Abstract

CSR is a well-researched topic that can be used as a strategy tool, communication tool and leadership tool. In addition, CSR can be used with the Stakeholder theory. In fact, all of these theories can implicitly describe how employees are affected by CSR. However, this description can be more explicit if CSR is linked with HR. Thus, the purpose of this research is to explore how CSR can be used as an HR-tool.

This research was a case study that investigated the situation in one company. In it, employees and managers were interviewed. The interviews had questions that would reveal the employees’ opinions of CSR. In addition, the managers were given different questions in order to discover any differences between their and employees’ views.

The findings suggest that the case company’s employees defined CSR as the responsibility for employees, societies, environments and customers. In addition, the employees expected the company to work with CSR. Furthermore, the findings also suggest that employees’ commitment-levels will increase if companies work with CSR. Lastly, this research includes the Fridlund & Olofsson Model (FOM) that shows the causal relations between CSR and HR.

This research was limited to one office of one company in one country. Therefore, future research may discover whether the findings can be applied to other companies.

This research contributes to the relative lack of research that links CSR with HR. Thus, this research may be of use to all people interested in the subject. In addition, the research includes practical implications; there, managers may learn how a successful CSR-work can be implemented.

Key-words:
CSR, HR, The Stakeholder theory, HR-tool
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# Table of Contents

1. Introduction .......................................................................................................................... 6
   1.1. Background .................................................................................................................... 6

1.2. Problem ............................................................................................................................ 7

1.3. Purpose ............................................................................................................................ 9

1.4. Research question ......................................................................................................... 9

1.5. Theoretical limitations ................................................................................................. 9

2. Research method ................................................................................................................ 11
   2.1. Introduction .................................................................................................................. 11

2.2. Research philosophy ...................................................................................................... 11

2.3. Research approach ........................................................................................................ 12

2.4. Choice of theory ............................................................................................................ 13

2.5. Choice of methodology ................................................................................................. 13

3. Theoretical review ............................................................................................................ 16
   3.1. The Stakeholder theory ............................................................................................... 16

3.2. Corporate Social Responsibility (CSR) .......................................................................... 17
      3.2.1. CSR as a strategy tool ....................................................................................... 18
      3.2.2. CSR as a communication tool – the communication process ......................... 19
      3.2.3. CSR as a leadership tool – a symbol that affects cultures ................................. 21
      3.2.4. Summary of CSR ............................................................................................ 21

3.3. Human Resource Management (HRM) ....................................................................... 22
      3.3.1. The four HR policy choices ............................................................................. 23

3.4. Summary of the theoretical review – how CSR may be used as an HR-tool .................. 25

3.5. The Fridlund & Olofsson Model (The FOM) .................................................................. 26

3.6. Proposition ..................................................................................................................... 27

4. Empirical Method .............................................................................................................. 29
   4.1. Research design and strategy ...................................................................................... 29

4.2. Time horizons ................................................................................................................ 30

4.3. Data Collection ............................................................................................................ 30

4.4. Sample Selection .......................................................................................................... 31

4.5. Operationalization ....................................................................................................... 33

4.6. Reliability ..................................................................................................................... 39

4.7. Validity ........................................................................................................................ 40

4.8. Generalizability and empirical limitations ................................................................... 41

4.9. Ethical considerations .................................................................................................. 42

5. Empirical results ............................................................................................................... 43
   5.1. The case company ....................................................................................................... 43
      5.1.1. The CSR-activities of the Case Company ......................................................... 43
      5.1.2. The HR activities of the case company ............................................................ 44

5.2 Interviews ....................................................................................................................... 45
      5.2.1. Employee 1 (E1) ............................................................................................. 46
      5.2.2. Employee 2 (E2) ............................................................................................. 47
      5.2.3. Employee 3 (E3) ............................................................................................. 48
1. Introduction

1.1. Background

A topic that has been intensively discussed in recent years is Corporate Social Responsibility (CSR). However, the definition of CSR is extremely versatile and extensive (WBCSD, 1999). Nevertheless, Moir (2001) defines CSR as:

\[
\text{the ethical behavior of a company towards society [...] management acting responsibly in its relationships with other stakeholders who have a legitimate interest in the business, (Moir, 2001, p. 18).}
\]

Moir (2001) does not merely refer to stakeholders as workers and local suppliers. He also defines CSR as the commitment of a company to behave ethically and to improve its employees’ quality of life, while contributing to economic development.

Companies are more or less expected to work with CSR and it can be rewarding for both customers and companies (Lantos, 2001). However, CSR can be damaging for a company if it is performed incorrectly (Mattila, 2009). For example, if the company’s CSR efforts are focused on areas that are not relevant to the company’s field of operation, then the workforce will regard these efforts as nothing other than empty words (Ibid.).

CSR can be analyzed by using, among others, the Stakeholder theory (Moir, 2001). Stakeholder theory presents which groups the companies affect with their decisions, and which groups they should focus their attentions on. In addition, CSR can be analyzed within three different business areas: strategy, marketing and leadership. In fact, companies may gain from using CSR in each of these three areas. Thus, the authors of this paper propose that CSR can be seen as a tool that could be of help to companies’ other business areas. Firstly, one can see why companies should work with CSR by analyzing it as a strategy tool (Galbreath, 2006; Kotonen, 2009). Secondly, one can see how CSR can and cannot be used in marketing by analyzing it as a marketing-tool. Lastly, by analyzing CSR as a leadership-tool, one can see how leaders can use CSR as a symbol-creator (Bolman & Deal, 2006) and how it can be implemented in organizations (Juholin, 2004; Kim & Reber, 2008; Kakabadse, Kakabadse & Lee-Davis, 2009).
In each of the mentioned ways of analyzing CSR, CSR might implicitly affect employees. However, in order to learn how CSR might explicitly affect employees, one may link CSR with HR. Thus, the authors of this paper propose that CSR could be used as an HR-tool to affect employees. For this reason, the authors of this paper present the definition of HR. In fact, HR can be defined as:

\begin{quote}
\textit{a strategic and coherent approach to the management of an organization’s most valued assets – the people working there who individually and collectively contribute to the achievement of its objectives (Armstrong, 2006, p. 3).}
\end{quote}

With this definition in mind, decisions and actions taken by management with the intent to nourish the manager-employee relationship can be called human resource management (Beer \textit{et al.}, 1984). Furthermore, employees are the stakeholders that are often referred to as human capital, and can be regarded as the most valuable asset in labor-orientated organizations (Armstrong, 2006). Also, in order to meet efficiency standards, top management has to develop a relationship with the organization’s employees, as daily strategic and operational decisions taken by general management effect employees (Beer \textit{et al.}, 1984). Lastly, in order to increase company effectiveness, managers’ and employees’ information and knowledge have to be internally communicated (Armstrong, 2006).

HR can be analyzed by different areas of HR (Beer \textit{et al.}, 1984). These areas can be seen as having causal relationships that affect each other (\textit{Ibid.}). For example, by working with HR policy choices, different outcomes can be created. These outcomes will in turn have long-term consequences for companies, societies and employees. Furthermore, the long-term consequences will affect stakeholder interests, situational factors – and the HR policy choices. Also, both stakeholder interests and situational factors will affect HR policy choices (\textit{Ibid.}).

In conclusion, CSR can be analyzed by using the Stakeholder theory. Furthermore, CSR can be seen as a strategy tool, a communication tool and a leadership tool. However, even if one can implicitly analyze how CSR affects employees through the use of these perspectives, the analysis becomes more explicit when they are linked with HR. Thus, purpose of this research is how CSR can be used as an HR-tool.

\section*{1.2. Problem}

Oxford defines a tool as “a thing to help achieve something or perform a job” (Oxford, 2006, p. 1091). Thus, the authors of this paper present the idea that CSR can be seen as a metaphorical tool since companies can use it to achieve different things, depending on
where it may be used. For example, CSR can be linked with companies’ strategies and show why companies should work with CSR (Galbreath, 2006). Also, CSR can be linked with communication to further improve companies’ communications with stakeholders (Podnar & Golob, 2007). In addition, CSR can be linked with leadership where leaders can use CSR to change company cultures by using CSR as a symbol (Bolman & Deal, 2006). Consequently, as CSR helps companies achieving different things in different business areas, the authors of this article reason that CSR can be used as a tool.

The authors of this paper wrote that CSR could be used to communicate with stakeholders. Thus, the relationship between CSR and the stakeholders have also been analyzed (Körner, 2005; Maignan, Ferrell, & Ferrell, 2005; Zappi, 2007; Trebeck, 2008) and, as well, which stakeholders companies should focus their attentions on (Moir, 2001; Boesso & Kumar, 2009). For example, employees are considered to be important stakeholders as they can, among other things, be seen as brand ambassadors, which influence both internal and external environments (Simmons, 2009).

Looking at employees, Mattila (2009) claims that CSR has focused on companies’ external stakeholders. Thus, she concluded that CSR should be aimed both companies’ insiders and outsiders to make sure the common good will continue grow in socially responsible business. For this reason, this research has focused on employees’ perceptions. In fact, when the researchers of this paper analyzed how CSR could be used as a tool, they found different ways there CSR affects employees in each of the business areas as well. For example, CSR can be used as a strategy tool because employees expect that companies should work with CSR (Moir, 2001). Also, one can see how companies target their CSR information on their employees when using CSR as a communication tool (Podnar & Golob, 2007; Polansky & Jevons, 2009). Furthermore, companies can use CSR as a leadership tool to create a CSR culture (Bolman & Deal, 2006). Thus, one can implicitly see how CSR can affect employees.

A more explicit way to show how CSR can affect employees may be to use it as an HR-tool. In fact, one Petrova (2007) has already showed the benefits of using CSR as an HR-tool. Petrova showed that CSR could improve employees’ loyalty and understanding (ibid.). Therefore, with the previously mentioned definition of tool in mind, the authors of this article present the idea that CSR’s function as an HR-tool is to
improve employees’ loyalties. However, little was said in the article of how CSR could be used as an HR-tool. For example, the article did not discuss other benefits of using CSR as an HR-tool. For example, it did not discuss that CSR may lower recruitment and training costs and give companies competitive advantages (Virakul, Koonmee & McLean, 2009). Also, Petrova (2007) did neither discuss how CSR could be implemented as an HR-tool, nor did the article show any backsides of using CSR. For instance, the researchers of this paper want to return to Mattila’s (2009) article that showed that employees’ loyalty levels may decrease if companies use CSR wrongly. In fact, Mattila’s (2009) article shows that there may be a need to listen to employees’ expectations because companies’ CSR activities may not be supported by employees if they feel the CSR activities are more for outsider than insiders. Thus, even if companies may benefit by using CSR as an HR-tool, they may need to listen to their employees’ expectations.

In the light of Mattila’s (2009) article, the authors of this paper conclude that there is a need to further explore how CSR can be used as an HR-tool by focusing on employees’ perceptions. In fact, the need is relevant because companies may experience negative aspects of working with CSR if employees do not support the CSR activities (Matilla, 2009). Furthermore, the need is relevant since it contributes to the further understanding of how companies may gain advantages of using CSR in the HR-function. Thus, this paper aims to explore how CSR can be used as an HR-tool to further contribute to the general understanding of the subject.

1.3. Purpose

The purpose of this paper is to explore how CSR can be used as an HR-tool.

1.4. Research question.

*How can CSR be used as an HR-tool?*

1.5. Theoretical limitations

This paper combines two well-known and well-researched fields of study, CSR and HR, with the Stakeholder Theory. All three of these fields and theories can be used in numerous ways. However, this research is limited to how CSR can be used as an HR-tool and how it, by following Beer’s (1984) model, can be linked with HR-policy choices and affect positive outcomes of HR. Consequently, this research will not explore how CSR can be used to attract customers, strengthen the brand or in other
ways that do not concern HR. Also, this research will be limited to the causal relationship between HR-policy choices and their outcomes. Therefore, please note that there is no long-term consequence analysis since the model proposed by Beer (1984) states that long-term consequences follow the outcomes of HR policy choices. Lastly, as the researchers of this paper were inspired by Mattila (2009), this research is based on the employees’ point-of-views. Thus, this paper may not discuss how for example managers will affect HR-policy choices.
2. Research method

In this chapter, this paper’s research philosophy, research approach, research methodology and choice of theory is presented.

2.1. Introduction

Saunders, Lewis and Thornhill (2009) presented the “onion” model, which describes how to conduct research in a step-by-step procedure. The model as a research process is constructed of layers, which symbolizes steps leading to a data collection method. Before reaching the onion’s inner layer, four other layers have to be peeled off. In other words, there are five steps (layers) in the onion, starting with Research philosophy. Research philosophy is followed by Research approach, Research strategy, Time horizons and finally Data collection method.

2.2. Research philosophy

The choice of research philosophy reflects the writer’s view on knowledge development. There are three dominantly accepted philosophies, positivism, interpretivism and realism (Burke, 2003). Firstly, when positivism is the foundation of a research, the author has the same philosophy as the natural scientist. The natural scientist usually desires to observe reality and facts, which enable him/her to make generalizations (Saunders et al., 2009). Therefore, do Positivistic researchers gather and analyze information objectively and are likely to base their research on established scientific laws. Secondly, an interpretivist is more critical to generalization than a positivist. Hence, Interpretivism implies that an interpretation of the research subject is needed. For instance, in social studies it might be necessary adopt an interpretivistic approach, since peoples’ behavior might be difficult and sometimes impossible to explain (ibid.). Moreover, when studying social behaviors it is important to interpret situations and outcomes in order to understand behavioral motives. Thirdly, realism has social forces that are based on common social beliefs, and is thereby considered as reality. Realism shares this reality-based aspect with positivism; however, human behavior is not considered a research objective in natural science (ibid.).
This paper will adopt an interpretivistic research philosophy since this research aims to recognize the social behavior that motivates employees in the area of CSR and HRM. Human subjects’ subjective reality will be studied, within the context of CSR and HRM, in order to present a model that answers this paper’s research question.

2.3. Research approach

There are three research approaches described in the literature, the deductive, inductive and abductive research approaches (Saunders, et al, 2009). In a deductive research a hypothesis which is based on existing theories is developed. Hence, the hypothesis is the researcher’s proposal of an existing relation between two variables. Later, the researcher collects and analyzes data in order to confirm or reject the hypothesis (see figure 2.1 for illustration of deductive approach).

![Deductive approach diagram](image)

*Figure 2.1 Deductive approach (based on Saunders, et al, (2009), p. 86)*

When taking an inductive approach, collected data is analyzed and later developed into a theory (see figure 2.1 for illustration of inductive approach). Furthermore, an inductive approach will give the researcher a greater freedom to interpret data, as he/she is not constrained by existing theories (Saunders, et al, 2009). Consequently, conducting an inductive study will simplify the research for a researcher if he/she lacks the knowledge to form a hypothesis.
An abductive approach shares characteristics with deductive and inductive approaches; however, it is an independent approach (Alvesson & Sköldberg, 2009). Furthermore, abductive studies are the reasoning where facts are studied, analyzed and placed into new theories (Haig, 2008). In practice, an abductive approach can be used by connecting known patterns into new hypotheses (Dew, 2007). Therefore, can theories both be created and revised by using abductive approaches (Haig, 2008).

In this paper, a deductive approach has been adopted. The reason for this is that the authors of this paper based the research on existing theories and used the research to either reject or accept the theories. In addition, a model was created, which illustrate the causal relations between the theories (please see Figure 3.2).

2.4. Choice of theory
This paper aims at discovering new approaches to existing HRM theory, using CSR as a tool. Literature on CSR and HRM already exist in a larger amount, however, this paper aims to apply existing research in a new field of study. An overview will be given of existing theories that can be linked to CSR and HRM. Chiefly, stakeholder theory and Beer’s (1984) model on HR

2.5. Choice of methodology
A research can be either quantitative or qualitative. With quantitative methodology, data which can be quantified or measured can be collected (Saunders et al. 2009). Quantitative methodology includes empirical and statistical research, where empirical data can be collected through experimental and quasi-experimental studies (Newman & Benz, 1998). In addition, numerical data can be collected by surveys and later analyzed

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1 For example, Josephson and Josephson (1996) wrote that Charles Darwin used an abductive approach when he analyzed differences and similarities between species and developed the theory of natural selection.
using computer software programs such as Excel and SPSS (Saunders et al. 2009). In contrast, qualitative methodology refers to data that is not numerical or cannot be quantified (Ibid.). Furthermore, qualitative data can be collected by open-ended questions or extensive interviews (Ibid.). As a result, qualitative data can result in an extensive amount of data that has to be analyzed and understood in order to become useful (Ibid.).

For the purpose of this research, a qualitative data methodology is used. The reason for this choice is that open-ended questions and interviews will help the exploration of the subject better than numerical data. For example, since there is little research that links CSR with HR, it would be difficult to test variables that could be measured without having explored the subject. Thus, a qualitative research methodology is used.

The authors of this paper did already point out that a deductive approach was used in this paper. Thus, the authors of this paper want to show how a deductive approach can be used in a qualitative methodology. In fact, Saunders (2009) shows two ways there qualitative methodology may use deductive approach. The first way is pattern matching where researchers may be able to predict a pattern of outcomes based on the theoretical framework. The pattern matching has two varieties. In the first variation, researchers may find a dependent variable that is affected by another variable, the independent variable. In the second variation, two variables are independent from each other and the one that does not find support is discounted. In addition, the pattern matching can be conducted by using an explanation building. In the explanation building process, data is collected and analyzed in six different steps.

In this research, the authors used the first variation of pattern matching. The reason for this is that the theoretical review was concluded with a proposition that shows how one variable may affect another variable. Also, the authors of this paper did not conduct an explanation building as they did not have enough time and focus to perform one.

The authors of this paper do also want to point out the consequences of using a deductive approach while using a qualitative methodology. First of all, the benefit of using a deductive approach while using a qualitative methodology is that an already prepared set of categories may be used (Saunders et al., 2009). In fact, the paper’s model will include areas that may be seen as the already prepared set of categories.
This paper aims to present a model, which will present the relationship connecting CSR and HRM. Furthermore, this paper will in the last chapter make suggestions on how future scholars can conduct additional research, and strengthen this paper’s conclusion. Since this paper aims to explore the social behavior of people, an interpretivist research philosophy with a realistic approach, will be used
3. Theoretical review

The purpose of this research is to explore how CSR can be used as an HR-tool. To begin with, the theoretical review shows what a stakeholder is. After, the theoretical review discusses how CSR may be used as a strategy tool, communication tool and leadership tool. The theoretical review continues with a review of what HR is. After, CSR and HR are combined. In the end of the theoretical review, a model that links these fields together is presented, while a proposition is created.

