters, policies, code of conduct and KPI targets. There are also weekly and biweekly meetings. The communication of the irresponsible behavior comes to the managing principles and day-to-day conversation with the workers. The company has targets like 'lost time accident rate', 'number of management walks', 'the number of safety observations' and improving energy efficiency as well as re-used material. No concrete numbers were given, because this was considered as internal information. These values are calculated and followed upon in the weekly meetings. The targets mentioned are tied to a bonus system and people who meet these goals can get monetary rewards.

To involve the employees in the responsible behavior, the company uses its managing principles, training, campaigns and informing the employees in internal newsletters, company email or talking with the workers on the sites on the weekly meetings for the employees. To express their thought about responsible behavior, the employees can use the whistleblowing channel, fill in a once-a-year personnel survey, take part in development discussions, meetings, attend training and more general discussions. “At the end of the day it has a lot to do with the culture and how the workers are encouraged to talk about their feelings and the way they see the business.’’

5.1.2 Secondary data on YIT

YIT’s homepage as well as “YIT Supplier code of conduct and last year’s annual report provide essential information about the company values, responsible and irresponsible behavior and culture.” To celebrate Finland’s 100th year of independence, YIT designed a “100 plus good deeds’’ that is a campaign to bring people together. Everyone might suggest the next target for the campaign. Some examples of the good deeds that have been done are; “reflector vests for kindergarteners, anti-skip devices for old people and making Helsinki more living, in a long term with providing materials to build bird houses (YIT, 2018).’’

YIT prefers using the term “sustainability” instead of corporate social responsibility. For the company it is important that no one is impacted negatively because of the company’s actions (YIT, 2018). The vision, mission and values act as a starting point to the way the company does business. Everyone working at YIT must honor the business principles and act according to them. According to YIT (2018), the business principles include for example;
“truthful and accurate marketing of the product and services, putting the customers first, everyone’s right to a safe working environment, insider information not used or disclosed in a prohibited way, zero tolerance for extortion, bribery and corruption.” Open and fair competition as well as not taking part in politics are also a part of the YIT business principles. The employees are encouraged to report any misconducts or breaches of the business principles. There is also a whistleblowing channel people can use to report irresponsible behavior (YIT, 2018).

YIT’s mission is to “create better living environments and being one step ahead” and their vision is “caring about its people (YIT, 2018, p. 6).” The company’s values include "responsibility, keeping promises, creativity, trust, positive and open mind, aiming high, creativity, courage, cooperation, high ethics and passion to succeed” and these are being lived up to (YIT, 2018, p. 3). YIT’s leadership is based on faith between the parties as well courage to say what one thinks (YIT, 2018, p.6).

YIT considers responsibility as a part of economic, social and environmental perspective. “A sustainable city is valuable for all of its stakeholders.” On their webpage, they have published many cases about responsible cities and shows the company’s effort with regard to this matter (YIT, 2018).

According to YIT’s supplier code of conduct (2013) and Annual report (2017), every employee must obey the law and work within its framework. The conduct includes “zero tolerance for discrimination or forced labor, employing people over 15 years old and required minimum wages.” Everyone at YIT has a right to a safe working environment and that is a key priority. In order to obtain this safe working environment, the Health and Safety rules must be obeyed at all times (YIT, 2013). Additionally, the YIT’s code of conduct (2013) reports that the company works with different environmental permits. As forms of communication YIT uses different methods for conversation within the organization and customers, namely “customer satisfaction surveys, result and development discussions, annual personnel survey, every day communication, introduction events and internal training programs (YIT, 2017).”

5.2 SOK

5.2.1 Primary data on SOK
SOK is a retail and services corporation with 39000 employees (SOK, 2018). Interviewee 2 works as Senior Vice President of Sustainability. She has been working in the company for 16 years. The interview with her was conducted over Skype. According to her, responsible behavior is a part of the organizational culture and mainly, from the ethical point of view it is “acting ethically towards others here in the workplace, our suppliers and stakeholders as well as customers.” What comes to the company’s view on responsible behavior, she says that “since we are a group that consists of 40 000 people, we can not listen to each individual's opinion, of course there can be some people who disagree with the others and then it must be discussed. However, on a leadership and bigger issues level the thinking is mostly similar. “Having different opinions is good because it makes one question his or her opinions. If the employees comply with the code of conduct, they will act according to what the company policy describes as responsible behavior.”
Personal satisfaction surveys are measured and sent out internally. From there an “ethicality index can be obtained, which tells how the employees see the company’s ethical behavior, if it is improving for the better.” When asking about how the company acts in a responsible way, the interviewee 2 says that “we are leading and looking at the issues that are expected by our customers and other stakeholders and we make them happen, as well as set targets and work ethically.” The long-term megatrends also need to be taken into consideration and the company needs to fit in. “Some examples of the actions we are doing are; helping the Finnish consumers to live a healthier life, promoting human rights in our operations, mitigating climate issues and promoting circular economy.” The aim is to find the most important and biggest issues and define the actions that have the biggest impact. “To raise the level of responsibility has to do with how efficiently we can implement the issues promised to take care of.” What can be improved is making sure that the unit leaders are aware and take the responsibility implementing initiatives as well as having a balance between finding the right issues, efficient implementation and resources.

“The most important advantage of acting in a responsible manner is the trust of our consumers. Then they buy from us and keep using our services.” The interviewee 2 views irresponsible behavior as underestimating others and their work or behaving disrespectfully towards the colleagues. “Having too close relationships with the suppliers, not following the normal processes for selecting suppliers is another example.” SOK thinks that violating the code of conduct can be regarded as irresponsible behavior. The company is on its way to implement an external whistleblowing channel where irresponsible behavior can be reported. “Some possible consequences of breaking the rules are discussions with your boss or in the extreme case firing the person, but this is to be judged case by case.”

The culture of the company is very open and if there are some problems they can be discussed with your boss. In SOK, there are no high hierarchies present. The efficient way of working is also a part of the company culture. “The company’s values are; continuous renewing of our actions, being here for the customers, working in a cost-efficient way, taking care of people and environment.” The company has zero tolerance for corruption and bribery. The responsibility can be seen in the values and is an “ongoing development area”, in the company strategy and CSR program.

It is, according to the interviewee 2, important to think the same about irresponsible behavior as the organization, when the principles and targets have been decided. This makes the employees more engaged and they work more efficiently “in the process of planning for the new important areas of business it is actually relevant that people think differently. This brings more ideas opinions to take into consideration, since at this point of strategy development everyone has the chance to voice their opinions in their respective teams and departments.” Internal platforms, status reports and communication channels and regular skype meetings, visits and newsletters with the local cooperatives are used to communicate the company’s view on responsible behavior. Additionally, SOK has an internal “Ässä”-magazine and a Facebook platform. They also communicate CSR changes on the Intranet and email. They use different communication tools daily.

The interviewee 2 mentions some targets, namely; 60 percent reduction on the greenhouse gases by 2030, Cutting down the food waste by 15 percent by 2020 and monitoring all the supply chains against the violations to the human rights. Additionally, starting a new investigation model to promote human rights in the high-risk countries, as well as building playing fields and providing healthy food for the children can be regarded as SOK’s targets.
There are no common targets for all the employees, it depends on where one is working. Everyone may have individual targets instead, but not necessarily for CSR. To measure the targets, the whole “100 deeds”- program is being followed- up to and the actions are measured with the scale “done or not done and proceeding on time” and after that the Key Performance Indicators are calculated. SOK uses external responsibility index to count how much impact their actions have. There is a financial reward system that is based on different categories depending on where you work. To involve the employees in the responsible behavior, there are workshops offered when something new is decided on or something needs to be improved. The new employees get an ethical code of conduct and responsibility training in a written form and in action. “Talk to your boss or the HR department or make an announcement to the risk assessment department or internal investigation department if you have some concerns.”

5.2.2 Secondary data on SOK
SOK has pointed out three categories of CSR in their online annual report for 2017. Those categories are environment, society and human rights (SOK, 2017). SOK describes in their annual report that they are fighting against the climate change and their responsible actions towards the environment are directly linked to mitigating it. “S Group's most important tools for mitigating climate change include reducing emissions by making energy consumption more efficient and switching to renewable energy sources. Efficient recycling of materials and management of food waste also play an important role” (SOK, 2017).

According to the annual report, SOK has set and fulfilled a large amount of goals and targets related to improvement of the environment. Many of these goals are set to be achieved either 2020 or 2030, for example: “Our goal is to increase the efficiency of our use of energy by 30 per cent compared to the 2015 level by 2030” (SOK, 2017). Their responsibility towards the society is about enhancing and creating well-being in Finland. The company improves the quality of life for its customers by continually lowering the prices of healthy, ecological food in their markets. “Lowering prices is basic activity in the cooperative and addresses the wishes of our customers” (SOK, 2017).

In 2017 the company supported different instances with over 6 million euros. Those partners include The Finnish Red Cross, The Children’s day foundation and Finnish Football Association. In addition to that support, they paid 272 million euros in taxes (SOK, 2017). SOK is one of the largest employers in Finland and the organization prides themselves for employing a vast amount of young people, in 2017 they had 13000 summer employees. “S Group employees play an important role in how the young people experience their jobs and in putting out a good word” (SOK, 2017).

“S-Group's operations have an impact on the human rights of customers, personnel and the employees and producer communities in supply chain, in particular” (SOK, 2017). SOK indirectly buys from countries where human rights are in high risk of being violated. They state: “We monitor the realization of human rights in the supply chains in many ways, including audits of suppliers in high risk countries and certifications of risk raw materials” (SOK, 2017). SOK has applied the UN guiding principles reporting framework and their goal is to fulfill all the requirements of it in the year 2018 (SOK, 2017).

SOK has a vision statement on their website where their core values are presented. They are the importance of customers, responsibility, renewability and profitability. The company vision is that they will be, by 2020, a trading company that provides superior benefits easily
to everyone from their local establishments (SOK, 2018).

5.3 UPM

5.3.1 Primary data on UPM
UPM works within the forest industry and has 19300 employees (UPM, 2018). Interviewee 3 works currently as UPM’s Standards, Environment and Responsibility manager. He has been working in the company since 2005, starting from the environmental forestry affairs. The interview was conducted over Skype. The interviewee 3 views responsible behavior as economically feasible, environmentally sound, with consideration to the social aspects. These have to be in balance and taken into account. ‘‘Compliance and operating legally are also a part of acting responsibly. From the company’s point of view, acting according to the code of conduct means acting responsibly.’’ The interviewee 3 says that his and the organization’s view on responsible behavior is more or less the same. Code of conduct sets the framework and is an instruction for all the employees to act responsibly.

UPM has set some responsibility targets that include acting in an accountable manner and having 100 percent compliance and having everyone attend the code of conduct training, as well as 80 percent spend qualified against UPM supplier and Third Party Code, regularly. Additionally, they make sure that the suppliers are committed to act in a responsible way as well as guarantee that the origin of the wood is sustainable and no child labor is used. For the other materials and services bought, there is a UPM supplier and third party code. The target for that is that 80 percent of the purchased goods would be qualified by this conduct, which means that the third party and the suppliers agree upon the conduct and are committed to the rules. Additionally, by 2030 they have a zero-waste target. This means that 100 percent of the raw materials will be used. UPM takes use of systematic risk assessment practices and continuous supplier auditing against their criteria. The target to is make sure that the origin of the tree is sustainable. The accidents are aimed to be zero. Furthermore, the informant mentions that UPM has targets set for diversity and inclusion, continuous learning and development, responsible leadership, improving working conditions and community involvement. Long term targets are set for product stewardship for 2030, as well as realizing improvements for climate, water, forest and biodiversity.

