



The CSR Implementation process

A four-step model to an efficient Corporate Social
Responsibility (CSR) implementation

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Abstract

Companies' responsibility beyond just making profit has been given extra focus in recent years. The debate on whether Corporate Social Responsibility (CSR) is a choice or a necessity for global companies made us interested in the subject and the research on how companies actually deal with the issues. The implementation of CSR within an organization is an important element for companies today.

The purpose of our dissertation was to identify and explore the different steps in the CSR implementation process, with the intention to create an alternative CSR implementation model that could be utilized by organizations as guidelines when implementing CSR within their organization. Primarily a theoretical review was conducted and a CSR implementation model was created. From this model nine propositions were developed and tested in our empirical analysis.

Semi-structured interviews were conducted with three Swedish companies and one CSR expert.

The main findings show that the CSR implementation process is a complex process that needs to be integrated in every part of the organization and in the daily activities in order to be successful. The CSR implementation process should also be seen as an ongoing and never-ending process, rather than a strategy implementation with an evident beginning and ending.

Keywords: Corporate Social Responsibility, implementation process, CSR implementation.

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Chapter 1

Introduction

In our first chapter we present the background, problem and the purpose of the dissertation. Research questions and a brief presentation on limitations of our research is presented and discussed later in this chapter. Finally we will present an outline of the whole dissertation.

1.1 Background

When studying international business you learn a lot about how to maximize a company's profit or how to make the accounting accurate, and so on. Mainly, business studies concentrate on how companies can gain more than they already are gaining. Social issues or responsibilities are rarely discussed nor studied deeply. The debate on whether Corporate Social Responsibility (CSR) is a choice or a necessity for global companies made us interested in the subject and the research on how companies actually deal with the issues. Since we are both interested in environmental issues and human rights, we felt that if we do a study about Corporate Social Responsibility in some Swedish companies we could both use the knowledge and the theories learnt around business studies so far and also take into account the interest we have in the social responsibility issues.

Companies are today obliged to some certain responsibilities in the society where they are active. The most basic responsibilities are laws and rules that they have to supply under. However over the latest years a wider liability on companies from the society has developed. Organizations today are forced to show that their business stands for something more than just profits, and that their activities add some value, or at least do not negatively affect the community around them (Ledwidge, 2007). These new demands on the companies and the fact that the discussion about the environment and sustainability has heated up over the latest years put new pressures on companies.

CSR commitment has boosted over the latest years, this has put a new light on CSR obligations and the way organizations work with these issues. Often a difference in CSR intention and its actual implementation within an organization could be identified. This

could be explained by the fact that CSR is sometimes seen as necessity, and that it is complementary instead of fundamental to an organization's core strategy. This could lead to that companies have multiple identities - one for CSR activities and one for core businesses; A stature that has been called "corporate schizophrenia" (Ledwidge, 2007).

In order to understand a company's CSR work we intent to study the implementation process of CSR within a company. With our dissertation we want to make CSR an opportunity for the companies instead of seeing it as a threat. We believe that this can be done more easily if you primarily have an effective implementation process of CSR within the company.

1.2 Problem

The implementation of CSR is a complex process. In order for it to be successful it must be integrated into every part within the company. Earlier studies on implementation in general, for example implementation of new systems within an organization or implementation of new ways of working, have been conducted. However, earlier studies on CSR implementation include only information about parts of the CSR implementation and how it could be performed. The existing literature on CSR is, as far as we have found, lacking an overall encompassing CSR implementation approach.

1.3 Purpose

The purpose of this dissertation is to explore the steps in the CSR implementation process within the participating companies. Our research aims at creating a new model that will give a new perspective on how a successful CSR implementation process could be applied. The model aims at giving companies some support and guidelines when implementing CSR within its organization. Since the CSR implementation process can differ a lot between different industries and between different organizations, companies may adopt the model as a whole or pick out parts of the model that is more accurate in their particular process. Our intention is to create a model that could be applied by companies in different industries, since we believe that the CSR implementation process could be similar in many ways regardless of industry.

1.4 Research question

- How is Corporate Social Responsibility implemented within an organization?
 - Objective: To identify and explore the different steps in the implementation process, and also look at on which level is the implementation established.

Moreover, subsequently to theoretical review of this dissertation propositions will be developed, which will be leaded by the above expressed research question.

1.5 Limitations

We will only focus on profit driven companies, since we believe that a CSR policy is more important for this corporations. We will also only focus on listed and global companies that are operating in Sweden, and our research will also be limited the perspective of business. We only examine these corporations from a management business perspective and not a customer perspective since they do not have the knowledge about the implementation and monitoring process that the persons within the company might have.

1.6 Outline

The dissertation has the following outline:

Chapter 2: Method

This chapter covers choice of methodology and scientific approaches. The chapter will also discuss how primary and secondary data was collected.

Chapter 3: Theory

This chapter presents the theories of Corporate Social Responsibility and implementation processes in general and especially for Corporate Social Responsibility.

Chapter 4: Introduction of Body Shop, CSR Sweden, Löfbergs Lila and Stora Enso.

Chapter 4 covers a brief presentation of the companies, which we are using in the research. The background and history of the firms are presented as well as a short introduction of the respondent at the company.

Chapter 5: Empirical method

In this chapter the dissertation explains the empirical method. In this chapter the research strategy, sample and data collection process is discussed. The process of the dissertation is presented. Furthermore, the reliability, validity and generalisability are covered.

Chapter 6: Analysis

This chapter covers the analysis of the interviews with our respondents according to the created propositions.

Chapter 7: Conclusions

Chapter 7 presents a summary of the dissertation and the main finding of our research. We also present relevance, self-criticism and suggestions for further research.

Chapter 2 Methodology

This chapter considers the choice of methodology, research strategy and the scientific approach of the dissertation are also discussed. Furthermore, the chapter explains how primary and secondary data were collected.

2.1 Choice of methodology

The purpose of the dissertation, as mentioned in chapter 1, is to look at the implementation process of Corporate Social Responsibility (CSR) within a company, and which factors that influences the different steps in the process. Primarily, we will study previous research done on both implementation processes in companies and research on CSR, and traditional theories on CSR and CSR implementation. These theories and research will form the base of the dissertation and from this we will create propositions and our own CSR implementation model (figure 3.4). In this sense we will adapt a *deductive approach* to the dissertation. Saunders *et al.*, (2007) state that deduction involves deducing propositions from theory and the testing of a research strategy specially designed for the purpose of its testing.

The propositions developed will be used as a framework for the CSR implementation model created and in the interviews, where the aim is to gain an understanding of the implementation process through the collection and analysis of qualitative data. A revised CSR implementation model will be created, subsequent to the interviews and when the propositions have been tested and analysed, if necessary. According to Saunders *et al.*, (2007) a deduction approach is about testing theory and if necessary, modify the theory in the light of findings. In this dissertation testing theory will be done and our CSR implementation model will revised, if necessary, as a consequence of the analysis of the propositions, therefore, a deductive approach is most suitable.

2.2 Research strategy

In order to develop a model an amount of literature will be reviewed. The secondary data collection will be done through searching the field for theories and research that could give a deeper understanding of the subject. With these theories and research as a

framework, propositions and a model of CSR implementation will be created. To test this model an empirical study will be conducted. The purpose of this dissertation is to perform an exploratory study, as discussed below. Different companies' CSR implementation processes will be investigated and the different steps in these processes will be analysed. The research strategy that is most suitable for the requirements of this dissertation is a *Case study*. According to Saunders *et al.*, (2007), a case study is of particular interest if the dissertation aims at gaining a broad understanding of the context of the research and the processes performed, which is the intention of this dissertation. Furthermore, a case study is a strategy for research that involves an empirical study of a particular existing process within its actual context (Saunders *et al.*, 2007).

There are two types of time horizons for a dissertation, longitudinal studies and cross-sectional studies. Saunders *et al.*, (2007) state that a longitudinal study can be described as a diary perspective, where you study development and change over a period of time. A cross-sectional study can be seen as a snapshot study, studying a specific phenomenon or when to explain how different aspects are related in different organisations at a specific time (Saunders *et al.*, 2007). We only have the opportunity to perform the research during a short period of time and the study will be made at a particular point of time, which implies that the research is a *cross-sectional study* (Saunders *et al.*, 2007).

A quantitative research would not be able to capture the context nor the complexity of the CSR implementation process. The relations and complexity of a phenomenon like the CSR implementation process will be captured through a qualitative research. According to Saunders *et al.*, (2007) a qualitative data analysis allows you to develop theory from data. Qualitative data are based on meanings expressed through words, not numbers, and that the analysis is conducted with the help of conceptualisation (Saunders *et al.*, 2007).

2.3 Scientific approach

The standpoint from which you choose to conduct a dissertation is called the scientific approach. This could be separated into three elements according to Saunders *et al.*, (2007):

Research *philosophy (epistemology)* implies that when writing a dissertation there are

three different research philosophies to decide on, positivism, realism and interpretivism. For our research we will use a **positivistic philosophy**. When using a positivistic philosophy you prefer working with an observable social reality and the research is undertaken in a value-free and objective way. Saunders *et al.*, (2007) find that the intention with this philosophy is to be independent and not put values on or in any way affect the results of the research. Since we are going to study different companies our aim is to make at least some generalisations, which you try with a positivistic approach. Another argument for choosing this philosophy is that you believe that there is no truth or absolute reality to be discovered in our field of study. Although a realistic philosophy also focuses on the behaviour of companies, the positivistic approach is still the most appropriate for this dissertation (Saunders *et al.*, 2007).

The research *philosophy (ontology)* involves that the main objective is to point out the nature of reality, this gives you two options to choose from: objectivism or subjectivism (social constructionism). For our research we have chosen a **subjective or social constructive** approach. Saunders *et al.*, (2007) claim that this approach direct the needs to study the details of the situation in order to better understand the reality or the reality working behind the details. The idea of subjectivism is that individuals will perceive different situations in varying ways as a consequence of their own view of the world. Since we will be looking at the implementation process there will be multiple realities to be understood and that will all have an impact on the success or failure, a subjective approach is the most suitable (Saunders *et al.*, 2007).

The research *purpose* implies the classification of the research purpose most often used is threefold, exploratory, descriptive and explanatory. Our research will have an **exploratory purpose**. Saunders *et al.*, (2007) state that an exploratory purpose is the best choice when a dissertation wishes to find out what is happening and to seek new insights in order to put things in a new light. This dissertation will focus on analysing the CSR implementation process through the development of propositions that will be tested through interviewing “experts” on different companies and according to Saunders *et al.*, (2007) this is a principal way of conducting an exploratory research.

Quantitative or qualitative data involve which method of data collection is being used. According to Saunders *et al.*, (2007) quantitative studies are research where the

collected data is expressed in numbers and figures and the results can easily be statistically measured, and generalisations can be made. When using a qualitative study the collected data could not be quantified or measured in numbers, here the focus is rather on understanding and data are expressed in words. For our research we chose a **qualitative research**. Since we will conduct interviews our data collected will be non numerical that needs to be analysed in order to be understood. The result is presented as text and the focus lies on understanding the context (Saunders *et al.*, 2007). The use of a qualitative data collection method gives us an in-depth understanding of the phenomena and presents us with a context understanding of the underlying meanings.

2.4 Data collection

Our data will consist of both secondary and primary data. The secondary data are primarily earlier collected data for a different purpose than this dissertation, however this data can be reanalysed and used for this dissertation. Primary data are the data that we, as researchers, have assembled ourselves for the purpose of this dissertation (Saunders *et al.*, 2007). The achieved knowledge out of the secondary data collection formed the foundation of this dissertation and enabled us to clarify our research objective and to create our CSR implementation model and the propositions. In order to test the developed propositions and to investigate the research aim, primary data in form of semi-structured interviews were conducted to get further insight into the topic.

2.4.1 Secondary data

The secondary data will give us knowledge about research conducted by other researcher and an understanding of existing theories on the subject. This all will give us a wider understanding of the subject. We will primarily study CSR as a concept and the different definitions of this concept. By studying this, we broad our knowledge base and new insights on the subject will be found. Secondly we will study general implementation theories and research in this area. Additionally we will study specific CSR implementation theories and research around this process.

When over viewing the subject around CSR implementation various theories and research came across. Some theories are more acknowledgeable than others and the majority of the theories have extensions by other authors. However, a pattern of the most generally used theories could be distinguished. In addition the theories and research we think could be used to explain CSR implementation will be chosen. The

found theories and research will compile the framework of the propositions and the CSR implementation model, which we will create.

2.4.2 Primary data

The primary data will be collected in form of interviews. The interviews will be conducted with firms that are working with an open and clear CSR idea in their organization. The purpose of the interviews is to test our CSR implementation model. The exercise of interviews can help in order to gather reliable and valid data that are relevant to the research objective (Saunders *et al.*, 2007).

In chapter 5 a more detailed description on the primary data collection is explained.

Chapter 3

Theory

In this chapter we discuss the theoretical framework for our dissertation. An introduction of CSR and different levels of CSR will be presented. Furthermore we will present theories and existing models describing the implementation process of CSR. The implementation theories represent the basis of our research and are used to create a model that describes a CSR implementation process.

3.1 Introduction of Corporate Social Responsibility - CSR

In this CSR introduction chapter the concept of CSR is explained and definitions of it are presented. Also different levels of CSR are introduced. The introduction is supposed to give the reader an idea of what CSR is all about and to give a better understanding of CSR when it is being implemented into organizations.