3.1. The Stakeholder theory

In this chapter, the authors of this paper want to show why employees are important stakeholders and why employees should focus their attention on them. However, to begin with, the authors of this paper want to discuss what stakeholders are. In fact, the Stakeholder theory can both be used to explain CSR and what a stakeholder is. Firstly, a stakeholder is, per definition, a person that is affected by a company’s decision (Zsolnai, 2006). Consequently, a person that affects the company, but does not get affected by the company, is not a stakeholder. However, not only living people are included in this definition, but also unborn children, ecosystems, living biological beings, and even the earth (Ibid.). Therefore, the idea behind this theory is to identify which stakeholders companies affect with their decisions (Moir, 2001).

Stakeholders can either be in the primary or the secondary stakeholder group (Moir, 2001). The stakeholders in the primary stakeholder group have transactions with companies and are necessary for the survival of those companies (Ibid.). In this group, we find shareholders, employees, customers, communities and societies. In the secondary stakeholder group, we find groups that are affected by the companies’ actions, without making any transactions with them (Ibid.)

Stakeholders can be divided into three other groups: internal, external and interface stakeholder groups (Dansky & Gamm, 2004). Firstly, the internal stakeholder group includes the people that operate in the field of a company, namely employees and management. Secondly, the external stakeholder group includes the groups that are fully independent from an organization but have different degrees of interest in it (Ibid.).
Lastly, the interfaced stakeholder group includes all people that work both in the external and internal environment\(^2\) (Ibid.).

When the Stakeholder theory is linked with CSR, the connection focuses on which stakeholder groups that companies should focus their attentions on (Moir, 2001), as it is impossible to listen to all the stakeholders’ issues (Maignan, Ferrell, & Ferrell, 2005). However, the stakeholders that are the most important, and the ones that companies should focus most of their attention on, are the ones with power, legitimacy and urgency (Moir, 2001; Boesso & Kumar, 2009). Three stakeholder groups that could be described as having power, legitimacy and urgency are employees, customers and the environment. Namely, employees establish power though organized labor unions and the environment through its expectations on companies to protect it (Zappi, 2007). Looking more specifically on employees, who are a stakeholder group, then one may find reasons to why companies may focus on their employees’ needs (Moir, 2001; Simmons, 2009). The first reason to why companies may focus their attentions on their employees is because if the companies experience difficulties in retaining their employees, then there is a problem that needs solving (Moir, 2001). The second reason is that employees can be seen as brand ambassadors who highly influence customers’ perception of the brand and this in turn might influence both internal and external environments (Simmons, 2009). In fact, evidence shows that if managers treat their employees as a primary stakeholder group and act responsible towards them, then company performance will be positively affected (Galbreath, 2006). The third reason is that employees, as stakeholders, can develop themselves and companies which make them the heart and soul of companies (Simmons, 2008). To summarize, the Stakeholder theory explains which stakeholders companies have to focus their attentions on. However, in the next chapter, CSR will be presented and defined.

3.2. Corporate Social Responsibility (CSR)

CSR is defined as the commitment by businesses to follow ethical guidelines and to contribute to the development of society while improving its employees’ quality of life (Moir, 2001). Also, the definition includes that companies should share society’s current definitions of ethical behavior; thus, CSR should be seen as an ethical anchor (McAdam & Leonard, 2003). Furthermore, CSR covers many areas: from the

\(^2\) For example, physicians can be included in the interfaced stakeholder group (Dansky & Gamm, 2004).
workplace, the marketplace, environment, the community, ethics and human rights (Moir, 2001). Consequently, CSR follows some key principles: to treat employees fairly, to operate ethically, to respect human rights, to sustain the environment for future generations, and to be a caring neighbor (Ibid.). In addition, CSR follows three steps: what not to do [avoid breaking the law], what to do [maximizing shareholder value] and supplementary actions [what it should do in addition to the before mentioned actions] (Capaldi, 2005). To summarize the definition; CSR addresses the importance of finding solutions that take all stakeholders’ perceptions into account while enhancing the quality of the stakeholder relationship (Clark, 2000; Körner, 2005).

This paper will present three areas where CSR can be used as a tool: strategy, marketing and leadership. The first area is strategy where it is discussed why companies might want to use CSR. The second area is marketing where it is discussed how stakeholders may receive information concerning CSR. The last area is leadership where it is discussed that CSR can help developing a symbol.

3.2.1. CSR as a strategy tool

In order to understand how CSR can be seen as a CSR-tool, one may have to know what strategy is. In fact, strategy deals with the notion of how a business can compete with other businesses (Harvard Business School, 2005). To compete, businesses may have to be different from other businesses and deliver a unique mix of values (Ibid.). Thus, CSR may be used as a tool in companies’ strategies to achieve differentiating them from other business and to help attaining competitive advantages (Bhattacharyya, Sahay, Pratrap Auroa & Chatuverdi, 2009).

CSR-activities are not, and cannot, be separated from businesses, as CSR-activities are a widespread strategic business practice that the full integration of it in companies is the norm (Galbreath, 2006; Silberhorn & Warren, 2007). In fact, companies view CSR as a duty to act responsibly towards their stakeholders (Kotonen, 2009) However, companies themselves have to decide whether to engage in CSR-operations or not, as their economic situation, their size, their revenues and their employees are some of the factors that decide the commitment of the companies (Moir, 2001; Perera Aldama, Awad Amar, & Winicki Trostianki, 2009). In fact, companies’ CSR-activities can be explained by examining the companies’ local embeddness, corporate governess and individual motivation (Blombäck & Wigren, 2009).
There have been discussions whether companies profit from CSR (Craven (2003; Husted & Allen, 2007; Hazlett & Murray, 2007; Nicolau, 2008; Lin, Yang, & Liou, 2009). One article shows that some companies are already engaged in CSR practices; however, they are unsure of its value (Hazlett & Murray, 2007). Another article shows that companies may only profit from CSR operations if the projects are noticeable (Husted & Allen, 2007). A third study shows that there is an insignificant correlation between CSR spending and short-term profit; however, as the risk of damaging the brand decreases, it is fair to say that CSR-activities provide advantages in the long run (Lin, Yang, & Liou, 2009). Finally, a fourth study shows that companies in the tourism industry gain from CSR, as these activities strengthen the companies’ reputations, which inclines customers to acquire the companies’ services (Nicolau, 2008).

Involving employees in the CSR-activities may generate both internal understanding and increase employees’ level of commitment (Svendsen, 1998). In fact, involving employees may give companies competitive advantages because of employees’ positive workplace attitudes (Virakul, Koonmee & McLean, 2009). Also, when employees are collaborating with each other in pursuing a common goal, their potential and their knowledge can be utilized (Hargett & Williams, 2009).

3.2.2. CSR as a communication tool – the communication process

In order to return to the discussion of how CSR can be used as a tool, companies may achieve improving their communications with stakeholders while showing that they work with CSR. Thus, the authors of this papers show how and why companies should explicitly communicate that they work with CSR. In addition, the authors of this paper will show how and why companies should focus parts of their CSR communication on employees.

When companies are using CSR as a communication tool, they can focus their communications on selected stakeholder-selection (Birth, Illia, Lurati, & Zamparini, 2008). These stakeholder groups are the internal and external stakeholder groups that were discussed in the Stakeholder theory chapter (Bhattacharyya, 2010). In fact, the stakeholder groups can be further divided into: customers, employees, communities and stockholders (Yamauchi, 2001). At the same time, companies have to monitor and fulfill the stakeholders’ wishes, needs, expectations, interests and behaviors (Podnar & Golob, 2007).
The Legitimacy theory can show how stakeholders’ expectations can affect companies’ strategies is by using (Luft Mobus, 2005). The Legitimacy theory deals both with the notion that companies work for and secure legitimacy, and that societies expect companies to work with legitimacy (Ibid.). Therefore, legitimacy can be defined as an action that is proper or desirable, if one see’s the actions from the lights of socially constructed norms, values, beliefs and definitions (Moir, 2001). For this reason, companies have to understand the complexity of the social issues that CSR claims to address, as different stakeholders have different expectations of what the companies should accomplish (Polonsky & Jevons, 2006). If companies do not meet their stakeholders’ expectations, then the companies will lose their “social license to operate” which can lead to the situation where employees are fleeing the companies and the customers are avoiding them (Trebeck, 2008). Furthermore, when deciding how much information to disclose, management looks at how much information the stakeholder needs; the higher need for information the stakeholder has, the more information that stakeholder will receive (Wilmhurst & Frost, 2000; Golob & Bartlett, 2007). Companies can also consider a strategy that is called the Citizenship strategy where they formulate strategies by engaging in dialogues with their stakeholders (Galbreath, 2006). There are some reasons for this choice of strategy (Galbreath, 2006; Gao & Zhang, 2006; Trebeck, 2008; Kotonen, 2009). First of all, if companies do engage into dialogues with their stakeholders, then they can create long-term value for their stakeholders and improve their financial and reputational position in the market (Galbreath, 2006). Furthermore, the dialogues can build trust and promote co-operations with stakeholders (Gao & Zhang, 2006) as CSR-reporting is a good way to open up the dialogues (Kotonen, 2009).

For employees, companies may use internal communication to promote commitment and to give employees a sense of belonging (Welch & Jackson, 2007). Thus, companies may use CSR to motivate their employees and to show good management practices (Bhattacharyya, 2010). For this reason, companies may have to integrate their CSR-initiatives to the core-values in order to guide all employees to take account of CSR in their daily work (Chen & Zhang, 2009). When the core-values are integrated, companies may still need to evaluate how their core-values are perceived by employees (Hassan, 2007). In fact, the evaluation of employees’ perception of the core-values is one example of how companies may use to Citizenship strategy to engage in dialogues...
with their stakeholders. Thus, companies may be sure that their employees’ level of commitment does not decrease because the core-values lack credibility and authenticity (Urde, 2009). Nevertheless, how companies may include CSR in the core-values and, consequently, the company cultures will be shown in the next chapter.

3.2.3. CSR as a leadership tool – a symbol that affects cultures

While being used as a leadership tool, CSR can metaphorically be seen as a tool since it may help companies achieving change to companies’ cultures. Thus, this chapter presents how CSR could be used to affect cultures and how it may be used as a symbol.

The leaders of an organization can influence their employees through the usage of symbols (Bolman & Deal, 2006). By doing so, management can concretize and express the culture of the organization (Ibid.). Meanwhile, the culture defines how employees act, think, which values they have and how they perceive themselves (Ibid.). As a result, leaders can, with the help of symbols, influence employees to pursue the companies’ values and visions (Ibid.).

CSR should be strongly supported in a company’s culture (Smith, 2008). In order to do so, CSR should be implemented as a symbol. Therefore, a person, preferably a member of management (Juholin, 2004; Kim & Reber, 2008), must decide that the company needs to work with CSR (Kakabadse, Kakabadse, & Lee-Davies, 2009). Once the decision has been taken, the person in charge should insure that the company adapts its CSR activities (Kakabadse, Kakabadse, & Lee-Davies, 2009) to the company’s mission and values (Kim & Reber, 2008). Above all, the person has to motivate others in the company to work with the CSR questions (Kakabadse, Kakabadse, & Lee-Davies, 2009). The reason for this is that when symbols are not adjusted to the company or accepted by the employees, then the symbols will have a negative impact on the company and on its employees (Bolman & Deal, 2006). For instance, if the CSR activities are more focused on attracting customers than on motivating employees, than employees may not support the CSR activities (Mattila, 2009). To summarize, CSR can be made into a symbol, which will affect the culture of companies.

3.2.4. Summary of CSR

CSR has been defined as the commitment by companies to behave ethically and to contribute to the development of society, while improving their employees’ quality of life (Moir, 2001). In addition, this paper presents how CSR can be used as strategy,
marketing and leadership tools. Also, in each of the four parts there was information that could be linked with HR. Hence, the paper will further examine HR.

3.3. Human Resource Management (HR)

Human resource management can be defined as “a strategic and coherent approach to the management of an organization’s most valued assets – the people working there who individually and collectively contribute to the achievement of its objectives” (Armstrong, 2006, p. 3).

The field of HR consists of stakeholder interests, HR policy choices, HR outcomes, Long-term Consequences and Situational factors, which affect each other (see figure 3.1). The first of these areas is stakeholder interest, where an important task is to manage the interests of different stakeholders – including shareholders, management, employee groups, governments, communities and unions. Initially, Stakeholder interests affect HR policy choices, where there are four areas that management must attend to: employee influence, human resource flow, reward systems and work systems (Ibid.). As a result, these policy choices will affect HR outcomes. In other words, policy choices will affect commitment, competence, cost effectiveness, and the congruence between managements' goals and employees' goals. Furthermore, HR outcomes will have long-term consequences to the choice of HR policy, such as individual well-being, organizational effectiveness and societal well-being. Consequently, the long-term consequences will affect situational factors that exist in the surrounding environment or within the company, including work force characteristics, business strategy and conditions, management philosophy, labor market, unions, task technology, laws and societal values (Ibid.). At the same time, the long-term consequences will affect stakeholder interests and HR policy choices. Thus, the model presented by Beer (1984) shows the relationship between the different territories of HR.
Furthermore, HR can be characterized by three concepts; that it is, commitment orientated, unitary and focused on business values (Armstrong, 2006). The importance of commitment is composed of policies that promote mutuality – mutual influence, mutual respect, mutual rewards and mutual responsibility (Ibid.). When combined, these policies will make the employees aligned with the core values of the company. As a consequence, the policies will make the employees willing to work for the shared values of the company (Coleman, 1996). Also, commitment is based on job enrichment and job stability (Luna-Arocas & Camps, 2008). Hence, commitment is based on the notion that companies motivate their employees to make them stay in the companies and pursue agreed goals (Armstrong, 2006; Chew & Chan, 2008; Luna-Arocas & Camps, 2008). Moreover, the concept of the unitarist philosophy is important as the HR values assume that there should be no differences of interest between employees and management (Armstrong, 2006). Lastly, the concept of the business values is attached to the integration between management and employees, in which the employees should be committed to the strategies, adaptable to change and fit the culture (Ashton, 1996).

### 3.3.1. The four HR policy choices

Beer, et al (1984) suggests that there are four policy areas, which should be attended to by HR management - regardless if the company has blue- or white collared employees,
if an union is present or if the company expands or not. These four HR policy choices are: Employee influence, Human Resource Flow, Reward systems and Work systems.

First of all, Employee Influence is the task of developing policies regarding the amount influence the employees should have in the company (Beer et al., 1984). Furthermore, Management have the task of developing and implementing policies regarding the amount of influence employees have in matters such as business goals, working conditions, career opportunities, and employment security. However, some influence mechanisms have a tendency to be legislated once employees have felt underrepresented in corporate government (Ibid.)

Secondly, traditional personnel responsibilities such as recruitment, performance appraisal, and position coordination are Human Resource Flow components (Beer et al., 1984). Additionally, HR managers and general managers have to keep in mind the company’s long-term strategic necessities. Legislated standards of society have to be met regarding matters such as selection, promotion, job security, career development, and fair treatment. Hence, decisions in these areas will affect and be affected by fundamental business goals (Ibid.)

Thirdly, with reward systems, organization management sends a strong message to the employees as to what kind of organization the managers strive to create and uphold (Beer et al., 1984). In fact, by rewarding employees for their efforts, managements are shaping the company’s culture (Bolman & Deal, 2006) and strengthen employees’ commitment (Elizur, 1996). Furthermore, design and administration development of a fair and suitable reward system answers the question regarding – how employees should be rewarded in a way that it creates incentives (Beer et al, 1984). In fact, employees that are rewarded for working with CSR fall into the reward category High achievement in a special project (London & Higgot, 1997). Those employees may be monetary rewarded, or having their story told in the company newsletter (Ibid.).

Lastly, in work systems, managers face the task of defining and designing work. In other words, they have to organize people, information activities and technology (Beer et al, 1984). Management choices concerning these measures affect the quality of behavior, task coordination, organizational goals and employee commitment. For example, introducing new information technology (IT) and deciding manufacturing processes, are areas where work system policies should be implemented (Ibid.).
3.4. Summary of the theoretical review – how CSR may be used as an HR-tool
To be able to understand how CSR can be used as an HR-tool, one has to consider how CSR can affect employees. First of all, employees are one of the important stakeholder groups because of their power, legitimacy and urgency (Moir, 2001; Zappi, 2007; Boesso & Kumar, 2009) and that they are necessary for the survival of the company (Moir, 2001). Furthermore, employees are important as they can be seen as brand ambassadors that can have a high influence on customers’ perception of the company and the brand (Simmons, 2009). Moreover, as the employees are one of the important stakeholder groups, the company has to monitor and fulfill their wishes, needs, expectations, interests and behaviors – as if the company does not do so, then its reputation among the employees will be damaged (Polonsky & Jevons, 2006). Secondly, the definition of CSR explicitly states that a company has a commitment to improve the life quality to its employees (Moir, 2001). Thus, the company has to treat them fairly (Ibid.).

Hereafter, the question is: how CSR can be used as an HR-tool? One solution is to use CSR as an influential element when constituting HR policies. The reason for this is that, according to Beer (1984), HR policy choices will affect the other components of HR. For example, HR policy choices will affect the HR outcomes, which will in turn affect the long-term consequences. In addition, the long term consequences will affect the different stakeholder interests, the situational factors, and –as well – the different HR policy choices (Ibid.). Thus, if CSR influences the essence of HR-policy, then it may affect the other components in the model. For example, CSR may, in the field of HR outcomes, enhance commitment among employees towards the company and enhance congruence between the goals of management and employees. Furthermore, the use of CSR as an influential part of HR policy may have a long-term improvement on individual well-being and societal well-being. In fact, with these long-term consequences, the inclusion of CSR in an HR policy choice will go hand in hand with the definition of CSR as CSR is the commitment of the company to improve the quality of life for its employees and to improve society as a whole (Moir, 2001). Therefore, Beer’s (1984) HR-model may show how CSR can be used as an HR-tool.
3.5. The Fridlund & Olofsson Model (The FOM)
To clarify the connection between HR and CSR, this paper presents the Fridlund and Olofsson Model (the FOM), which show the relationship inside a company from the point of view from employees (see figure 3.2).

![Figure 3.2. The FOM](image)

In the FOM, one can see a CSR box and an HR-box. The CSR box includes the definitions of CSR, society, environment and employees while the HR box includes the HR Policy choices and outcomes that Beer (1984) described. These HR policy choices are employee influence, HR-flow, Reward Systems and Work Systems. Employee Influence is the task of developing policies regarding the amount influence the employees should have in the company (Ibid.). HR-flow deals with recruitment, performance appraisal, and position coordination (Ibid.). Reward Systems deals with how management can reward employees in order to shape company culture (Ibid.). Work Systems deals with which assignments employees will work with. These HR policy choices will affect the HR-outcomes commitment, competence, congruence and cost effectiveness.