According to the interviewee 3, there are many ways to measure the targets, depending on the target itself. ‘‘The financial targets are straightforward and they can be easily calculated.’’ The responsible leadership and employee engagement are measured through a huge employee engagement survey and after that the results are ranked and analyzed. Some improvements could be done with energy efficiency, it should be improved by one percent per year. ‘‘All the improvements should be continuous’’ and they are influenced by the reached targets and changes in the environment as well as what is regarded important by the different groups, like stakeholders, communities and the company itself. The different groups themselves also come up with suggestions for improvements. Acting responsibly is a legal obligation, and gives a license to operate. According to interviewee 3 it is also a long-time success that takes the different occurring trends like digitalization and climate change into account. Another advantage is that the investors are more likely to invest their money on UPM.

Irresponsible behavior according to the interviewee 3 means acting against the code of conduct. UPM has a whistleblowing channel where irresponsible behavior can be reported.
Training, workshops, campaigns, auditing and following up that everyone works according to the rules as well as controls are done to prevent irresponsible behavior as well as reporting and trying to stop irresponsible behavior. The workers are trained to make a distinction between irresponsible and responsible behavior. “Everything starts with you looking to the mirror and asking yourself if you act responsibly.” Everyone is responsible for acting responsibly and people check on each other. Consequences for acting irresponsibly could be in the most serious case firing the employee, otherwise the cases are handled individually, according to the law. A person may get a warning for acting irresponsibly.

According to interviewee 3, the company’s culture builds from the values; trust and be trusted, achieve together, renew with courage and aim higher. “The purpose of the company is to create value by ceasing the limitless potential of bio economy. Our vision is that we believe that forest based bio industry will lead to sustainable, innovation driven and exciting future.” Competence, integrity and treating people as unique individuals are close to UPM’s heart. “The culture of acting responsible starts from the mission, vision and values.” The ethical, environmentally friendly and responsible behavior are visible in the code of conduct and the responsibility targets and the materiality analysis that cover responsibility issues that affect them as a business, the stakeholders and the society. These are integrated in UPM. It is very important for the organization and the employees to think the same about responsible behavior because to be able to work in a responsible manner, the workers have to accept the code of conduct that the company has. Thinking the same also makes doing business much easier and that kind of people are more likely to have a job in UPM. In reality the employees’ and organization’s thoughts about responsibility are very similar, even though they might have different emphasis on the responsibility depending on their field of work.

UPM communicates its view on responsible behavior inside the organization by having a code of conduct, training and workshops. The new employees have a code of conduct test that they have to pass, as well. Additionally, they communicate CSR changes on the Intranet and email. Employees who meet the company’s goals can be rewarded according to a bonus system; getting a monetary compensation when reaching targets. The employees can express their thoughts by attending the superior - employee - discussions and a follow-up.

5.3.2 Secondary data on UPM
UPM publishes relevant data regarding its values, targets and company culture in its annual report and webpage as well as code of conduct. UPM’s (2018) slogan is “every choice can make a difference,” which defines acting responsibly with regard to the entire life of the product. The company describes responsibility as “—values, commitments and above all- actions” (UPM, 2018). UPM has chosen a responsible business to operate in, namely Biofore. The company provides some responsibility related figures that the company has achieved; “greenhouse gas emissions related to energy use minus six percent, production waste reused or recycled 89 percent, share of certified wood and fibre 85 percent, total recordable injury frequency minus 12 percent” (UPM, 2018).

UPM recognizes that the corporate social responsibility builds up from the economical, environmental and social responsibility. The balance between these aspects is essential. Responsibility is recognized as a matter whose importance is raising and it can be regarded as “good business” (UPM, 2018, p. 9). Being of value to the stakeholders is an essential part of UPM’s strategy; “Aiming higher and creating value by seizing performance, growth, innovation and responsibility (UPM, 2018, p. 11).”
In UPM’s Biofore strategy (UPM, 2018 p. 11) “responsible sourcing, creating value for the shareholders and ensuring accountability and governance,” act as a part of the economic perspective. For the year 2030 they mention “a target for coverage of participation to UPM code of conduct training being 100 percent as well as 80 percent spend qualified against UPM supplier and Third Party Code, in a continuous matter. Systematic risk assessment practices act as a starting point for regular supplier auditing” (UPM, 2016). Additionally, the code of conduct reports that in the social dimension, the diversity and inclusion has as a 2030 diversity and equal treatment target of 95 percent. Continuous learning and development target is 100 percent for completed discussions provided for the employees to set goals and discuss their development. Responsible leadership is mentioned as well as working conditions and the target for that is zero accidents or deaths, continuous improvement in safety to ensure this (UPM, 2016).

UPM wants to make communities involved. In the environmental aspect, what comes to product stewardship, the goal is to use environmental management systems fully in everyday business. “For the year 2030, there is a zero-waste goal as well as improving the energy efficiency by 1 percent per year. By 2030 The wastewater volume is to be reduced by 30 percent and with forests and biodiversity, the target is to have all fiber certified. Every year, UPM updates a materiality analysis that highlights the most important issues for UPM and its stakeholders (UPM, 2018 p. 11)”

UPM’S principles are clearly stated on their code of conduct. They include “having integrity, respect for human rights and people, taking care of product safety and environmental impact with zero tolerance for bribery and corruption (UPM, 2018).” The company acts as demanded by law and comply with it. UPM protects its assets and information, course responsibly, engage with society and stakeholders as well as voice their concerns (UPM, 2018). “UPM’S vision is to “lead the forest- based bio industry into a sustainable, innovation-driven and exciting future” and their purpose is to “create value by seizing the limitless potential of bio economy,” with values like ’trust and be trusted’, ’achieve together’ and ’renew with courage’. They have a whistleblowing channel where irresponsible actions can be reported (UPM, 2018).

5.4 Lounea

5.4.1 Primary data on Lounea
Lounea provides mobile network services and has about 20 employees (Lounea, 2018). The interviewee 4 is the chief financial officer of Lounea with five years of experience with the company and this position. The interview was conducted over Skype.

According to the interviewee 4, it is important to satisfy all the stakeholders of the company, whether it is the employees, shareholders or the external environment. Furthermore, CSR for Lounea is to take responsibility of the local society and to build up the wellbeing locally, expanding the role of the company from just a business into an actor with social meaning and importance.

CSR program was an important part when the company’s strategy was built. The three main themes in the CSR of Lounea are responsibility of people, environment and local
According to the interviewee, it is especially important to affect positively to the local society and economic life. Lounea operates mostly outside of the bigger, growing cities, so they have a big role in keeping the economics of the area afloat and to keep the talents in the region. Lounea has invested money to the local, growing businesses as well as to the institutes of higher education in the area. These investments are made to take responsibility in mind, but the interviewee believes that some of those investments can become profitable as well. The interviewee sees CSR as a win-win situation for the company; they get to make an impact on the wellbeing of the environment and even if they do spend money on it, it enhances the brand image of the company.

CSR needs to be done honestly, having more than the company benefits in mind. Not only it would diminish all the work put in to it but also would ruin the company's reputation in the eyes of all the stakeholders. The interviewee trusts in the integrity of their CSR program since it is such an integral part of their strategy and the core values of the company.

The company values are very customer-centric and all the actions done by employees or managers of the company are based on these values, namely “basic is not good enough,” “every customer encounter is a possibility” and “promise and keep the promises.”

The customer focus is the key for maintaining responsible behavior among the employees. Since Lounea’s employees work mostly within sales, it is of utmost importance for the salespeople to keep the customers happy. The informant acknowledges the risks that concern the ethicality of telemarketing, but he is certain that the company values, importance of good customer experience and reliable products together ensure good ethics from the workers. Lounea trusts their employees to work in a responsible way, but the interviewee admits that if there is irresponsible behavior by employees or managers, suitable legal actions will be taken.

Although CSR is not a topic of specific training or lessons it is a big part of sales training in general as well as introduction manuals new employees receive. Similarly, even if there is no specific targets for CSR, the overall result of Lounea is a good indicator whether or not it has been successful. Another good measurement is the yearly customer satisfaction survey.

Lounea believes that their open culture works well when it comes to the communicating values and possible internal concerns. The interviewee thinks that the best outcomes are achieved when talking face to face. For communication of important newsletters or events Lounea has established an internal Facebook group to inform the employees as quickly as possible. E-mail is also in use when communicating internal matters and changes in routines and as well as for new information, including CSR-related matters. “We do conduct a diversity and discrimination surveys annually,” he adds.

5.4.2 Secondary data on Lounea

“Corporate social responsibility is an important part of Lounea’s strategy.” Is stated on their vision statement (Lounea, 2018). The company brings up the importance of the values and the customers of the company as well as their willingness to do concrete actions to benefit the local society and environment. The values that lead their actions are namely: “Basic is not good enough,” “every customer encounter is a possibility” and “promise and keep the promises” (Lounea, 2018).

Three main themes of responsibility for Lounea, according to their website, are responsibility
towards people, environment and local society (Lounea, 2018). Lounea presents concrete examples of their responsibility on their website; They have sponsored local sports teams and a local café employing people with special needs, invested money to a university campus and donated a high-speed internet cable connection to a misfortunate family (Lounea, 2018).

5.5 Rabobank

5.5.1 Primary data on Rabobank
Rabobank is an international financial institute with 48000 employees (Rabobank, 2018). Informant 5 works as a quality coordinator and as a team manager of the private banking department at the Rabobank. He has worked at the Rabobank for 2,5 years. Informant 6 also holds the position of quality coordinator and has worked for the company for 13 years. Informants 7 and 8 both work under informant 5 as advisors of the private banking department and have worked at Rabobank for 2 and 3 years respectively. Informant 5 was interviewed over Skype, while informants 6, 7 and 8 responded questions over email.

Interviewee 5 views responsible behavior as putting the customer’s needs first. He elaborates on this by stating that “financial gain is of course important, but every activity that I perform at work is done to help customers and to create as much value for them as possible.” If he and his team of employees change an internal process, they do it with the customer in mind. “I am convinced that when we aim to create maximum value for the customer and if we make sure that their business with us is convenient and easy, that long-term relationships and financial gains will follow.” Interviewees 7 and 8 also believe that acting responsibly is prioritizing

The reason why informant 6 joined the Rabobank is because they put so much focus on CSR-related aspects. For example, her employer also stresses the importance of customer satisfaction and ethical behavior. Additionally, informant 5 adds that they focus on economically and socially supporting local communities. “The Rabobank is unique in the sense that it is split up in local divisions. Every region has its own headquarters that develops connections with local companies of all sizes. We use our network to couple locals with investors, aid them with administrative tasks or help them find industry-related knowledge.” According to the informant, employees are also encouraged to support locals with voluntary initiatives though ‘market teams’. “These teams focus on a wide range of charity work, from arranging the catering at local events or setting up the parkour of a marathon, to educating children about basic banking principles at regional schools.”

Informant 7 states that charity also occurs at an international level through the Rabobank Foundation. “This foundation mainly supports farmers in Africa, Latin America and Asia by providing financial aid and knowledge.” Furthermore, informant 5 mentions that the Rabobank views responsible behavior as taking the environment in mind. “Rabobank invests huge sums of money in companies that develop environmental-friendly technology.” He claims that environment-friendly behavior is also visible in the bank’s processes, as they offer discount rates if customers use green energy. “For mortgages this is a 0,5 percent discount, which saves households a lot of money in the long run.” Finally, he mentions that CSR initiatives are important, but “at the end of the day financial gains and profits are also necessary.”
Informant 6 believes that irresponsible behavior is acting against the law and in her case, against the code of conduct of her employer. Rabobank employees have a ‘care duty’ to prevent illegal and unethical behavior. Informant 5 gives some examples of this care duty: “Customer data must be protected, complete and in compliance with the data that is required by law. The care duty also requires us to check if the privacy of customers is respected. This means that no unnecessary information is registered, for example about religion, illness or other private subjects.” The financial authorities (Central Bank, AFM) control and check if this care duty is realized. Fines and prison sentences are consequences when the care duty is not complied with. Informant 6: “After the financial crisis the government punishes financial companies harder when they break the law, so we must abide to their rules.”