3.1.1 CSR - Corporate Social Responsibility

CSR is a concept that has many different definitions and a concept that is growing in the corporate world today. In the 1960, Kevin Davis suggests that social responsibility refers to businesses' "decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest" (Carroll, 1991). This is a concept that has been modified and developed over the latest decades. Today CSR is not a homogenous concept. Instead it should be seen as a combination of many areas: sustainability, corporate accountability and corporate governance in relations to its stakeholders (Löhman & Steinholtz, 2003). Löhman and Steinholtz (2003) furthermore claim that CSR has developed because of the change that has occurred in the world over the recent 20 years. Politics as well as business communities have been influenced by the globalisation process and the displacement of values from material to immaterial values that has taken place. For the majority of the latest 30 years, corporate executives have struggled with the issue of the firm's responsibility to its society (Carroll, 1991).

To further increase the understanding of the concept CSR present different definitions of CSR will be presented below: Kotler and Lee (2005) claim, "Corporate social

responsibility is a commitment to improve community well-being through discretionary business practices and contributions of corporate resources.” (p. 3). Similarly Löhman and Steinholtz (2003) find that ”Success in a globalise economy requires a redefinition of a company’s policies and practices resulting in efficient use of economic capital and ability to build, sustain and effectively deploy human, social and natural capital.” (p.14). Equally the European Commission (2008) declares that CSR is "A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis." (European Commission, 2008).

Furthermore the European Commission declares, “Amongst other things, this definition helps to emphasize that:

- CSR covers social and environmental issues, in spite of the English term Corporate Social Responsibility;
- CSR is not or should not be separate from business strategy and operations: it is about integrating social and environmental concerns into business strategy and operations;
- CSR is a voluntary concept
- An important aspect of CSR is how enterprises interact with their internal and external stakeholders. (European Commission, 2008).

3.1.2 Summary of CSR definitions

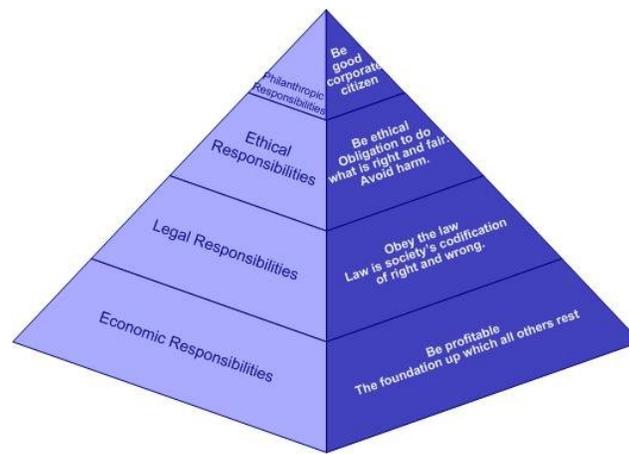
In our dissertation a combination of the above mentioned definitions are used: CSR is a voluntary concept that consists of environmental and social issues with the aim to improve community well-being, respect human rights and to preserve the environment.

3.1.3 Levels of Social Corporate Responsibility

To better understand the complexity of the concept CSR many researchers choose to divide CSR into different levels. This approach could be applied when trying to recognize the perception of CSR within a company. CSR is mainly based on three theories: Carroll’s (1991) The Pyramid of Social Responsibility, Marrewijk’s (2003) Three Approaches and Elkington’s (1998) Triple Bottom Line.

Carroll (1991) claims that it is possible to divide CSR into four different levels. A four-part conceptualisation of CSR included the idea that the corporation has not only economic and legal obligations, but also ethical and discretionary (philanthropic) responsibilities. This is needed for CSR to be fully accepted and it points out that it should be expressed in such matter that the whole range of business responsibilities is covered. Carroll (1991) implies that total CSR includes four kinds of social responsibilities: economic, legal, ethical and philanthropic. Carroll uses these four components of CSR to build his model, which is visualized in a hierarchic way in figure 3.1 below. *Economic responsibility* is the foundation of the pyramid. The next level involves *legal responsibilities*, which is followed by *ethical responsibilities*. At the top of the pyramid you have *philanthropic responsibilities* that Carroll consider to be the highest level of corporate responsibility.

The different levels will be further elaborated in the below sections, 3.1.2.1 – 3.1.2.3, where the arguments of Carroll but also other researchers are taken into consideration for making a more encompassing description of different levels constituting CSR.



Carroll's CSR Pyramid

Figure 1: The Pyramid of Social Responsibility (Carroll, 1991)

Another way of explaining the different levels of CSR could be found in Van Marrewijk's "Three Approaches" theory and model. In this theory CSR is parted into three different levels or approaches: *shareholder approach*, *stakeholder approach* and *societal approach*. Marrewijk argues that sustainability is the ultimate goal of CSR and

that it is possible to build an integrated model to better show this theory. (Van Marrewijk, 2003). Elkington's (1998) The triple bottom line confines an increased field of criteria and values when evaluating a company's success: economic, environmental and social. These phrases were later substituted and the most common way to describe the triple bottom line is by using the phrases: Planet, People and Profit. (Elkington, 1998). In this sense the triple bottom line could clearly be seen as a complement or substitution for both Carroll's pyramid (1991) and the Three Approach by Van Marrewijk (2003). In the private sector, where CSR commitment has increased, the higher need for more tools that measure more than only financial activities in a company, the Triple bottom line has come in good use since it makes it possible to take environmental and social performances into account as well. (Elkington, 1998). To better understand these different theories the different levels and the different definitions of these levels will be more analysed in the sections below, 3.1.2.1 – 3.1.2.3, and a summary is shown in table 3.1 and table 3.2.

3.1.3.1 Economic and Legal Responsibilities

Economic responsibilities mean that the core activity of a business is to provide goods and services that the society wants and needs and to make a tolerable profit during the procedure. The base for a company is to be as effective as possible and to maximize the profit of the company. A company that does not generate profit will not survive for a long time. Therefore, it is important that the companies places the economic aspects primarily and utilizes these aspects as the foundation of its work with social responsibilities. (Carroll, 1991). The second component of the pyramid is the *legal responsibilities*. Since companies cannot only focus on the profit motive; simultaneously they are expected to act in accordance with current laws and regulations transmitted by federal, state and local communities as the ground rules under which business should operate. (Carroll, 1991). Today companies also have to operate and comply under international laws and regulations. The *economic responsibility* together with the *legal responsibility* is considered to be core components in businesses. (Carroll, 1991). Marrewijk (2003) and Elkington (1998) only use three levels when dividing CSR, however the same ideas can be seen in the different theories. In the shareholder approach it is clear that the central aim for a company is the pursuit of profit maximization and that the social responsible activities

are not concerned with the corporate body but are a major task for the government and the public sector. In this process CSR is only interesting in the way that it contributes to achieve the objectives of the company, which in the long run is profitability for the owners. (Van Marrewijk, 2003). This should be compared to the Profit level, in Elkington's (1998) Triple bottom line theory, where it is pointed out that within a sustainability framework, the profit aspect needs to be seen as the economic benefit enjoyed by the host society, which is the company. It is durable economic impact the organization has on its economic environment. (Elkington, 1998). Table 3.1 serves as a summary of aspects important for the Economic and the Legal level.

Table 3.1. Economic and Legal components of Corporate Social Responsibility (Based on: Carroll, 1991)

Economic Components (Responsibilities)	Legal Components (Responsibilities)
1. Perform in a manner consistent with maximizing earnings per share.	1. Perform in a manner consistent with expectations of government and law.
2. Be committed to being as profitable as possible.	2. Comply with various federal, state and local regulations.
3. Maintain a high level of operating efficiency.	3. Be a law-enduring corporate citizen.
4. Maintain a strong competitive position.	4. It is important that a successful firm is defined as one that fulfils its obligations.
5. It is important that a successful firm is defined as one that is consistently profitable.	5. Provide goods and services that at least meet minimal legal requirements.

3.1.3.2 Ethical responsibilities

Ethical responsibilities represent standards, norms and expectations that consumers, employees, shareholders and the community look upon as fair, even though they are not transferable into laws. The ethical responsibility is the voluntarily responsibility by the company to act in a manner that is fair and justice and to avoid or at least minimize the risk that the shareholders of the company is affected in any negative manner. In the latest years the *ethical responsibility* has created high expectations on corporate

managers and social pressure forces the companies to act in a manner that is far beyond their *legal responsibilities*. (Carroll, 1991) In the stakeholder approach it is indicated that corporations are not only responsible to its shareholders but also to the interests of the stakeholders which maybe be affected by the accomplishments of the corporation. (Van Marrewijk, 2003) Elkington (1998) talks about a People aspect that can be translated to Human Capital that relates to fair and beneficial practices towards labour and the community in which a corporation conducts its business. (Elkington, 1998). A summary of the Ethical level is provided in table 3.2.

3.1.3.3 Philanthropic responsibilities

Philanthropic responsibility are at the top of the pyramid and philanthropy covers those corporate activities that are in response to society's expectation that companies are supposed to be good corporate citizens. *Philanthropic responsibility* is always voluntarily and could be implemented through both devote the employees time and the company's money for the best of the society and always try to strive for improving the world around them. (Carroll, 1991) The societal approach indicates that companies are responsible to the society as a whole, of which they can be seen as an integral part. The work of a corporation is governed by the demand of the society. Corporations should operate in order to serve the needs of the society - to the satisfaction of the society. (Van Marrewijk, 2003) In Elkington's (1998) Planet aspect it is referred to sustainable environmental practices and Elkington means that a company's ambition needs to be to benefit the natural order as much as possible or at least aim for to do no harm and limit environmental impact. (Elkington, 1998) This means that corporations in many aspects have to go much deeper than only legal, ethical or economical responsibilities in order to fully satisfy the needs of the complex society. A summary of the Philanthropic level is provided in table 3.2.

Table 3.2. Ethical and Philanthropic components of Corporate Social Responsibility (Based on: Carroll, 1991)

Ethical Components (Responsibilities)	Philanthropic Components (Responsibilities)
1. Perform in a manner consistent with expectations of societal mores and ethical norms.	1. Perform in a manner consistent with the philanthropic and charitable expectations of society.
2. Recognize and respect new or evolving ethical moral norms adopted by society.	2. Assist the fine and performing arts.
3. Prevent ethical norms from being compromised in order to achieve corporate goals.	3. That managers and employees participate in voluntary and charitable activities within their local communities.
4. It is important that good corporate citizenship be defined as doing what is expected morally or ethically.	4. Provide assistance to private and public educational institutions.
5. Recognize that corporate integrity and ethical behaviour go beyond mere compliance with laws and regulations.	5. Assist voluntarily those projects that enhance a community's "quality of life".

3.1.3.4 Summary of introduction

CSR is an unclear and complex concept with many different definitions and meanings. To get a better understanding of why companies choose to adopt CSR in a certain way, we use three theories about different levels of CSR: Marrewijk's Three approaches (2003), Carroll's The pyramid of Social Responsibility (1991) and Elkington's Triple bottom line. The researchers present the different levels of CSR where the first level consists of the company's core activities and how these could be done with a social responsibility. The second level focuses more ethical matters that an organization faces and is more orientated on the human values. The third level is focused on the activities outside of organizations normal activities and is more orientated on the philanthropic responsibility of an organization. To summarize the theories of Marrewijk (2003) and Elkington (1998) in a more pedagogical way a figure (Figure 3.2) is constructed, which summarizes the two researchers ideas. This figure shows that the ultimate objective of CSR is to obtain Social Sustainability. This cannot be achieved without the different levels of CSR, in our figure reviewed as: Economy, Social and Environmental issues. CSR could be used in many ways and because of many reasons, therefore we are including theories on different levels of CSR This figure is used in

order to create a better understanding of the different approaches of CSR a company may undertake or in which part of their CSR process they are at the moment.

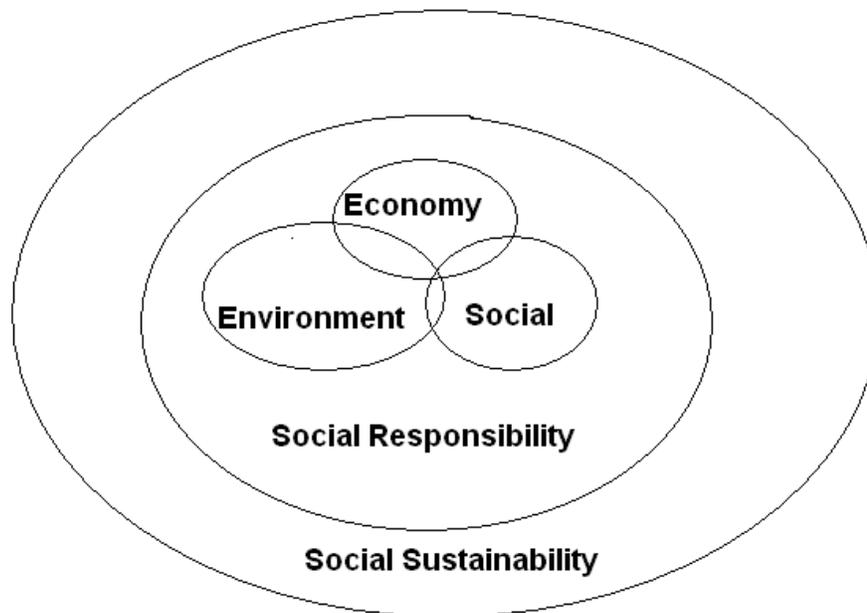


Figure 3.2 General Model of CSR and Sustainability (Based on: Marrewijk, 2003 and Elkington, 1998)

3.2 Implementation

In order to get an understanding about implementation theories, theories dealing with a general implementation strategy theory are initially presented. The general theories on implementation might give new insights and ideas when answering the research questions. In the chapter 3.2.2 focus will be on theories regarding specific CSR implementation theories, because this is the main focus in our dissertation

3.2.1 Strategy implementation's top 10 checklist

The key to a successful implementation is according to Raps (2005) an integrated view of the implementation process. It is also important to understand that a successful CSR implementation is a long-term process that requires creativity and careful planning. (Milliman, Ferguson & Sylvester, 2008) To overcome and improve the difficulties in the implementation context, Raps (2005) compiled a checklist of ten critical points.