The idea behind the FOM is to show how CSR may affect the HR-policy choices, which is represented by the arrow between the CSR box and the HR box. That is, if CSR is implemented in the HR-policy choices of the HR-box, then the implementation of CSR may affect the HR—outcomes. CSR was described as companies’ responsibility for environment, society and employees. If CSR is implemented in the HR-policy choices, then companies include questions that concern environment, society and employees in the HR-policy choices. In practice, if CSR is included in employee influence, then employees have influence over CSR questions and. With HR-flow, CSR can be used to attract employees or to be a way for employees to move in the organization. In addition, if CSR is included in reward systems, then employees that work with CSR may be
rewarded in order to shape the company culture. Lastly, with Work Systems, employees may be assigned to work with questions that concern CSR. Thus, by including CSR in the HR-policy choices, these policy choices may affect the HR outcomes.

3.6. Proposition

Although the FOM is supported by the theories of Moir (2001) and Beer (1984), the FOM needs to be supported by empirical findings. For example, CSR may not be included in the HR policy choices and the HR-outcomes may not be affected by the HR-policy choices. These empirical findings can be collected in a way that is consistent with Saunder’s (2009) descriptions of one of the two variations of pattern matching that can be used in a deductive approach. In that variation, researchers may find a variable that is affected by another variable; that HR-outcomes will be affected by implementing CSR in the HR-policy choices. For this reason, the authors of this paper have made a proposition. With the help of the proposition, the variables can be examined and the findings of the examination may support the FOM or not. The proposition is as followed:

*By implementing CSR in the HR-policy choices the HR-outcomes will be affected.*

This proposition means that the CSR box can, together with the HR-policy choices, affect the HR-outcomes. Thus, the dependent variable is HR-outcomes, the benefits of using CSR as an HR-tool, and the independent variables are the HR-policy choices. Consequently, Beer’s (1984) model suggests that the HR-policy choices affect the HR-outcomes. For this reason, the authors of this paper propose that if CSR may be included in the HR-policy choices, then the HR-outcomes will be affected. A more detailed view may be presented if the HR-policy choices are presented. First of all, Employee Influence is the task of developing policies regarding the amount influence the employees should have in the company (Beer *et al.*, 1984). Thus, by including CSR in Employee Influence, employees may have some influence in decisions concerning CSR. For example, managers can provide employees with opportunities to decide how companies can work with CSR. In this paper, this will be examined by asking the interviewees\(^3\) if they would be positive to make decisions of CSR. Secondly, by including CSR in the Human Resource Flow, CSR may be used to attract employees. That is, employees may rather work in companies that work with CSR than in

\(^3\) More information of the interviewees is given in chapter 5.2.
companies that do not work with CSR. For the purpose of this paper, the interviewees will be asked of what they think of this topic. Thirdly, with reward systems, CSR can be used to reward employees that work with and for CSR. As with employee influence and work systems, the interviewees will be asked of their opinions. Lastly, with work systems, management may include CSR in the daily work of employees. With Work Systems, the interviewees will be asked of their opinions of this topic. In all, if CSR influences the essence of the HR-policy choices that have been presented, then it may, in the field of HR outcomes, enhance commitment among employees towards the company and enhance congruence between the goals of management and employees. Therefore, as the independent variables affect dependent variables (Saunders et al., 2009), the HR-policy choices affect the HR-outcomes. Thus, by implementing CSR in the HR-policy choices, CSR should affect the HR-outcomes.

The authors of this paper want to make a final note before continuing to the next chapter. The note is that the proposition does include neither internal stakeholders, nor legitimacy. Therefore, only the relationship between the HR-policy choices and HR outcomes are investigated in this paper. The reason for this is that the authors of this paper already concluded in the literature review that the relationship between internal stakeholders and HR, CSR and legitimacy, and, as well, legitimacy and CSR, had enough support. For this reason, the authors of this paper want to stress that only the relationship between CSR and HR was investigated in this paper.
4. Empirical Method

In this chapter the authors of this paper present how the study was conducted.

4.1. Research design and strategy

There are three universal ways of describing research design used in the majority of scientific studies. These are exploratory, descriptive and explanatory research design (Saunders et al., 2009). An exploratory study aims to find an answer to the question: what is happening? Hence, an exploratory study is used to explore the particular environment of a problem. Furthermore, when conducting an exploratory study, it is an advantage to be flexible and adaptable (Ibid.). The objective of a descriptive study is to illustrate events or situations in a correct way. However, a descriptive study may have to be combined with exploratory or explanatory in order to obtain a valid scientific conclusion. Finally, an explanatory design is used in studies, which aim to explain a situation or problem by studying the relationship between variables (Ibid.).

The aim of this paper is to explore if CSR can be used as an HR-tool. However, there is little or no research that links these two topics together. Consequently, as no background information could be used to find any links between CSR and HR, an exploratory design was originally being used. An exploratory study is a study where the researchers are seeking new lights in a phenomenon (Saunders et al., 2009). Furthermore, having an exploratory design is useful when clarifying the precise nature of the problem (Ibid.). As a result, the focus of this paper was broad until it became evident that CSR could be implemented in the HR-policy choices that, according to Beer (1984), could lead to several positive outcomes. Thus, the focus became narrower.

When conducting a scientific study it is important to have a clear research strategy. Saunders et al. (2009) describes seven different research strategies, which can be used with either an exploratory, descriptive or explanatory research design. The seven strategies are: (1) experiment, (2) survey, (3) case study, (4) action research, (5) grounded theory, (6) ethnography and (7) archival research (Saunders et al., 2009).

This paper has a case study strategy. A case study strategy is a strategy which tries to explain a unit of human activity that exists here and now and boundaries that are difficult to draw (Graham, 2000). The case study strategy can also answer the questions “why”, “what” and, which can apply to this research, “how” (Saunders et al., 2009).
Thus, case studies are often used in exploratory and explanatory studies where the aim of the studies is to gain better understanding (Ibid.) Therefore, a case study can be a good way to generate new hypothesis (Gerring, 2007).

4.2. Time horizons
Time is a scarce resource. Therefore, one should specify the time horizon for a scientific study. According to Saunders et al. (2009) there are two time horizons that can be considered. First, there are cross-sectional studies, which describe a particular occurrence at a particular time. Secondly, there are longitudinal studies that have a much longer time-span (Ibid). Thus, the longitudinal studies can be used to study changes and development that happens over time (Ibid.).

For the sake of this research, a cross-sectional study was performed. The cross-sectional study was conducted during a five month period where the interviews and the search for secondary sources lasted one of these months. Thus, the research will not take into account of changes that happen over time or aspects that happened outside of the time-frame of this research.

4.3. Data Collection
According to Frankfort-Nachmias and Nachmias (1996), there are three major forms of data collection: survey research, secondary data analysis and qualitative research. Firstly, the researcher can conduct a survey research and ask people of their feelings, experiences and opinions when the phenomena cannot be observed directly (Frankfort-Nachmias & Nachmias, 1996). Per definition, the survey research is being conducted when the researcher is interviewing people or handing out questionnaires (Bryman, 1995; Frankfort-Nachmias & Nachmias, 1996). While interviewing people, the researcher is – according to the simplest of definitions - having a conversation with a purpose (Berg, 2004). On the other hand, a researcher is using questionnaires as a research method when the researcher is handing out the same set of questions in a predetermined order (Saunders et al., 2009). Thirdly, when researchers are collection secondary data, their findings are based on the data collection made by others (Frankfort-Nachmias & Nachmias, 1996; Saunders et al., 2009). For example, national survey research organizations like Gallup are observing how the public opinion and the political attitudes are changing over time by using secondary data (Frankfort-Nachmias & Nachmias, 1996). Lastly, with qualitative research, the researcher tries to understand the peoples’ behaviors and institutions by getting to know them and their values, rituals
emotions and beliefs (Frankfort-Nachmias & Nachmias, 1996). In fact, the most used data collection method in qualitative research is observation (Newman & Benz, 1998). With observation, the researcher is observing, describing, analyzing and interpreting peoples’ behaviors (Saunders et al., 2009). With this data collection method, the researcher can observe phenomena directly (Frankfort-Nachmias & Nachmias, 1996)

For the purpose of this research, the data was collected by conducting interviews and examining the case company’s annual reports. The interviews followed a prepared set of questions. Each question was open-ended and allowed the interviewees to speak freely. As an example, the interviewees were asked to express their opinions on CSR and to express their personal definitions of CSR. Therefore, the interviews were chosen to become semi-structured although it followed the already prepared set of questions. The reason for this was that semi-structured interviews allowed the interviewees to speak freely, and that they could be used to find new insights and to understand the relationships between CSR and HR (Saunders et al., 2009). As a result, the interviews were not completely bound by the order of the questions and it gave room for the follow-up questions that were frequently being asked. Thus, variations of time and lengths of answers were present. However, by not using a structured interview schedule, the reliability of the research may have decreased as no control of timing or question order existed (Newman & Benz, 1998).

4.4. Sample Selection.
A sample is a sub-group or a part of a larger population (Saunders e. al., 2009). The samples can be divided into two groups: probability samples and nonprobability samples (Berg, 2004). With the probability sampling, it is possible to determine the chance or probability that one unit will be included in the sample (Frankfort-Nachmias & Nachmias, 1996). In other words, a sample can mathematically represent subgroups of larger populations (Berg, 2004). However, this kind of sampling is keenly used in the quantitative research and does not respond well to quantitative research there the sample size will be smaller (Ibid.). Therefore, the researcher can use nonprobability samples there it is not possible to determine the chance of one unit being included in the sample size (Frankfort-Nachmias & Nachmias, 1996).

There are four types of nonprobability samples: convenience samples, purposive sampling, snowball sampling and quota samples (Berg, 2004). The first of these types,
the convenience sampling, occurs when the researcher is selecting the sampling unit that is conveniently available and is close at hand (Frankfort-Nachmias & Nachmias, 1996; Berg, 2004). With the second type, the purposive sampling, the researcher is subjectively, by using the special knowledge, selecting a sample that may represent the population (Frankfort-Nachmias & Nachmias, 1996; Berg, 2004). Thirdly, with snowball sampling, the researcher is finding samples by asking subjects about other subjects that may share attributes with the first subject (Berg, 2004). Lastly, with quota samples, the researcher tries to find subjects that are as similar to the sample population as possible (Frankfort-Nachmias & Nachmias, 1996). One way to do so is to find out the proportion of the study population and apply these proportions to the research sample (Frankfort-Nachmias & Nachmias, 1996; Berg, 2004).

As for this study, the case study design suggests that the sample size was too small to be probabilistic. Therefore, the sample selection became non-probabilistic. Furthermore, the sample selection shared aspects with two of the non-probabilistic sample types: the snowball sampling and the purposive sampling.

A sufficient amount of people was interviewed in order to make the sample size representative for the case company. The interviewees were divided between managers and employees. As explained before, each interviewee should represent different departments of the company to make the sampling as versatile as possible.

This research was originally going to have a snowball sampling design as the contact person at the case company would book the interviews. Also, the sample selection would originally be a purposive sampling as the contact person would book different people of different levels of influences of different departments of the organization. That is, the contact person would book interviews with both managers and employees. At the same time, the contact person would book people from the counters, from the HR department, from the sales division and other departments with the goal of using the contact person’s knowledge of the company to select a sample that could represent the population (Frankfort-Nachmias & Nachmias, 1996; Berg, 2004).

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4 One example is that the researcher, after having interviewed a nurse that may have committed thievery, asks the nurse about other nurses that may have done the same (Berg, 2004).

5 The contact person works in the HR-department of the case company. In addition, more information of the case company can be find in chapter 5:1.
In practice, the contact person at the case company met 25 of her colleagues to whom she talked about the purpose of this research. After, the contact person asked these 25 persons if they wanted to participate in the interviews. As a result, seven of those 25 persons answered that they would like to participate in this research. The rest declined the invitations because they could not spare time to be interviewed or they felt they could not contribute with something special to this research.

However, this research became more of a snowball sampling design as it was a way to gather the sufficient number of interviewees. The snowball design was conducted by having another contact person using her personal network to ask her contacts if they wanted to be interviewed. Thus, two of the managers were asked if they wanted to be interviewed and they said yes. Also, two other interviewees were asked personally by one of the researchers of this paper as the interviewer knew the interviewees.

4.5. Operationalization
In order to investigate this paper’s proposition, the researchers need to operationalize it. Thus, the operationalization has resulted in a number of questions that will be asked to the interviewees.

As this research uses a deductive approach, the questions are created with an already prepared set of categories (Saunders et al., 2009). Thus, the questions will examine if the categories will be supported by the findings. In fact, the questions will examine the proposition.

The proposition proposed that CSR could be implemented in the HR-policy choices to affect the HR-outcomes. Thus, this operationalization aims to discuss how the questions will show the relationship between the different fields of the FOM. As for questions 3, 4 and 6, they show the dependent variables, the HR-outcomes⁶. In addition, questions 7, 8, 9 and 10 examines the independent variables of the proposition which examines the HR-policy choices that may affect the HR-outcomes. Nevertheless, as the questions are written, most of them aim to investigate the different fields of the FOM more than investigating the relationship between them. That is true for question 1, 2, 3, 4, 5, 7, 8, 10, and 11. Only in question 6 and 9 the relationship between HR-policy choices and

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⁶ The authors of this paper did not divide this chapter into parts that show which questions will examine the variables. The reason for this is that the questions are already numbered which would make the questions unorganized.
HR-outcomes can be shown. In addition, the authors of this paper want to stress that not all of the questions will aim to answer the proposition. In fact, question number one and two explore only CSR and legitimation and do not cover the FOM’s HR-box. However, these two questions can be of use to a discourse analysis; that is, that the questions may show what the interviewees mean by CSR. Furthermore, question five shows the current contribution to the company’s CSR-activities more than any HR-policy choice or HR-outcome. In fact, question 5’s use is to give the authors of this paper more insight in the analysis.

Also, even if the scope of this research is to focus on the employees’ points-of-view, managers have also been interviewed. The reason for this is that the researchers could have found differences between the answers. The differences could have had the same consequences as for the employees that were mentioned in Mattila (2009). As a result, as members of two different levels of influence – managers and employees – were interviewed, there exist variations in the questions depending on who is being asked. However, these variations are not big and they only exists to show the differences between the managers’ and the employees’ opinions on CSR. That is, if the management, in order to use it as a symbolic tool to shape the culture (Bolman & Deal, 2006), could use it for the employees, and if the employees feel affected by it. Thus, when variations exist between the questions to the managers and the questions to the employees, they will be presented in this paper.

*Question 1: What is CSR, according to you? (Same question for both managers and employees)*

This question draws its inspiration from Moir (2001), where he defines CSR as a commitment by an organization to work for its employees, society and the environment. In fact, Moir’s definition is represented in the FOM’s CSR-box. However, as the perception of CSR is quite broad, there may be different opinions regarding what CSR is. That is, CSR may only be environmental protection for one person and be the

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7 One important note is that all questions were asked in Swedish because all interviewees were Swedish. As a result, the questions that originally were written in Swedish had to be translated to English for this dissertation. Therefore, there might be some small differences between the questions that were being asked and the translation that is written in this paper. For further information, please find the Swedish questions in the appendix.
commitment to improve society and the quality of life for another person. Thus, exploring how the definition of CSR differs from person to person is important. As a result, the answers can reveal what the interviewees mean when they talk about CSR as a topic. In addition, if the interviewees are defining CSR differently than Moir (2001) did, the FOM will be remodeled accordingly. Moreover, it is important to explore if there exist differences of opinions between management and employees. If management views CSR from one point-of-view that differs from the employees, then there might be difficulties in using CSR as an HR-tool.

*Question 2: How responsible against society should your company be, according to you? (Same question for both managers and employees)*

In order to secure legitimacy, a company has to live up to the expectations of its stakeholders (Moir, 2001). Furthermore, as employees are one of the primary stakeholder groups, the company has to live up to the expectations of the employees (*Ibid.*). Therefore, the authors of this paper find it important to explore which expectations the employees have. Also, it is important to explore the opinion of management for two reasons: to find differences between them and their employees and to find possible reasons to further implement CSR. For the first reason, the importance depends on if management is succeeding in working with CSR in a way that lives up expectations of the employees. Secondly, as members of management have to decide that the company needs to work with CSR, in order to use it as a symbol (Juholin, 2004; Kim & Reber, 2008; Kakabadse, Kakabadse, & Lee-Davies, 2009), it is interesting to explore the opinions of the management.

As for the FOM, this question did originally represent the relationship between Internal stakeholders, legitimacy and CSR. However, the researchers want to point out that the question does not explicitly discuss the relationship between the three fields. In fact, if the investigation showed any relationship between variables, then the relationship between stakeholders and CSR was explicitly discussed.

*Question 3: How is your opinion of the company affected by the company’s work with CSR? (For employees) /// How do you think the opinions of the employees are affected by the company's work with CSR (For Managers)*
In both the FOM and Beer’s (1984) model, HR-policy choices affect the HR outcomes. With the last sentence in mind, the authors of this paper show that this question may show which HR-outcomes the CSR-activities may result in. For example, this question may show how the congruence between the employees’ goals and the managers’ goals are affected, and how the employees’ level of commitment is affected.

*Question 4: How important is it for you to work in a company that works with CSR (for employees) // How important do you think it is for employees to work in a company that works with CSR? (For managers)*

Beer (1984) presents another outcome of the HR policy choices: commitment. Thus, commitment has been included in the FOM. Therefore, this question aims to investigate commitment’s role.

Generally, commitment among employees results in loyalty to the organization and increased performance. In addition, commitment can lead to psychological involvement and personal identification with the organization (*Ibid.*). As mentioned earlier, employees act as ambassadors for an organization and when employees identify themselves with the organization it leads to enhanced promotion (Simmons, 2008). As a consequence, the purpose of this question is to explore whether CSR-activities of a company affect employee commitment or not. Additionally, since there is a distinction between management and employees, it is interesting to explore whether there exists gaps concerning management’s perception of employees CSR commitment and actual employee commitment. Moreover, it might be vital for management to have a correct understanding of employee commitment in order to successfully implement CSR procedures.

*Question 5: In what way are you contributing to your company’s CSR activities? (Same question for employees and managers)*

The intention of this question is to explore how employees and management in the studied company are contributing at present time. The importance of knowing the current state of employee involvement lies in the potential of further development of the company’s CSR activities. Furthermore, the question shows if the levels of contributions differ between management and employees. That is, the question shows if the managers must be the drivers of implementing and working with CSR in the
company. In addition, this question helps the general understanding but it does not answer the proposition.

*Question 6: Which effects do you feel that your participation has in your company’s CSR-activities (employee question) // which effects on the employees can you see from their participation on your company’s CSR-activities (management question)*

This question explores potential HR-outcomes derived from the present employee CSR contribution. In other words, what is the present state of congruence, commitment, competence and cost efficiency? For this reason, the question shows the commitment side in the FOM. Also, the exploration shows if there is a gap in the perceived effects between management and employees. If there is a gap, this might show the need for improved internal communication, which in turn may have a negative effect on HR-outcomes.