Informant 5 mentions that Rabobank however, goes beyond what is required by law, and structures every internal process with the customer in mind. “All new employees must undergo a month of ‘drill training’, where they are taught to have a customer-friendly and ethical mindset and get accustomed to Rabobank’s rules, standards and guides. After that, they have 3 months to pass the ‘Rabo Right’ exams to ensure their compliance with company rules and ethical values. There is also an annual budget of 1500 euro per employee for specialized training in the areas where the employee wants to improve or is lacking.” Additionally, informant 6 states that “each region has at least two compliance officers that prevent and battle irresponsible behavior. They also serve as a contact person for customers and employees to report irresponsible behavior to.”

Besides ethical and customer-friendly values, informant 5 states that Rabobank has a culture where teamwork plays a big role. “As a team leader, I encourage my team to tackle problems together. We discuss issues and changes as a team. My team members are the contact points with the customer, so they know all about their needs and complaints.” According to the informant, team meetings are therefore very interactive. “Everyone voices their opinions and new changes are chosen democratically.” He explains that Rabobank gives departments the room to do this, if the changes fit with the company rules. “It creates agreement among employees and a mutual solution to problems. Also, it can lead to new insights about how we can do thing better and what might go wrong in our department.” Informant 7 also mentions the interactive character of the meetings: “Everyone in our team can speak their mind. Management is very open to hear our suggestions when we think something can be done better.”

Interviewee 5 thinks that shared values are important, because if employees act different from each other and not in compliances with company rules, customers will suffer. “Customers come to the Rabobank with expectations. If employees act different from the company rules, then our standards will not be met and customers will be disappointed. We strive for equal, professional services for customers. That is why it so important that everyone is on the same page.” The interviewee also mentions that alignment of employee and company values is regularly measured through internal surveys.

There are many written documents that contain CSR values and describe how employees must behave. Interviewee 6 explains that “Rabobank has hundreds of pages available on this in the code of conduct, guidelines, training material, and the Rabo Right exams. Newcomers are literally drilled to learn these values.” Additionally, informant 8 mentions that there is a daily news page on the intranet that contains changes in policy or procedures. “The CEO has a recurring column there about the vision and direction of the Rabobank regarding CSR and
strategy.” This is also written on the internal Rabobank Facebook page. Important CSR and policy changes are also emailed to all employees.

According to interviewee 5, Rabobank has targets set for employees that are linked to CSR, but they are not connected to bonuses or rewards. Informant 7: “Every employee must at least participate in two market team initiatives.” Interviewee 6 also states that at least 85 percent of the customer data must be filled in correctly, or otherwise heavy consequences follow for the Rabobank and the employee. “When employees tied to our regional headquarters reach a score below 85 percent three times in a short time period, the Central Bank will give us a red light for unethical and unlawful behavior and demands changes in the actions of the employees.” Informant 5 explains that this means that as a first warning the regional bank will get under strict supervision of the Central Bank, AFM and the national headquarters of the Rabobank. If bad scores continue, fines, prison sentences and withdrawal of licenses happen. The interviewee adds: “Rabobank has me hired as quality coordinator to monitor the scores and prevent it from dropping near 85 percent. So, there are different lines of control that must ensure and measure ethical behavior.”

5.5.2 Secondary data on Rabobank
Rabobank publishes data about its CSR strategy and values on its webpage, annual report, social impact report and code of conduct. As a cooperative bank, they work for its customers and not for shareholders. They believe in creating a better world through cooperation and aim to connect people and share knowledge. Therefore, its mission statement is “growing a better world together” (Rabobank, 2018). Rabobank states that they utilize their network, knowledge and financial resources to battle societal problems within four themes: “food security, self-reliance, sustainability and local communities” (Rabobank, 2018).

As a worldwide leading food and agriculture bank, Rabobank takes its responsibility regarding food issues in the world. They invested 97.8 billion euros in 2017 on this area in the forms of loans (Rabobank, 2018). Some examples of long-term initiatives are protecting forests and sustainable farming in Brazil and Indonesia in cooperation with the UN and WWF. Additionally, “Rabobank is chairman at the WBCSD’s Climate Smart Agriculture Finance Working Group” (Rabobank, 2018, p. 7). The Rabobank Foundation provides charity work and knowledge to make farmers more self-reliant. The foundation has 80 researchers and analysts employed (Rabobank, 2018), and an example of their work is “developing a soil scanner that increased third world farmers’ profits by 50 percent” (Rabobank, 2018, p. 7).

Rabobank invested 4.9 billion euros in energy generation in 2017. 76 percent of that amount was invested in sustainable, green energy. “Rabobank is with 48 percent of all green financing the biggest green bank of the Netherlands” (Rabobank, 2018, p. 5). In total, it spent an amount of “32.5 billion euros on sustainable initiatives” in 2017 (Rabobank, 2017, p. 16). Additionally, “2.5 percent of the annual profit is invested in social initiatives supporting local communities on a not-for-profit basis” (Rabobank, 2017, p. 16), which translated into “66 million euros” in 2017 (Rabobank, 2017, p. 8).

In the code of conduct are three core values stated to ensure the ethicality and quality of the banking activities. These are: “respect, integrity and professionalism” (Rabobank, 2015, p. 13-18). Employees are required to put the customer’s interest first and behave responsible and secure regarding customer privacy. Furthermore, it is stated that employees have to uphold all laws aimed at countering corruption and bribery (Rabobank, 2015).
5.6 EstatePlan

5.6.1 Primary data on EstatePlan

EstatePlan is a financial consultancy agency with four employees (EstatePlan, 2018). Informant 9 works as an administrative employee and as a commercial advisor on insurances, mortgages and divorces for EstatePlan. She has worked at the company for 6 years. The interview was conducted over Skype. The interviewee believes that the most important aspect of responsible behavior is prioritizing the customer’s interests. This means helping them with what they truly need. An honest and transparent attitude towards the customer is key in this, but also listening to their suggestions and needs.

According to her, EstatePlan views responsible behavior similarly: “Our company places the customer’s interest first, but also keeps the environment in mind.” Even though they are a small company, they take environmental-friendly measures like using ecological cleaning supplies, avoiding unnecessary printing and keeping electricity usage low. Informant 9 states that EstatePlan also feels a responsibility to support the local community. “This happens through sponsorships of football clubs, events, charity, voluntary work and by providing financial aid for a local newspaper about healthcare.” According to the interviewee, employees are encouraged to suggest tips for charity initiatives. Additionally, EstatePlan views responsible behavior as working within the boundaries of the law. To ensure this, each employee swore an oath in court and is licensed by the authorities (AMF) to give financial advice in their area of expertise. Informant 9 argues that when “all employees share the issues and problems that they encounter with their colleagues, people can learn from each other’s experiences. Future problems and customer complaints can be prevented this way and the company can improve its activities and behavior in a more responsible way towards the customer.”

The interviewee explains irresponsible behavior as disrespecting the law and customers. She discusses the latter through an example: “An employee could avoid dealing with a certain insurance company, because they have strict acceptance policies. It takes a lot of time to arrange an insurance for customers there, which leads to lower commissions for closing insurance deals for the employee. It would be irresponsible and unethical to place bonuses over the customer’s best interest in this case.” Additionally, she mentions that the AMF regularly checks if EstatePlan operates according to the law. If they don’t, licenses can be withdrawn and fines and prison sentences may await. Therefore, only the employees that possess a license may give advice about insurances and mortgages at the company. The informant believes that customers that are satisfied with EstatePlan’s services will return and recommend the company in their social circle, whereas dissatisfied customers will spread negative publicity. “Especially in a small town like ours where bad news travels fast, this could be extremely harmful.”

EstatePlan has an open culture and is not hierarchical. “The owner is always open for suggestions and discusses future changes with the whole team. It feels like he is rather another employee than a boss at times, because he values our opinions strongly.” The informant claims that the reason for this is, because the owner wants the employees to be in agreement with the way EstatePlan does business. “We often discuss issues regarding ethics or environmental-friendly behavior and talk about how we can improve our activities as a company internally. I think we all think similar about those values in general, but if there is disagreement, we vote between options.” During their weekly meetings, they have an official
platform to talk about issues and schedule in discussion topics. Furthermore, she mentions that everyone supports each other when there are problems or if someone has a lot of work.

According to informant 9, there are not many official documents, like a code of conduct, manuals or written rules, that describe how employees should behave. However, EstatePlan does express their cultural core values and mission statement on the website. When a change for an internal activity is suggested, all employees that are not present receive an email to notify them about it. They are also asked to voice their opinion on the matter. Protocols of the weekly meetings are send over e-mail.

Individual training is offered to employees, for example to deal better and more ethical with customers. Additionally, training is offered so that licenses can be earned. No specific targets are set for CSR. The informant believes that taking CSR in consideration is “part of doing business.” When asked if ethical behavior can be checked or measured at EstatePlan, the informant explained that every customer report is archived. “If problems arise with a customer, the owner and the other employees have access to the e-mail correspondence between that customer and employee. We can also check if we as EstatePlan acted ethically and professional by looking at the customer’s report.”

5.6.2 Secondary data on EstatePlan
Due to its size, EstatePlan lacks annual reports and an official code of conduct. However, they do publish information about their CSR-related values, strategies and mission on the company website. EstatePlan argues that thanks to the financial crisis and the dubious reputation of banks, customers require better financial care. It is the central focus of the consultants to provide this for the customer (EstatePlan, 2018).

The company’s mission is therefore to give the customer “clear, comprehensible and transparent” personal advice about their current and future situation. To accomplish this, EstatePlan (2018) states that it embraces the following core values: “honesty, transparency, insightfulness, accuracy, professionalism, and personal contact” (EstatePlan, 2018).

Estateplan is licensed by the AFM and member of the National Mortgage Guarantee. By complying with the rules and standards of the financial authorities in the Netherlands, they ensure quality, professionalism and ethical behavior for their customers (EstatePlan, 2018). Besides complying with the law, EstatePlan offers its customers extra care services for free. Every customer gets a free annual checkup consultation and they offer additional financial care for bereaved customers after the death of a beloved one (EstatePlan, 2018).

The company’s claim to place customers first and treat them ethical is backed up by numbers. 95 percent of the customers recommend EstatePlan’s services and the company scores an 8.2 out of 10 on the leading review site for Dutch financial services (Independer, 2018). Additionally, EstatePlan scores a 9.6 out of 10 on the review website of the Dutch Consumers Association (Consumentenbond, 2018).
5.7 DNA

5.7.1 Primary data on DNA
DNA is a Finnish telecommunications operator with over 1600 employees (DNA, 2018). Interview with the informant 10 was conducted over Skype. He has worked as sales associate in a DNA store for two years. According to him, sustainability is being honest towards the customer and not just think about possible sales. “We need to stay focused on the big picture, not just our own personal sales quotas. I believe that in the long run, responsible way of working will pay off and that customers that are treated fairly will come back to us.” The informant believes that company has similar views about responsibility, that having good ethics is the most important factor when considering responsibility. “Of course, as a person, I consider that responsibility is a lot more. Everyone and every company needs to take care of the environment and other people. DNA also takes other aspects of responsibility to consideration.”

The informant’s opinion is, that it is crucial that the organization and the employees share similar values. It improves everyone’s motivation to work at a place where people think alike but as important is that the management communicates the values that are easy to accept. The interviewee continues: “We have an open culture here and everyone, even the higher management is very approachable and easy to talk to.” At DNA communications happen through phones, email, discussion and they also have a channel that allows them to contact appropriate personnel through an intranet channel. “If someone has something to report to the management about the behavior of personnel in DNA and feels like it is uncomfortable to say face to face, we have a channel that can be used anonymously in our intranet.”

When asked about concrete examples of CSR in the stores, the informant tells about a recycling program for old and used mobile devices. “Customers can bring their old phones to us and receive credit when buying a new one. After we receive them, the phones are either recycled correctly or sent to countries that are lacking these kind of devices.”