- Commitment of top management
- Involve middle manager's valuable knowledge
- Communication is what implementation is all about
- Integrate point of view
- Clear assignment of responsibilities
- Preventive measures against barriers
- Emphasize teamwork activities
- Respect the individuals' different characteristics
- Take advantage of supportive implementation instruments
- Calculate buffer time for unexpected incidents

This checklist is used for strategic implementation in general. To make it more useful for us we have chosen to use the points we argue are the most appropriate for our field of study, (CSR-implementation). The points we have chosen are; Commitment of top management, Involve middle manager's valuable knowledge, Communication is what implementation is all about, Integrate point of view, Clear assignment of responsibility, Emphasise team-work activities, Respect the individuals' different characteristics. Each chosen point is explained in the following text.

- Commitment of top management

The importance of having top-managers working hard to achieve the purpose of the strategy is crucial for the implementation to succeed. Top-managers must influence middle managers in order to get their true message forward; they cannot rely on and believe that the middle-managers perception of the implementation is the same as theirs. (Raps, 2005)

CSR opportunities exists in all levels within companies, therefore senior management needs to be guiding, championing, and supporting if they want these opportunities to become a part of the company's operations. To implement a CSR strategy into a company's culture and make the people understand the benefits of truly strategic CSR initiatives requires senior managers to be unambiguously and consistently express their commitment to whatever strategic initiatives the organization chooses to adopt. (Haslin and Ochoa, 2008)

- Involve middle manager's valuable knowledge

The second most important issue is to understand that the implementation process is not a top-down-approach. The involvement and engagement of middle managers combined with their knowledge (which is often underestimated), is a major factor for a successful implementation. (Raps, 2005)

To make use of the knowledge that middle managers possess and make sure they are involved increases their motivation and make them feel like they are a part of the process. This motivation boost is important for everyone's everyday day work since the middle managers engagement increases the awareness of the implementation throughout the organization. (Raps, 2005)

- Communication is what implementation is all about

Even if it sounds obvious that the communication aspect should be emphasized in the implementation process, there are problems, especially communication issues with employees regarding the implementations, which are frequently delayed. (Raps, 2005).

To solve the communication problem Alexander (1985) argues that in this context, it is recommendable an organization institute a two-way-communication program that permits and solicits questions from employees about issues regarding the formulated strategy. In addition to soliciting questions and feedback, the communications should tell employees about the new requirements, tasks and activities to be performed by the affected employees, and, furthermore, cover the reason ("the why") behind changed circumstances.

To deal with the communications problem an integrated communications plan can be developed. Raps, (2005) illustrates in his communication-model how it is possible to provide appropriate information regarding implementation throughout the organization.

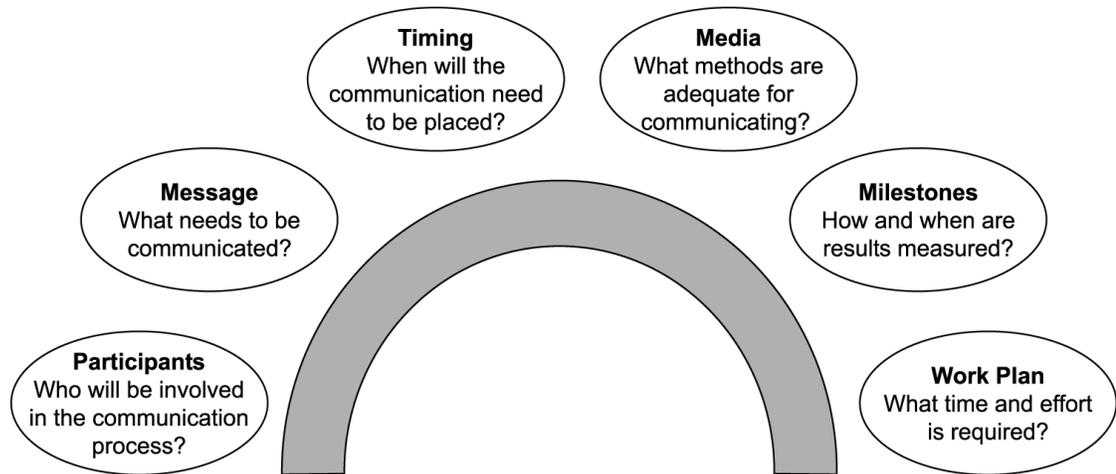


Figure 3.3 Communication-model (Rasp, 2005) p. 143

- Integrate point of view

It is important to see the implementation as a method used integrated within all aspects of the company. Traditionally implementation often overemphasizes the structural aspects (e.g. organizational structure) and ignores other existing components such as cultural aspects and human resources perspective. All of these aspects need to be taken into consideration to create an integrated scoop for implementing activities. (Raps, 2005)

- Clear assignment of responsibilities

To avoid power struggles between departments and within hierarchies, there should be a plan with clear assignments of responsibilities regarding detailed implementation activities. This is a preventive way of proceeding. Responsibilities are clear and potential problems are therefore avoided. (Raps, 2005)

- Preventive measures against change barriers

Change is a common phenomenon for companies today and the companies that are capable of handling change has a great advantage. The ability to manage change has become a core competency. A great challenge within strategy implementation is to deal with potential change barriers. (Raps, 2005)

Human barriers occurred by change are often downplayed when discussing implementation issues, however it is more and more obvious that implementation consists of psychological aspects. Therefore, it is important to prevent these barriers and by changing the way they view and practice strategy implementation, senior executives can effectively transform change barriers into gateways for a successful execution. (Raps, 2005)

- Emphasize teamwork activities

Teamwork is an important part when implementing a strategy. It is however often forgotten when it comes down to implementation process activities (Raps, 2005).

- Respect the individuals' different characteristics

Human resources are valuable and intangible assets within a company. Latest studies indicate that HR is the key factor for successful implementation. (Raps, 2005)

The remaining points of Raps (2005) checklist; preventive measures against barriers, take advantage of supportive implementation instruments, calculate buffer time for unexpected incidents are not according to us as relevant to the CSR implementation process and therefore not included in our theoretical framework.

3.2.2 CSR Implementation

In order to get a deeper understanding about precise CSR implementation processes and which steps that are integrated in this process, we also examined specific CSR implementation theories.

The following points and the points made in 3.2.3 are according to the authors important for successful CSR-implementation and a summary of the most important points will be made in our own created CSR implementation model (Figure 3.4) at the end of the chapter.

-Engage employees

Hohnen (2007) explains that employees play a central role in the implementation process and in order to motivate and engage them it is crucial that they know as much as possible about the company's way of handling the implementation. They should know about the approach to CSR, background of why adapting it, its relevance to the

organization, progresses and other implications. According to Hohnen (2007) there are different ways to increase employees' commitment to the implementation process:

- Incorporating CSR performance elements into job descriptions and performance evaluations;
- Providing regular updates on progress (in meetings or the company newsletter)
- Developing incentives (such as monetary and other rewards for best suggestions)
- Removing or reducing disincentives (e.g., competing interests such as premature deadlines that encourage employees to choose non-CSR options)
- Offering incentives and recognition for good ideas.

- Appropriate metrics

What gets measured in companies is what gets done. Among the first steps to strategic CSR is by making fundamental shifts in measurement systems. Quality metrics tend to be providing both financial and non-financial indicators in the process towards the CSR goals. (Haslin and Ochoa, 2008)

- Reward systems

Commitment and initiatives taken to improve the CSR implementation process, needs to be recognized and rewarded. Rewarding such initiatives will improve employees' willingness to engage in ways that will help the organization attaining strategic CSR objectives. (Haslin and Ochoa, 2008)

3.2.3 Hohnens CSR implementation framework

For CSR implementation it does not exist a "one-size-fits-all" method, every firm has its exclusive attributes and circumstances that affects the company. Despite this there is a significant value in implementing CSR in a systematic way, in agreement with the firms core values, business culture, environment and main business activities. (Hohnen, 2007)

Hohnen describes a well-designed CSR implementation framework by dividing the process into four parts: Plan, Do, Check and Improve. The first part, Plan, includes the

process of developing an exclusive CSR strategy within the organization. Here it is important to communicate within the organization on all levels and to get the support from CEO, senior management and the employees. In the second part of the implementation process, Do, CSR commitments should primarily be developed and later implemented. In this part it is essential that the employees get actively involved in the process, this is partially done by preparing and implementing the CSR business plan with the participation of employees and through continuously CSR training. After this part follows the third part which is Check. In this part it is important to assure, report and measure the progress of implemented CSR strategy, within the organization and to engage key stakeholders. The last part of the CSR implementation process, Improve, emphasizes the importance of evaluation and to identify opportunities for improvement (Hohnen, 2007).

3.2.4 .CSR implementation model

With Hohnens (2007) CRS implementation framework as base we have made an attempt to reconstruct it and with the support from other theoretical review make it broader in parts we argue are important. Much like Hohnens (2007) framework our also exists of four parts: plan, do, check and improve. The different factors within each part can be found in our model and they are also explained below.

Plan is the first part and in this phase it is important to decide the *organizational working process*. Since CSR should be integrated into all aspects of the company a decentralized working system is to prefer. *Clearly define instructions, instruments and approach* is crucial in the preparation phase according to Hohnen (2008), since this is the starting point and the organization should ask themselves were they are going and not were they are right now. This is done by having a clear vision and the right instructions and instruments to reach there.

Do is the next step of the process where a numerous of actions needs to be taken. Initially, it is important to *conduct a CSR business plan* that can either be integrated with the organizations overall goals and vision or it can be separately executed,

depending on the preferences of the organization. The CSR business plan should according to Hohnen (2007) contain CSR implementation strategy, commitments and decision making structures. A *CSR commitment draft* should also be prepared and it should include the different CSR commitments the company decides to undertake, argues Hohnen (2007). Furthermore, a *CSR working group* with members who are enthusiastic about the project should be out together. According to Raps (2005), this will affect others and engage them to take actions in the right directions. *Consulting and engaging senior managers* is according to Hohnen (2007) important in order to get the CSR implementation towards the chosen vision. The senior management has a great responsibility and needs to be consulted and engaged. *The middle managers engagement* is another factor that is important since they often possess an underestimated amount of knowledge about how things are connected within the organization, states Raps (2005). Furthermore, Raps (2005) conclude that in order to minimize struggles between departments and hierarchies it is crucial to set *clear responsibilities and assignments*. *Taking care of existing HR* is an effective way of broaden and sharpen the companies already existing ability which can be very helpful when implementing CSR. By *setting measurable targets and identify performance* the implementation process will be more effective and correct, argues Haslin and Ochoa (2008). Measurable targets could for example be to lower waste by x number of kg in one year or to set a maximum usage of oil per unit produced. To get the employees to work harder for reaching these goals their actions taken in right directions should be identified. In this case the employees feel appreciated and they will be more positive in their work with the implementation. As the implementation goes on it is important to keep the employees up to date and give them *continuously CSR training*. In order to get all of these factors into action it is necessary to have a *communications plan*, (Raps, 2005). By having two-way communications where the employees are allowed to express their opinions and their opinions also are heard is crucial if the implementation will be integrated into every part of the organization. It is also important to have discussions with the employees during the entire process to keep them on track.

Check is the third part of the implementation model and in this part the focus is according to Hohnen (2008) to *measure the targets and recognize performance* that has been set up earlier. Progresses made should be rewarded in order to increase

working morale (Haslin and Ochoa, 2008). It is also in this part important to *report progress* and to get feedback of initiatives. The employees need to know what their actions are leading to.

Improve is the final step in our model and in this part is the implementation evaluated. By using the SWOT analysis the organization can break down the process and be aware of *strengths, weaknesses, opportunities and threats*. This evaluation makes it easier for the organization to improve their implementation process.

Communication is important in every phase of the implementation. To really emphasize the importance of communication it is shown as an arrow in the model through the entire process.

3.2.5 Propositions

Now the propositions created, with the theoretical review as a framework, is presented. The propositions are divided into the four categorizes of the CSR implementation process, *Plan, Do, Check and Improve*, in order to get a deeper understanding on each level of the CSR implementation. Each proposition will subsequently be explained and illustrated, followed by the created CSR implementation model (Figure 3.4).

Phase 1 in the CSR implementation process: Plan

P1. Clear goals, instruments and guidelines are important in the planning part of the CSR implementation.

In order to create a CSR integrated vision within the organisation it is important to set up clear goals, instruments and guidelines in beginning of the implementation process. This is according to Hohnen (2007) a keystone in the planning process.

Furthermore, according to Raps (2005) the guidelines should include responsibilities and obligations, which should be assigned to the different departments within the organization. This will make it clearer for the departments and it will also prevent power struggles between them.