*Question 7: How important is it for you to be personally involved in your company’s CSR-activities? (Same question for managers and employees)*

This question will show if there exist different opinions between the employees and the managers. Furthermore, the questions are inspired by Beer (1984) and his reflections of work-systems. Thus, the question investigates the independent variable of the proposition since it investigates the situation of work-systems in the FOM. With the work-systems, the managers define and controls what the employees have to do. Thus, if the employees think it is important for them to work with CSR, then they may see little problem in being asked by management to do so. Moreover, the question may show how CSR activities shape the outcomes of the CSR-policy choices. Also, as the degree of CSR influence may rest on the shoulders of management (Juholin, 2004; Kim & Reber, 2008; Kakabadse, Kakabadse, & Lee-Davies, 2009), it is important to explore their personal commitment to the company’s CSR-activities.

*Question 8: What type of decisions is you involved in taking when it comes to your company’s CSR-activities? (Same question for managers and employees)*

One of the HR-policy choices that affect HR-outcome is employee influence (Beer *et. al.*, 1984). Therefore, it is important to see if and to which extent the employees are involved in decision-making concerning CSR-activities at this moment in order to examine the inclusion of HR-policy choices in the FOM and the situation of the
independent variable. Also, the question shows to what extent management is influencing CSR-policy choices. Furthermore, if it shows that the employees are not involved in the decision-making process, the results can be put in relation with Q10 in order to show potentially positive outcomes from incorporating employees in the decision-making process concerning the company’s CSR-activities.

**Question 9:** Which effects do you feel as a result of your participation in the decision-making process? (Employee question) // Which effect do you see on the employees’ personal involvement in your company’s CSR-activities? (Management question)

This question shows if there are any positive outcomes in the employees’ present involvement in the company’s CSR-activities. Thus, this question is but one of the few questions that examines the proposition: if, by implementing CSR in the HR-policy choices, CSR affects the HR-outcomes. Furthermore, it shows if there is a gap in the perceived effects between employees and management. Hence, if a gap exists, that may be derived to a lack of employee influence or work system deficiency. Consequently, it can lead to a negative HR-outcome.

**Question 10:** How important is it for you to be involved in the decision-making process concerning your company’s CSR-activities? (Employee question) // How important do you think it is for the employees to be involved in the decision-making process concerning your company’s CSR-activities? (Management question)

This question shows to which extent employees are interested in working with the company’s CSR-activities. Thus, it can be seen as a follow-up question of the last question. Also, this question shows if there are positive outcomes to the employees’ involvement in the company’s CSR-activities. Namely, the employees’ involvement in the company’s CSR-activities may lead to enhanced commitment, congruence and cost effectiveness (Beer, et. al., 1984) Thus, the question shows if it is necessary to make CSR as one part of employee influence put forward as an HR-policy choice by Beer (Ibid.).

**Question 11:** How do you feel that your employer shows appreciation for your contributions to the CSR-activities? (Employee question) // Does your company have a reward system for the employees that work with CSR according to the CSR goals of the company? (Management question)
This question draws its inspiration from Beer’s (1984) and his reflections of using reward systems as an HR-policy choice. That is, if the employees are rewarded for working with CSR in the company. Thus, this question investigates the employee systems in the FOM. Furthermore, it shows to which extent the culture of the company are affected by CSR. The reason for this is that the reward systems are important tools in shaping the company’s culture (Beer, et. al., 1984). Thus, when companies are using CSR as a reward system, the commitment of the employees may increase and they may get incentives to work according to their company’s goals. Therefore, the researchers of this paper want to know how the employees react to the reward systems. Moreover, the managers may not explicitly reward the employees for working with CSR. Therefore, the authors of this paper want to explore if the company do so.

**Question 12: How do you think that the company’s CSR initiatives can be evolved? (Same question for employees and management)**

The responses to this question will show how employees explicitly think the CSR-work can be evolved. Also, the question can implicitly reveal the employees’ opinions of the CSR-work of present time. Moreover, the question can also show how the employees’ expect the company to work with CSR.

### 4.6. Reliability

Reliability “refers to the contingency of a measure of a concept” (Bryman & Bell, 2007, p. 163) and shows, to which extent, another researcher can make similar conclusions while using the same techniques and observations as the original researcher (Saunders, et. al., 2009). Thus, reliability shows whether the outcomes will be stable over time or if they will be consistent among different observers (Newman & Benz, 1998). Also, it shows if the measurement contains variable errors: that is, even if the results of two research projects differ just slightly when using exactly the same instrument, when the instrument contains variable errors (Frankfort-Nachmias & Nachmias, 1996).

In qualitative research, the reliability may be related to the issues of bias (Saunders, et. al., 2009). Thus, there are two forms of biases that may be considered by the researchers: interviewer bias and interviewee bias (Ibid.). The first of these biases, the interviewer bias, deals with the notion that the interviewer may get different results by treating the interviewees differently. That is, the answer may depend on the tone of the interviewer, how the question was put forward, and even in which order the questions
were asked (Ibid.). Also, the interviewer bias can be present when the researcher is analyzing and interpreting the data (Ibid.). Furthermore, the second of the two biases is the interviewee bias and may be related to the interviewer bias (Ibid.). However, the interviewee bias can present itself even if the interviewer bias is not present, as the interviewee can decide not to answer sensitive questions or to cast himself or herself in a socially desirable role (Ibid.).

In all interviews, the questions were asked in the same order. Thus, if there are variations between the interviewees’ answers, they cannot be explained by some questions being seen as more important than others. Furthermore, none of the interviewees had any objection when asked if the interview could be recorded. Therefore, all interviewees were treated equally with the anonymity topic.

During the interviews some of the interviewees hesitated when being asked a question. However, their hesitations were interpreted as attempts to find the best formulations as possible.

The interviewer feels that he treated all the interviewees equally. However, the interviewer conducted all interviews unaccompanied. Therefore, the other researcher of this paper could interpret and analyze the answers from a subjective point-of-view. Thus, if there could ever be an interviewer bias that was caused by having the interviewer favor some interviewees more than others, it was drastically lowered.

4.7. Validity
Validity shows to which extent the data method measure what it was intended to measure and if the findings are really what they profess to be about (Saunders, et. al., 2009). Validity includes face validity, which is an agreement between the interviewer and the interviewee that a question reflect accurately what it was intended to measure (Newman & Benz, 1998; Saunders et. al., 2009)\(^8\).

With qualitative research, it is debated whether validity should be replaced with legitimation or truth value (Newman & Benz, 1998). The reason for this, according to Newman and Benz (1998), is that validity is too narrow to fit into all researchers’ definition. Therefore, the word legitimation is used by Newman and Benz (1998) as it is

\(^8\) If the research appears to lack face validity, when the chance of getting people to participate may decrease (Newman & Benz, 1998)
broader than validity and can better explain the truth value of the research and show the trustworthiness.

Thus, three kinds of validities can measure the legitimation and the truth value: investigation validity, communicative validity and action validity (Newman & Benz, 1998). Firstly, the investigation validity is a quality check for the researcher (Ibid.). The investigation validity includes if the researcher can derive theories from data and if the interviewee is consistent in what he or she says (Ibid.). Secondly, the communicative validity tests the validity of the knowledge claims made in dialogues (Ibid.). Lastly, the action validity measures the truth value of the research by showing if it works or not: that is, if it can be used by the decision makers or not (Ibid.).

For this paper, the face-validity could decrease if there was any disagreement between the interviewers and the interviewees of what CSR is. For example, when Moir (2001) defines CSR as being the commitment for the society to work for employees, societies and environment, the interviewees could define it solely as the protection of the environment. However, as the purpose of one of the questions is to find out how the interviewees personally defined CSR, the face validity has not decreased.

The truth-values are both sure and uncertain. As an example, the communicative validity was high as the interviewees were given answers from their personal opinions and point-of-views which meant that their knowledge was quite high. Furthermore, as this paper will not be presented to the decision makers before it is finally handed in, it is impossible to comment on its action validity.

4.8. Generalizability and empirical limitations

Generalizability shows to which extent the findings are applicable to other research settings (Saunders, et. al., 2009). However, some researchers claim that generalizability is an issue for quantitative research and not for quantitative research as it seems to violate basic naturalistic philosophy (Newman & Benz, 1998). In other words, if the researcher wants to generalize the findings, he or she should conduct a quantitative research (Ibid.). However, according to Berg (2004), a case study may give the researcher some generalization. The reason for this is that a case study does not only fit specific individuals or groups as it, if the case study is conducted properly, will provide an understanding of similar individuals and groups (Ibid.). Thus, case studies can be
useful in researching relationships, stressors, attitudes, motivations and more in one organization and applying the findings to similar organizations (Ibid.).

As for this research, it is limited to one company in one city in Sweden. Therefore, it is not sure if the results can be generalized to other companies in other cities, or in other countries.

In addition, all of the interviewees work in the same office, which is one of the many offices of their company. Thus, the results may not even be generalized to the other offices of the company.

4.9. Ethical considerations
Research ethics refers to how researchers are conducting studies in a moral and responsible way (Saunders et al., 2009). To do so, researchers may follow the general ethical issues that Saunders presents. The general ethical issues include to respect the privacy of interviewees, to respect their voluntary participation, to maintain confidentiality of data and to not cause any pain on the participants (Ibid.). In this research, the researchers tried to follow these ethical steps presented by Saunders (2009) as closely as possible. For example, all interviewees were asked in beforehand if they wanted to participate. In addition, if they asked to receive the questions before the interviews were conducted, the researchers of this paper provided them with the questions. Furthermore, all interviewees were asked if they could accept that the interviewees were being recorded. Also, the researchers of this study did not ask any uncomfortable questions.
5. Empirical results

In this chapter, the results of the interviews are presented.

5.1. The case company

This paper has conducted a case study at Sparbanken 1826 which is a regional bank in the province of Skåne, Sweden (Sparbanken 1826, 2010). Sparbanken 1826 is a mutual savings bank, which operate regionally in Skåne and Blekinge, Sweden. Furthermore, Sparbanken 1826 is one of Sweden’s oldest mutual savings banks and was established in May 1826 (Ibid.). As a result of its heritage, Sparbanken 1826 has grown to be one of the largest mutual savings banks in Sweden.

Sparbanken 1826 prides itself in being a small stable bank that works in the best interest of local society (Sparbanken 1826, 2010). For instance, the bank sponsors a variety of different activities and organizations in the region, including sports, culture, associations and enterprises that nourish the local market and makes the region flourish (Ibid.). Also, the bank was known as Kristianstad Sparbank until 2008 when it merged with Tyringe Sparbank and aquasiteted seven other small banks (Ibid.).

Sparbanken 1826 has 20 offices in 5 counties, approximately 300 employees and a business volume of 53 billion Swedish crones (SEK) (Sparbanken 1826, 2010). Furthermore, in the past five years, business volume has had an average growth rate of 19.9 percent per year. Also, bank assets have grown by 63.3 % in the past five years. Moreover, the fusion with Tyringe Sparbank and the acquisition of the seven smaller banks gave the bank 100 more employees than the year before (Sparbanken 1826, 2009).

Sparbanken 1826 share the same logotype as Swedbank (Sparbanken 1826, 2010). However, the two banks are two different juridical entities. The partnership allows Sparbanken 1826 to provide its customers with various services provided by Swedbank. Furthermore, the partnership also allows the two banks to split the costs for these services, yielding lower costs to their customers.

5.1.1. The CSR-activities of the Case Company

In addition to sponsorships, the bank controls two development foundations named Utvecklingsstiftelse Sparbanken 1826 and Tyringe Sparbanks Utvecklingsstiftelse (Sparbanken 1826, 2009). The objective of the foundations is to secure that the banks accumulated resources remain in the region (Utvecklingsstiftelse Sparbanken 1826,
2009). For this purpose, the bank sets aside an amount of money to the foundations every year. However, the foundations should not be confused with the sponsorships of Sparbanken 1826 as the development foundations support larger and more long-term projects that have a greater significance to the region and to its population (Sparbanken 1826, 2009).

The first foundation, Utvecklingsstiftelse Sparbanken 1826, was founded 2004 and supports projects in its sphere of activities (Sparbanken 1826, 2010). One example of a project that the foundation supported was Jingijamborii, which was a scout camp that attracted more than 17,000 participants (Kristianstads Sparbank, 2008). Sparbanken supported the event because it would enhance the leadership training and the social responsibility of the youth involved (Ibid.) The second foundation, Tyringe Sparbanks Utvecklingsstiftelse, was founded 2007 and focuses its support on the municipality of Tyringe⁹. The objective of the foundation is similar to the one of Sparbanken 1826 development foundation. Hence, the objective is to secure that par of the banks accumulated resources remain in the region.

In 2009, Sparbanken 1826 was environmentally certified by the international organization of standardization (ISO) in order to explicitly support the society’s well-being (Sparbanken 1826, 2010). Accordingly, the entire staff and board of directors have participated in an interactive training program, which is one of the requirements in order to acquire environment certification form the ISO. In addition, the bank has established a variety of environmental goals, which aim to further reduce the environmental impact. For example, it wants to reduce the usage of paper printouts with 20%, lowering electricity dependence, and more environmentally friendly traveling.

5.1.2. The HR activities of the case company
The goal of the company is to retain, to attract and to develop the best workers of the region (Sparbanken 1826, 2009). In fact, Sparbanken 1826 sees it as a responsibility to take care of all employees – old or young (Sparbanken 1826, 2010). Therefore, the company is working with competence development, with work environmental management and with the questions of its employees’ health (Ibid.).

⁹ Tyringe is a town that is located some 50 miles from Kristianstad
5.2 Interviews
For the purpose of this research, ten people have been interviewed. Of these ten interviewees, eight were given the questions for employees and two were given the questions for managers as they were or had been positioned in the board and could strategically influence the company. Moreover, four interviewees were female and three were male. Also, all people were approximately over 30 years old, where two of them were older than 40. Furthermore, they had different positions in the bank, which can be seen in the table below. Also, to protect their animosity and at the same time separate them, they will be referred to the position and the order of interviewing. Thus, the first person that was interviewed will be referred as Employee 1 - E1.

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Gender</th>
<th>~ Age</th>
<th>Job Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>E1</td>
<td>Employee</td>
<td>Female</td>
<td>40+</td>
<td>Head of Finance</td>
</tr>
<tr>
<td>E2</td>
<td>Employee</td>
<td>Male</td>
<td>30+</td>
<td>Marketing assistant, Retail</td>
</tr>
<tr>
<td>E3</td>
<td>Employee</td>
<td>Male</td>
<td>30+</td>
<td>Private Consultant</td>
</tr>
<tr>
<td>E4</td>
<td>Employee</td>
<td>Female</td>
<td>30+</td>
<td>CEO assistant</td>
</tr>
<tr>
<td>E5</td>
<td>Employee</td>
<td>Female</td>
<td>30+</td>
<td>HR (Personnel)</td>
</tr>
<tr>
<td>E6</td>
<td>Employee</td>
<td>Female</td>
<td>30+</td>
<td>Bank teller</td>
</tr>
<tr>
<td>M7</td>
<td>Manager</td>
<td>Male</td>
<td>40+</td>
<td>Head of Marketing/on the board of directors</td>
</tr>
<tr>
<td>E8</td>
<td>Employee</td>
<td>Male</td>
<td>20+</td>
<td>Substitute</td>
</tr>
<tr>
<td>M9</td>
<td>Manager</td>
<td>Male</td>
<td>60+</td>
<td>On the Utvecklingsstiftelse Sparbanken 1826 board of directors</td>
</tr>
<tr>
<td>E10</td>
<td>Employee</td>
<td>Female</td>
<td>30+</td>
<td>Head of personnel</td>
</tr>
</tbody>
</table>

Every interview was performed in the work-place of the interviewee. The length of the interviews were between 15 and 30 minutes, there the majority of the interviews lasted more than 25 minutes. Also, in every interview, a Dictaphone was used to record the conversations to make it easier to collect all data. Thus, every interviewee was being asked if it was ok for them to be recorded and all of these said yes.
Also, in preparation for the interviews, the interviewees made a request to receive the questions in good time before the interviews were being made. Therefore, the interviewees had been able to prepare what they were going to answer.

5.2.1. Employee 1 (E1)
E1 is the head of finance at the company and is approximately 40 years old. The interview took place in E1’s office and she had no objections with the interview being recorded. While E1 was being interviewed, she hesitated occasionally in her answers. However, E1’s hesitations were interpreted as if she wanted to find the right formulation more than finding the answers she thought she was obliged to say. Thus, with all things considered, E1 appeared to be truthful to her personal opinions.

E1 recognizes CSR to be when companies look at business from a larger perspective and not just try to maximize profits. Also, she believes that companies should take a responsibility towards society when possible. Furthermore, E1 thinks that employees have to take responsibility towards society. Moreover, she thinks that the employer provides a comfortable workplace that makes employees feel appreciated. Also, E1 expects her company to take as much responsibility against society as possible because it is a bank. However, E1 claims that banks are important institutions in society and have to secure its capital and make a profit.

E1 thinks that CSR is an important part but does not feel that it is the most important part when giving an opinion of a company. However, she thinks it will grow more generally important in the future for companies to work with CSR, particularly, in order to become an attractive employer. Finally, E1 claim that it was, above all, her interest in the position that led here to her job and not the company’s CSR reputation. E1 thinks that it is important, but not crucial. For this reason, she could consider working for a company that works less with CSR. However, the reason for this is that she thinks that it might be difficult for a smaller company to take the same social responsibility as a bank that generally have larger resources. Also, she explicitly claims that she would not apply for a job at a company, which is known for its unethical behavior.

E1 does not feel that she is contributing to the company’s CSR activities other than following the banks environmental policy. For instance, she tries to save paper printouts and electricity. Nevertheless, E1 does not feel that her individual performance has had any effects on the company. However, on an emotional level, she feels rewarded from
the joint performance of the company’s employees when they were environmentally certified by the International organization of standardization (ISO).

E1 says she is not noticeably involved in decisions concerning CSR. However, she participates in the financial calculations concerning CSR. Also, since E1 is not involved in the decision-making process, she does not feel any effects. Moreover, she does not feel that it is not important for her to be involved and she is quite comfortable her current obligations. As for the rewards, E1 does not feel that her company shows any special appreciation other than giving positive feedback concerning the bank’s CSR progress. On the other hand, that the major appreciation comes from the feeling of being part of an organization that works with CSR. However, she thinks that general CSR work is an important part of attracting fresh graduates.

5.2.2. Employee 2 (E2)

E2 is a marketing assistant at the company and is approximately 30+ years old. The interview took place at E2’s workplace and he had no objections with the interview being recorded. Furthermore, E2 seemed prepared for the interview. However, E2’s answers seemed to be based on his believes and not what he thought the bank wanted him to say.

E2 defines CSR to be the activities that supports employees, society, human rights and the environment. Also, he sees CSR from the customers’ point of views, that companies should see business from the customer perspective and provide the right product to the individual customers’ needs.