As a sales associate, interviewee has to handle important information about customers and that handling has to be safe and precise: “We collect personal data from all of our customers. The most important and delicate one is of course the social security numbers. Our target is to get this data from all of our customers but also make sure that the information is stored safely and kept private. Also, all the documents containing personal information that we don't use has to be destroyed accordingly. If there still is need to use handwritten contracts and information, all the documents are sent to DNA headquarters and stored there. “By handling the information correctly, we maintain high level of ethicality in our company and also the safety of our customers. If the data is not dealt with correctly, I believe that stricter monitoring from the management would follow.”

The interviewee explains that responsibility is taken very seriously at DNA. They have multiple trainings about ethicality and customer experience yearly and every employee has to go through a code of conduct that contains information about acting responsibility.

Second interviewee from DNA is a CSR manager and she has worked at the company in this position for three years. For her, responsibility is to act in a transparent manner and to always think about the consequences of ones actions. For DNA the view on CSR is similar. The
company wants to keep negative affects to society minimal and the goals about responsibility need to be aligned with all of the stakeholders.

CSR-related targets are defined by the responsibility strategy of DNA, where it can be seen that the main focus points are responsibility towards customers, society and employees. According to the interviewee, DNA could enhance their responsibility by bringing it concretely in to their everyday actions and also by emphasizing the importance of employees personal decisions regarding responsibility. “Every employee should think about their actions and how does that affect the company in positive or negative way.” The informant believes that with good CSR their brand image stays positive which leads in to good results businesswise as well.

At DNA values are aligned relatively well and she believes that it is an important factor towards good CSR. On the other hand, she also thinks that it is a positive thing to have different thoughts about responsibility, since it creates discussion, which can lead in to improvement. Furthermore, DNA believes in diversity and they have a very lenient culture when it comes to different opinions and beliefs. Of course, there is a line where leniency ends, laws and regulations when CSR is considered.

CSR is a topic at DNA that is discussed a lot. The company aims to constantly improve their functions towards more responsible company and they have trainings and seminars about CSR constantly. For example, over 1000 employees have undertaken personal training about responsibility and the plan is to continually keep the employees trained about the subject. The interviewee states that by training every employee they can create a solid base for CSR and get responsibility to be an integral part of the company culture.

5.7.2 Secondary data on DNA

In DNA’s vision statement three core values are mentioned: “Quick, Straightforward, Brave - that is DNA” (DNA, 2017).

In the company's sustainability report it is told that customers are the focal point of DNA’s business and strategy. “Our goal is to have the best customer satisfaction. We offer high quality products to our customers which are easy and safe to use.” Other aspects in their sustainability report are society, environment, personnel and charity (DNA, 2017).

To be responsible towards the society, DNA is providing training and guidance for children and elderly so that they can learn to utilize technology safely and efficiently. Furthermore, DNA has made considerable investments to the communication network to ensure their high quality and also to help build a functional digital society. Furthermore, DNA has set target to decrease the pollution of that this network relative to the amount of data it causes by 80% by the year 2020 (DNA,2017).

DNA contributed to several charities in the year 2017. For example, donations were made to children's hospitals, to child protective services, to schools and to people in need. In addition, DNA has sponsorships to multiple different associations (DNA, 2017).

For the personnel of the company, DNA makes working at home possible and they were the first company to allow paid parental leave also for grandparents (DNA, 2017). Diversity is
also a factor for their responsibility towards personnel. “DNA was among the first ones to sign a diversity agreement when it was launched by Finnish diversity network.”

DNA was runner up in 2017’s “Great Place To Work”- survey, where employees can rate various aspects of their workplace. “DNA has achieved major success in a survey of private sector employees by the Great Place To Work Institute, by coming 2nd in the Large Category” (DNA, 2017). In addition to these aforementioned aspects, DNA has a zero tolerance towards bribery and black market economics (DNA, 2017)

5.8 Enersense International

5.8.1 Primary data on Enersense International
Enersense a consultancy agency of project management and optimization with 750 employees (Enersense, 2018). Interviewee 12 from Enersense International has worked as a project coordinator at the company for five years. The interview was conducted over Skype. “It is about sustainability and CSR should always be long term. It is caring about the employees and all the stakeholder should be considered. Business can not be only about profits but also about the environment and society as a whole.” Responds interviewee from Enersense International when asked about the nature of CSR.

Enersense commits a lot of effort to ensure the well-being of the employees by offering them physical and mental coaching and possibilities to improve themselves. “Employees are taken care of here and if there is anything that needs to be improved in the company or its actions, the employees are always encouraged to bring up their concerns to the people responsible.” It is important to have an open culture and shared values according the interviewee. “If the culture and the values about CSR or other aspects of work are not aligned, employees will not act according to company strategy. If that happens, the long-term plans will not be fulfilled and the organization as a whole will malfunction. When values are similar throughout, it makes for a more desirable workplace.”

Outside of their own employees, Enersense pays attention to the employees they lease to other companies. “We want our leased staff to strive in their work and this is possible by treating them fairly and ethically and also our aim is to provide them with long term contracts and we always try to hire people we already have worked with together. This is definitely not a norm in this industry.” The informant continues that it desirable for both sides. When the leased workers are motivated and perform well, Enersense’s reputation gets better. To enhance their brand image, Enersense has multiple sponsorship deals with teams in different sports.

The informant tells that CSR is visible in everyday actions and routines of the organization, but no specific targets have been set to measure their responsible activities. “We have not set specific targets for responsibility, because following the standards and the legislation is an integral part for us and the clients we provide services for.” For Enersense it is of utmost importance to know and follow the legislation about responsibility perfectly. According to the interviewee, this can be maintained by making internal check-ups. “One way how we prevent irresponsible behavior is by conducting internal audits.” To ensure ethical behavior towards their clients, Enersense’s employees always sign a confidentiality agreement. “If those agreements are not honored, Enersense as company would suffer major losses and
the employee breaking the contract would face sufficient legal sanctions.” That is also the main focus of responsibility training within Enersense; Acting ethically correct towards their clients.

5.8.2 Secondary data on Enersense International

From the website of Enersense, it can be seen that efficiency at work and towards the environment as well the safety of the employees are their most important CSR-related factors. “The efficiency of our operations is based on the Project Motion service concept, developed by us. The service, which is customized for each project, covers the entire project and enhances, for example, the management of employees’ information, access to data and the information to and from authorities. Our inspectors and controllers ensure safety and the quality of work at the site” (Enersense International, 2018). The core values found in their website, which are transparency, safety, sustainability and competence (Enersense International, 2018), project to that.

5.9 Corporation Y

5.9.1 Primary data on Corporation Y

Company Y is a large IT company that provides consulting services. Employee Y works as a “CSR manager” in an IT company. She has been working there for one and a half years. The interview was conducted through email correspondence. “Acting in the daily life so that you take into account the impacts to the environment and make sustainable choices” is according to the employee, responsible behavior. The company’s view on responsible behavior suggests that sustainability should be aligned with the business strategy, environmental and social business is managed in line with economic performance. One example of how the Company Y acts in a sustainable manner is having environmental management systems. The company also co-operates actively with different charities and the workers have an important role in being involved in volunteering work. “The CSR is part of the business strategy and taken into considerations in the company’s operations.’’

When asking about the company’s abilities regarding how they can be even more responsible, the employee replies that they could contribute more to their clients’ sustainability targets. This could be done by creating new solutions to improve sustainability. “Acting in a responsible manner gives a good and honest image of the company to stakeholders and the own personnel.” The employee’s thought about what is irresponsible behavior builds up from acting in an unethical way and not taking the environment or the other stakeholders into consideration. The company does not act in irresponsible manner and so they do not have to prevent it or come up with consequences for being irresponsible.

The company’s culture builds up from the values “partnership and quality, objectivity and integrity, intrapreneurship and sharing, respect, financial strength and CSR.” The Company Y’s vision is to “be a global world class end-to-end IT and business consulting services leader helping our clients succeed” and the mission is to help their customers succeed. “Our dream is to create an environment in which we enjoy working together and, as owners, contribute to building a company we can be proud of.’’
It is important for the employees and the organization to think the same about responsible behavior because then the managing of people becomes easier when the employees are committed. The employees’ and organization’s thoughts about responsible behavior are described as very similar. By using their regular communication plan, policies, strategy, newsletters and intranet, the company can communicate its view on responsible behavior inside the organization. “The main target is to decrease the carbon dioxide emissions in our organization and it can be measured by calculating. “To reward employees’ who meet the company’s goals, there is a hiring and reward program in use. It includes a stock purchasing program and healthcare advantages. To involve employees in responsible behavior, the Company Y provides possibilities to do paid volunteer work. There are opportunities offered to the employees to express their thoughts about responsible behavior, namely surveys and conversation channel.

5.9.2 Secondary data on Corporation Y

Company Y’s CSR report, environmental report and the web pages provide information about the company’s CSR in Finland, values, their CSR approach and actions towards a better, more sustainable future. Our dream is “to create an environment in which we enjoy working together and, as owners, contribute to building a company we can be proud of.” (Company Y, 2013) CSR and responsibility are in truly in the heart of the company, they “help emergency services to respond faster, improve road, rail and air traffic control systems and --develop emissions management systems (Company Y, 2013).” Working in an environmentally friendly way benefits the company financially and with taking action, the company can prove that that are trustable in the eyes of the consumers and other parties involved in the business. The Company Y works in an ethical manner, taking its stakeholders into consideration. The company is required to make sure that no criminal actions take place. There is a zero tolerance for bribery and corruption. When doing business, the company recognizes that it is not to be done “at the expense of the environment” (Company Y, 2013).

“Everyone at the workplace is offered equal treatment, no forced labor or employing underage people is allowed. In all the operations, human rights are honored and acted upon. To report any violations of the company’s policies or laws, there is a whistleblowing channel at place. Volunteering and teaching about IT are examples of how the company acts responsibly as well as “fighting hunger with more efficient energy systems (Company Y, 2013).”

“Sustainability solutions enable us to decrease greenhouse gas emissions throughout our operations. Video and teleconferencing help to avoid travel, while intelligent building systems generate energy savings in our offices--. (Company Y, 2013).” The company has promised to take extra care of “implementing waste management practices that promote reduction and recycling, including re-use. (Company Y, 2014)” In the coming two years, the company has a target to reduce its carbon dioxide emissions by 50 percent (Company Y, 2018).
5.10 Corporation Z

5.10.1 Primary data on Corporation Z
Company Z is a large tech company. Employee Z works as a “CSR manager” and she has long experience of working with customer service and sustainability. She has been working in the company since 2005. The interview was conducted through email correspondence. “Personally I believe that responsible behavior means that you live respecting each other and nature, do what you promise and communicate openly.” Company Z has a corporate philosophy which can be translated as “living and working together for the common good,” and ensuring the well-being of the world in a long term. This works as a base for the Group Code of Conducts.” According to the employee Z, the company culture is such, that one should always maintain a positive attitude towards one’s work by; understanding the position, role, and status in which one has been placed; taking the initiative to become actively engaged in the tasks that one faces; and properly managing oneself.

Each and every member of the Company Z Group is informed about the Group Code of Conduct and strive to understand its contents beginning of employment. “We have the Whistleblower policy to share joint responsibility and to give support for proactive attitude and approach. It describes the possibilities how to act when you face possible irresponsible behavior.” Different kind of compulsory trainings and overall communication are supporting as well the responsible behavior. There are geographical and cultural differences what the consequences of irresponsible behavior might be, “local employee handbook is always describing the possible consequences which could be varying from a written warning to non-payment of wages and ultimately dismissal.”

Sustainable and responsible behavior are baseline for all business done by the company. All employees are trained related to these topics and “Global environmental management system is supporting different processes related to management commitment, environmental topics in processes and whole product life cycle; production, use, recycling, chemicals handling, chemicals in products, business travelling, cooperation with suppliers.” It’s very important that the employees and organization have common understanding of responsible behavior. For the company to be successful, it needs employees to work towards common goals. At the company Z, “the length per employment is long which gives good view of working towards same direction.”