P2. In the CSR implementation process a decentralized system is a better choice.

There could be a difference in the implementation process depending on the hierarchic situation. Commitment from top managers and taking care of middle managers valuable knowledge are important according to Raps (2005). This means that these two levels of management should be involved, but the decision making process can be performed on just the top management level or through the entire organization.

Phase 2 in the CSR implementation process: Do

P3. Consulting and engaging top-managers and middle managers are especially important in the second phase of CSR implementation, Do.

The understanding of how top-managers have worked (motivated, informed, trained) the employees is according to our theoretical review crucial for the implementation to succeed. According to Hohnen (2007) it is important to engage and involve top-managers in order to get the CSR implementation towards the selected vision.

The middle managers involvement is an additional feature that is vital in this part of CSR implementation seeing as the middle managers often possess an underestimated amount of information and especially knowledge about the organization and how things work around the company.

P4. In order to emphasize teamwork activities in the CSR implementation process, creating CSR working groups can be of great importance.

Teamwork is an important component when implementing a new strategy such as CSR within an organization (Raps, 2005). An example of teamwork activities is to create special CSR working groups within the organizations where the group members are able to discuss CSR and learn from the company's point of view on CSR and also educate each other and come up with new ideas regarding the CSR work.

P5. CSR topics change constantly, therefore, continuous CSR training and education is needed.

Since CSR issues evolves all the time in order to be up to date with their CSR work and implementation of new topics, organizations need to educate and train their managers and employees on regular basis. Hohnen (2007) states that employees has an essential function in the CSR implementation process and in order to involve and inspire them it is important that they know as much as possible about the company's way of handling the implementation and that they are updated on CSR.

P6. Since communication is the keystone of CSR, setting up communication plans is important in the second *Do*-phase of the CSR implementation process.

The communication is of vital importance when implementing CSR within a company. Setting up communication plans is one tool that could be used in an organizations communication process. To solve communication problems Alexander (1985) argues that in this perspective, it is suggested for a company to establish a two-way-communication program that allows and requests concerns from employees about issues regarding the CSR implementation.

Phase 3 in the CSR implementation process: Check

P7. It is important to report progresses in order to improve the outcome of the CSR implementation process.

In the third part of the implementation process, Check, the focus is on measuring the targets and recognize performance that has been set up earlier. This is according to Hohnen (2007) important and he also argues that the progress made has to be reported in order to be evaluated.

P8. The usage of reward systems is important to keep employees motivated in the CSR implementation process.

Organizations have to make their employees really put effort into the implementation and try to make them understand the meaning of CSR. In order to keep them motivated

to do this Haslin and Ochoa (2008) argue that initiatives taken to improve the CSR situation should be rewarded which will improve employees' willingness to engage in ways that will help the organization attaining strategic CSR objectives.

Phase 3 in the CSR implementation process: Improve

P9. Evaluation is important in order to improve the CSR implementation process

Hohnen (2007) argues that in order to improve the CSR implementation process an evaluation must be performed. The evaluation will then be used if new approaches of CSR are decided to be undertaken and implemented, and also to identify in which areas improvements are necessary and how the changes should be executed.

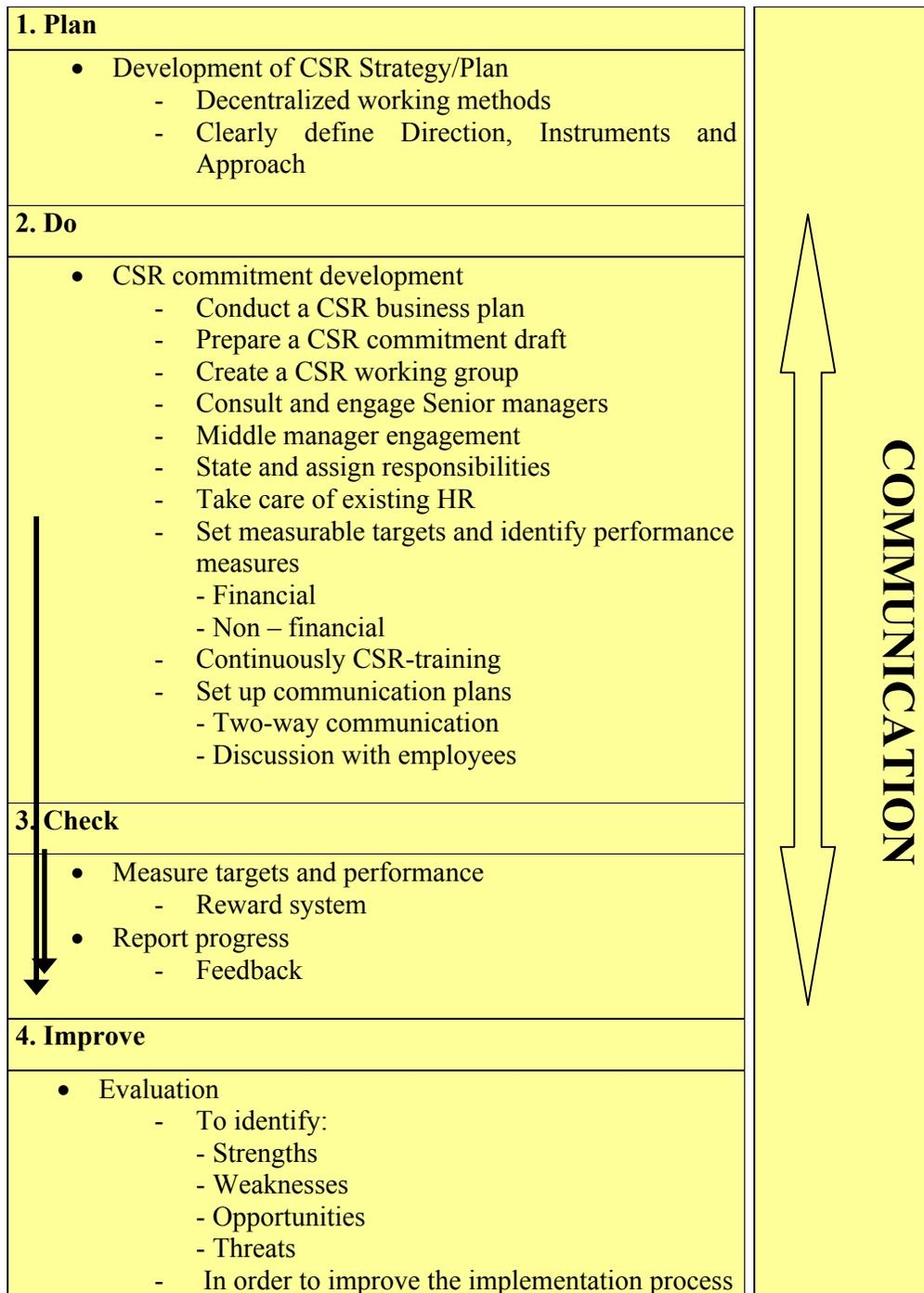


Figure 3.4: CSR implementation model

3.2.6 Summary of implementation theories

Implementation is all about communication (Raps, 2005) and communication is important all along the implementation process, not only initially but also along the way in order to better evaluate the process and measure the progress of the

implementation. This is illustrated in Figure 3.4, where communication is pointed out all along the process. Further both Hohnen (2007) and Rasp (2005) points out the importance of building support, involving and engaging both managers and employees along the process, and especially in the initial part of the process. It is very important that everyone involved in the implementation process is aware of why they are doing things and that they understand the purpose and goal with the process and that the discussion around the CSR implementation is ongoing and open (Hohnen, 2007).

The theories considering specific CSR implementation provided us with a good basic knowledge of how organizations in general might choose to implement CSR within their company. Although the theories on CSR implementation provided us with good knowledge of how the different steps in the implementation process might look like, it also points out that “one-size-does-not-fit-all”, therefore it will not on its own provide us with the answers to our research questions. According to Hohnen (2007) a well-designed CSR implementation is a process that is divided into four parts: Plan, Do, Check and Improve. We will mainly focus on the second part, Do, which is where the actual CSR program is put into practice.

Furthermore, a CSR implementation model has been constructed, figure 3.4, which contains important steps in the implementation process. It is a broad model that is founded on our theoretical research and should be seen as a helpful tool for companies who wish to implement CSR. The model is divided into four parts; plan, do, check and improve. Each part contains important issues that should be taken into account, some companies are of course already good in some areas and these areas could be used as starting points to spread and become better in other areas.

Chapter 4

Presentation of Body Shop, CSR Sweden, Löffbergs Lila and Stora Enso

In this chapter an overview of the firms that we examine in our empirics, Bodyshop, CSR Sweden, Löffbergs Lila and Stora Enso, are presented.

4.1 Body Shop

4.1.1 The company

The Body Shop International plc was founded 1976 by Dame Anita Roddick who has been an inspiration for the company to engage in environmental activities ever since. Today the company is well known for its support for a wide range of environmental issues around the world. The company has today more than 2400 stores in more than 60 countries. 55 of these stores are located in Sweden. The company is the second largest cosmetic franchise in the world and the headquarter is located in Littleton, England (Body Shop, 2008).

Body Shops idea of business is to use natural ingredients. It is searching for ingredients all over the world and is convinced that by using nature's way in a responsible manner without tearing on nature, it will protect the planet and the people depending on it. Body Shop argues also that it will continue to develop and never stop being brave, active, outspoken, passionate and friendly (Body Shop, 2008).

Body Shop is especially famous for their policy of none testing on animals. Other values that are important to the company are: defend human rights, support community trade, protect our planet and activate self-esteem. Body Shop also believes in charity and has donated over £11 million to more than 3000 projects around the world. Body Shop argues that they believe that companies should strive towards more than just making profit; it should be responsible and make public good (Body Shop, 2008).

Body Shop carries a wide range of products with categories as: make up, body and bath, face, hair, scent. All of its products are vegetarian and only parts of their selection, the products that contain beeswax, is preventing them from being fully vegan (Body Shop, 2008).

To summarize, Body Shop is a company that believes in their way of doing business. It wants to use natural ingredients as much as possible and is concerned about environmental issues. Body Shop is actively engaged in human rights and by donating to projects around the world it is showing their support (Body Shop, 2008).

4.1.2 Presentation of Maria Ros Jernberg

Maria Ros Jernberg works as PR and value manager at Body Shop, which means that her main responsibilities are communication issues and values within the organization. Herein lies the CSR work. She is positioned at the Swedish head office of Body Shop in Stockholm and Mrs. Ros Jernberg has been working for Body Shop since January 2007. Before joining Body Shop, she worked in the non-profit sector dealing with issues like values and human rights. The interview with Mrs. Ros Jernberg at Body Shop was conducted on the 7 Th November and lasted for about 45 minutes.

4.2 CSR Sweden

4.2.1 The organization

CSR Sweden is the leading network company in Sweden that focuses on companies' social responsibility and social commitments. The network CSR Sweden was founded in 2004 through the foundation Swedish Jobs and Society and is today financed by the business world. The network today consists of 15 members, among these Löfbergs Lila, and is a national partner to CSR Europe which has 25 sister organizations in 22 countries in Europe (CSR Sweden, 2008).

The main function of CSR Sweden is to gather and inspire companies to further CSR activities in order to strengthen their relationships with the society and their growth and long-term profitability.

CSR Sweden stimulates and inspires to CSR activities through communicating contacts, experiences and knowledge among organizations. This could be done by arranging conferences, seminars or by organizing education in CSR for companies (CSR Sweden, 2008).

4.2.2 Presentation of Marianne Bogle

Marianne Bogle has been working as project manager at CSR Sweden since the founding of the organization in 2004. Mrs. Bogle describes CSR Sweden as “*a network for all companies that are willing to work with CSR actively*”. Earlier in her career she worked at CSR Europe where she mainly dealt with sustainability way of thinking for big organizations. After several years at CSR Europe Mrs. Bogle, together with others, founded CSR Sweden and she has been working with Swedish companies since then. The interview with Mrs. Bogle at CSR Sweden was conducted on the 20 Th November and lasted for about 45 minutes.

4.3 Ljöfbergs Lila

4.3.1 The company

Ljöfbergs Lila was founded in 1906 and is now one the biggest coffee roasters in the Nordic Region. It has since the foundation remained family-owned, today in its third and fourth generation. Ljöfbergs Lila considers itself to be a caring company that emphasizes CSR work as very important. On its web page the following statement addressing CSR can be found; “*There are too many empty words regarding the responsibility for the environment as well as the social responsibility. We (Ljöfbergs Lila) strongly believe that the commitment must be genuine and honest and we work daily with these questions in order to contribute to a better world*” (Ljöfbergs Lila, 2008).

In recent years Ljöfbergs Lila has consolidated their position in the coffee market, in some way due to their commitment to CSR and its work towards a better environment. This has in the present day made Ljöfbergs Lila one of Europe’s biggest importers of organic and Fairtrade coffee (Ljöfbergs Lila, 2008).

A few years ago, Ljöbergs Lila together with four other privately owned European coffee companies, founded International Coffee Partners (ICP). This partnership of coffee professionals is working with diverse projects in coffee producing countries around the world with the objective to get the people growing the coffee beans, to be able to live off this production and at the end have better living conditions (Ljöbergs Lila, 2008).