Moreover, E2 thinks that the bank, customers and other corporations are intertwined. Namely, that they act as a circle in society, where the three components are dependent on each other in order to function. Therefore, he believes that his company should be as responsible towards society as possible. Also, E2’s opinion of a specific company is positively affected if that company works in a responsible way. Also, E2 explicitly clarify that he would not want to be personally associated with a company or a brand that is known for providing products or services that harm society or individuals.

E2 claims that it is very important for him to work at a company that works responsibly against society. Furthermore, he says that he would not be able to work at a company that does not share his ethical standpoint. As a rule, he has to believe in the product or service he is selling.
E2 takes part in the trade association which works actively with attracting consumers to the region. In addition, he is responsible for the credit-card department and works for a cash free society, which according to him will reduce the pollutions of the cash. E2 is involved in strategic decisions. In addition, he is part of a faction of the company that works with Swedbank on the issue of work directions. More specifically, E2 is expected to present the basis to which decisions are taken to the board of directions.

On an emotional level, E2 feels very fortunate to work in an organization that takes a large responsibility towards society. Also, he thinks that the banks environment certification has had a positive effect on the environment. For example, he has lowered his usage of paper printouts.

E2 does not only feel that it is very important to work with CSR, but he thinks that it is a pleasant experience to be a part of the positive development. Moreover, he does not only enjoy it because it is prosperous to the bank as he finds is personally rewarding to work for joint progress in the region.

In the credit-card department, E2 is involved in strategic decisions. In addition, he is part of a faction of the company that works with Swedbank on the issue of work directions. On the other hand, E2 says that the board of directors makes all final decisions. However, in his position, he is expected to present the basis to which decisions are taken. Nonetheless, E2 feels that it is personally rewarding and that he is satisfied with the sufficient amount of positive feedback he is given. The reason for this is that in an open organization employees can express their opinions and the decisions are supported with consensus. Thus, the decisions will be made by the employees and not management.

When being asked of how the work with CSR can be evolved, E2 replies that internal communication could be improved. The reason for this is that he does not think that all employees of the bank are aware of the banks CRS initiatives. Thus, a greater sense of organizational pride would evolve if all employees knew about the CSR-activities, which in turn would have positive external consequences.

5.2.3. Employee 3 (E3)

E3 is a private consultant at the company and is approximately 30 years old. The interview took place at E3s workplace and he had no objections with the interview
being recorded. Furthermore, E3 came off as a bit stressed and he very eager to explain himself. However, E1 appeared to be honest in his answers and seemed not to respond in a way that contradicted his personal opinions.

E3 recognizes CSR to be that companies take responsibility for their products. Also, he believes that companies should respect the environment and ethnic guidelines, have a responsible customer behavior and service responsibility.

E3 thinks that his company should work as responsibly as possible. Also, he claims that he would not be able to work for a company that conducts harmful businesses. Furthermore, he says that it is important for him that his employer shares his values. However, E3 recognizes that everybody has a price and that he would consider working for a company that takes a lower responsibility if he was generously rewarded.

E3 thinks that a company that takes a great responsibility towards society becomes attractive in his opinion. Consequentially, E3 finds it to be very important to work for a company that works with CSR. For instance, he would have difficulties in working for a bank that approve loans for people without security. Thus, he thinks that his mental wellbeing would diminish if he worked for such a bank.

E3 says that he contributing to the bank’s CSR activities by following the bank’s CSR policies and goals. Furthermore, he has executive power to decide whether his clients are approvable for a loan or not. Thus, he can decide to not approve loans to people without security. However, E3 has only been working for the bank for three month and has not yet felt any significant effects. However, he thinks that the effects are difficult to measure and that the effects are mostly personal.

E3 thinks that it is important to be involved and adds that in the long run it is the employees that make the company socially responsible. E3 does not feel involved in any decision concerning the company’s CSR initiative. However, he experiences the bank to be a very flat organization, and he is free to express his opinion to management. Also, E3 thinks that it is important to have meetings with management where he can feel free to express his opinion, and affect decisions in that way. However, he has no objections about the board of direction making the final decisions.

E3 does not feel that he receives any specific appreciation for his CSR contribution. However, he says that he does not expect any additional appreciation for doing
something that is in his job description. Also, he does not think that his performance would improve if he was shown greater appreciation. E3 think that the bank’s CSR-activities can be evolved by investigating if it would be possible to hold videoconferences. Hence, it would minimize traveling and lower the emissions.

5.2.4. Employee 4 (E4)

E4 is a CEO assistant at the company and is approximately 30 years old. The interview took place at E4’s workplace and she had no objections with the interview being recorded. However, E4 stressed that she wanted to be anonymous. Furthermore, E4 seemed vaguely prepared for the interview. However, E4 appeared to be open and honest in her answers.

E4 divides her definition of CSR in two parts: an internal part and an external part. Firstly, the internal part of CSR is when companies care about their employees and make sure that they are prosperous. Secondly, the external part of CSR is when the products a company produce and sell have and positive effect on people and the environment. Consequently, that a company does not make things worse. Also, she believes a company to be socially responsible if negative outcomes should be corrected when they are detected.

E4 thinks her company should be as responsible as possible. However, she recognizes that the company has to make a profit. Nevertheless, she says the company should not contribute in a way that makes things worse. Also, E4’s opinion of a company is positively affected if that company works in a responsible way. Consequentially, E4 prefers to be associated with a company or brand that is known for taking responsibility against society. For this reason, it is important for E4 to work at a responsible company that gives her a sense of occupational pride. On the other hand, she could consider working for a company that takes less social responsibility, rather than being unemployed. However, she would consider such employment to be temporary.

E4 is involved in the banks charity donations (not sponsorship). She is in contact with charity applicants, and she arranges the basis to which the board of directors makes a decision. Once a decision has been made, she is responsible for disbursing the donations.
Even though E4 feels that it is important for her to participate in CSR, she does not feel that it is important for her to be personally involved in the decision-making process as long as it gets done. However, she would not like to give it up once she has started to work with it. Also, she thinks that it is important for employees to feel involved in the process even though they do not have the executive power. Otherwise, the decisions might not have the desired effect.

E4 does not feel that she is given any extensive appreciation for her work concerning CSR. However, she feels quite spoiled at her workplace as it is. Furthermore, she thinks that people do not expect any appreciation for their good work with CSR, as people expect it from them self to take responsibility towards society. However, E4 adds that the bank have occasionally shown additional appreciation. For example, once the bank held an in-house competition in order to promote physical exercise where prices were awarded to the employees.

In order to improve the CSR-work, E4 thinks that it might be possible for smaller branch offices to invite customers by telephone, and in that way not waste paper. Also, if there were ways of measuring the effects, companies should give CSR larger significance in their annual rapports.

5.2.5. Employee 5 (E5)
E5 works at the company’s HR department and is approximately 30 years old. The interview took place at E5’s workplace and she had no objections with the interview being recorded. Furthermore, E5 seemed prepared for the interview. However, E5 appeared to be truthful and her answers did not seem to go against her personal opinions.

E5 thinks that CSR is when companies take responsibility for its employees, society in general and the environment. Furthermore, E5 thinks that her company should take a vast responsibility against society. Also, she expects that all companies should take responsibility. In addition, E5 feels that here opinion of companies is affected to the degree of companies’ CSR commitment. Also, she adds that she would boycott companies that act highly irresponsible against society. However, she recognizes that there is much to be done in order to improve the present state in her company.

E5 thinks that it is very important to work at a company that works responsibility towards society. Still, she feels that there are other important components. However, she
would not feel as proud of her job if she worked at a company that did not have the same level of responsibility as her present employer. Nonetheless, she could consider working for a company that took less responsibility towards society if the terms of employment were to here liking.

E5 is contributing to CSR through the small day-to-day gestures, such as trying not to waste paper resources. Also, she is responsible for company transportation which is an area where, as she says, the question regarding the environment in frequently discussed. Finally, her department of the company is responsible for internal information, and it is its job to inform employees of the significance of environmental policies. However, she thinks that it is difficult to motivate all employees into following environmental policies even if it is important for all employees to do so, in order to make the bank successful. For this reason, E5 thinks that it is very important in her job to act as a role model.

E5 says that the board of direction enacts all policies and guidelines. On the other hand, her department writes decision basis for the board of directors. Consequently, when the board of directors passes a motion that her department prepared, she feels proud. However, she says that other departments also have a say when they write decision basis. Nonetheless, making decisions are not important to E5 as long as the right decisions are taken. However, since she got involved it has become a bit important, as she enjoys it.

E5 feels appreciated at her job, although she does not feel that she receives any additional appreciation for her contribution that can be directly linked to CSR. Furthermore, she believes that employees in general would improve their contributions to CSR if they were shown greater appreciation or rewards. In addition, E5 thinks that CSR could be improved if it was prioritized and given more time. Also, she thinks that improved internal communication would increase the level of employees’ CSR initiatives.

5.2.6. Employee 6 (E6)

E6 works as a bank teller at the bank and is approximately 30 years old. The interview took place at E6’s workplace and she had no objections with the interview being recorded. While E6 was being interviewed, she hesitated occasionally in her answers. However, E6s hesitations were interpreted as if she wanted to formulate her answers as
good as possible. With all things considered, E6 appeared to be truthful and did not respond to the questions in a way that contradicted to her personal opinions.

E6 recognizes CSR to be when companies act responsible against their employees and customers and that regulation is followed and that righteous decisions are taken. Furthermore, since E6’s employer is a mutual savings bank, she thinks that it is important to give something back to the community. As a result, E6 feels very proud of her job and a large amount of that pride is due to her company’s commitment to the region. On the other hand, E6 recognizes that the bank has to be profit driven and that a company can give too much. However, E6 trust that the board of directors and management give back as much as possible to the community. Also, E6 thinks that the company’s CSR initiative is sufficient and that only minor matters can be improved. For example, she says the company could use “green cars” as company cars.

E6’s opinion of a company is positively affected when that company works responsibly towards society. Furthermore, E6 believes that banks that are larger than Sparbanken 1826 do not prioritize her region as much as Sparbanken 1826. As a result, E6 views Sparbanken 1826 as a local patriot with a large interest in the region.

E6 feels that is important for her to work at a company that takes responsibility towards society. Also, E6 would not feel as comfortable with her job if she worked at another bank. Hypothetically, if E6 had the option of choosing between two similar jobs, she would choose the job at the company that works most responsible. However, E6 admits that she would consider working for the less responsible company if that job paid better.

E6 does not feel that she is contributing to her company’s CSR other than following the company’s CSR policy. However, she does not feel that she has been major affected in her job position by the company’s CSR policy. Also, E6 thinks that the company’s CSR policy has had a larger effect on employees higher up in the company hierarchy. Furthermore, E6 feels that her contribution to the company’s CSR initiative have made her more aware of the environmental impact of the company. Also, E6 thinks that it is very important for her to do her part in following the company’s CSR policies. However, E6 does not feel involved in taking any decision regarding the company’s CSR activities except the minor everyday decisions in her work, such as following CSR policy. As a result, E6 feels that her everyday decisions have a positive effect on the company. In addition, E6s does not feel that it is important for her to be involved in the
decision-making process regarding the company’s CSR initiatives. E6 thinks that management has a greater knowledge concerning CSR and that management is better suited to make decisions on the matter.

E6 feels appreciated when the company educates its employees on environmental issues. On the other hand, E6 thinks that employees could be better informed on the consequences of their contribution to improve the environment. Furthermore, E6 does not expect to be rewarded when acting responsible towards the environment, as it is a responsibility all people share. E6 feels rewarded when she is given feedback on her responsible behavior against customers.

5.2.7. Manager 7 (M7)
M7 is the head of marketing at the company and on the board of directors. Also, M7 is approximately 40+ years old. The interview took place in M7’s office and he had no objections with the interview being recorded. Furthermore, M7 seemed prepared for the interview and did not hesitate noticeably in any of his answers. Nonetheless, M7 gave the impression of being honest in his answers

M7 recognizes CSR to be when a company takes responsibility for activities that are not directly associated with the company’s business objective. For example, M7 sees that sponsoring sports can be seen as an activity that is not associated with the company’s business objective. However, M7 acknowledges that CSR might gain the company’s business in the long run.

In addition, M7 thinks that the amount of responsibility taken has to be put in terms of the business idea. In other words, if a company takes too much social responsibility, the business might suffer. However, M7 thinks that some businesses need to take greater social responsibility than others. For instance, M7 thinks it is important for his company to work with CSR. Otherwise, the bank might lose profitability if the competition starts working with CSR.

M7 believes that the employee’s opinion of the company is highly affected by the company’s CSR initiative. Furthermore, M7 argues that internal communication is very important and that it is comparable with brand management. Thus, if a company internally informs employees of the good work that is being done, the employees in turn become proud of their company and acts as ambassadors for the company. All in all,
M7 thinks that it is very important for employees to work for a company that work with CSR. Consequently, M7 believes that it will become even more important in the future since the next generation will be more committed to the question of CSR. Also, he believes that companies in the future will have to take responsibility towards society, in order to attract competent employees.

M7 is utmost responsible for the company’s sponsorship commitments. Also, M7 is engaged in other matters, which aim to further develop the region. For instance, the company is lobbying for commuter trains to stop in smaller communities of the region.

As a consequence, M7 feels that it is very important for him to be personally involved in the company’s CSR commitment. Moreover, M7 has a personal interest in the region and he feels proud of being a part of an organization that is willing to invest in CSR.

M7 claims that numerous employees of the company are engaged in a variety of different associations. As a result, M7 believes that employees feel proud of being a part of an organization that offers sponsorship to associations. Also, M7 says that the company is very open in its communication concerning sponsorships and that it is rewarding. On the issue of the company’s commitment to improve the environment, M7 says that there is room for improvements such as reducing the management of cash money.

M7 says that the marketing department mostly takes decisions concerning CSR. However, M7 claims that all employees are free to present suggestions on the matter. In addition, M7 do not think that it would be possible for employees to be involved directly in the decision-making process concerning CSR. For the reason, employees do not have the extended knowledge and insight on the matter. Furthermore, M7 adds that there are three hundred employees in the company and that it would not work if all of them where involved in making decisions. However, M7 believe that it is incredibly important to inform employees of the company’s standpoint and CSR contribution. Also, M7 says that the company has policies that should be followed and that the company does not have a particular monetary reward system for employees that fallow CSR policy. However, M7 thinks that it is an interesting question. In addition, M7 claims that the company already shows its employees much appreciation.
5.2.8. Employee 8 (E8)

E8 is a substitute worker at the company. This means that he works at the company for brief periods of time, when the company is in need of additional personnel. Also, when E8 works for the company, he works at the telephone-banking section. The interview took place after hours at a neutral location. E8 did not seem prepared for the interview and still had no objections with the interview being recorded. As a result of not being prepared, E8 had to stop and think at several occasions. However, E8 was very outspoken and did not, on any occasion, seem dishonest in his answers. E8 is approximately 20+ years old.

E8 recognizes CSR to be when companies act ethically and morally towards its employees and customers. In addition, E8’s opinion of a company is positively affected by social responsibility and he would not endorse a company that is irresponsible towards society. Consequentially, E8 thinks that his employer should take responsibility towards society and he would not “put his foot through the door” at a company that was acting irresponsible towards society. Hence, it is important for E8 to work at a company that is socially responsible. For the reason, that E8 sees his job as a part of his identity. Moreover, E8 feels that questions concerning the environment and anti-discrimination are especially important.

E8 thinks that he is contributing a lot to the company’s CSR initiative since E8 is in a position where he is in contact with customers. Also, E8 thinks that he is contributing to company CSR when he listens to the customers’ needs and present them with a solution. In addition, E8 feels that he is contributing when following the company’s environmental policy. However, E8 says that his commitment towards the environment comes natural to him.

E8 has not felt any effects from his CSR participation, other than the information he has been given concerning the company’s CSR progress. However, E8 says that he needs to see large effects and he easily fails to notice minor ones. On a personal level, E8 feels that the company’s CSR policy has increased his awareness. For instance, he now knows that cash money has a negative impact on the environment. Furthermore, E8 feels that is important for him to be personally involved in the company’s CSR activities. However, E8 does not feel involved in any decisions concerning the company’s CSR commitment. Also, E8 thinks that it would be very interesting if the
employees had a larger say in the company’s CSR dedications. Thus, he thinks that it might make the employees feel more involved.

E8 feels that the company mainly takes for granted that employees follow CSR policy. Consequentially, E8 does not feel that he has been shown any personal appreciation for his CSR contribution. On the other hand, E8 does not think that his or the other employees’ everyday work effort would improve if greater appreciation were shown. However, E8 thinks that the company’s CSR activities would improve if the employees were more involved in the decision-making process. As a consequence, E8 thinks that employees would feel a larger sense of occupational pride. All things considered, E8 thinks that the company takes large social responsibility. However, E8 does not think that the employees are fully aware of how the bank is being responsible

5.2.9. Manager 9 (M9)
M9 is on the Utvecklingsstiftelse Sparbanken 1826 board of directors. M9 is also a former manager and board member of Sparbanken 1826. The interview took place in M9’s office, which is located at Sparbanken 1826 headquarters. Furthermore, M9 did not seem prepared for the interview and had still no objections with the interview being recorded. As a result of not being prepared, M9 had to stop and think at several occasions. However, M9 was very outspoken and did not, at any time, seem dishonest in his answers. M9 is approximately 60+ years old.

M9 thinks that corporate sustainability is the cornerstone of CSR. On the other hand, M9 believes that the majority of companies do not operate with long-term goals, and M9 view this as a threat to society. Also, M9 thinks that the majority of companies is mostly concerned with their business and do not view themselves as a part of society. In contrast, M9 says that his company has a tradition of being active in the community. Furthermore, M9 stresses the importance of employee well-being and that responsibility should be delegated to the degree where employees’ feel trusted.

M9 believes that the employees’ opinion of the company is positively affected by the company’s CSR work. As a result, M9 feels that the employees have a great sense of occupational pride. However, M9 does not think that it is not fundamentally important for people to work at a company that take a social responsibility. Furthermore, M9 believes that people are generally egotistic and prefer applying for jobs that are rewarding rather than socially responsible. Nonetheless, M9 thinks employees perceive
CSR as the “icing on the cake”. To put it differently, the employees recognize CSR to be satisfying, but not of vital importance.

M9 claims that he has been, and is very engaged in a high variety of different organizations and foundations that promotes CSR. For example, M9 is active in Utvecklingsstiftelse Sparbanken 1826 as a member of the board of directors. Also, M9 thinks that the effects of employee participation in CSR are very positive. On the other hand, M9 claims that it is incredibly hard to motivate employees into participating. However, M9 thinks that the reason for this is the result of time constraints.

M9 highly appreciates to be involved in CSR and find it to be a very pleasant experience. First of all, M9 enjoys making decisions and promoting CSR. Secondly, he finds it extremely educational as he meets a great deal of people. However, M9 says that he is not involved in taking any decisions concerning the company’s CSR initiatives, since he is no longer an employee. However, M9 still represents the company in a variety of foundations and organizations, which give him the opportunity to affect the company.