Part of responsible behavior is communication for all employees. “We have regular monthly meetings for all employees, where we inform the status where we are, how we have done and where we are going. Monthly meetings can include important topics what needs to be known by everyone. “Leaders’ forums are arranged regularly for manager level where the responsible management style gets support. Additionally, all the common politics, processes and rules are available for everyone; new employees get an induction training including all necessary details for her or his role.”

Company Z has company objectives which are divided for all employees, so everyone has responsibility to work responsible way to reach the personal objectives. “For objectives we have role based competencies which support the creation of personal development plan. A competence handbook supports this process, it gives good information what competencies are important when you work with us and what those really mean.” What comes to the measurement of targets, evaluation of objectives and competencies on personal level is done
yearly. In some cases the measurement can be stakeholder feedback or non-conformities received that year if there is no special figure to use from Key Performance Indicators. There is as well ‘‘YourVoice -employee survey and some specific KPIs can be used as targets for the managers.’’

We have a bonus system in place – normally it’s yearly bonus based for objectives and competencies. Additionally, each year Company Z announces ‘‘Z Awards’’ for employees, nomination process is open for all employees and the categories are; innovation, customer focus, business focus, collaboration and transformation. ‘‘Be open and support other employees.’’ Everyone can share information via ‘‘Yammer,’’ have possibility to spend one day yearly for charity work, join different kind of projects even outside of one’s own core area and cases of the month are included in monthly meetings. ‘‘Yammer, YourVoice - employee questionnaire and whistleblower -page for reporting namelessly or with your details’’ are ways of involving employees in responsible behavior.

5.10.2 Secondary data on Corporation Z

The company’s Sustainability Report and sustainable web pages provide information about CSR reporting, awards won, activity highlights, including CSR highlights that the company has. The Company Z’s CSR statement introduces different areas that are taken into consideration when doing business, namely; “providing safe products, acting according to the law, contributing to a better society, minimizing the environmental risks, being transparent and ethical, preventing corruption and bribery. Also taking human rights into consideration, preventing discrimination, promoting diversity, prohibiting forced and child labor” (Company Z, 2017) are also a part of the statement. The company also wants to promote fair communication, working hours and compensation, ensuring health and safety of the workers and involving the other parties to be involved in the company’s CSR activities. Additionally, the Company Z puts its resources and effort to “supporting the arts, sports and science. They as well provide humanitarian support to people and regions facing harsh conditions due to disasters, contribute to the promotion of both enriched lifestyles and the global environment as well as to the society” (Company Z, 2017).

The Company Z has set some targets like, improving the use of water and generating waste by one percent per year. The company works within the society and earth in many ways. The produced cameras have contributed to a safer world with lower crime rates. People have been helped through producing medical tools. The Internet of things as well as robotics have been supported by the Company Z. Reducing the carbon dioxide emissions has also been the company’s key priority as well as working in a resource efficient manner (Company Z, 2017). There is an award program in place for the employees who succeed in their work. The company itself has won several awards honoring their responsible actions. The nature has been taken into consideration and they “also recognize the importance of conserving and protecting biodiversity and ecosystems especially with birds” (Company Z, 2017).

“No poverty, quality education, partnership for the goals, good health and well-being, industry, innovation and infrastructure” (Company Z, 2018) are the company’s sustainable goals. People are at the heart of the company and they take different groups into consideration; people with disabilities are employed at a fixed rate and this has been kept in mind when building the facilities (Company Z, 2018).
5.11 Corporation X

5.11.1 Primary data on Corporation X
Corporation X is a big pharmaceutical corporation. Employee X works as a “CSR manager” in a pharmaceutical company. She has worked in the company for a year but she has long corporate experience in sustainability and corporate responsibility issues from her previous work. The interview was conducted through email correspondence. She and the Company X both consider responsible behavior is acting according to company code of conduct, policies, principles, valid regulations and according to company values and the company. This is also the way that responsible behavior can be communicated inside the organization.

“For us, responsible business is prerequisite and a firm foundation for building successful business. We have policies and management systems in place that guide us. Communications and trainings are of course in the essence.’ The key focus in all Company X’s operations and corporate responsibility is patient safety. We manage product safety and ensure business ethics as well as transparency in everything we do. Their responsibility as a company is to recognize and manage our impact on the environment and drive reducing the environmental burden of our business as well. “We are committed to continuously improve our performance and we can improve by even better integrating corporate responsibility and sustainability in particular in every aspect of our operations.” Irresponsible behavior is something that contradicts with The Company X’s code of conduct, policies, values, principles and regulations. The company has a customer focus. “We are continuously training our personnel on our values, policies, principles etc. Values are discussed with every employee in our Succeeding together –discussions.” The employees can fill out an annual culture survey.

According to the employee X, they also have management systems in place and channels to report if someone notices behavior that contradict our code of conduct. Depending on the irresponsible behavior the consequences differ from discussions to even terminating the employee contract and even a case in court. “For reporting any misconduct, primarily the route is to contact our own supervisor, the supervisor’s supervisor, the Human Resources department or the Group Internal Audit.” The company also has a public whistleblowing channel that complements the usual communications and reporting channels. “Supervisors have an obligation to take the necessary action without delay if the rights are violated. We also emphasize the personal responsibility of every employee to ensure that human rights are respected in the workplace.’’

The Company X has a common, unified, business culture of succeeding together complementing with their shared values and practices. For them, it is important to ensure that employees are committed to the company as well to their employer, and that they are satisfied with their work assignments. “We want our employees to be motivated to develop themselves professionally and to feel that they are doing inspiring and meaningful work that corresponds to their skills in a well-managed and safe working community in which people are treated equally and fairly.” Responsible business and responsible behavior are prerequisites and a firm foundation for building successful business.

According to employee X, it is extremely important that the employees and the organization think the same about responsible behavior. “On a more personal level, shared values have been created and Company X has been successful with motivating and inspiring me as a worker.” For the company, responsible behavior is a prerequisite. Various indicators are
followed internally, including the whistleblowing channel. “Some of the indicators are published in their public Sustainability Report but many more indicators are for HR internal purposes that support them in managing and ensuring that employees are committed to the company and that they are satisfied with their work.” Whether the company has a reward system in place remains unanswered.

When it comes to the employees’ ability to express their thoughts about responsible behavior, they continuously train and communicate around those issues. According to the employee X, the company has an open business culture and every employee may approach the management, HR or internal audit of their concerns. “The themes of sustainability and the principles of continuous improvement towards our targets are deeply embedded in Company X’s day-to-day work and corporate culture. To us, responsibility is a principle built into our common values. It reflects a caring attitude towards everything we do.”

5.11.2 Secondary data on Corporation X
The company’s code of conduct, sustainable webpages and sustainable report provide information about corporate responsibility management systems, policies, results, values and whistleblowing channel that the company has. “Company X is committed to responsible business conduct and strives to promote ethically approved practices, act ethically and with good business practices. We take seriously any suspicions about potentially illegal or unethical practices and we encourage bringing these to our attention, whenever there are grounds for doing so.” Practices that are considered as irresponsible behavior and are not acceptable are “financial irregularities, bribery, breaches of environmental and financial regulations, discrimination and harassment” (Company X, 2018).

“The basic pillars of our business consist of our values and our mission to build well-being: mutual trust and respect, customer focus, innovation, achievement, quality, reliability and safety” (Company X). The code of conduct acts as instructions for the whole organization and its content should be honored and lived up to. The company demands that people treat each other in a fair manner and nothing that is forbidden by the usual norms or law are accepted. Everyone in- and outside the organization should be treated with respect and the employees should be trustworthy and do business in a respected, fair manner. The employees must know the effects of their actions and try to mitigate any negative effects on the environment and take the human rights into consideration in their actions. Others should be supported, while encouraging incentives towards a sustainable future are (Company X, 2013).

“Our basic mission is to build sustained well-being by providing efficient, safe and competitive products for the diagnosis, prevention and treatment of illnesses” (Company X, 2017). What really is in the heart of the company is patient safety. The Company X uses a “Quality Management System” that ensures that all the medicine is what is supposed to be. The company does its best to diminish the negative effect on the environment. They have a ‘environmental, health and safety policy’ that includes “managing, monitoring and developing environmental matters as well as comprises energy efficiency, process safety and occupational health and safety. The system ensures effective management and compliance with valid legislation, and with other regulations and requirements concerning our operations” (Company X, 2017).

Some targets set for the company are “being materially efficient, managing waste water, being energy efficient, reducing greenhouse gases and emissions and managing the
sustainability of our suppliers” (Company X, 2017). The Company X encourages people working together to get better results. Continuous development is important and the company has set out many ways for the employees to be more professional, namely “job rotation, -- evaluations and the --feedback discussions, mentoring, learning at work and coaching. In addition to the many internal training offerings, our employees are encouraged to study alongside work independently’’ (Company X, 2017). In order to manage the business from the economic perspective, everyone must know what is expected from them. The goals need to be determined and followed-up and the process needs to be as organized as possible (C
6. Analysis

The analysis is focused on comparing the concepts of the theoretical framework, which are ingrained in the model in Figure 1, with the obtained data from the primary and secondary data collection. Data comparisons among case companies will also be made, specifically regarding company size and type of industry. An overview of these comparisons can be seen in Table 1.

First, a comparison will be made of how CSR values are explained in the theory and how they appear in the empirical world. After that, it is analyzed if the case companies display green marketing behavior according to the literature. This study selected case companies based on their positive adoption of CSR, to investigate how their internal MCS lead to shared values and ultimately to their positive corporate social behavior. Therefore, an analysis of the case companies’ corporate social behavior will determine if they are truly qualified as research subjects. Next, the importance of shared values will be analyzed, as well as its possible effect on corporate social behavior. Finally, it will be analyzed if the four MCS are utilized to align the tacit and explicit values in the case companies.

6.1 CSR Values

According to the theory, CSR consists of economic, legal, ethical and philanthropic aspects that society requires from companies (Carroll, 1991). Furthermore, there are environmental, socio-cultural, technological and political aspects to CSR (Masoud 2017). From the data, it can be observed that the case companies have CSR values that are related to these aspects. All the companies show that they have values regarding the legal aspects of CSR. For example, YIT’s interviewee states that “acting responsibly is a legal obligation, and gives a license to operate.” Analyses of the case companies’ core values displays that all the big companies have a zero tolerance for bribery and corruption. This is not mentioned in the smaller companies’ core values or code of conduct.

In every case company signs of the ethical aspect of CSR are also visible. These come in the form of socio-cultural and environmental-friendly values. An example of this is given by Lounea’s interviewee: “CSR for Lounea is to take responsibility of the local society and to build up the wellbeing locally, expanding the role of the company from just a business into an actor with social meaning and importance.” According to the interviewee 4, it is important to satisfy all the stakeholders of the company, whether it is the employees, shareholders or the external environment. Additionally, the interviewee from Company Z states that “the nature has been taken into consideration” and they also “recognize the importance of conserving and protecting biodiversity and ecosystems especially with birds.” Observations of the core values and code of conduct from the case companies, show that all companies have values related to ethics. For example, 11 out of 11 mention ‘responsibility’ as a core value, 7 out of 11 have core values relating to ‘putting the customer’s interest first’, and 7 out 11 case companies have ‘keeping promises’ as a core value.

The philanthropic aspects are also visible in all the case companies. 5 out of 11 case companies mention that they are involved in voluntary work. For example, Company Y provides possibilities to do paid volunteer work, while YIT and SOK have the 100 good deeds projects. When it comes to donations, the data shows that all case companies are involved in such initiatives. For instance, in the Rabobank annual report is written that “2,5
percent of the annual profit is invested in social initiatives supporting local communities on a not-for-profit basis.” which translated into “66 million euros” in 2017. Also, SOK’s annual report displays that “the company supported different instances with over 6 million euros. Those partners include The Finnish Red Cross, The Children’s day foundation and Finnish Football Association.” Donations are seen in Lounea as well, as interviewee 4 mentioned donating a high-speed internet cable connection to a misfortunate family. Observations of the code of conduct and core values of the case companies showed that there are no specific philanthropic core values present.