4.3.2 Presentation of Kathrine Ljöberg

Kathrine Ljöberg works as the Marketing Director at Ljöbergs Lila head office in Karlstad. Mrs. Ljöbergs great grandfather was one of the founders of the company and that makes her the fourth generation of Ljöberg working at Ljöbergs Lila. Mrs. Ljöberg has worked within the company for more than 10 years and as the Marketing Director for the last three years. The interview with Mrs. Ljöberg at Ljöbergs Lila was conducted on the 27 Th November and lasted for around 45 minutes.

4.4 Stora Enso

4.4.1 The company

Stora Enso was founded in December 1998 when the Swedish company STORA emerges with the Finnish company Enso, to become Stora Enso. Stora Enso is an integrated paper, packaging and forest products company producing newsprint, magazine paper, fine paper, consumer board, industrial packaging and wood products. The Group has some 36 000 employees in more than 40 countries on five continents. Stora Enso serves mainly business-to-business customers through its own global sales and marketing network (Stora Enso, 2008).

Stora Enso is committed to sustainability. Economic, environmental and social responsibility underpins our thinking and its approach to every aspect of doing business. The Group builds accountability into its operations by being transparent and engaging in open dialogue with its stakeholders. Group-wide targets and clear governance are used to monitor and measure how well Stora Enso performs in terms of sustainability (Stora Enso, 2008).

4.4.2 Presentation of Inger Falck

Inger Falck has worked at Stora Enso since 1993; the first five years the name of company was only Stora. Since the beginning of her employment at the company Mrs. Falck has been involved and working with CSR within the organization. Today Mrs. Falck works as the information officer of the company, mainly dealing with issues regarding CSR. The interview with Mrs. Falck at Stora Enso was conducted on the 8 Th of December and lasted for around 45 minutes.

Chapter 5

Empirical method

In chapter 5 the method for the empirical research will be explained. This includes the, the data collection, response rate and the sample. Further, the Operationalization is presented. At the end of the chapter a discussion about reliability, validity and generalisability is covered.

5.1 Response rate

Out of fifteen contacted companies dealing with CSR, two organizations agreed to an interview. From the only contacted CSR expert, we could arrange an interview. Due to distance issues it was not possible to conduct the interviews on a face-to-face basis. Thus all the interviews were conducted in form of telephone-interviews.

5.2 The interviews

The primary data for this dissertation was collected through interviews. According to Saunders *et al.*, (2007) this form of data collection is to prefer when the purpose is to get a deeper understanding of firms' experiences. Since we wanted to get a deeper picture of the whole CSR implementation process within the organisations and not only know how much they thought something was good or bad an interview was preferred instead of using questionnaires. An interview guide was constructed with the developed propositions as the framework for the interview guide and our CSR implementation model (Figure 3.4) as support for the questions. This interview guide was divided into seven parts, where the first two parts handle opening questions and a short introduction of the respondent and the firm. Part three to part seven covers the different stages and steps in a CSR implementation process. The first part is an introduction with the purpose to extend our knowledge about the respondent and his or hers experiences and responsibilities. In the second part we cover CSR definitions and on which level of CSR the firms consider themselves to be. This is conducted with the intention to verify the

firm's CSR commitment and to understand which parts of CSR the organization has undertaken. Part three to seven is where the actual research objectives is managed and the different steps in a CSR implementation process are divided into different stages; Plan, Do, Check and Improve. A more thorough description of this part of the interviews is conducted in chapter 5.5 below.

5.3 Operationalization

The purpose with the Operationalization is to explain how the interview is connected to the theoretical review and to make the theoretical arguments possible to measure. The created model (figure 3.4) in chapter 3.2.4 includes four parts that are: plan, do, check and improve. These are seen as essential in the implementation process of CSR and the implementation part of the interview is structured in accordance with this model. Below, each step of the model is connected to the interview and explained how it is connected.

The first stage in the model is defined as *Plan* and includes the development of a CSR Strategy/Plan. In this part it is important to use *decentralized working methods* and to *clearly define Direction, Instruments and Approach*. These factors are connected to our questions 3.1 and 3.2 where we ask for how the companies have prepared the implementation process and also how the cooperation between different hierarchic positions has worked out. We will also find out the decision-making process. We will get an idea if everyone is integrated in the implementation-process or if it is handled mainly from a management level. We will also see if there is any support built between top-managers, middle-managers and. Finally we will get an historical perspective about how far they have come and where in the process the companies are at the moment.

The next step in our model is defined as *Do*. This is the largest part and the part we have focused most upon. Firstly it is important to *conduct a CSR business plan* and *prepare a CSR commitment draft*. These steps are connected to question 4.5. This question will give us information if the company is using a business-plan and/or a draft of commitment, which is important in order to identify and break down the issues and commitments the company wants to undertake.

Furthermore, according to our model it is important to *create a CSR working group*, which is connected to question 4.1. It is also important to *consult and engage senior managers* and *to engage Middle managers*. Questions 4.2 will cover these factors. The understanding of how top-managers have worked (motivated, informed, trained) the employees is according to our theoretical review crucial for the implementation to succeed and it is connected to questions 4.2 a and b. We will understand in question 4.2c how the link between top-managers and employees has been handled, and we will find out if the middle-managers knowledge has been used. This question will also tell us if the companies have engaged middle-managers and these factors are important according to our model, *middle manager engagement*

The next important factors in the *do* section are to *take care of existing HR, State and assign responsibilities* and *set measurable targets and identify performance measures*. These issues are connected to question 4.3, 4.4 and 5.5. Question 4.3 is asked since taking care of existing HR and to use already existing business culture, in line with the company's CSR approach, make it a lot easier to implement CSR, according to our theoretical review. The relevance behind question 4.4 is to see if they have clear responsibilities and assignments in their different departments. If not, power-struggles might occur between the existing departments. To examine if the company has set measurable targets and identified performance measures to improve the implementation we asked in question 5.5 if they used any reward systems and if someone who has taken an initiative in the right direction will get rewarded.

The last two factors of this part of the model are *continuous CSR-training* and *set up communication plans*. These factors are connected to the questions 4.2 d and e, and 4.6. With the answers from 4.2 d and e, we will get an understanding if the communication has worked as it should or if there have been misunderstandings. We will also be aware of which tools the organization is using in its communication-process. These questions is important for our model and it will cover, *set up communication plans* and how *communication* has worked out overall through the implementation. Question 4.6 is used to check if the companies have used training programs and if so, what kind of training programs. This is an important issue because CSR issues involve the employees' need to be trained. This is showed in our model (figure 3.4), as *continuous CSR training*.

The third step is defined as *check* and in this part the focus is to *measure targets and performance* and *report progress*. These issues are connected to *set measurable targets and identify performance measures* in the *do* part of our model, but in this step it is also important to actually report the progresses and initiative that has been taken. The question 5.1(which is also connected to *set measurable targets and identify performance measures* in the *do* part) and 5.2 are connected to these issues.

The final part of our model is *improve* and it includes *Evaluation*. This step is connected to question 6.1. The reason for this question is to see if the companies are using any form of system to improve their implementation. According to our model a method to improve the CSR implementation process is to identify the Strengths, weaknesses, opportunities and threats of the whole CSR implementation process.

5.4 Reliability

Saunders *et al.*, (2007) point out that reliability refers to which extent the findings will give the same results on other occasions and to what extent other researchers will find the same results. Different threats to a good reliability exist. One of the threats, according to Saunders *et al.*, (2007) is the risk of observer bias, in appearance of diverse interpretation of the respondents' answers. In order to minimize this risk every interview made was recorded and we then listened to them together and analysed the respondents' responses. Another threat to a good reliability, Saunders *et al* (2007) claim, is participant bias. This means that the respondents express what the companies want them to say instead of expressing their own reflections. This threat may be hard to avoid since it possibly will not be obvious to us, the researchers, when the respondents provide misleading answers. In order to minimize this threat we ensured the respondents anonymity in this dissertation. A third threat that could affect the reliability in this dissertation is observer error. Since interviews were done separately there is a risk that questions were asked somewhat different. To avoid this error we used a semi-structured interview guide with open-ended questions in order to minimize the risk of asking incoherent questions (Saunders *et al.*, 2007).

5.5 Validity

Saunders *et al.*, (2007) state that validity observes the causal relationship between variables and if you really measure what you say and intend to do. A high level of

validity is a relevant sign for a successful research (Saunders *et al.*, 2007). Categories that emphasized our main objective were develop, in order to construct the questions that could present us the information we were looking for. A number of questions from these categories were then constructed within each part. We also analysed and discussed exactly what we wanted to find out in order to increase the probability of actually measuring what we intended to measure.

5.6 Generalisability

Generalisability concerns issues about the results possibility to be generalised to a bigger population (Saunders *et al.*, 2007). Saunders *et al.*, (2007) write that in order to generalize, a large number of samples of the target population have to be collected. When conducting a qualitative research the results cannot be statistically generalised, only a qualitative generalization can be done. We hope that the dissertation results can be qualitative generalized within Swedish companies that are implementing CSR. Firms may apply their own characteristics into our model and use the implementation model partly in some part of their implementation process or apply it altogether along the implementation procedure.

Chapter 6

Analysis

In chapter 6 each identified phase of the CSR implementation process in our model will be analysed separately and systematically. By using the result from our empirical findings and comparing this with the propositions made from our theoretical review, we will see if the propositions and the CSR implementation model are working. At the end of the chapter we will have a final presentation of the model, a revised version since it had to be configured.

6.1 Introduction

In order to come to a conclusion around the CSR implementation process and to identify the steps in this process, each proposition will be subsequently analysed. In this context, data from the interviews are used to evaluate each proposition separately.

We categorize the interviews and their results correspondingly to our propositions and evaluate all propositions with the help of our interpretations of the answers from the respondents. Then, all propositions are one by one presented. Each part begins with an overview of the results of the proposition from the respondent, followed by an analysis of the responses.

Since we used a semi structured interview all interviews were conducted in an open way and the respondents had the opportunity to speak freely, we have had the opportunity to evaluate the answers recorded from the interviews several times in order to draw the correct conclusions from the answers. Primarily, the answers of each respondent were analysed individually and, one by one, categorized and interpreted the respondents' answers according to each proposition between 1-3, where 1 stands for *Seems not to support the proposition*, 2 represents *Seems to support the proposition to a certain extent* and finally 3 signify *Seems to support the proposition*. After this we compared our analysis and answers and induced the categorization below.

6.2 Propositions

6.2.1 Evaluation of phase 1 in the CSR implementation model, **Plan**

Proposition 1:

Clear goals, instruments and guidelines are important in the planning part of the CSR implementation.

Table 6.1 Evaluation of proposition 1 from the respondents

Organizations	No statement	Seems not to support the proposition	Seems to support the proposition to a certain extent	Seems to support the proposition
Body Shop			√	
CSR Sweden				√
Löfbergs Lila			√	
Stora Enso			√	

According to the theory in chapter 3.2.4, it is crucial to have clear goals, instruments and guidelines in the preparation phase since it is the starting point, and the management in the organization should ask themselves in which direction they want to go.

Mrs. Bogle (CSR Sweden), who is a CSR expert, affirmed that it is important to use goals, strategies and guidelines in the starting process but she also added that they must be adaptable since the environment is under constant change. However, it is crucial to use certain guidelines, instruments and goals in order to get the process going and to motivate and make the employees understand how to engage in the company's new approach.

Mrs. Löfberg (Löfbergs Lila) did not disagree even though she told us that their guidelines have been more and more specified as the implementation process has developed. She meant that the work with CSR is an ongoing process and the guidelines will be clearer as the CSR strategy gets clearer. She did mention though, that it is still important to have clear instructions in the parts of CSR the company is active in or plans to be active in.

The other two respondents, Mrs. Ros Jernberg (Body Shop) and Mrs. Falck (Stora Enso), agreed with the fact that it is important with clear instructions in the plan part of

the process but they emphasize the issue of environmental change and also that the work with CSR is something that can be constantly improved in so many ways, which makes it hard to set up a clear vision of CSR. Mrs. Ros Jernberg stated that their implementation process is “not finished and it will never be finished either”. According to our model this means that, if put in accordance, the *Plan*-phase will never be done. New goals, instruments and assignments will be added as time goes by. Therefore, it is also difficult to be clear about goals, instruments and guidelines.

To summarize, the respondents argue that in one way or another clear goals, instruments and guidelines are important in the planning part of the implementation process. Furthermore, they all agree on that these goals, instruments and guidelines have to be adaptable since there are many affecting factors that force or allow them to take new approaches in their work with CSR. Being able to define these goals, instruments and guidelines could be difficult in the beginning of the process though, since it is a new strategy and the specific company is probably not totally comfortable working with CSR. However, careful researches should be performed to make a serious effort in developing these factors in a way that will help the company in their future development.

Proposition 2:
In the CSR implementation process a decentralized system is a better choice.

Table 6.2 Evaluation of proposition 2 from the respondents

Organizations	No statement	Seems not to support the proposition	Seems to support the proposition to a certain extent	Seems to support the proposition
Body Shop		√		
CSR Sweden		√		
Löfbergs Lila			√	
Stora Enso			√	

The hierarchal decision making process proves if the process is a top-approach, bottom-up approach or something in between. How then, do companies choose to adapt which approach? Furthermore, which of the approaches is most favourable?

Mrs. Falck (Stora Enso) supported the proposition and emphasized the importance of working with the issues in the departments and levels where they actually exist. However, the top managers still have the main responsibility but they should act more in a supportive and monitoring way. She also argued that the organisation consists of management groups on each level, which are responsible for their departments' actions.