M9 thinks that in a large company the board of direction has to make the overall decisions concerning CSR. To put it differently, there are 300 employees in the company and it would be practically difficult for all of them to be involved in making decisions. However, he thinks that it is important for the board to have an open dialog with the employees and to inform them of the cause to their decisions. On the other hand, he thinks that internal communication could improve. As a result, M9 believes that the employees might not feel involved in the company’s decision-making process. Nonetheless, M9 thinks that the employees are generally pleased with the banks CSR activities.

M9 says that the company does not have a reward system for employees that work with CSR according to the CSR goals of the company. Likewise, M9 does not think that there should be one, since employees would get used to it. M9 believes that managers should have the individual freedom to spontaneously show appreciation. For example, giving the employees a bottle of wine or taking them to dinner. All in all, M9 thinks that it is good to show employees appreciation. However, he stresses the importance of spontaneity.
5.2.10. Employee 10 (E10)
E10 is the head of personnel at the company and is approximately 30 years old. The interview took place in E10’s office and she had no objections with the interview being recorded. While E10 was being interviewed, she hesitated occasionally in her answers. However, E10’s hesitations were interpreted as she had problems formulating her answers. Also, it should be noted that E10’s position in the company, as the head of personnel has made her anonymity weaker than all other interviewees. However, the interviewer thought her thoughts to be unbiased.

E10 thinks that the lowest form of CSR is when companies follow ethical and legal regulations. On the other hand, E10 does not think that this is enough if a company wants to be socially responsible. Moreover, E10 thinks that companies should have CSR as a part of their business philosophy. For instance, companies should be working actively towards minimizing the negative environmental impact or to have production that favors the poor. Chiefly, E10 believes that true CSR is when companies aim to be sustainable. Also, E10 thinks that CSR is very positive and find companies that work with CSR, to be attractive.

E10 thinks it is important for the company to be transparent in how it is contributing to society. Furthermore, E10 needs to see a larger meaning of the company, other then just profits. Moreover, E10’s opinion of a company is positively affected if the company is socially responsible. Also, E10 claims she would not support a company that is known for its unethical behavior. Likewise, it is very important for E10 to work at a company that is socially responsible. For example, E10 needs to work at a company that sees itself as a part of society. Furthermore, E10 states that she has a large personal interest in questions concerning societal welfare.

E10 feels that she is contributing to the company’s CSR work in her position as head of personnel. For instance, recently she has been working on a project that aims to lower unemployment among young people. Furthermore, E10 represents the company on the board of direction in a variety of foundations. Consequentially, E10 feels that her participation in the company’s CSR activities has had a positive effect. The positive effect is that when E10 meets with people she feels that the company is a strong trademark. Furthermore, E10 thinks that the company’s environment certification has had positive effects and has enhanced awareness concerning the environment.
It is important for E10 to be personally involved in the company’s CSR activities. Moreover, E10 wants to feel that she is influencing the company’s CSR, as she does today. Also, E10 feels pleased with her present contribution. However, E10 thinks that the company’s CSR could be improved if it were prioritized more. E10 is involved in taking CSR decisions concerning her department. For instance, when the company is considering the number of interns it should acquire. Furthermore, E10 feels that she has the power to influence in the questions that she has an interest and that it is best if other employees are responsible for other areas of CSR. As a result, it is important for E10 to be involved and take decision concerning CSR. Additionally, E10 says that it is important to be able to make decisions if one wants to make a difference.

E10 feels that her co-workers and superiors are showing her appreciation for her contribution to the company’s CSR activities. In addition, E10 thinks that the company is good at elevating good examples and to give positive feedback at staff meetings. Nevertheless, E10 thinks that there is still room for improvement. For example, E10 thinks that the company could improve its CSR communication, both internally and externally. Also, E10 thinks that the company’s CSR could be evolved. For instance, if employees once a year worked as a volunteer for another organization. Hence, it would elevate their knowledge of society. Moreover, the employees would act as ambassadors for the company.
6. Analysis

In this chapter, the results are analyzed and discussed. Please note that since the purpose of this research is to explore how CSR can be used as an HR-tool, the results are compared with the proposition. Furthermore, the proposition examines the categories that the FOM has already provided.

6.1. Interviews

Here, all the interviews are analyzed. Initially, it should be noted that all the interviewees received the interview questions before the interviews were conducted. Therefore, the interviewees may have prepared answers that correlate with what their employer wants them to say. Thus, the problem of interview bias might be present, as it difficult for the interviewer to identify whether the interviewees are expressing their own opinions or if they are expressing what they think the company wants them to say. Also, the interviewee bias may have affected their answer, as they might have answered what they thought was politically correct. In addition, the interviewee bias problem may have grown as a consequence of the recording of the interviews. However, since the interviewees were granted full anonymity, the chance of them replying what they thought was politically correct, decreases.

Each analysis will follow the same outline. First, the interviewees’ definitions of CSR are analyzed. The interviewees’ definitions will testify to what they mean when they mention CSR. Secondly, the interviewees’ CSR expectations are analyzed. Thirdly, the analysis of potentially beneficial CSR outcomes is presented. Fourthly, HR-policy choices are analyzed. Finally, the analysis regarding whether the interviewees believe that the company’s CSR-work can be further developed or not. Coupled with, positive outcomes and hints on how CSR can be used.

6.1.1. Employee 1 (E1)

It is important to know how E1 personally defines CSR because it reveals how she expects the company to work with CSR. First of all, E1 believes that a company is socially responsible when it does not merely try to maximize its profits. By this, she means that a company should distribute some of its returns to other, unspecified causes in order to become socially responsible. However, as she did not specify any areas
where companies can be socially responsible, it is impossible to know if she defines CSR in other ways. As a result, it is impossible to know if she expects her company to work with CSR in specific areas. However, she expects her company to be as responsible as possible, since it is a bank. Therefore, it is evident that she expects her company to work with CSR. Thus, she means that it is important for the bank to not maximize its profits.

As for the outcomes of working with CSR, E1 does not feel it to be significantly important for the bank to work with CSR. On one hand, the bank has become a more attractive employer and made her feel more committed to the company. Thus, the company’s CSR-activities may have strengthened her commitment. On the other hand, she would still consider working for the bank, even if it did not work with CSR. In other words, it is not only the bank’s CSR-activities that make her stay. However, the resulting question is: how much does the company’s CSR-work influence her to stay? Thus, the bank receives different responses with the human resource flow when it works with CSR. First of all, her work with CSR does not make her want to leave the company. Instead, her work with CSR makes her more willing to stay at the company. Therefore, the findings suggest that the bank’s CSR-activities increase her commitment. For example, the bank’s work with CSR may be a reason why she wants to stay in the company. Secondly, the bank’s CSR-work does not make the bank a more attractive employer than other employers. In fact, she would consider working for a company that works less with CSR. Hence, the bank’s CSR-activities are not the only reason to why she works at the bank. However, if another company displays a bad and unethical behavior then she would not consider working there. In fact, this shows that her commitment can be linked with her employer’s involvement in CSR. To sum up, if a company does not want to work with CSR, she does not want to work there. Likewise, if a company works with CSR, she would consider working there. Hence, her level of commitment is influenced by the CSR-activities of the company.

As for the HR-policy choices, E1’s answers only included the work systems. In fact, E1 does not contribute personally to the bank’s CSR-activities. Therefore, she does not, and cannot, feel any effect from doing so. Furthermore, she is not interested in working with the bank’s CSR-activities. Thus, there may not be any positive outcomes if she would work with CSR. Chiefly, this means that if CSR is implemented in the company’s work systems and the employees are given a chance to work with CSR, then the HR
outcomes would not be affected. Nevertheless, she tries to follow the bank’s environmental policy. However, she did not respond to whether it affects her personally or not.

6.1.2. Employee 2 (E2)
E2’s definition of CSR includes employees, the environment, society and human rights. These parts act as a circle and are dependent on each other. Thus, when E2 says that he expects the company to work with CSR, he wants the company to work with all the parts that Moir (2001) mentioned. However, he expects an additional thing: that the company is responsible by making the circle, he proposed, work. For example, he expects the bank to work for society in order to make society work for the bank. Also, he believes that a company is socially responsible if it is responsible to its customers. However, he did not say in which ways he expects the company to be responsible towards its customers. Maybe, he wants the company to behave respectfully towards its customers and treat them fairly, which bears a resemblance to Anselsson’s and Johansson’s (2007) human responsible dimension of CSR. Hence, if the company treats its’ customers respectfully, then it will live up to E2’s expectations and its’ reputation will not be, what Polansky and Jevons (2006) proposed as a consequence, damaged.

As for the outcomes from working with CSR, E2 believes that it is good for the company to work with CSR. E2 feels fortunate to work at a company that works with CSR. As a result, the CSR-activities of his company have resulted in at least one positive outcome: that he feels fortunate to work for his company. Thus, his commitment to the company has increased. Also, he would not consider working at a company that was harming society or individuals. Therefore, his commitment to a company will be lower if it does not work with CSR. However, please note that he did not say anything about the possibility of him working at a company that did not work with CSR. Thus, CSR alone cannot attract new employees.

E2’s answers included more than one HR-policy choice. First of all, E2 does not feel it to be significantly important to work with CSR. As a result, changing the work systems in order to give him increased responsibilities in CSR may not result in any positive outcomes. Secondly, E2 feels personally rewarded from working with CSR as it satisfies him. However, the bank does not officially reward him. Nevertheless, he did not say if he would consider being rewarded for working with CSR. As a result, the
question whether rewarding E2 or not would result in positive outcomes, is still unanswered.

E2 did also mention how he wants the bank to develop its CSR-work. One interesting fact is that E2 wants the bank to evolve its CSR-activities by communicating it more internally. In fact, he says that not all employees know that the bank works with CSR and that, if they did, they would feel prouder of working at the bank. This indicates that the bank may have to improve their internal communication in order to further raise the employees’ level of commitment. However, he did not elaborate on what kind of CSR-activities the bank should inform its employees of. For example, he did not say if the bank should further inform its employees of the environmental policy or of the company’s two foundations. Moreover, it is not evident that the employees would be prouder of working at the bank if they knew more of its CSR-work. However, what he says can be put in relation to the Legitimacy theory, which states that companies get legitimacy when they educate their stakeholders of their CSR-work.

6.1.3. Employee 3 (E3)

In contrast to the other interviewees, E3’s definition of CSR includes a responsibility for products. Also, as he believes that a company works socially responsible if it respects the environment, follow ethical guidelines and have a good service and customer behavior, his definition of CSR is not too different from the other interviewees. As a result, when he says that the company should be as socially responsible as possible, he means that it should be as responsible for its products and the environment as possible.

E3’s expectations of how the bank could work with CSR were shown. Furthermore, E3 thinks that his company should work with CSR as much as possible. Consequently, it is fair to say that E3’s expectations are met as the bank respects the environment with its environmental certificate, have ethical guidelines and behave respectfully towards its customers.

Positive outcomes are shown as E3 thinks that a company that acts responsible towards society becomes attractive in his eyes. Hence, his commitment to the company has increased as a consequence of the company’s CSR-work. However, the company’s CSR-work is not the only reason to why he works at the bank, as he would consider working at a company that takes less responsibility. Therefore, as his opinions are
similar to the other interviewees, he does not see CSR as the most important reason for working at the company. Thus, his commitment also depends on other things. Nevertheless, please note that E3 already works in the company and that he might have answered differently if he was unemployed.

E3 says that he could work for a less socially responsible company. However, he could not work for the lesser responsible company if it surpassed a limit of irresponsibility. Furthermore, this limit presents itself when E3 says that he would not work at a company that is harmful to the environment. Thus, companies’ CSR-activities do indeed influence employees’ commitment level. Also, this is comparable to what is being said of companies that do not live up to their stakeholders’ expectations. For instance, that those companies lose their right to operate. However, this point-of-view raises additional questions. First of all, he did not specify whether he would consider leaving his current company if it was harming the environment. Secondly, he did not specify what he meant by harmful behavior towards the environment. Thirdly, he did not say whether he would still be working at the company if it did not work with CSR.

E3 says that he contributes to the bank’s CSR-activities by having the executive power to approve his clients’ loans. Furthermore, this is consistent with his definition of CSR, which he defined, as among other things, having a good behavior towards customers. Thus, he can contribute directly to the CSR-activities by not approving loans to clients that do not have any financial security. However, he did not mention if this contribution to the bank’s CSR-work gave him some positive outcomes.

As for the employee influence, E3 is not directly involved in the decision-making of the bank’s CSR-activities. However, he says that the employees should have the possibility of expressing their opinions. In that way, it would be possible for management to make certain that the employees share the company’s view on CSR. Thus, he says that the management will be sure to focus its CSR-activities on the same things as the employees want. As a result, management will most certainly meet the employees’ expectations and the employees will not lower their commitment the bank.

According to E3, the best way to further develop the CSR-activities is to protect the environment by holding videoconferences and lower the emissions of carbon dioxide. However, as he did not say anything else on the subject of CSR development, it is impossible to know if CSR can be further developed. For example, E3 did not respond
to how the company’s CSR-work could be developed in order to make him more motivated to work with CSR. Also, he did not mention if there were any weaknesses in the current CSR-activities.

6.1.4. Employee 4 (E4)
First of all, it should be noted and stressed that E4 is a CEO assistant. Thus, there is a possibility that some of her answers are biased, as she may have known more of the company’s work with CSR than she wanted to say. However, since the interviewer promised E4 anonymity, the possibility that she was biased is very small. Also, as her answers seemed to be honest and open, the possibility of her being biased declines even more.

E4’s definition of CSR is the act of caring for the employees, the customers and the environment. Also, she defines CSR as the act of not doing things worse. This is a very vague answer, as it does not go into detail. For example, did she mean that a company is socially responsible if it does not make its business worse, or did she mean that it is socially irresponsible if it gives its employees wage reductions? Thus, her definition of CSR could have been more precise in order to use her words. Also, she says that a company is socially responsible if it corrects negative outcomes once they are detected.

As for E4’s expectations of the bank, she expects it to be as socially responsible as possible. However, she says that there is a limit to how socially responsible the company can be. For instance, she says that the CSR-activities should not consume all of the company’s profits. However, one interesting note is that she has this point-of-view as no other interviewee has mentioned this limitation.

The bank’s work with CSR has resulted in some positive outcomes for E4. In fact, E4 associate the CSR-activities with her occupational pride. Thus, she is proud to work in the company as it works with CSR. However, also E4 could consider working in a company that was less responsible than the company she currently works in. Furthermore, this means that the CSR-activities are not the most important reason for working in a company.

The HR-policy choices can also be discussed. First of all, E4 is involved in the CSR by working with the foundation. Hence, she works more directly with the CSR-activities than the other employees of the bank. However, she is not directly involved in the
decision-making process. E4 prepares and arranges the donations and later lets the board of directors make the final decisions. However, since she works so closely with CSR, she feels spoiled and she would not like to give it up. Thus, one can spot a positive outcome of having an employee working with CSR.

Nevertheless, she did not say whether she would like to be more involved in the decision making process or if she would like to work more with CSR. Also, she did not say if the pride comes as a consequence from her working with CSR in a preferable manner, nor did she say if the work with CSR made her proud. Thus, one important question could be: would she feel as – as she said – spoiled by working with CSR if she worked with it differently?

6.1.5. Employee 5 (E5)
E5 defines CSR as the company’s responsibility for its employees, the society and the environment. Thus, when she is talking about the CSR-activities of her company and how she expects the company to work with CSR, she expects the company to work with these three areas.

As for E5’s expectations, E5 thinks it is important for the company to work with CSR. However, she says, like the other interviewees, that she could consider working for a company that was less socially responsible than her company. Thus, the CSR-activities are not crucial in retaining her. Nevertheless, the CSR-activities make her proud of her work. Thus, just like all other interviewees, her level of commitment is partially influenced by the CSR-work of her company.

E5 works with CSR by following the bank’s environmental policy and discussing transportations. Thus, she may have some chances to influence how the transportations can be more environmental friendly. Also, she works with the internal information and contributes to the CSR-work of her company by telling her colleagues why they should follow the environmental policies. However, please note that she says it is hard to convince her colleagues to follow them. As a result, her colleagues may not follow the policies as she wants them to do. However, she did not specify how and why it is hard for her to make her colleagues follow the policy. Maybe, her colleagues do not fully support the environmental policy or they do not follow the policy because of other reasons. For example, the policy says the print outs have to decrease in numbers. That
means, the employees have to print out less. Maybe, they do not want to save their print outs.

The analysis continues with how E5 would respond to having CSR as a part of the HR policy choices. Her involvement in the decision-making is based on the preparations that she and her department give to the board-of-directors. However, it is not important for her to be more involved in the decisions as long as she feels the right decisions are being made. Thus, one would ask her what would happen if the company took the wrong decisions. That is, would it be important for her to make decisions if she could make them right? If that is the case, when she wants some influence over the decision making. Furthermore, E5 is not directly rewarded for her CSR-work. But, she says that the employees would be more motivated to work with CSR if they were rewarded for doing so. However, she did not say if, by rewarding the employees that work with CSR, the commitment of the employees would increase. Nevertheless, she believes that the employees would be more involved in the CSR-work if it was prioritized and given more time. However, she did not say how much time the company has to spend to increase the involvement of the employees. Also, she did not say if the general commitment of the employees would increase if the CSR-work would be prioritized and given more time as she only said the employees’ motivation with working with CSR would increase. Nevertheless, if the employees’ level of motivation rises if they work with CSR, then the company should prioritize and spend more time on the CSR-activities in order to motivate the employees to work with it.

E5 does also have some ideas of how the company may develop its CSR-work. She says that one way of developing the company’s CSR-work is to improve its internal communication. Thus, she means that the company needs to work with that part. If the company does so, then, according to E5, the employees’ work incentives will be strengthened and their level of commitment may increase. However, it would valuable to know how the company could improve the internal communication. For example, she did not say if all employees knew of the CSR-activities.

6.1.6. Employee 6 (E6)
As for the definition of CSR, E6 sees actions to help customers, employees and societies as socially responsible. However, E6 has not explicitly included environment in her definition of CSR.
The bank’s work with CSR makes way for positive outcomes. In fact, E6 is proud of her company’s CSR-work and that pride can make her friends more positive of the company. Thus, her commitment-level has increased. However, just like E4, she feels that the company’s CSR-work may go too far if it goes against profit goals. Consequently, the question that rises is: what makes her think in that way? Thus, one question that could be asked is: how would she react if the profits were consumed? In other words, would her commit-level decrease?

E6 thinks the bank is better at CSR than other banks. Therefore, she would feel uncomfortable working in these banks. That thought can give a hint that she is indeed proud to work for her current employer. Thus, her commitment-level has indeed been influenced by the company’s work with CSR. However, she could consider working in another company if she became better paid. That says that the CSR-activities of her company are a good reason for her to work there – but it is not the most important reason. In fact, both her salary and the company’s CSR-activities influence her commitment-levels.