Finally, the economical aspect is visible in the data from all case companies. For example, Rabobank interviewee 5 states: “CSR initiatives are important, but at the end of the day financial gains and profits are also necessary. According to interviewee 1 from YIT, acting responsibly means making sure that the workers stay alive and healthy and “at the end of the day it makes sense economically as well.” Additionally, interviewee 12 of Enersense argues that “sponsorships are a good way to contribute to society, while enhancing our brand image.” Finally, the Lounea interviewee sees CSR as “a win-win situation for the company; they get to make an impact on the wellbeing of the environment and even if they do spend money on it, it enhances the brand image of the company.” In the case companies’ code of conduct and core values it can be identified that ‘being profitable’ is a specific value for 5 out of 11 case companies.

6.2 Corporate Social Behavior

According to the theory, corporate social behavior can manifest as green marketing and greenwashing practices. Papadapoulos et al. (2010) highlights three concepts of green marketing; a tactical-, strategic- and internal green marketing approach. A tactical approach to green marketing consists of modifications to a company’s marketing mix, developing it into a more environmentally friendly one, e.g. lowering the prices of eco-friendly products or creating promotion tool just for them (Leonidou, Katsikeas & Morgan, 2013).

Only SOK and Rabobank show examples of lowering prices for eco-friendly products. The SOK interviewee states that they “improve the quality of life for its customers by continually lowering the prices of healthy, ecological food in their markets” and Rabobank interviewee 5 claims that they offer discount rates on mortgages “if customers use green energy.” Additionally, CSR is integrated in the products of all case companies. According to UPM, the trees used for the products are “sustainable” and “all the material is used completely.” Furthermore, every case company use charity or voluntary work as a promotional tool.

In the strategic dimension, the managerial efforts to create a long-term and proactive, environmentally friendly strategies are taken into consideration (Banerjee, 2002; Aragon-Correa, 1998). 8 out of 11 case companies show signs of long term CSR goals and strategies. For instance, the interviewee from UPM states that “long term targets are set for product stewardship for 2030, as well as realizing improvements for climate, water, forest and biodiversity.” Furthermore, according to the annual report of SOK, they have set and fulfilled a large amount of goals and targets related to improvement of the environment. Many of these goals are set to be achieved either in 2020 or 2030. For example: “Our goal is to increase the efficiency of our use of energy by 30 per cent compared to the 2015 level by 2030.” Conversely, the data about the small case companies do not show any signs of long term CSR strategy and goals.
Kotler et al. describe internal green marketing as the implementation of CSR values in the organizational culture. All the case companies have CSR values implemented within their culture. According to the interviewee from SOK, responsible behavior is a part of the organizational culture and mainly, from the ethical point of view it is “acting ethically towards others here in the workplace, our suppliers and stakeholders as well as customers.” Also, Company Y’s culture consists of CSR values, like “partnership and quality, objectivity and integrity, intrapreneurship and sharing, respect and financial strength.”

The theory describes that privileges and positive aspects gained from CSR are in danger to get lost, if a company is involved in greenwashing (de Vries, Terwel, Ellemers & Daamen, 2013). To prevent this from happening, the data shows that all of the big case companies implemented whistleblowing channels within their organization. For example, interviewee 10 of DNA states that “if someone has something to report to the management about the behavior of personnel in DNA and feels like it is uncomfortable to say face to face, we have a channel that can be used anonymously in our intranet.” In comparison, none of the smaller case companies have implemented official whistleblowing channels. Instead, the data shows that all the small companies use their open culture to bring up concerns about CSR in person. “Lounea believes that their open culture works well when it comes to communicating values and possible internal concerns. The interviewee thinks that the best outcomes are achieved when talking face to face.” 5 out of 8 of the big companies also use an open culture to report irresponsible behavior. Also, the big companies mention in the data that acting according to the code of conduct is seen as responsible behavior. The interviewee from YIT states that “working according to these policies and code of conduct can be viewed as acting responsibly.”

6.3 Aligned Values
The literature makes a distinction between tacit values that are present within employees and explicit values, which refer to the corporate values that management communicates to stakeholders (Cornelissen, 2011, pp. 219–238). When both tacit and explicit values align, shared values appear that can be used to guide behavior and connect actions towards corporate strategy (Harris & de Chernatony, 2001; Dempsey, 2015). Corporate social behavior is therefore affected when shared values are created (Yu & Choi, 2016), and the attitude toward these values can lead to greenwashing or green marketing practices (Delmas & Burbano, 2011).

The empirical data shows that all the case companies mention the importance of shared values. The informants from Rabobank and UPM state that it is important to follow company rules and code of conduct. For example, Rabobank interviewee 5 mentions: “If employees act different from the company rules, then our standards will not be met and customers will be disappointed. We strive for equal, professional services for customers. That is why it so important that everyone is on the same page.”

SOK and Company Z mention that the reason why aligning the CSR values is important, is because CSR goals and targets can then be met. The SOK interviewee states that if the shared values are created, employees are more “engaged and they work more efficiently.” Additionally, Company Z’s informant explains that “for the company to be successful it needs employees to work towards common goals.” Furthermore, the data from Enersense
shows that it is important to create common values, otherwise CSR strategy will fail: “If the culture and the values about CSR or other aspects of work are not aligned, employees will not act according to company strategy. If that happens, the long-term plans will not be fulfilled and the organization as a whole will malfunction.”

The data shows that all the big case companies measure to what extend explicit and tacit values are aligned through internal employee engagement surveys. The UPM interviewee states that: “The responsible leadership and employee engagement are measured through a huge employee engagement survey.” From the data of the small companies can be observed that they do not make use of internal surveys to measure if CSR values are aligned.

### 6.4 Belief System

Ahrens & Chapman (2004) state that belief systems contain all the explicit and formal statements that concern the corporate values and strategies, which business leaders communicate to stakeholders. The theory explains that they take physical shape through the company’s annual reports, codes of conduct, guides, goals, credos and statements of purpose (Simons, 1994, pp. 33–38). These explicit documents and formal statements are in use in the case companies.

8 out of 11 case companies published annual reports and codes of conduct in where they convey CSR values. The companies that are lacking this are the smallest among the case companies; Enersense, Lounea and EstatePlan. Instead, they communicate their CSR values on their homepage. Training guides and manuals about CSR behavior were present in 10 out of 11 companies. Only EstatePlan did not use this. All of the case companies have some kind of credos in use. Additionally, CSR values are communicated through intranet and newsletters in 7 out of 11 case companies and 3 out of 11 use an internal Facebook page for this. 7 out of 11 send internal emails regarding CSR. Every case company has statements of purpose in the form of a mission and vision statement, which are published on company homepages, annual reports and/or codes of conduct. Finally, 8 out of 11 companies communicate concrete CSR goals.

According to the theory, explicit documents and formal statements serve to align employee and company values to secure employee commitment towards CSR (Arjaliës and Mundy, 2013). The empirical data shows a connection with the theory. Interviewee 2 from SOK, states that “if the employees comply with the code of conduct, they will act according to what the company policy describes as responsible behavior.” UPM’s take on this is that “from the company’s point of view, acting according to the code of conduct means acting responsibly.” Additionally, informant 4 from Lounea claims that “the company values present in the vision statement are very customer-centric and all the actions done by employees or managers of the company are based on these company values.’’

The theory also explains that from a CSR perspective, belief systems incorporate a vast set of explicit core values build around an agenda that garners employee commitment towards long-term sustainability goals (Arjaliës and Mundy, 2013). In all case companies these core values were present in annual- and sustainability reports, codes of conduct or on company websites.
6.5 Diagnostic Control System

It is argued by Bhimani and Langfield-Smith (2007) that targets and rewarding systems indirectly communicate the explicit values of the company to employees, because they clarify what activities they must undertake. This can be observed from the empirical data, as UPM’s interviewee states that their “responsibility targets communicate the values of the company towards employees.” As aforementioned, the theory states that rewarding systems are also used to communicate explicit values to the employees. However, from the data it can be observed that none of the companies have a CSR-related reward system.

The theory describes that diagnostic control systems monitor CSR performance and compare them with targets, so that deviations from CSR strategy can be identified (Abernethy & Brownell, 1999). Managers can adjust activities when the diagnostic feedback indicates that results are below expectations (Ferreira & Otley, 2009; Simons, 1994, pp. 63–70). In the data, this phenomenon is visible on the employee level in 3 out of 11 companies, which are from the financial and telecommunication industries. Because of the nature of their business, Rabobank, DNA and EstatePlan must collect and handle personal customer data in an ethical way. For example, Rabobank interviewee 6 states that “at least 85 percent of the customer data must be filled in correctly, or otherwise heavy consequences follow for the Rabobank and the employee.” If the score drops below 85 percent, the Central Bank will give the employee and Rabobank a red light for “unethical and unlawful” behavior and demands changes in the actions of the employees.

Furthermore, interviewee 10 of DNA explains that: “We collect personal data from all of our customers. The most important and delicate one is of course the social security numbers. Our target is to get this data from all of our customers but also make sure that the information is stored safely and kept private. Also, all the documents containing personal information, which we don't use has to be destroyed accordingly. By handling the information correctly, we maintain high level of ethicality in our company and also the safety of our customers. If the data is not dealt with correctly, I believe that stricter monitoring from the management would follow.”

The other 6 industries mentioned that they have targets for employees, but not necessarily CSR targets. The SOK interview states that “there are no common targets for all the employees, it depends on where one is working. Everyone may have individual targets instead, but not specifically for CSR.”

On a company level, the data shows that all the big companies have CSR-related targets, whereas all the small ones are lacking this. UPM states that they have “set some responsibility targets that include acting in an accountable manner.” An example of this is that “for the year 2030, there is a zero-waste goal as well as improving the energy efficiency by 1 percent per year.” Additionally, YIT has “targets like lost time accident rate, number of management walks, the number of safety observations and improving energy efficiency as well as re-used material.” Similar CSR targets can be observed in the other big companies as well.

The data shows that none of the smaller companies set company related CSR targets. The interviewee from EstatePlan and Lounea mention in the exact same words that: “No specific targets are set for CSR.” Also, Enersense interviewee 12 states that “we have not set specific targets for responsibility, because following the standards and the legislation is an integral part for us and the clients we provide services for.”
6.6 Boundary System
Arjaliès and Mundy (2013) argue that boundary systems communicate to employees which activities are deemed acceptable and off-limits within a CSR context. The theory points out that internal reports, guidelines, codes of conduct and legal standards decide the limitations employees have to act within (Arjaliès & Mundy, 2013).

All case companies bring up that they have to act according to the legislation and standards of their respective industries. 4 from the 11 case companies claim that examples of consequences of not abiding the law are fines, and 4 out of 11 names the withdrawal of license as a consequence. Rabobank and EstatePlan, who are active in the financial industry, also mention that this can lead to “prison sentences.” When it comes to guidelines, interviewee 2 states that “SOK has applied the UN guiding principles reporting framework and their goal is to fulfill all the requirements of it in the year 2018.” According to the theory, not complying with the law can lead to reputational damage (Sarre, Doig & Fiedler, 2001). Regarding this topic, YIT interviewee 1 states that “otherwise the company’s brand can be damaged.”

In the theory it is discussed that internal audits help remind employees of the business risks of ignoring CSR activities and responsible behavior (Schaltegger and Burritt, 2010). Interviewee 12 of Enersense International claims that “one way how we prevent irresponsible behavior is by conducting internal audits.” Furthermore, interviewee 6 of Rabobank argues “that quality coordinators monitor scores for registering customer data and prevent it from dropping near 85 percent.”