Mrs. Löfberg (Löfbergs Lila) also believes that the issues need to be solved on the different levels, which they are most connected to. Mrs. Löfberg points out that "each department has its own problems and needs to find solutions for them." However, the main guidelines should be developed by top-managers who should also be responsible for implementing them.

The centralized system is preferred from the other two respondents and Mrs. Ros Jernberg (Bodyshop) argues that the guidelines and policies should be implemented from the highest level, and then it is up to each department to implement these developed issues. She also means that it is important that the guidelines from the highest level are spread through the entire organisation all the way out to their stores, where the customers shall get the feeling that they are contributing to CSR by shopping at their stores. In order to get this into action the employees in the stores need to have serious knowledge of what CSR is all about and also Body Shop's specific view of CSR. Mrs. Ros Jernberg states that "it is crucial to have a dialogue with the stores and if there appear to be any misunderstandings or any clash of opinions the management must solve it as fast as possible."

Mrs. Bogle (CSR-Sweden) indicated that the centralized system should be used in order to ensure that the policies and guidelines are properly implemented. It is up to the middle managers to put it into action but the general responsibility lies on the top-management. Therefore, the top managers should require reports from middle managers in order to keep control of the process.

To conclude, there was a difference in the respondents' opinions in this proposition. The important part is to get the departments and employees to do the right thing, no matter the hierarch situation. Mrs. Falck (Stora Enso) declared that the preferred organizational structure should be decentralized while Mrs. Ros Jernberg (Body Shop) and Mrs. Löfberg (Löfbergs Lila) was leaning to the other direction with a centralized system. Mrs. Bogle's (CSR-Sweden) opinion seemed to be somewhere in between. However, they all agreed on that the top managers have the main responsibility for the implementation

6.2.2 Evaluation of phase 2 in the CSR implementation model, *Do*

Proposition 3:
Consulting and engaging top-managers and middle managers are especially important in the second phase of CSR implementation, *Do*.

Table 6.3 Evaluation of proposition 3 from the respondents

Organizations	No statement	Seems not to support the proposition	Seems to support the proposition to a certain extent	Seems to support the proposition
Body Shop				√
CSR Sweden				√
Löfbergs Lila			√	
Stora Enso				√

According to the theory in chapter 3.2.1, the engagement of top managers in the CSR implementation process is very important. It is also vital to make use of the middle managers' knowledge in this phase of the implementation process and to get them involved in the process.

Mrs. Ros Jernberg (Body Shop) points out that top managers have a great responsibility in the implementation process of CSR. She supports that it is very important that managers set a good example and show the rest of the organization what to do with actions and not only by words, in order to demonstrate how vital the implementation process is and stress out the importance of CSR within the organizations. Moreover, Mrs. Ros Jernberg described that especially in the initial phases of the CSR

implementation process is it important that top managers are involved and engaged in the process. This way the top managers can clearly show that the implementation process of CSR is highly prioritised and, thereby, motivate other managers and employees within the company.

Mrs. Bogle (CSR Sweden) indicates that the main responsibility for the CSR implementation process to be successful lies on the top managers. They have to communicate and instigate the message and the visions regarding CSR downwards in the hierarchy of the organization. From there the middle managers commence their part of the process that mainly consists of motivating the employees below them and to integrate the CSR implementation in the daily work of the company. Since middle manager often has underestimated knowledge and information about the company and how things work around the organization they are able to integrate the CSR vision within the organizational culture and the company's visions and believes in general. Further, Mrs. Bogle states that it is important that top managers act in a trustworthiness manner, so that their actions can reflect from them on middle managers and additionally on employees. The CEO and the top managers have to behave according to the issues and topics that the organization has pointed out as important in its CSR implementation. Mrs. Bogle also confirms that it is crucial that the top managers show their involvement in actions and not only in words.

Mrs. Falck (Stora Enso) explains that top managers, middle managers and other key persons within the organization carry the biggest responsibility when it comes to implementing CSR. Especially the actions taken and the signals that the top managers send to the rest of the organization in the establishment of the implementation can be a crucial part of the whole CSR implementation process. If the employees and the rest of the organization are in anyway uncertain about the CSR vision of the company, due to top managers engagement, the whole CSR implementation process could be endangered. The middle managers become a more important part of the process in a latter stage of the implementation process, where they are consulted and responsible to implement and encourage the employees.

Mrs. Löfberg (Löfbergs Lila) agrees that engaging and involving top managers and that the CSR vision and goals come from the absolute top of the organization in order to be

both trustworthy but also because it makes the whole CSR implementation process more deeply rooted in all parts of the organization. Furthermore, Mrs. Löfberg states that the internal work, led by middle managers especially, is important and this should be forgotten. The internal work should always be the framework of the CSR implementation process.

To sum up, we can see that the involvement and engagement of especially the top managers seems to be very important particularly in the initial phases of CSR implementation. One thing that many of the respondents in our interviews stressed as very important when it comes to top managers commitment is that it cannot only consist of empty words or promises. Instead managers should set an example through their actions and achievements. When it comes to the middle managers it seem that they play an important role subsequent to the top managers. Their key involvements include the same as for the top managers, in for example take actions in CSR issues in order to set examples. However, another part of the middle manager involvement includes the direct encouragement of the employees, since the middle managers are normally closer to the employees than the top managers are. To summarize, it seems to be important to engage and involve both top managers and middle manager, and their actions should be coherent with the CSR visions of the organization.

Proposition 4:
In order to emphasize teamwork activities in the CSR implementation process, creating CSR working groups can be of great importance.

Table 6.4 Evaluation of proposition 4 from the respondents

Organizations	No statement	Seems not to support the proposition	Seems to support the proposition to a certain extent	Seems to support the proposition
Body Shop			√	
CSR Sweden			√	
Löfbergs Lila		√		
Stora Enso		√		

According to theories in chapter 3.2.1 and 3.2.4 teamwork activities in the CSR implementation process is important. Activities such as the creation of CSR working

groups, where the group members are enthusiastic about the project will affect others and engage them to take actions in the right directions.

Mrs. Ros Jernberg (Body Shop) supports that in order to broaden the knowledge and share experiences, teamwork activity is an important way of working. At Body Shop a specific CSR working group has been created and has meetings on a regular basis in order to discuss how CSR related issues could be improved within the organization. The group consist of Mrs. Ros Jernberg, the Value manager, and several store managers. Here Mrs. Ros Jernberg gives the office and management perspective and the store managers share their experiences from the stores and from consumer perspective. This working group also acts as an advisor and sounding board for other managers or employees regarding the implementation process of CSR.

Mrs. Bogle (CSR Sweden) suggests that teamwork activities could be very useful in the CSR implementation process, depending on the organization and how the working methods that they normally use are constructed. A CSR working group can be used at least during a specific period of time, which could be seen more as a project group, where the organization explicitly focus on and devote all their work on the CSR implementation process. This CSR working group should be attached to the different departments within the organization where CSR issues are of special importance for the specific company, for an example the Environment, Human Resource or Communication department. However, Mrs. Bogle points out that if the CSR implementation process is a very complex situation within the organization, the CSR working group should be completely self-supporting or eventually be connected only to the communication department.

Mrs. Löfberg (Löfbergs Lila) plays down the importance of teamwork activities in the CSR implementation process. Within the organization of Löfbergs Lila no separate projects or groups exist that only focus on CSR. An exception is in the introduction period for new employees in the organization, where it exist teamwork activities in the education of CSR. Mrs. Löfberg states that CSR is such an integrated part of their organization that no specific group or project are necessary, instead the intention is to put CSR on the agenda in the daily work activities.

Mrs. Falck (Stora Enso) does not support the meaning of teamwork activities when implementing CSR. Stora Enso, earlier, used specific CSR groups in the implementation process and other teamwork activities such as workshops about CSR where they put up goals and plans according to their CSR work. These preparations were later revised and at the moment there is an ongoing discussion whether they should use more teamwork activities or not in the CSR implementation. Mrs. Falck points out that even if they have worked with CSR for some time now, their work is still under development.

To summarize, we can say that teamwork activities seems to be important at least in some extension and especially in some parts of the CSR implementation, according to the respondents in our interviews. The respondents admit that they do use teamwork activities in some comprehensiveness, although, the creation of specific CSR working groups are not frequently done. Teamwork activities may involve a lot of other assignments, like workshops and introduction activities for new employees.

Proposition 5:
 Since CSR topics change constantly, continuously CSR training and education is needed.

Table 6.5 Evaluation of proposition 5 from the respondents

Organizations	No statement	Seems not to support the proposition	Seems to support the proposition to a certain extent	Seems to support the proposition
Body Shop				√
CSR Sweden			√	
Löfbergs Lila			√	
Stora Enso			√	

According to the theory in chapter 3.2.2 employees play a central role in the implementation process, therefore, it is vital that managers as well as employees are educated and trained in order to easier understand the purpose and the develop the CSR work within the organization.

Mrs. Ros Jernberg (Body Shop) agrees that continuously CSR training and education is important in the CSR implementation process. Regular education and training within the

CSR sector is carried out every autumn for managers and employees within the Body Shop organization. Furthermore, new employees always get an introduction education in their start up period, which includes a great deal about the CSR work within the company. Mrs. Ros Jernberg states that training and education are important since issues around CSR are frequently modernized and transformed. New topics might arise or new areas within CSR might be developed. Therefore, order to have an effective CSR implementation and CSR work within the company, it is of great importance that the managers and employees always are updated about what is happening in the CSR-world.

Mrs. Bogle (CSR Sweden) states that education around risks regarding CSR, for example violation against human rights and breach of existing environmental laws and regulations should be mandatory in all companies, especially if a company states that it is working with CSR. Furthermore, Mrs Bogle agrees that education is the only way to get all the employees within the organization to be up to date about CSR. CSR education and training does not necessarily have to be done externally. A good idea might be to have internal education and discussions or even workshops in order to get a deeper understanding around CSR.

Mrs. Löfberg (Löfbergs Lila) states that they are always trying to stay updated when it comes to CSR issues and news on the subject. However Löfbergs Lila does not use any special and specific CSR education or training for their employees. The CSR education is embedded in the regular and general education procedures within the organization and in the introduction education for new employees.

Mrs. Falck (Stora Enso) indicates that no special training or education on CSR is done within Stora Enso. However, continuous education and training in general is done and within this, CSR training is included in some extension. Mrs. Falck points out that their opinion on CSR is that it should rather be an integrated part of the activities and daily routines instead of picking it out as a separate or special strategy of the company. These believes are the main reason for not having any specific CSR education and training.

To summarize, we can see that all respondents in our interviews strongly believe that it is necessary to be updated about CSR issues in order to have an effective CSR implementation. However, it differs between the respondents on whether they use

specific and continuous CSR training or if they embed the CSR education in the more general education and training of employees. All respondents did, however, confirm that CSR is a vital part of the introduction phase education for new employees.

Proposition 6:
 Since communication is the keystone of CSR, setting up communication plans is important in the second *Do*-phase of the CSR implementation process.

Table 6.6 Evaluation of proposition 6 from the respondents

Organizations	No statement	Seems not to support the proposition	Seems to support the proposition to a certain extent	Seems to support the proposition
Body Shop			√	
CSR Sweden				√
Löfbergs Lila			√	
Stora Enso		√		

According to the theory in chapter 3.2.1 communication is what implementation is all about. Furthermore, it is stated that an integrated communication plan, which provides appropriate information concerning implementation of CSR all the way through the organization is important, in order to deal with communication problems or misunderstandings.

Mrs. Ros Jernberg (Body Shop) argues that communication is one of the most essential parts of the CSR implementation, although, any specific communication plan for the CSR implementation does not exist and is not necessarily needed. Instead newsletters whenever something new has happened in the CSR area and feedback and briefings in order to keep everybody updated and informed have been enough within Body Shop. A very important communication tool within Body Shop is the meetings between the shops and the created CSR working group, where the arrangement of CSR within the organization is decided.

Mrs. Bogle (CSR Sweden) says that communication is the single most important part of the CSR implementation process. The message that the company wants to send has to be communicated within the whole organization. Mrs. Bogle continues saying that,

according to her experiences, communication and setting up communication plans are something that companies work a great deal with. Communication is important in all steps of the implementation process, according to Mrs. Bogle, from the planning part to the evaluation at the end. A specific communication plan dealing with these issues might be a very supportive instrument.

Mrs. Löfberg (Löfbergs Lila) states that it exists a communication plan, within Löfbergs Lila. This is something that the company and its employees value as important, both for the employees to feel that they have an instrument with which they may communicate with the managers, but also for the manager to have an effective communication instrument when they need to send out important messages concerning CSR implementation.

Mrs. Falck (Stora Enso) indicates that information concerning CSR implementation is very important and therefore the communication within the organization internally is vital. Within Stora Enso, however, any special communication plan is not established, one reason is that the main focus is to get CSR integrated in the daily activities and that CSR should not be seen as something beyond these activities. Stora Enso has instead established working plans in general, not a specific for CSR, where it evaluates the progress in general and do not focus on specific CSR or communication concerning CSR.

To summarize, we can say that communication concerning CSR is an important part of the implementation process. However, which instruments or focuses the organizations use in their communication differ. The establishment of communication plans seem not to be a common way of simplify and rationalize the communication. Many of the respondents agree that it seems like an effective instrument, although they hesitate on whether it is actually needed when other communication instruments are working satisfyingly.

6.2.3 Evaluation of phase 3 in the CSR implementation model, *Check*

Proposition 7:
The usage of reward systems is important to keep employees motivated in the CSR implementation process.