The HR-policy choices were discussed. E6 follows the company’s environmental-policy. However, she did not say if she gladly does it or how much she does it. Thus, the authors of this paper could not see if it increases her level of commitment. However, she says that the CSR-policy is more well-met on the higher hierarchy than on the lower levels of the company. That may mean the people on the lower levels of the company do not care as much of the policy as the people higher up. Her answer may also mean the company does work with CSR in a way that the employees do not support. Also, her answer may give a hint that the congruence between the employees’ goals and the management’s goals may not be that big. That is, the employees have other CSR-goals than their managers. Nevertheless, E6 thinks it is important to work with CSR. For this reason, she says that she would be willing to work more with CSR.

E6 says she does not expect the company to explicitly reward its employees for working with CSR. In fact, she says that hearing customers’ positive feedback is good enough. However, as she says she does not expect the company to reward its employees, she does not mean that she would not be positive to be rewarded. As a result, the bank may surprise her or her colleagues if it rewards someone who has worked with CSR. Thus, the bank may develop a CSR-culture by rewarding the people who work with CSR.
As for how E6 wants the company to develop its CSR-activities, the company may educate its employees of the benefits of following CSR-policies. In that way, she means the company will motivate its employees more if the employees learn of the positive outcomes. However, she did not say anything of the fact that employees may be more motivated to work with CSR if they can influence the CSR-decisions. That is, even if the employees are informed of the positive outcomes of their actions, they will maybe lack some motivation if they would like to work with CSR in other ways. However, as she says that the internal communication has to improve in order to increase the employees’ motivation of working with CSR; it may mean she wants the company to improve the information sharing.

6.1.7. Manager 7 (M7)
M7 is, in contrast to most of the other interviewees, quite imprecise in his definition of CSR. In fact, he recognizes it as the actions that are not directly associated with the business objective. As a result, it is difficult to analyze what he means when he, for example, says that the company should work with CSR. Also, it makes it impossible to compare his answer with the employees’ answers.

M7 seems positive to the CSR-work of the company. For example, he believes the company might get long-term profits if it works with CSR. For instance, the company might get competitive advantages if it is the only bank that works with CSR. Thus, his answer is compatible with the employees’ answers. However, he did not mention if he was positive to CSR in the short-term if that would have become an issue. That is, what would happen if the bank needed to allocate its resources on other fields of interest, how much prioritizing would the CSR-work get?

M7 does also see a limit to the CSR-work of the company. He thinks the company has worked too much with CSR when the business suffers. This goes hand in hand with his earlier definition of CSR: that CSR is the actions that are not directly associated with the business objectives.

M7 says the employees’ opinions of the bank are affected by the bank’s CSR-activities. This point-of-view goes hand in hand with what the other interviewees have said, as all of them mentioned that their commitment-levels had indeed been influenced by the CSR-activities. Also, M7 believes the internal communication is important, which is exactly what E3 and E5 have already said. The reason for this, according to M7, is that
the employees will be more proud of the company and become good ambassadors. Also, his, E5’s and E3’s opinions indicates that the company has to work more with the internal communication. In fact, M7 gave an example of how the internal communication can improve. He said the company should inform the employees of the good work the company has done.

According to M7, the company is open to the employees’ opinions when working with CSR. Thus, he says that the company already works with employee influence when working with CSR. However, he does not believe it to be practically possible letting all employees to directly influence the CSR-work. For example, the employees are far too many and they do not have the same extensive knowledge as the decision makers. However, this does not go against what the employees have already said in the other interviews. For example, none of the employees are interested in directly influence the decision making in that matter. In fact, some of them have said it is good that the managers are directly responsible for the decision-making process. Also, the fact that the company is open to the employees’ ideas does also go hand in hand with the thoughts of the employees. For instance, some employees said it was important for the company to listen to the employees in order to know if was socially responsible on the right things. This indicated that the employees should indeed be able to express their opinions. Nevertheless, it would have been interesting if M7 could share some ideas of how the employees could express their ideas. M7 was also discussing the reward systems of the company. For example, the bank does not have any monetary rewards for the employees that works with CSR. Nevertheless, M7 claims that the company already shows its employees appreciation. However, he did not specify in which ways the company does so, nor did he explicitly state that the company shows appreciation to the employees that work with the CSR-activities.

6.1.8. Employee 8 (E8)
E8 defines CSR in the same way as the other interviewees; he sees CSR as a responsibility for customers, societies, employees, environment and anti-discrimination. In fact, he is the only one that mentioned anti-discrimination in his definition of CSR. However, this does not mean that he is the only one who thinks that a company is socially responsible if it works against discrimination. In fact, anti-discrimination may be included in the definition of responsibility towards employees, customers and societies. Nevertheless, due to the fact that he did not elaborate on his thoughts of anti-
discrimination, it is impossible to know more regarding his thoughts on anti-discrimination as socially responsible act. Moreover, E8 also said that he was working socially responsible by helping customers.

E8’s level of commitment is positively affected by his company’s work with CSR. In fact, his commitment levels have, just like all other interviewees, increased. For example, he would not like to work at a company that was socially irresponsible towards society. In addition, the HR-policy choices are being discussed. E8 feels pleased when he works with CSR. Thus, his level of commitment has increased as a result of the CSR-work. Also, his work with following the environmental plan has made him aware of how he can work to protect the environmental. However, as he says that his contribution to the environment comes naturally to him, it is impossible to know if the company’s CSR-policy has alone strengthened his level of commitment. That is, if he was not that interested in working for the good of the environment, then would his commitment levels have increased because of the bank’s CSR-work? In fact, the only thing that can be said about his commitment-levels is that his commitment-levels have increased because the bank works socially responsible in a way that interest E8. Thus, the interest levels may be a must for the commitment-levels to rise. As the other employees, E8 does not contribute directly to the decision-making of the company. However, he says he would like the company to listen more to the employees. On reason for this point-of-view is that he thinks it is important to be personally involved in the CSR-work of the company. Nevertheless, he did not say in which way he would like to participate in the CSR-work. Thus, one could ask him what would happen if the was personally involved in a CSR-project that did not interest him. Would it still be important for him to contribute? In fact, E8 said his work for environment comes naturally to him. Thus, he is already interested in the topic. As a result, he thinks it is important for him to be personally involved in the CSR-work. The other interviewees, the ones that did not mention if it was important for them to participate in the CSR-work, did not show the same levels of interest as E8. E8 did not feel he got any special reward for working with CSR as he felt the company took the CSR-work for granted. Thus, he meant that if the managers do indeed show appreciation, he did not see it. Also, he said the work efforts would maybe not improve if the employees were given appreciation for their work with CSR.
Lastly, E8’s developing plans were being discussed. E8 thinks the company’s CSR-work can improve in two ways. The first way to improve the CSR-activities is to involve the employees more in the decision-making process. However, he did not mention how they can be involved. For example, did he mean the employees should be directly involved in the process or should they only be asked of what they think? Nevertheless, other interviewees have had the opinion that the employees should be more involved in the decision-making process. The second way to improve the CSR-activities should be to improve the internal communication. The reason for this is that E8 said not all employees know how the company is socially responsible. Also, E8 is not the only interviewee that has this opinion.

6.1.9. Manager 9 (M9)
In comparison to the other interviewees’ definitions of CSR, M9 does not give a precise definition. Instead, he defines a company to be socially responsible if it works for its own and the surrounding environments’ sustainability. For example, he thinks many companies are too focused on their own business and not on the society. Also, he believes it to be a threat to the society if companies do not have long-term goals. Thus, he means that if companies do not have long-term goals, they are socially irresponsible. As a result, companies that have long-term goals are socially responsible.

M9 does think that the bank’s CSR-work affects employees’ the level of commitment. For example, all of the employees have indeed been proud of the CSR-work of the company. Thus, the metaphor, that the CSR-activities are the “icing on the cake”, gets supports from the employees. Furthermore, M9’s observations, that employees could consider working for a less socially responsible company if they were better rewarded, go hand in hand with the employees’ answers. For example, none of them said they would never work for a less socially responsible company.

M9 do enjoy working with CSR. In fact, he says that he finds it to be educational. Thus, his work with CSR increases the HR outcome competences. However, please note that M9 is the only interviewee that says the CSR-work is educational because he is the interviewee who works the most with CSR. Thus, the authors of this paper cannot tell if he would have the same opinion if he worked less with CSR or if the other interviewees would have answered the same, had they worked as much with CSR as M9. Therefore,
his opinion that it is educational cannot be compared to what the other interviewees might have answered, had they been in the same situation.

M9 shares opinions with M7 when it comes to the employees’ involvement in the decision making process. For example, M9 thinks it is practically impossible to let all employees take part in the decision-making. However, M9 believes the company should engage itself in dialogues with the employees and hear what the employees think. Actually, this finds support of what Gao and Zhang (2006) said, that having dialogues with stakeholders will build trust. For example, if the company listens to the employees, then it will know it has the employees’ support. As for the reward systems, M9 is open for the idea that the employees can be rewarded for participating in the CSR-activities. However, he does not think the employees should be rewarded on a regular basis as it makes the employees used to being rewarded. In fact, his thoughts may be explained by London and Higgot (1997) that explained why rewards may not be as effective as managers may believe. Nevertheless, he did not say why it is negative for employees to get used in being rewarded for what they do.

6.1.10. Employee 10 (E10)

As for E10’s definition of CSR, she sees it as a stair with different levels. The first step is, as she says, when the company follows legal and ethical regulations. Partly, this is a very interesting definition because none of the interviewees have mentioned law-following as a part of CSR-work. Nevertheless, E10 said it was the first step and that a company should do more to be socially responsible. Therefore, she sees a company to be truly socially responsible when it works for the environment and the poor people and when the company is sustainable. Thus, when she says companies become attractive in her eyes, she means that companies should work for the environment, to help the poor people and become sustainable to become attractive in her eyes.

Outcomes have been positively affected by the company’s CSR-work. As a result, her commitment levels have increased. Another reason for this point-of-view is that she, together with all other interviewees, could not consider working for a company that had an unethical behavior. In fact, one important thing that should be stressed is that E10 is the only interviewee who did not say she could consider working for a less socially responsible company. Thus, the question can become: why is it so? One possible reason is that E10 is happy at her present job and would not like to leave it whatever happens.
Another reason can be that E10 is already directly involved in the CSR-activities and has become so fond of her duties that she would not leave the company for a less socially responsible company.

The HR-policy choices were discussed. As for E10’s involvement in the bank’s CSR-activities, she thinks it gives her positive outcomes. More specifically, her involvement in the bank’s CSR-activities gives her the feeling of contributing to something she is interested in. As a result, maybe her level of commitment increases when she works with something she is interested in. Also, E10 said she wanted the employees to take parts of other areas of CSR. However, she did not specify which parts of CSR the employees should work for, nor did she give an example of how the employees would work with these parts.

E10 is not monetary rewarded for her work with CSR. However, she feels that she gets rewarded by the appreciation her employers and her co-workers show her. Also, E10 claims that the employees already get rewarded at their staff meetings. However, she says that there is room for improvement. For example, she says, just like all other interviewees, that the internal communication can be improved. By saying that the internal communication can be better, she strongly indicates that it is the case. However, she also said the external communication could improve. As a matter of fact, she is the only interviewee that held that opinion. One possible explanation can be that she is one of the few interviewees who work so closely with CSR. As a result, her personal experiences in that matter may have given her thoughts for room for improvement. However, she did not go into detail of how the external communication could be improved. Thus, her answers have not given enough information to draw any specific conclusions from them.

Lastly, the developing plans were discussed. E10 sees room for improvement in the practical CSR-work. For example, she had the idea that employees could spend one day doing voluntary work. As a result, the employee would gain better knowledge of the society and act as an ambassador for the company. In fact, her idea is very practical and specific idea. However, there are some ways to further develop M10’s idea. First of all, the employee should be interested in doing the voluntary work. If he employee is forced to work one day in a voluntary work, then there would be only negative outcomes.
6.2. Analysis of the company’s CSR-work

The company works with CSR by following the environmental certificate it received (Sparbanken 1826, 2010). However, the goal of the environmental certificate was maybe to attract the interest of the external stakeholders rather than attracting the cooperation of the internal stakeholders. In fact, one indication is that the bank does not mention if it received support from its employees or not. Also, this view is supported by E5 that says she experiences difficulties in motivating her colleagues to follow the environmental policies. Thus, if one of the goals of the environmental policy was to increase the commitment of the bank’s employees, then it has not been yet been met.

Also, when communicating its work with the foundation, the bank shows how it works for society. However, please note that the bank does not, neither explicitly nor implicitly, show if the bank works with HR because it is the socially responsible thing to do.

6.3. The general analysis of the Case

In the general analysis of the case, a specific outline will be followed. First of all, the interviewees’ definitions of CSR will be discussed. Secondly, the employees’ expectations of what the company should work with CSR are shown. Thirdly, the analysis shows the propositions’ dependent variables, the outcomes of the HR-activities. Fourthly, the interviewees discussed the proposition’s independent variables, which are which HR-policy choices can be used with CSR. Lastly, the developing plans of the interviewees’ are discussed.

In the interviews, the interviewees have been asked what CSR is for them and how they want their company to work with CSR. These questions showed how they expected the company to work with CSR. Also, the answers showed what they meant when they said they wanted the company to work with CSR. In fact, more or less everyone said the company should work with CSR as much as possible. However, none specified how much a company should work with CSR. Nevertheless, the interviewees’ definitions of CSR that are presented in table 6.1 suggest what they want their company to work with. Consequently, by using their answers, the company should work for the good of customers, for the well-being of employees, for the environment and for the society. In fact, the findings go hand in hand with the proposed causal relationships presented in Figure 3, with the only exception that, after having analyzed all answers, customers should be included in the FOM.
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As for the relation between the Legitimacy theory and CSR, it can be analyzed by the fact that all of the interviewees expect the company to work with CSR. Thus, the company needs to work with CSR to gain legitimacy from its employees. As a result, the findings suggest that legitimacy is supported enough to remain in the FOM. Also, in order to further gain legitimacy, the company needs to tell its employees of its CSR-activities in its internal communication. Nevertheless, based on the findings, the work with informing the employees of the bank’s CSR-activities could be improved. However, no one said how the work could be improved, nor did anyone tell how the information will be spread. One piece of interesting information that would have improved the analysis would be how the employees wanted the information to be presented.

This paper did also examined if there existed differences between the employees’ and the managers’ opinions. As one can see in table 6.1., differences exist but the authors of this paper do not believe that the differences will cause the same lack of support as reported in Matilla’ (2009) article. For example, M7’s answer “not business objectives” does not contradict the employees’ definitions. In addition, the upcoming tables reveal that no more differences exist. However, note that only two managers were interviewed for this research. Thus, the results may have been different if more managers were interviewed. Nevertheless, this paper continues with the analysis of the dependent and independent variables.
6.3.1. The dependent variable – the HR-outcomes

In this chapter, the dependent variables, the HR-outcomes, will be analyzed. When linking the HR-policy choices and the outcomes, the results differ for each other. For example, by looking at table 7.2, one can analyze that the commitment of the employees increases if the company works with CSR. One indication is that all of them say they are proud of the company’s work with CSR. Thus, companies may create positive outcomes if they work with CSR. Another indication is that all of the employees said they would not work in a company that was directly socially irresponsible. However, all of the interviewees say they could consider working in a company that was less responsible than the company they presently work in. Thus, the company’s CSR-work influences the commitment but does not influence it fully. In fact, if they could choose between being unemployed or working in a less socially responsible company, then they would choose to work in the less socially responsible company. Also, if they would choose between working in the present company or changing to a company that was less socially responsible but more rewarding, the less socially responsible company would win. However, it should be noted that all of the interviewees already work for the bank. As a result, they may have given a completely different answer if they did not already work for the bank. In addition, the findings suggest that the other HR outcomes did not get mentioned enough by the interviewees to remain in the FOM. In fact, only the area competences were being mentioned once. Thus, the findings suggest that the other HR outcomes competences, congruence and cost-effectiveness should be withdrawn from the FOM.

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The independent variables, the HR-policy choices, will be discussed in the next chapter.

6.3.2. The independent variables – the HR-policy choices

The HR-policy choices were being discussed and they are shown in table 7.3. First of all, even if the employees work with CSR in different ways, most of them are not directly involved in the decision making. In fact, only a few of them were interested in the idea of directly influencing the company’s CSR-decisions. Thus, the problems that M7 and M9 discussed, that it would be practically impossible to involve the company’s 300 employees in the decision-making, does not contradict the employees’ wishes. Nevertheless, the employees think it important to express their opinions of the CSR activities and to, in that way, indirectly influence the decision-making. Also, M9 supports this view as he thinks it is important to have a dialogue with the employees. Thus, if companies want the employees’ commitment-levels to increase, then they may arrange some ways to listen to their employees and get feedback from them. Moreover, the employees are not directly rewarded for their work with the company’s CSR-activities, nor are they expecting to be rewarded. Nonetheless, one can argue that they are personally rewarded with working with CSR. Thus, this personal reward, the pride of working in the company, makes them more committed to work in the company.

Nevertheless, there are contradicting results between the managers and the employees. E8 said he does not get explicitly appreciated for working with CSR as he feels the company take his work for granted while E10 states the employees are indeed rewarded in the personnel meetings. To make it more complicated, M9 said the employees should be rewarded, even if he said the employees should be rewarded every now and when to promote spontaneity. However, if the employees that have worked the most with CSR are presented as good examples in company newsletters and the company’s canteens (London & Higgit, 1997), then the employees may be rewarded in a way that is seen without minimizing the positive effect of spontaneity that M9 proposed. However, the problem with the lack of internal CSR-communication and the fact that employees do not expect to be rewarded can be worked together and give way to a new CSR-culture. For example, if the company nominates one employee as the socially responsible employee of the month, then the other employees will definitely learn that the bank promotes such behavior. Thus, the socially responsible employee can be made into a good example and a role model for the other employees. Maybe, the other employees will try to be more socially responsible in order to be nominated as well. As a result, the
bank has created a new CSR-culture in its business. Also, by implementing CSR in the work systems the company could increase the commit-levels if it implemented CSR in the right way. In fact, the employees that may work more directly with CSR should be interested in doing so. Thus, the interest of the employees is a must. Also, when the employees are interested in their CSR task, then they would not, by judging the words of E4, be happy to leave the responsibilities. However, as for the results, none of the employees said anything that they would like to work more closely with CSR. Thus, if one of those were given more responsibility in working with CSR, then their commitment-levels would not have increased. However, the company has an environmental policy that the employees are expected to follow.