6.7 Interactive Control System
According to the theory, one of the roles of an interactive control system is to encourage organizational learning of CSR values (Ferreira & Otley, 2009; Simons, 1994, p. 121). This occurs through training and workshops (Abernethy et al., 2003). All the case companies mention using interactive control systems to teach employees about the explicit CSR values of the company. 9 out of 11 companies used training and/or workshops as a method to accomplish this. The only case companies that did not specifically mention to work with CSR related training or workshops are EstatePlan and Company Y.

The data shows that a recurring form of CSR training is teaching new employees about company rules and values. Interviewee 5 of Rabobank gives an example: “All new employees must undergo a month of ‘drill training’, where they are taught to have a customer-friendly and ethical mindset and get accustomed to Rabobank’s rules, standards and guides.” Similar types of training are mentioned within UPM, as interviewee 3 states that “UPM communicates its view on responsible behavior inside the organization by having a code of conduct training and workshops for new employees.” The data collected from the other big case companies; SOK, YIT, Company Z and X and DNA, also shows that they work with code of conduct training. Furthermore, UPM and Rabobank mention that they have exams that measure the employees’ compliance with their code of conduct. The interviewees from the smaller case companies, Lounea and Enersense International, state that their type of training focuses rather on teaching employee’s ethical values towards customers.

Additionally, Ferreira & Otley (2009) argue that developing new CSR strategies is also a role of the interactive control system. Abernethy et al. (2003) argue that this happens through
discussions and meetings. What is stated in the theory, is also visible in the primary data. All companies show that their employees have a chance to affect CSR strategies during meetings and discussions. For example, the SOK interviewee states that “in the process of planning for the new important areas of business it is actually relevant that people think differently. This brings more ideas and opinions to take into consideration, since at this point of strategy development everyone has the chance to voice their opinions in their own teams and department.” Similarities are seen in the data from Rabobank. The interviewee 5 explains that Rabobank gives departments the room to do this, if the changes fit with the company rules. “It creates agreement among employees and a mutual solution to problems.”

In the small companies, it can be observed from the data that employees get a chance to affect the CSR strategy of the company, instead of just department or team strategy. For example, the interviewee of EstatePlan mentions the following: “We often discuss issues regarding ethics or environmental-friendly behavior and talk about how we can improve our activities as a company internally.” In addition, the data from Enersense shows that the people who are in charge of their responsibility strategies encourage that employees should come up to them if there is any kind of concerns or ideas for improvement.

The theory also explains that employees get a chance to share their views with management at discussion meetings, so that they can articulate their tacit values (Nonaka et al., 2000). According to Gond et al. (2012), new opportunities and risks related to CSR can be identified this way.” From the data it can be observed, that all case companies allow employees to voice their opinions regarding CSR values through meetings and discussion. For example, Company Z claims that “values are discussed with every employee in our ‘succeeding together’ discussions.” According to informant 5 of the Rabobank, when employees communicate their own CSR values “it can lead to new insights about how we can do thing better and what might go wrong in our department.”

6.8 Overview of the Case Company Comparisons
An overview of the similarities and differences between the case companies is given in the Table 1. The results are categorized by theoretical concepts and display data on company size and industry. The big companies are marked with a blue color and the small ones with a gold color. A check mark symbol is used when a case company implemented the concept within their organization and a line is used when this is not the case. Furthermore, each case company is abbreviated to its first three letters.

<table>
<thead>
<tr>
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<td>Implemented CSR values</td>
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<td>“Keeping promises”</td>
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<td>Donations</td>
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**Corporate Social Behavior**

**Tactical approach**

| CSR adopted in pricing       | - | ✓ | - | ✓ | - | - | - | - | - | - |
| CSR adopted in product       | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

**Strategic approach**

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**Diagnostic Control Systems**

CSR targets
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**Boundary Systems**

**Legal boundaries**

Legal boundaries present ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓

**Consequences for breaking industry-related law:**

- **Fines**: ✓ - - ✓ - - - - - ✓ ✓
- **Withdrawal of License**: ✓ - ✓ ✓ - - - - - ✓ ✓
- **Prison sentences**: - - - ✓ - - - - - ✓ ✓

**Internal boundaries**

**Official documents**: ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ - - -

**Internal audits**: - - - ✓ - - - ✓ - ✓ -
### Interactive Control System

#### Implementing CSR values through organizational learning

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<tr>
<th>YIT</th>
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- Training and workshops ✓ ✓ ✓ ✓ ✓ - ✓ ✓ ✓ ✓ -
- Employees study code of conduct, core values, guides etc. ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ - - -

#### Implementing CSR values through discussions and meetings

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- Employees discuss about CSR-related topics ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓
- Employee can influence CSR strategy company ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓
- Employee can only influence CSR strategy of own department ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ - - -

Table 1: Summary of the case company comparisons.
7. Conclusion

This study found that companies from nine different industries utilize MCS to align CSR values in their organization, and realize green marketing behavior. Shared values are created through four MCS; a belief system, a diagnostic control system, a boundary system and an interactive control system. These are the building blocks upon which positive corporate social behavior is grounded on.

It can be concluded that CSR values are connected to economic, legal, ethical and philanthropic aspects. ‘Being profitable’ is a value that falls under the economic aspect of CSR. In the legal aspect, ‘abiding the law’ is a value that is present in all case companies. Core values from the ethical aspect are ‘responsibility’, ‘putting the customer first’, and ‘keeping promises’, as well as ‘being environmentally-friendly’ and ‘supporting local communities’. The philanthropic aspect is linked to the economic and ethical aspect. The reason for this is that donations, charity and voluntary work are about being responsible and supportive towards society, and increasing company’s reputation.

The conclusion can be drawn that the corporate social behavior of all case companies indicates that they have adopted green marketing in their organization. Although all of the case companies do charity or voluntary work, the companies show that they have integrated CSR in their processes. For that reason, it can be concluded that philanthropy is not used in a superficial way to shift the attention away from irresponsible behavior. The case companies show similarities with the theory about green marketing, as they show concrete actions in all three green marketing approaches; a tactical-, a strategic-, and internal green marketing approach.

All the case companies have modified their marketing mix to include CSR, thus having a tactical approach to CSR. The big case companies work with long term CSR goals and strategies as described by the strategic approach. Each case company has also implemented CSR values in their organizational culture as a part of their internal green marketing approach. Additionally, the big case companies have implemented a whistleblowing channel and code of conduct to prevent greenwashing behavior and preserve their green marketing standards. In contrast, the small companies report irresponsible behavior in an informal way by utilizing their open culture.

Every case company mentions that it is important to align the explicit and tacit values. The reason for this is because employees will then follow a CSR-related strategy, company rules and code of conduct. Additionally, they will work towards the achievement of CSR goals and targets. For these reasons, employee behavior and actions will be guided towards the CSR philosophy of the company. Thus, it can be concluded that by creating shared values, corporate social behavior will be affected in a positive way, since CSR will be integrated in the company’s activities. If this is the case, green marketing practices appear and greenwashing is prevented as is visible in the case companies.

When it comes to the belief system, it can be concluded that small companies use mission and vision statements to align values, whereas the bigger companies make more use of codes of conduct, annual- and sustainability reports and guides to affect employee CSR values. When it comes to credos, the small companies mostly communicate CSR changes through
internal email contact. The big companies do this too, however they also use intranet news pages, CEO columns and magazines to accomplish this.

The conclusions that can be drawn regarding the diagnostic control systems show that in the financial and telecommunication industries, personal CSR-related targets are set to communicate explicit values to employees. In the other industries the data indicates that this does not occur. Additionally, CSR-targets are set on a company level in all the big companies, whereas the data shows that the small companies do not use this. While CSR-related targets and measurements were visible in all the case companies, they did not work with a CSR-related reward system, as is described in the theory.

In the boundary system, legislation is the most mentioned boundary that the case companies have to abide to. Therefore, it appears to be the most important factor that limits the companies’ behavior. Similar to the theory, internal reports, guidelines and codes of conduct were all present in the empirical world. Smaller companies do not work with a code of conduct and annual reports, thus their biggest boundaries are defined by the law. The bigger companies have more internal boundaries compared to the smaller ones, because they set their CSR standards higher by using codes of conduct, internal guides and other explicit standards than what the law requires.

In the financial sector, the personal repercussions for breaking the law are stricter than in the other industries. Consequences come in the form of prison sentences, compared to the less stricter ones, as fines and firing employees in the other sectors. This difference is a result from the financial crisis, which led to tighter rules for financial companies, as is confirmed by employee 6 from the Rabobank: “After the financial crisis the government punishes financial companies harder when they break the law, so we must abide to their rules.”

The conclusions that can be drawn regarding the interactive control system are that training and workshops are used to teach employees about CSR values, and that discussions and meetings are used to hear the employees’ opinion about CSR strategy and values. The empirical data showed similar results. The big companies work with a code of conduct, which plays an important role in the training of new employees. The new employees of these companies undergo a training to learn about the ins and outs of the code of conduct, as well as the company rules and values. On the contrary, the smaller case companies do not work with a code of conduct. It can be seen from the data that they concentrate their training more on teaching employees ethical values when dealing with the customers.

In the big companies the employees can affect CSR strategy on a smaller scale than in the smaller companies. The reason for this, is because big companies are not able to hear the opinion of every employee as stated by the SOK interviewee: ”since we are a group that consists of 40 000 people, we can not listen to each individual's opinion--.” Therefore, employees of such companies rather affect CSR strategy on a departmental level. On the contrary, employees of the smaller companies have better opportunities to have their voices heard, which can lead to large changes regarding the CSR strategies.

It can be concluded that the big companies implemented formal ways of communicating their explicit CSR values to their employees. In comparison, small companies use more informal ways to accomplish this. Additionally, industry-wise comparison did no show much differences among the case companies. Only the financial and telecommunication industries displayed small differences in the data. Therefore, the results can be generalized industry
wide. More variations in the data were found when comparing companies of different sizes. However, generalizations can be made for small and big companies respectively.

The results of this study provide managers with insights of how to affect the corporate social behavior in their organization. The presented empirical data shows that the four MCS can be utilized as tools to accomplish this, since they present managers the option to align the tacit and explicit values within the company. On a broader level, this study’s results indicate that green marketing and greenwashing behavior can be viewed as choices that companies can deliberately make. Therefore, organizations that use CSR in a superficial way, by reaping the benefits of CSR without integrating it in their core activities, can not use the excuse that their greenwashing practices happened by accident. Managers can affect the corporate social behavior of their company and are therefore responsible for the path they choose regarding CSR.
8. Limitations and Future Research

One of the limitations of this study is that not every case company could provide data from an employee perspective. Collecting data about the employee perspective gives insights about the tacit values within the case companies. When data about the existing tacit values within a case company is collected, the difference between tacit values and explicit values can be analyzed more accurately. Some of the interviews were conducted via email. This provides less in-depth data than face-to-face interviews.

For future research, this study suggests that researchers could focus more thoroughly on specific industries. This is how industry specific data could be identified. Conversely, empirical research within industries that this study did not touch upon could provide relevant data for future research. Also, choosing different or a larger number of countries would lead to more globally generalizable results.

Additionally, future research could focus on ‘defining the line’ of where the border lies between what is regarded a small or big company. This study used the employment of a thousand employees as the borderline to classify companies as big or small. However, the data from this study alone is too limited to confirm that this border is accurate.
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10. Appendix

10.1 Operationalization of the interview questions
All the interviewees were asked the same questions below. The questions are derived from the theoretical concepts and the purpose behind every question is discussed as well. A Finnish and Dutch translation of the questions is provided in Table 2 and Table 3 respectively.