Table 6.7 Evaluation of proposition 7 from the respondents

Organizations	No statement	Seems not to support the proposition	Seems to support the proposition to a certain extent	Seems to support the proposition
Body Shop			√	
CSR Sweden				√
Löfbergs Lila			√	
Stora Enso		√		

As discussed in chapter 3.2.2 the use of reward systems could be a good way of motivating and enhancing the efficiency among employees.

A big problem when implementing CSR according to Mrs. Bogle (CSR-Sweden) is that employees often do not see any personal benefits from working with CSR, they believe it takes too much of their time which leads to that they do not manage to complete their main assignments which they are hired to work with. Even if they have time to work with CSR related issues, they often gain more from working with regular assignments because they tend to get better rewards by being successful in their main working position than in a side project such as CSR. Therefore, companies should use reward systems as incitements to create this new way of working with CSR.

Mrs. Löfberg (Löfbergs Lila) stated that Löfbergs Lila is using reward systems but not specifically connected to CSR. However, its CSR is integrated into many aspects and CSR related rewards are included in their general reward system. Mrs. Ros Jernberg revealed that Body Shop is using reward system to a certain extent. Body Shop is for example organizing contests between stores where the winner is the store that is selling the most products where a part of the price is donated to some form of charity organization. This kind of incentives increases the employees' willingness to learn more about CSR, and it also increases the willingness to take actions to improve their work.

Proposition 8:

It is important to report progress in order to improve the outcome of the CSR implementation process.

Table 6.8 Estimation of proposition 8 from the respondents

Organizations	No statement	Seems not to support the proposition	Seems to support the proposition to a certain extent	Seems to support the proposition
Body Shop				√
CSR Sweden				√
Löfbergs Lila				√
Stora Enso				√

As mentioned before in chapter 6.2.1 it is important to use clear goals, instruments and guidelines in the CSR implementation process. However, according to Hohnen (2007) it is also crucial to report progress, such as if goals that have been set up earlier in the process have been achieved. This will help the employees to be aware of what their actions are leading to.

Mrs. Bogle (CSR-Sweden) indicates that it is necessary to report progress; she also says that there is a difference in the continuous reporting between financial and non-financial goals. Non-financial goals are much harder to measure and therefore also harder to report, nevertheless both of them are important for a successful CSR. Furthermore, Mrs. Bogle argues that setting up goals and reporting performances should be focused in the areas of CSR where the company is active and has put up their vision towards.

Mrs. Ros Jernberg (Body Shop) also emphasizes the importance of reporting progress and she says that quantitative goals are very difficult to measure. The qualitative goals of Body Shop on the other hand are very clear and are continuously checked and reported. She means that continuously reporting progress will increase the awareness of where in the implementation process the company currently position them self, both on the management level and among the employees.

Mrs. Falck (Stora Enso) says that Stora Enso has always been careful when it comes to reporting progress and the implementation of CSR is not an exception. She adds that goals have been put up in the beginning of the implementation process in 2006. These goals have been followed up since then.

The use of goals and reporting progress is one of the most important issues when implementing CSR according to Mrs. Löfberg (Löfbergs Lila) and she states that “goals are the key factor that drives them.” The goals should be clear and easy to measure, which also makes them easier to identify and report.

To summarize, all of the respondents seemed to agree on the importance of reporting progresses. Some progress is however difficult to report since it is harder to measure, especially non-financial and qualitative progress. Furthermore, a well-developed reporting system is according to Mrs. Ros Jernberg (Body Shop) important to keep managers and employees up to date.

*6.2.4 Evaluation of phase 4 in the CSR implementation model, **Improve***

Proposition 9:
Evaluation is important in order to improve the CSR implementation process

Table 6.9 Estimation of proposition 8 from the respondents

Organizations	No statement	Seems not to support the proposition	Seems to support the proposition to a certain extent	Seems to support the proposition
Body Shop			√	
CSR Sweden				√
Löfbergs Lila			√	
Stora Enso			√	

Mrs. Löfberg (Löfbergs Lila) argues that Löfbergs Lila use their goals, which they evaluate once every year, to be able to see in which areas it can improve. These goals

are then transformed and used as guidelines to work towards in order to constantly improve.

Mrs. Falck (Stora Enso) says that Stora Enso is analysing its working plan in order to find opportunities for improvement. The working plan is not a specific CSR working plan but CSR is integrated within it. Mrs. Falck argues that CSR should not be seen as a project next to the business strategy, instead it should be seen as an integrated part within the business strategy.

Mrs. Ros Jernberg (Body Shop) states that Body Shop is not using any specific method for evaluating the CSR implementation. However, she admits that it is important to evaluate the CSR implementation process in order to improve the ongoing work.

Mrs. Bogle (CSR-Sweden) argues that it is important to continuously report and evaluate both progress and reverse in order to find improvements. She also states that the companies' vision must be integrated with the companies' CSR vision. However the work with CSR needs to be able to be reconnected from the organization in order to be presented. This will make it easier to find opportunities for improvement.

To conclude, the respondents affirmed that it is important to at least have some kind of evaluation system in order to improve the implementation process. However, none of the companies seems to be using a specific CSR evaluation method. The evaluation process did not only focus on CSR, instead it was integrated into other parts of their organizational evaluation plans.

6.2.5 Summary of propositions

The propositions below have been categorized in four different sections: fully supported, supported to a certain extent, not supported and one last section were we categorized the proposition we could not draw general conclusions from.

The following propositions were fully supported by the interviewed companies:

P3: Consulting and engaging top-managers and middle managers are especially important in the second phase of CSR implementation, *Do*.

P8: Report progress on CSR implementation in order to improve the outcome of the CSR implementation process.

The companies supported the following propositions to a certain extent:

P1: Clear goals, instruments and guidelines are important in the planning part of the CSR implementation.

P5: Since CSR topics change constantly, continuously CSR training and education is needed.

P6: Since communication is the keystone of CSR, setting up communication plans is important in the second *Do*-phase of the CSR implementation process.

P9: Evaluation is important in order to improve the CSR implementation process.

The interviewed companies did not support the following propositions:

P4: In order to emphasize teamwork activities in the CSR implementation process, creating CSR working groups can be of great importance.

In the following proposition the answers differed too much to be able draw general conclusion from them:

P2: In the CSR implementation process a decentralized system is a better choice.

Chapter 7

Conclusions

In this last chapter we present a summary of the dissertation, the main findings, followed by a discussion on the relevance of the dissertation and its results. Furthermore, issues such as criticism and ideas for further research are discussed.

7.1 Summary of dissertation

Companies can no longer only focus on how to maximize their profit and ignore the consequences that their actions might have on people and environment. Today the debate on wider responsibilities for companies is hotter than ever. This has made the concept Corporate Social Responsibility (CSR) a necessity for companies to adopt in order to increase the responsibilities and to help contributing to a better world. Since CSR is a fairly new topic not many theories or models on the implementation process exist which can assist for companies adopting CSR. Based on this, we decided that we wanted to explore the different steps of the CSR implementation process.

Theories were studied in order to understand the concept of CSR and the implementation process. From the theoretical review we constructed an alternative CSR implementation model (Figure 3.4), with Hohnen's (2007) *Corporate Social Responsibility: An Implementation Guide for Business* as the main framework. From this model nine propositions were created in order to test our model. Then a semi-structured interview guide was constructed, where the basis for the questions were the CSR implementation model and our propositions, for our qualitative research. We conducted interviews with three companies and one CSR expert.

An analysis and an interpretation of the four interviews were made and we tried to identify different steps in a CSR implementation and analyse these steps separately in order to distinguish which parts in each step that could be seen as more important. Some assumptions could be made concerning our propositions. We found that all respondents seem to have the same experience and opinion on that Management engagement and involvement are important in the initial phase of CSR implementation. It also seems like

all respondents have similar opinion on that it is important to report progress on CSR implementation in order to improve the outcome of the process. Finally we gave some suggestions for future development of a new CSR implementation model.

7.2 Main findings

The defined purpose of this dissertation was to identify and explore the steps in the CSR implementation process, with the intention to create a model that could be applied in the CSR implementation process. This was attempted to be achieved through the review of theoretical concepts in the area and with practical experiences from organizations within this field.

In order to find conclusions for our research purpose, the following research question was established and explored within our research:

How is Corporate Social Responsibility implemented within an organization?
- Objective: To identify and explore the different steps in the implementation process.

In our empirical analysis we found that CSR implementation is a far more complex process than our theoretical review illustrates. CSR implementation is not a process that follows certain steps in a given order or a process that even has an obvious beginning or end. Instead the CSR implementation process should be seen as something that is going on continuously within an organizations and that is integrated in other parts of the organization and in the daily activities. However, even if a CSR implementation process does not follow a certain plan or steps in a prearranged order, different steps in the CSR implementation process can be identified. The steps that we found most applicable, through both our theoretical review and the empirical analysis, are: *Plan, Do, Check* and *Improve*. Each of these steps should be seen as interrelated with the others, where one step does not necessarily have to end for the other to begin. The CSR implementation process is an ongoing process that is constantly undergoing change as certain issues or parts of CSR might be added as a result of the society demand and claims on how companies conduct their business. It cannot be said that the CSR implementation process begins one year and should be finished in another year. The implementation process is an endless process where the different identified steps are used several times

as new CSR issues are implemented. This is visually shown in the revised CSR implementation model (figure 7.1) at the end of this section, where it is clear that the process has no beginning or end, instead it is seen as an ongoing process rather than a static model.

The main findings in each of these steps are discussed in the below parts, 7.2.1 – 7.2.4 and the steps are summarised in the revised CSR implementation model at the end of this section (figure 7.1).

7.2.1 Plan

Used propositions: 1 and 2

Existing literature on implementation theories indicates that it is important to develop a well-prepared planning process where the companies should set up clear goals, vision and guidelines. The interviewed companies seem to agree on this but they are also pointing out that the guidelines and instruments they are using to reach their vision must be changeable since there are many affecting factors that force or allow them to take new approaches. Affecting factors could for example be new regulations, improved energy saving systems and other improved environmental issues. Therefore, they should be prepared to, if necessary, re-evaluate their planning process. They should also be aware of that the goals they are working towards could be changed and, therefore, try to use goals that are easily adaptable.

Furthermore, no matter the hierarchical situation, the top managers should hold the main responsibility of the implementation. This is supported both from existing literature, discussed in chapter 3.2.1, and from the interviewed companies. In the question if the organizational working system should be centralized or decentralized, there are differences in the opinions. The conclusion from this leads to that top managers should give directions and influence the employees to act in accordance with the guidelines regardless if the organizational system is centralized or decentralized.

7.2.2 Do

Used propositions: 3, 4, 5 and 6

The engagement and involvement of top and middle managers are one of the single most important parts in the CSR implementation process. This is concluded through both the theoretical review and maybe especially through the empirical analysis. The engagement of top managers involves acting in a manner that is in line with visions and commitments set within the organization. In order to have a trustworthy CSR that could be adopted by everyone within an organization it is crucial that the top managers follow the guidelines and codes of conduct of the organization. Another part of the top managers' engagement is to set a good example for the rest of the organization and that they involve themselves not only in word but in actions. The participation of the middle manager especially involves supporting, motivating and encouraging employees in adopting CSR and facilitating the implementation process. The valuable knowledge of the middle managers should not be overseen but instead be used as an effective instrument in the implementation process. To sum up, we can say that companies cannot focus enough on the importance of especially top managers' engagement when implementing CSR, since many times the top managers are the ones who represent the company in the media. Their actions and they way that they communicate the message of the organization affect the whole company and all the employees. The main responsibility, in many aspects, for the CSR implementation to be successful lies on the top managers.

Theories suggested that teamwork activities and the creation of CSR working groups are important instruments in the CSR implementation process. However, our empirical analysis did not support this. It seems like teamwork activities may be a tool in the implementation process that might work in some groups or organizations, but specific CSR working groups seem to be a little over ambitious. Instead workshops or related information days concerning CSR might be a more proper way of using teamwork as an instrument in the CSR implementation process, since this may lead to that employees get the opportunity to share experiences that might broaden the knowledge. To summarize we can conclude that teamwork activities might be a way of implementing CSR but only to a certain extent. Special temporary project groups instead of specific CSR working groups seem to be more suitable in the CSR implementation process.

Continuous CSR training and education are of special importance in the initial introduction phase of CSR and during the introduction period for new employees in the organization. According to theory a company should have continuous updated education and training for the employees. This is something that is not fully supported in our empirical analysis. We can, therefore, draw the conclusion that education and training are important in order to stay updated in the CSR area, which both theory and empirics show. However, the CSR training and education are more suitable to include in the general education and training within the organization. A minimum of education should be required regarding legal issues in the CSR area, such as environmental rules and human rights. To summarize, we can say that it is important for companies to stay updated concerning CSR issues and that everyone involved in the CSR process has got some kind of education in this field. However, continuous training should focus on new employees and managers dealing specifically with CSR.

Communication is what implementing is all about according to theory and that is a declaration that all the respondents seem to agree on. In all parts and steps of the CSR implementation process communication plays an essential part. During planning of CSR it is important to build support on all levels within the organization. During the actual implementation phase communication is central when it comes to reaching out with the message to all parts and levels of the organization. Feedback and evaluation are easier done if the organization works with an effective internal communication. However, when it comes to communication plans that theory recommends our empirical result is not fully supportive. It seems like other communication instruments may exist that work equally well as the communication plans, such as newsletters and intranet web pages. To sum up, we can say that without doubt communication is a fundamental ingredient in the CSR implementation process, and within all identified steps in the CSR implementation model. An ineffective communication process within an organization might be fatal when implementing CSR, while efficient communication instruments might be success a factor for CSR implementation.