Table 6.3

<table>
<thead>
<tr>
<th>HR-policy choices that create HR outcomes</th>
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<td>Employee Influence</td>
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<td>M9</td>
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<td>E10</td>
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</table>

Based on the findings, not all items in the FOM can be used in order to explain how CSR can be used as an HR-tool. For example, using CSR will create positive HR-outcomes. However, only one of the four HR-outcomes could be supported by the findings. The HR outcome was commitment. In addition, implementing CSR in the HR-policy choices would lead to increased levels of commitment. However, as none of the interviewees mentioned HR-flow, the findings does not support that it should remain in the FOM. Consequently, the findings suggest that it may be possible to use CSR as an HR-tool by implementing it in the HR-policy choices employee influence, work systems and reward systems to increase employees’ commitment-levels.
6.3.3. Analysis of the proposition – is it answered?
The proposition that the researchers of this study created proposed that CSR could be implemented as an HR tool in order to affect the HR-outcomes. To an extent, the proposition is answered. For instance, commitment is the one HR outcome that was supported by the interviewees’ answers, and so were employee influence, reward systems and work systems in the HR-policy choices. However, as the questions were created more to explore each of the items of the FOM instead of investigating the relationship between them, this study cannot alone show if the relationship exists. In fact, extraneous variables, that are variables that cause changes in the dependent variables aside from independent variables (Saunders et al., 2009), may exist. Thus, the effects on the HR-outcomes, which are the dependent variables, may be explained by other variables than the independent variables, the HR-policy choices. For this reason, the authors of this paper suggest that Beer’s (1984) model, which inspired both the proposition and the FOM, may explain how commitment was affected by the HR-policy choices, while other variables may also have affected commitment.

6.3.4. Final notes of the analysis
The authors of this paper also want to analyze how the limitations of this study have affected the research. For example, all of the interviewees have been working at the same office at the same company. Thus, the authors of this paper want to remind the reader that the findings may have been different if interviewees from other offices were interviewed. For instance, the employees may have answered that the company’s internal communication is sufficient as they may have worked closer to their managers. In addition, all interviewees were already working at a company that worked with CSR. Thus, the findings may have been different if the interviewees did not already work in a company that works with CSR. In addition, the findings may have been different if they did work in a company that was working with less socially responsible business areas.

The study could also have generated different results if the findings were not from the employees’ points-of-view. For example, the findings did not suggest that cost effectiveness was not an HR-outcome that was affected by the implementation of CSR. However, the findings contradict Virakul’s, Koonmee’s & McLean’s (2009) findings there it is stated that CSR reduces the recruitment costs. For this reason, the findings have been affected by the focus on employees’ points-of-view.
The authors of this paper also want to discuss how the strengths and the weaknesses of this study. As for the strengths, as many as eight employees were interviewed. Thus, the exploration of how CSR can be used as an HR-tool has become stronger than if less employees were being interviewed. However, please note that two managers were interviewed. Although their contribution to the study has been valuable, the analysis would have been stronger if the researchers of this study had been given access to more managers. In addition, one weakness was that the questions did not exclude extraneous variables, which may have affected the proposition.

The authors of this research also want to stress that a deductive approach was used. For this reason, the interviewees' answers were compared with the theoretical framework that was presented in the theoretical review. As a result, the analysis may have been different if an inductive approach was conducted. Furthermore, there may be a risk that the authors introduced a premature closing on the investigated issues (Saunders et al., 2009). For example, no new categories were found that was not presented in the theoretical framework. Nevertheless, the findings may support that the theoretical framework that was presented in the theoretical review. For instance, the findings suggest that the HR-policy choices may be independent variables while commitment may be an dependent variable. Thus, future research may test if the HR-policy choices do indeed influence the commitment-levels.
7. Conclusion

In this chapter, the authors of this paper use the findings to answer the research question and to address if the purpose of this research was being met. Also, the authors of this paper present practical implications for the findings, self-critique and ideas on how future research can be conducted.

7.1. Summary

CSR is the commitment of companies to work for the good of employees, society and the environment (Moir, 2001). Furthermore, CSR can be used in many different ways. For example, CSR can be used strategically as many companies see CSR as a duty for stakeholders (Kotonen, 2009). Also, CSR can be used as a communication tool, which can be used to achieve better communication with companies’ stakeholders (Birth, Illia, Lurati & Zamparini, 2008). Moreover, CSR can also be used as a leadership-tool to motivate employees through the usage of symbols (Bolman & Deal, 2006). However, little research has showed how CSR can be used as an HR-tool. Therefore, this research explored how CSR could be used as an HR-tool.

In this research, CSR was analyzed as a tool. Also, CSR was analyzed together with the Stakeholder theory. Lastly, CSR was analyzed together with HR and it was discovered that CSR could be used between the relationships between HR policy choices and their outcomes. Thus, interviews were conducted to discover if CSR could be used in those ways.

7.2. The conclusion

Petrova (2007) showed that companies may benefit from using CSR as an HR-tool since employees’ commitment levels rises. However, Petrova did not discuss how CSR could be implemented to affect employees. Therefore, the purpose of this research was to explore how CSR could be used as an HR-tool. Thus, the paper’s research question was to see how CSR can be used as an HR-tool.

To answer this paper’s research question, it would be possible to use Beer’s (1984) model, which shows how the HR areas are connected. Beer (1984) proposed in his model that HR-policy choices will have outcomes that in the long run will have long-term consequences (Ibid.). Thus, Beer’s model shows four possible benefits of using CSR as an HR-tool. The reason for this is that if CSR were implemented in the HR-
policy choices, then the outcomes of those implementations would have long-term consequences that would affect all other HR-areas. Thus, CSR could affect employees and become an HR-tool. With this information in mind, the authors of this paper created the proposition:

*By implementing CSR in the HR-policy choices the HR-outcomes will be affected.*

The proposition is rejected due to the limitations of this study. The questions were examining each part of the HR-policy choices and HR-outcomes but they did not try to link them together. Thus, the possibility that extraneous variables may have affected the HR-outcomes (Saunders *et al.*, 2009) affected the conclusion of this paper. For this reason, the authors of this paper came to the conclusion that the proposition is to be rejected. However, by following the next part of this chapter, the reader may see how the HR-policy choices and how the one HR-outcome, commitment, found support from the findings. Thus, as Beer (1984) suggests, by implementing CSR in the HR-policy choices, the HR-outcomes are affected.

Looking at the dependent variables, the HR outcomes, only commitment could be significantly affected by CSR. The reason for this is that none of the other HR outcomes got any support from the literature or was mentioned by the interviewees. In fact, the commitment levels of the employees were very significantly increased as all of the interviewees said it was important that the company worked with CSR. This suggests that the findings of this research support the previous findings made by Petrova (2007) and Virakul, Koonmee and McLean (2009). Moreover, many of them said that the CSR-work of the bank made them proud of working there. Also, almost all of them said they would not wish to work for a company that did not work socially responsible.

Going to the dependent variables, the four HR-policy choices that according to Beer (1984) could create outcomes, the findings from the interviews suggest that three of them could be significantly linked with CSR. These three were work systems, employee influence and reward systems (*Ibid.*). As for employee influence, employees wanted the ability to affect the decision-making process in order to make sure the company worked in areas that interested the employees. In fact, if companies do not get support from employees, then the CSR activities may be seen as empty words, as demonstrated in Mattila (2009). Also, judging from the work of Galbreath (2006), if the company has dialogues with the employees, then it knows it allocate its CSR-resources on the areas
the employees want it to work with. In fact, it is important to listen to employees as they are one of the most important stakeholder groups (Moir, 2001; Galbreath, 2006; Simmons, 2009). As a result, the company will increase the commitment-levels of the employees without risking the possibility that the employees dismiss the CSR-activities as empty words.

Reward systems can give positive results if the company uses them in the right way (London & Higgot, 1997). For example, reward systems can have the outcome that the commitment-levels increase (Beer et al., 1984). Thus, if the employees that have significantly contributed to the company’s CSR-activities get rewarded, then their commitment-levels with definitely increase (Ibid.). For this reason, companies may reward employees that work with CSR by providing them with monetary rewards or telling their stories in companies’ internal communications (London & Higgot, 1997). Also, by using Bolman & Deal’s (2006) work, the culture is defined by rewarding such behavior.

Another HR-policy choice is work systems and it can be linked with CSR by giving employees CSR-responsibilities (Beer et al., 1984). That is, employees may work with CSR by spending one day doing voluntary work. However, it should be stressed the employees may only get their commitment-level increased if they are working with assignments that they are interested in. For example, if they work with CSR-activities and are not interested in working with CSR, then their commitment-levels will not increase.

However, the authors of this paper do still want to stress that even if the findings suggested that there exist support for both the dependent and independent variables, the findings do not support that they affect each other. For example, CSR affects the commitment. But, it is not certain the HR-policy choices affect commitment.

It may also be important for companies to want to use CSR as an HR-tool in order to know how the employees define CSR. The instance, it might be important for companies to assure that they are working according to employees’ expectations. Therefore, the authors of this paper asked the interviewees definitions of CSR and compared it to the definition presented by Moir (2001). The findings suggest that employees define CSR to be the responsibility for employees, societies, environments
and customers. As a result, the company has to work for all of these four items in order to work with CSR as the employees expect it to work.

When one looks more closely to the findings, one can notice differences between the findings and the FOM (see figure 3.2). For this reason, the authors of this paper present a revised model (see figure 7.1) that shows the causal relations between CSR and HR after having analyzed the findings. The difference between the revised edition and the original proposal is that HR-policy choices, congruence, competence and cost effectiveness have been deleted while customers were added.

In addition, the CSR-box includes environment, society, employees and customers while the HR-box includes the three policy choices and the outcome there CSR could be implemented. As for how companies gain from using CSR as an HR-tool from the point-of-view of employees, companies may increase employees’ level of commitment. Thus, by engaging in dialogues with employees to find out which CSR activities they want the company to work with (Galbreath, 2006), companies may use that knowledge in the HR-policy choices to further increase the commitment of employees (Beer et al., 1984).

7.3. Practical implications
The authors of this paper have said that CSR may be seen as a tool that can be used in strategy, communication and strategy. In fact, CSR may have different benefits in different fields. Thus, the authors of this paper see CSR as Swiss army knife. In fact, CSR can even be seen as a toolbox. For this reason, the authors of this paper present the FOM practical implications model (see figure 7.2), which shows how a company may utilize CSR in its work to gain the benefits that CSR may provide. The Model is inspired mainly by the usage of CSR as a leadership tool, but inspiration has also been collected from the other chapters.
First of all, companies have to decide to start with CSR if they have not already started it (Juholin, 2004; Kim & Reber, 2008; Kakabadse, Kakabadse, & Lee-Davies, 2009). The reason for this is that companies should not miss the increased levels of commitments that CSR make.

After, companies may have to ask the employees of what the employees want the companies to focus their CSR-activities on. The reason for this statement is that employees are one of the most important stakeholder groups. Therefore, companies may have to listen to them (Moir, 2001; Galbreath, 2006). If companies do not listen to employees, then they may allocate their CSR-activities on areas that are not supported by the employees. As a result, the employees will see the CSR-work as nothing but a façade and the increased levels of commitment will not be made real (Mattila, 2009). Also, another result may that the employees’ negative opinions of the companies spread to the customers as the employees can be seen as brand ambassadors (Simmons, 2009). However, it should be noted that the employees do not have to directly influence the CSR-decisions as it would be impossible to gather all of their opinions if the companies have many employees. Thus, a survey or an outspoken openness to employees’ ideas would be enough.

The next step is to perform the CSR-activities. The CSR-activities do not have to be made in the same way as other companies’ ways. In fact, the companies themselves can decide how their own CSR-activities can look like (Moir, 2001; Perera Aldama, Awad Amar, & Winicki Trostianki, 2009). For example, companies can let their employees spend one day at a voluntary work or give money to special areas.

Step number four should be to inform the employees of the CSR-activities. The reason for this is that employees cannot have their levels of commitment increased if they do not know the companies work with CSR. In fact, looking at the Legitimacy Theory, one
could see that companies may have to provide stakeholders with information to show that the stakeholders’ expectations are met (Luft Mobus, 2005). Also, companies cannot convince the employees to follow the CSR-activities if the employees are not told about them. Furthermore, companies can further strengthen the employees’ commitment level by awarding employees who have worked with CSR (London & Higgot, 1997). For example, companies can award employees by publishing stories on company newsletters (Ibid.). As a result, employees see that the company rewards people for working with CSR and they get more motivated to work with CSR (Beer et al., 1984). In the long run, companies will create a CSR-culture by showing socially responsible employees as good examples (Bolman & Deal, 2006).

Lastly, companies may have to ask their employees of the employees’ opinions a second time. The reason for this is that companies should see if the CSR-work has gotten the HR-results as intended.

7.4. Contributions
This paper has contributed to the understanding of how CSR can be used as an HR-tool by focusing on employees’ points-of-view. Thus, this paper can be seen as a continuation of the thoughts that Mattila (2009) presented about the importance of monitoring employees’ points-of-view. This paper did also present Beer’s (1984) model and linked it with CSR, which gave the authors of this paper inspiration to create the FOM. In addition, this paper did also present a step-by-step model that shows how companies may start work with CSR.

7.5. Self-criticism
For the purpose of the conclusion, there are some aspects of this research that are worth noting because they could further improve the general understanding of this paper.

First of all, the authors of this paper may have been able to answer the proposition if they had been more flexible. For example, they could have followed the explanation building that Saunders (2009) discussed. In the explanation building process, data is collected and analyzed in six different steps. As a result, a new set of questions could be asked to a new set of interviewees. These questions would be inspired by the findings that were presented in this paper. Therefore, the FOM may have undergone further revisions.
The questions answered many questions of how CSR could be linked with HR, the Stakeholder theory and the Legitimacy theory, as seen in the FOM. However, they did not answer everything. Therefore, please note that there were many questions that were not asked.

For example, none of the questions showed how the employees got information of their company’s work with CSR. These kinds of questions could be a valuable help in making the tool-box as it could show how the company could improve its CSR-reporting. However, it should be noted that some of the interviewees have implicitly answered this question as they say that the company should improve its reporting. Also, these questions could be used to analyze the linking between the Legitimation Theory and CSR as much of the research of the Legitimation Theory shows how the CSR activities should be reported.

Also, one question that was not being asked is what would happen if the case company did not work with CSR. That is, would the employees still work in the company or would they consider changing to another company that worked more with CSR? Nevertheless, it should be noted that this question has been implicitly answered by many of the employees as they say they would consider working for a company that worked less with CSR. However, even if they implicitly answered the question, it does not show if it would be true for the case company.

It should also be noted that some of the tough questions that would contribute to the general understanding of the topic have not been asked. For example, the employees have not been asked about the negative aspects of CSR. That is, if they would think there are some faults, mistakes or other negative aspects with the company’s work with CSR. For instance, one question could be if the employees think the work with CSR has gone too far or if it has little substance in the work and only exist to give the company credit. However, as most of the interviewees are happy with the CSR-work and think that the CSR-activities are important, the questions seems to have already been answered.

In the conclusion of self-criticism, it should be noted that future research could answer the mentioned questions that have not and should be been asked, in order to improve the general understanding of the topic.
7.6. Future research
This research has been a case study conducted in one single company in one special country. Thus, the results may not be usable in another company. However, as it is not presently known, it is up to future researchers to investigate that. That is, what would happen if the same research was conducted in another company? In fact, this idea could be used in two different companies: a company that more or less worked as much with CSR as this research’s case company and a company that worked less or nothing with CSR. For example, one question that could be asked to the employees is if they could consider staying long in the socially irresponsible company and if they would be more committed to the company if the company worker more with CSR.

This research is an exploratory research. This study’s findings and Beer’s (1984) model suggest that the HR-policy choices may be dependent variables and the commitment may be an independent variable. As a result, implementing CSR in the HR-policy choices may affect employees’ commitment-level. Thus, future studies may test this relationship.

Another idea for future research is to explore how the internal communication could be linked with CSR. In fact, one question that was not asked for this research was how the employees wanted the CSR-activities to be internally communicated. Thus, this research did not say anything of how such a work can be made. Therefore, a future research may use both qualitative and quantitative data to find a solution of how the CSR-activities may be internally communicated.

A fourth idea could be to further investigate how companies may use the HR-policy choices to create positive HR-outcomes. For this reason, even if work systems, reward systems and employee influence could be linked with CSR, this research did not make any further investigation. Thus, a future research may investigate how CSR could be linked with the HR-policy choices to further increase employees’ commitment-level.
List of References


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94


Appendix 1: Interview questions 1 (employee questions)

1. Vad är ansvarsfullt företagande för dig?

2. Hur samhällsansvariga bör ditt företag(arbetsgivare) vara, anser du?

3. Hur påverkas din uppfattning av företaget till företagets ansvarsfulla företagande?

4. Hur viktigt är det för dig att vara anställd av ett företag som arbetar ansvarsfullt gentemot samhället? (vad är det som är viktigt?)

5. På vilket sätt är du delaktig i företagets samhällsansvariga åtgärder?

6. Vilka effekter känner du av din delaktighet i bankens samhällsansvariga åtgärder?

7. Hur viktigt är det för dig att vara praktiskt delaktiv i de samhällsansvariga åtgärder som företaget utför? (om nej på 6an: Hur viktigt skulle det vara...?)

8. Vilken form av beslut är du delaktiv i att ta när det gäller företagets samhällsansvariga åtgärder?

9. Vilka effekter känner du av i din delaktighet i beslutstagandet?

10. Hur viktigt är det för dig att vara delaktiv i de beslut som gäller företagets samhällsansvariga åtaganden? (Om de inte är delaktiga: Hur viktigt skulle det vara?)

11. Hur känner du att din arbetsgivare visar uppskattning gentemot dig för de insatser du gör som är i linje med företagets samhällsansvariga åtaganden? (skuggfråga: ev. belöningar?)

12. Hur tror du att företaget kan förbättra sina samhällsansvariga åtaganden?
Appendix 2: Interview questions 2 (Manager questions)

1. Vad anser du vara ansvarsfullt företagande?
2. Hur samhällsansvariga bör ditt företag (arbetsgivare) vara, anser du?
3. Hur tror du att anställdas uppfattning av företaget påverkas av företagets grad av ansvarsfullt företagande?
4. Hur viktigt tror du att det är för er personal att jobba för ett företag som tar ett samhällsansvar?
5. På vilket sett är du delaktig i företagets samhällsansvariga åtgärder?
6. Vilka effekter ser du av de anställdas delaktighet i företagets samhällansvariga åtgärder?
7. Hur viktigt är det för dig att vara praktiskt delaktig i de samhällsansvariga åtgärder som företaget utför?
8. Vilken form av beslut är du delaktig i att ta gällande företagets samhällsansvariga åtaganden? (och hur delaktiga är de anställda?)
9. Vilka effekter ser du av de anställdas delaktighet i beslutstagandet?
10. Hur viktigt tror du att det är för de anställda att vara delaktiga i de beslut som tas gällande företagets samhällsansvariga åtgärder?
11. Har ni något belöningssystem för anställda som uppträder i linje med företagets samhällsansvariga mål?
12. Hur tror du att företaget kan förbättra sina samhällsansvariga åtaganden?