<table>
<thead>
<tr>
<th>NO</th>
<th>Question</th>
<th>Theory Connection</th>
<th>Purpose of the Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>May we record this interview? Could you tell us something about yourself?</td>
<td>-</td>
<td>To respect the interviewee’s privacy and, ensuring the credibility of the respondent.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Additionally, this is done in order to make the interviewee more comfortable to answer the interview questions.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• What is your position?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>• How long have you been working in the company?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>How do you view responsible behavior?</td>
<td>CSR (Carroll, 1991)</td>
<td>To determine personal and organizational view on CSR. The interviewees’ view provide information about their current culture and CSR values. It gives an opportunity to find out if the values are aligned</td>
</tr>
<tr>
<td></td>
<td>How does your company view responsible behavior?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>How does your company act in a responsible way?</td>
<td>Corporate Social Behavior: Green marketing (Siano et al., 2017)</td>
<td>To see how CSR is integrated in the organizational processes and to determine the corporate social behavior of the company. When concrete activities are mentioned and explained, it verifies that the company does not only use CSR as a marketing tool, but actually implements it in their actions as well.</td>
</tr>
<tr>
<td></td>
<td>How can your company improve its behavior to be more responsible?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>What kind of advantages does acting responsibly give to you?</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Question</td>
<td>Tool</td>
<td>Purpose</td>
</tr>
<tr>
<td>---</td>
<td>--------------------------------------------------------------------------</td>
<td>----------------------------------------------------------------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>4</td>
<td>How do you view irresponsible behavior in your organization?</td>
<td>Corporate Social Behavior: Greenwashing (Siano et al., 2017) and MCS: Boundary Systems (Arjaliès &amp; Mundy, 2013)</td>
<td>To determine how the company prevents irresponsible behavior and identify the kind of boundaries they have. This provides information about rules and standards present in the company and how they are used to prevent irresponsible social behavior.</td>
</tr>
<tr>
<td>5</td>
<td>What kind of culture do you have in your company?</td>
<td>Organizational Culture (Schein, 2010)</td>
<td>To get better understanding of the company culture and identify if CSR is embedded in it. Learning about the company culture gives insight of the values in the organization. Asking the interviewee about his/her view of the organizational culture, gives information about tacit and explicit values, which can be compared.</td>
</tr>
<tr>
<td>6</td>
<td>How important do you think it is for the employees and the organization to think the same about responsible behavior? Please explain.</td>
<td>Shared Values (Cornelissen, 2011)</td>
<td>To determine to what extent the explicit and tacit values are aligned. The theories describe how the alignment of tacit and explicit values affect the corporate social behavior.</td>
</tr>
<tr>
<td>7</td>
<td>How does your company communicate its view on responsible behavior inside the organization?</td>
<td>MCS: Belief Systems (Arjaliès &amp; Mundy, 2013)</td>
<td>To determine how explicit values are documented and communicated in a written form. This establishes whether a belief system is in use or not.</td>
</tr>
<tr>
<td>8</td>
<td>What targets are set for responsible behavior in the</td>
<td>MCS: Diagnostics</td>
<td>To investigate the company’s diagnostic control systems and to get</td>
</tr>
</tbody>
</table>
company?
How do you measure if the targets are met?
How do you reward employees who meet the company’s goals?

Control Systems
(Arjaliès & Mundy, 2013)
concrete examples of the companies’ CSR-related targets and rewards.

9 What kind of activities does your company undertake to involve employees in responsible behavior?
What kind of opportunities are offered to the employees to express their thoughts about responsible behavior?

MCS: Interactive Control Systems
(Arjaliès & Mundy, 2013)
To investigate the company’s interactive control systems. Additionally, it provides information on how the company communicates its explicit values to the employees and vice versa.

Table 1: Operationalization of the interviews in English

<table>
<thead>
<tr>
<th>NO</th>
<th>Question</th>
<th>Theory Connection</th>
<th>Purpose of the Question</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Saammeko nauhoittaa tämän haastattelun? Voisitteko kertoa meille jotain itsestänne?</td>
<td>-</td>
<td>To respect the interviewee’s privacy and, ensuring the credibility of the respondent. Additionally, this is done in order to make the interviewee more comfortable to answer the interview questions.</td>
</tr>
<tr>
<td></td>
<td>• Mikä on asemanne?</td>
<td>CSR (Carroll, 1991)</td>
<td>To determine personal and organizational view on CSR. The interviewees’ view provide information about their current culture and CSR values. It gives an opportunity to find out if the values are aligned</td>
</tr>
<tr>
<td></td>
<td>• Kauanko olette työskennelleet yrityksessä X?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Millaista on vastuullinen käytös teidän mielestänne? Mitä vastuullinen käytös on yrityksenne mielestä?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 1: Operationalization of the interviews in English
| 3 | Miten yrityksenne käyttäytyy vastuullisesti?  
Miten yrityksenne voi muuttaa käytöstään siten että siitä tulee vielä vastuullisempaa?  
Minkälaisia etuja vastuullisesti käyttäytyminen antaa teille? | Corporate Social Behavior: Green marketing  
(Siano et al., 2017) | To see how CSR is integrated in the organizational processes and to determine the corporate social behavior of the company. When concrete activities are mentioned and explained, it verifies that the company does not only use CSR as a marketing tool, but actually implements it in their actions as well. |
|---|---|---|---|
| 4 | Millaisena näette vastuutoman käytöksen yrityksessänne?  
Kuinka estätte vastuutonta käytöstä yrityksessänne?  
Mitkä voivat olla mahdollisia seurauksia vastuuttomasta käytöksestä? | Corporate Social Behavior: Greenwashing  
(Siano et al., 2017)  
and  
MCS: Boundary Systems  
(Arjaliès & Mundy, 2013) | To determine how the company prevents irresponsible behavior and identify the kind of boundaries they have. This provides information about rules and standards present in the company and how they are used to prevent irresponsible social behavior. |
| 5 | Minkälainen kulttuuri yrityksessänne on?  
Kuinka eettinen, ympäristöystävällinen ja vastuullinen käytös näkyvät yrityksessänne? | Organizational Culture  
(Schein, 2010) | To get better understanding of the company culture and identify if CSR is embedded in it. Learning about the company culture gives insight of the values in the organization. Asking the interviewee about his/her view of the organizational culture, gives information about tacit and explicit values, which can be compared. |
| 6 | Kuinka tärkeänä pidätte sitä että työntekijät ja organisaatio ajattelevat samalla tavalla vastuullisesta käytöksestä? Miksi.  
Kuinka samanlaiset ovat työntekijöiden ja organisaation näkemykset vastuullisesta käytöksestä? | Shared Values  
(Cornelissen, 2011) | To determine to what extent the explicit and tacit values are aligned. The theories describe how the alignment of tacit and explicit values affect the corporate social behavior. |
<table>
<thead>
<tr>
<th>NO</th>
<th>Question</th>
<th>Theory Connection</th>
<th>Purpose of the Question</th>
</tr>
</thead>
</table>
| 1  | Mogen we het interview opnemen?  
|    | Kan je wat over jezelf vertellen?  
|    | • Wat is je positie binnen EstatePlan? | - | To respect the interviewee’s privacy and, ensuring the credibility of the respondent. Additionally, this is done in order to make the interviewee more comfortable to answer the interview questions. |

Table 2: Operationalization of the interviews in Finnish

| 7  | Kuinka yrityksenne kommunikoi näkemyksensä vastuullisesta käytöksestä organisaation sisäällä? | MCS: Belief Systems  
|    | (Arjaliès & Mundy, 2013) | To determine how explicit values are documented and communicated in a written form. This establishes whether a belief system is in use or not. |
| 8  | Minkälaisia vastuullisuuksa tavoitteita olette asettaneet yritykselleenne?  
|    | Kuinka mittaatte tavoitteidenne toteutumista?  
|    | Kuinka palkitsette työntekijöitä jotka saavuttavat yrityksenne tavoitteet? | MCS: Diagnostics Control Systems  
|    | (Arjaliès & Mundy, 2013) | To investigate the company’s diagnostic control systems and to get concrete examples of the companies’ CSR-related targets and rewards. |
| 9  | Minkälaisiin toimenpiteisiin yrityksen on ryhtynyt saadakseen työntekijät käyttäytymään vastuullisesti?  
|    | Minkälaisia mahdollisuuksia työntekijöille tarjotaan ilmaista heidän ajatuksiaan vastuullisesta käytöksestä? | MCS: Interactive Control Systems  
<p>|    | (Arjaliès &amp; Mundy, 2013) | To investigate the company’s interactive control systems. Additionally, it provides information on how the company communicates its explicit values to the employees and vice versa. |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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<tbody>
<tr>
<td></td>
<td>Hoe lang werk je voor het bedrijf?</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Hoe zou jij maatschappelijk verantwoord ondernemen?</td>
<td>CSR (Carroll, 1991) To determine personal and organizational view on CSR. The interviewees’ view provide information about their current culture and CSR values. It gives an opportunity to find out if the values are aligned</td>
</tr>
<tr>
<td></td>
<td>Hoe beschouwd jouw bedrijf maatschappelijk verantwoord ondernemen?</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Hoe gedraagt jouw bedrijf zich op een verantwoordelijke manier?</td>
<td>Corporate Social Behavior: Green marketing (Siano et al., 2017) To see how CSR is integrated in the organizational processes and to determine the corporate social behavior of the company. When concrete activities are mentioned and explained, it verifies that the company does not only use CSR as a marketing tool, but actually implements it in their actions as well</td>
</tr>
<tr>
<td></td>
<td>Hoe kan jouw bedrijf in jouw ogen zich op dit punt verbeteren?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wat levert maatschappelijk verantwoord ondernemen op?</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Wat beschouw je als maatschappelijk onverantwoord gedrag?</td>
<td>Corporate Social Behavior: Greenwashing (Siano et al., 2017) and MCS: Boundary Systems (Arjaliès &amp; Mundy, 2013) To determine how the company prevents irresponsible behavior and identify the kind of boundaries they have. This provides information about rules and standards present in the company and how they are used to prevent irresponsible social behavior</td>
</tr>
<tr>
<td></td>
<td>Hoe voorkomt jouw bedrijf maatschappelijk onverantwoord gedrag?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Wat zijn de consequenties van maatschappelijk onverantwoord gedrag?</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Wat voor cultuur heerst er binnen jouw bedrijf?</td>
<td>Organizational Culture (Schein, 2010) To get better understanding of the company culture and identify if CSR is embedded in it. Learning about the company culture gives insight of the values in the organization. Asking the interviewee about his/her view of the organizational culture, gives information about tacit and explicit</td>
</tr>
<tr>
<td></td>
<td>zichtbaar binnen de cultuur?</td>
<td>values, which can be compared.</td>
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</tr>
<tr>
<td>6</td>
<td>In hoeverre is het belangrijk dat jouw bedrijf en haar medewerkers op één lijn zitten m.b.t. maatschappelijk verantwoord ondernemen?</td>
<td>To determine to what extent the explicit and tacit values are aligned. The theories describe how the alignment of tacit and explicit values affect the corporate social behavior.</td>
</tr>
<tr>
<td>7</td>
<td>Hoe communiceert jouw bedrijf haar kijk op maatschappelijk verantwoord ondernemen naar de werknemers op schriftelijke wijze?</td>
<td>To determine how explicit values are documented and communicated in a written form. This establishes whether a belief system is in use or not.</td>
</tr>
<tr>
<td>8</td>
<td>Wat voor targets voor maatschappelijk verantwoord ondernemen zijn er gesteld binnen jouw bedrijf?</td>
<td>To investigate the company’s diagnostic control systems and to get concrete examples of the companies’ CSR-related targets and rewards.</td>
</tr>
<tr>
<td>9</td>
<td>Hoe probeert jouw bedrijf haar medewerkers te betrekken in het maatschappelijk verantwoord ondernemen?</td>
<td>To investigate the company’s interactive control systems. Additionally, it provides information on how the company communicates its explicit values to the employees and vice versa.</td>
</tr>
</tbody>
</table>

Table 3: Operationalization of the interviews in Dutch