7.2.3 Check

Used propositions: 7 and 8

In proposition 7 about the importance of using reward systems the respondents' answers were differing, however, some assumptions may be drawn. According to our CSR implementation model it is important that initiatives taken for the improvement of the implementation process gets rewarded. This should be done in order to motivate the employees, and also to keep the inspiration on a high level. The empirical analysis confirms this, however, the participating companies are not using reward system more than to a certain extent. One reason that companies do not use it as much as they wish, might be that there are difficulties in identifying ways of measuring the progress. To further increase the motivation among employees, the usage of reward systems in a more extended way could be valuable for companies.

Reporting progress is necessary for the company to stay updated. This step in the implementation process should not be overlooked. Having a well-developed reporting system is important, but the outcome of the reporting system is depending on how well targets have been set up before the progress. We could see from our empirical analysis that companies often have well developed financial goals and that these goals also are well reported. On the other hand there is a problem with the non-financial goals, which are harder to measure than the financial goals. Therefore, having a well working dialogue between the departments could facilitate to identify these more quantitative targets. To conclude, reporting progress is important in the CSR implementation process, according to both theory and empirical analysis.

7.2.4 Improve

Used proposition: 9

In order to improve the CSR implementation process an evaluation system is necessary. The respondents agree on this and declare that they are using evaluation methods to measure their performance. According to our CSR implementation model companies should have a specific evaluation method connected to CSR. However, if the companies already are using a well-organized method to evaluate performance this could be used

also to evaluate CSR. We believe however that the evaluated material easily should be able to be separated and analysed in order to find opportunities for improvement in the CSR implementation process.

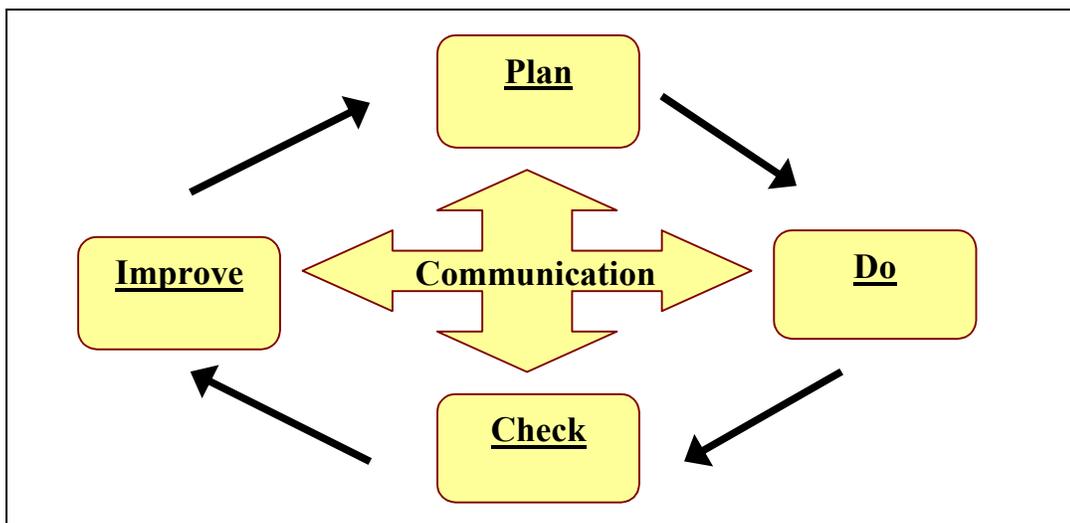


Figure 7.1: Revised CSR implementation model

7.3 Relevance

Our theoretical framework and the drawn conclusions from our empirical analysis attempts to contribute practically by functioning as guidelines for the implementation process of CSR. Through our theoretical review and through the exploration of the developed propositions, organizations implementing CSR can find guidance and guidelines in the different phases and steps of the CSR implementation process. Our findings can be used in organizations and companies that are implementing or have implemented CSR. Given that CSR is a complex instrument it is difficult to create a model that all companies may apply in every step of the CSR implementation process.

We believe that our model could be better used partially, where organization may pick out parts in the different steps of the CSR implementation model and use these as guidelines in their own CSR implementation. Moreover, organizations can compare our findings and the created CSR implementation model with their own CSR work to get indications on which factors they should take into special consideration when implementing CSR. However, we think that in order to generalize and apply our findings and the CSR implementation as a whole when implementing CSR, further testing and research should be done.

7.4 Self criticism

The purpose of this dissertation was to explore different steps in the CSR implementation process. This purpose has been fulfilled but there may be some elements that we could have done differently. The result could have been more generalisable if we have conducted more interviews, for an example.

Subsequent to analysing our findings we realized that some questions in the interview guide could have been more highlighted, while some questions could have been excluded or revised. The questions that we found could have been highlighted concerns top managers' engagement in the CSR implementation process and the evaluation of the process.

7.5 Further research

In our dissertation we created propositions regarding the CSR implementation process from a management perspective. In this section we supply suggestions to future research that could be conducted within the CSR implementation area. perspective

- Our dissertation only studied the management perspective and interviews were only conducted with one respondent at each company. It would be interesting to do this research with other employees within the organization in order to compare the interpretation of CSR and which parts of the implementation process that different levels within the organization finds most successful and important.
- Perspectives other than the ones that exist within the organization could be interesting to examine. Different opinions from external stakeholders such as

suppliers, customers or shareholders would probably add some more depth to the analysis.

- By doing a larger research, questions could be reconstructed from our assumptions and findings, in order to be used in a questionnaire. This way a result that could be statistically established may be reached.

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Marianne Bogle, CSR Sweden, 20th November.

Inger Falck, Stora Enso, 8th December.

Appendix 1

Intervju-guide (Swedish)

1. Introduktion

- 1.1 a) Vilken position har du inom företaget?
- 1.1 b) Vilka ansvarsområde innehar din position?
- 1.2 Hur länge har du haft denna position?
- 1.3 Har du haft annan position tidigare inom företaget?

2. CSR förklaring

- 2.1 Hur definierar ert företag CSR?
- 2.2 a) Vilka delar anser ni finns inom CSR?
- 2.2 b) Vad står de olika delarna för?
- 2.3 a) På vilka sätt anser du att Ni har en fungerande CSR?
- 2.3 b) På vilka sätt inte?

Implementering

3. Plan

- 3.1 a) När började er implementering av CSR?
- 3.1 b) Vilken fas/stadie befinner ni er nu i ert CSR arbete?
- 3.1 c) Fanns det tydliga mål, instrument och riktlinjer från början eller det växte fram under processens gång?
- 3.2 a) Övergripande, hur har implementerings-processen sett ut?
- 3.2 b) Strikta regler för tillvägagångssätt eller mer diskussion under processens gång?
- 3.2 c) Centraliserat, decentraliserat eller hybrid?
- 3.2 d) Styrt uppifrån eller samarbete mellan top-managers, middle-manager och anställda?

4. Do

- 4.1 a) Har ni tillsatt någon projektgrupp som inriktat sig åt implementeringen av CSR?
- 4.1 b) Använde ni er av team-work aktiviteter i övrigt vid implementeringen?
- 4.2 a) Vilka ansvar har top-managers för att implementeringen ska lyckas?
- 4.2 b) Har top-managers blivit konsulterade under processens gång?
- 4.2 c) Hur har ni involverat middle-managers i processen?
- 4.2 d) Hur fungerade kommunikationen mellan top-managers, middle-managers och övriga anställda?
- 4.2 e) Fanns det en kommunikationsplan? (möten, uppföljning, timing, nyhetsbrev, intranet, träningsprogram)
- 4.3) Har ni vidtagit några speciella åtgärder för att utnyttja redan innehavda resurser, t.ex. HR eller företagskultur?

- 4.4 a) Hur agerade de olika avdelningarna vid implementeringen?
b) Ansvarsområde
c) Begränsningar

- 4.5 a) Har ni förberett någon plan där ni sammanställt era mål/förpliktelser med ert CSR?
b) Har ni sammanställt någon plan där ni integrerar ert företags visioner och sätt att hantera affärer med er syn på CSR?

- 4.6 a) Hur har träningen av anställda fungerat?

5. Check

5.1) Användes någon form av belöningsystem? T.ex. om någon individ eller avdelning tar initiativ i rätt riktning

5.2) Har ni satt upp mål att arbeta mot längs vägen? Och uppföljning av dem? (t.ex. minska utsläpp med x antal kg)

6. Improve

- 6.1 a) Har ni använt någon metod för att komma fram till förbättringar av implementeringsprocessen?
b) Identifiering enligt SWOT?

7. Övrigt

- 7.1 a) Vad anser ni vara de viktigaste/mest kritiska punkterna att beakta vid implementeringen?
b) Är det något ni känner att missat/kunde gjort bättre vid implementeringen?

Interview-guide

1. *Introduction*

- 1.1 a) What is your current position in the company?
- b) What different responsibilities does your position include?
- 1.2 For how long have you had this position?
- 1.3 Did you earlier work in any other position within the company?

2. *CSR explanation*

- 2.1 How does your company define CSR?
- 2.2 a) Which different levels do you and the company consider CSR consists of?
- b) What do these different levels mean?
- 2.3 a) In which ways do you consider your company are using a well working CSR?
- b) In which ways do you consider your company are not using a well working CSR?

Implementation

3. *Plan*

- 3.1 a) When did your implementation process of CSR begin?
- b) In which phase are you currently?
- c) Did you have clear goals, instruments and guidelines from the beginning or did you develop it as the process went on?
- 3.2 a) Overall, how did the implementation process work?
- b) Where you using strict rules in the implementation or more discussions?
- c) Centralized, decentralized or hybrid?
- d) Did you use a top-down approach or cooperation between top managers, middle managers and employees?

4. *Do*

- 4.1 a) Did you put together any working group which concentrated only on the implementation process?
- b) Did you use team work activities when implementing?
- 4.2 a) What responsibilities had top managers to make the implementation successful?
- b) Where top managers consulted during the process?
- c) Did you involve middle managers in the process?
- d) How did the communication work between top managers, middle managers and other employees?
- e) Did you use any form of communications plan? (meetings, timing, newsletters, intranet, training programs, follow-up)

4.3) Did you use any measures to make use of already existing resources, for example HR or corporate culture?

- 4.4 a) How did the different departments act during the implementation process?
- b) Which were their areas of responsibility?
- c) Limitations?

- 4.5 a) Did you prepare any plan with compiled goals/commitments of your CSR?
- b) Did you compile any plan where you integrate your company's vision and ways of doing business with your view on CSR?

4.6 a) How did the training of employees work out?

5. Check

5.1) Did you use any form of reward systems? For example if an individual or department is taking an initiative in the right direction?

5.2) Did you put up other goals to work for through the process? And did you follow them up? (For example. Lower waste by x kg in one year)

6. Improve

- 6.1 a) Did you use any method to come up with improvements of the implementation process?
- b) Identification according to SWOT?

7. Other

- 7.1 a) What do you consider being the most important/critical issues to take into consideration when implementing CSR?
- b) Is there anything you feel that you have missed/could have done better when implementing?

Email to companies (Swedish)

Hej xxx,

Mitt namn är Niklas Hermansson och jag håller för närvarande på med mitt examensarbete på Högskolan Kristianstad där jag pluggar Internationell Ekonomi.

Ämnet för våran uppsats är i huvudsak hur svenska företag implementerar CSR (= Företags Sociala Ansvar, beroende på vad man kallar det) inom sin organisation. Vår tanke med uppsatsen är att försöka få fram en modell på hur man effektivt kan implementera CSR inom sitt företag, då vi anser att en sådan modell idag saknas.

Därför är vi självfallet väldigt intresserad av hur ni på xxx arbetar med denna biten och skulle vara väldigt intresserade av att göra någon kortare intervju med personal hos er som har kunskap inom detta. Intervjun kan göras över telefon.

Frågorna kommer främst att handla om implementeringsprocessen av CSR.

Uppgifterna från intervjun kommer inte att användas för att peka ut hur ett visst företag gör eller avslöjas för utomstående utan uppgifterna som lämnas kommer att analyseras för att få fram en mer generell modell.

Vore väldigt tacksam om ni kunde ta er tid att ställa upp på den här intervjun.

Med Vänliga hälsningar

Niklas Hermansson

070-6946995

niklashermansson@hotmail.com

Email to companies (English)

Hello xxx,

My name is Niklas Hermansson and at the moment I am writing my candidate thesis at Kristianstad University, where I attend the International Business and Economics program.

The topic for our dissertation mainly focuses on how Swedish companies implement CSR (= Corporate Social Responsibility, Environmental work, or alike depending how you describe it) within their organization. The intention with our dissertation is to create a new model that shows how a company could implement CSR efficiently within their organization, since we believe this type of model is today missing.

Therefore, we are certainly interested in how you at your company xxx implement and work with these issues and we are very concerned on doing a shorter interview with staff within your organization that have knowledge in this issue.

The interview may be done over telephone. The questions in the interview will mainly deal with the CSR implementation process.

The answers from the interview will not be used to point out in which way a certain company implement their CSR or reveal any secrets. The answers will be analysed in order to come up with a more general model.

We would be very appreciative if you could take your time and participate in this interview.

Sincerely yours,

Niklas Hermansson

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