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The Pressures of CSR

A qualitative study on how smaller businesses in Sweden
respond to the pressures of CSR

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Introduction

In 2015, Volkswagen presented their annual report where numbers regarding their emissions had been manipulated intentionally. They presented numbers that would have granted them green car subsidies together with a great competitive advantage over their competitors, when they actually were emitting forty times the legal limit only to meet their sole objective; profit (Forbes, 2015). One may define this is an act of *green washing*¹ as sustainability has been used misguidedly by a great organization to offer a satisfying receipt telling stakeholders they are into a sustainable business. This example may serve as a an illustration of the behaviour that Meyer and Rowan (1977) call decoupling, which means that there may be a difference between what organizations say they do and what they actually do. Why did Volkswagen share untrue information? One answer might be that the business environment today is under a lot of pressure from stakeholders pressuring companies to contribute to a greater good. This implies that management should strive for their businesses not only to be profitable but also sustainable over time (Frederick 2008; Schmidpeter 2013; Jenkins 2006). The solution to this demand can be spelled Corporate Social Responsibility (CSR) and the concept is a significant part for many organizations. One may think that CSR is in the shout today more than ever before, assumingly with a little help from medial channels, but fact is that CSR is not a new fad. What many people do not know is that the aspire for businesses to be sustainable can actually be dated as far back as until the 1950's, when the thought was first communicated by Frank Abrams who claimed that organizations should take equal responsibility for their employees, customers and the public at large (Okpara and Idowu, 2013). Despite the age, it is still not crystal-clear what this concept of CSR really holds, which may be the reason why organizations feel confused about the actual meaning (Horn av Rantzien, 2003). One of the most cited definitions of CSR is the one of Carroll (1979) who defined CSR and states what society expects of businesses:

The social responsibility of business encompasses the economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.
(Carroll, 1979, pp 500)

Another definition says

CSR occurs when a business firm, through the decisions and policies of its executive leaders, consciously and deliberately acts to enhance the social well being of those whose lives are affected by the firms economic operations (Frederick, 2008, pp 2)

These examples show upon the complexity of the concept as it stretches over multiple factors, and it seems to lack one universal definition. What may be outlined here is that the ancient lone priority of profit making is not as fully accepted today when CSR has grown to become an expected part of any business. Following Schmidpeter (2013), CSR has developed from a “nice-to-have” activity or a “chequebook mentality” (be solved with money). The author further states that CSR used to be totally disconnected from the company’s “actual”

¹ The act of misleading consumers regarding the environmental practices of a company or the environmental

business activities, but has now developed into something that can only be truly integrated if anchored in the total process of value creation. Schmidpeter (ibid) further claims that if an organization should be able to fully integrate CSR, the organization need to embrace the social, environmental, ethical, human and consumer rights into the business operation. One reason for implementing CSR is to be able to make a powerful statement that the organization is aiming at a positive impact on society and at the same time maximizing shared value between the owners, the employees, the shareholders and the stakeholders of the business (Financier worldwide, 2013). Some stakeholders tend to engage in organizations just because they have a well-developed CSR agenda and even if most corporations actually do have an outlined CSR strategy, there are also examples of organizations that only play for the gallery, as Volkswagen did.

As many organizations might feel the pressure of working with CSR, this can be found as a norm. DiMaggio and Powell (1983) state that organizations tend to imitate each other just to gain legitimacy among their stakeholders and survive the market. Referring back to the width of CSR causing the concept to be shaped in many different ways, this can be explained through a translation process. According to Czarniawska and Sevón (1996) translations occur as each organization tries to apply a theory in the way it makes sense to a specific context. Due to this process; the meaning of CSR may be even more distinct as it holds individual interpretation everywhere it is integrated.

Jenkins (2006) writes in her article that previous research has been too busy focusing on the combination of larger enterprises and CSR, and that the research also should include small and medium sized companies and CSR. According to Borgund et al (2009) the reason for this matter has mainly to do with that larger corporations are under the radar of media and external pressure from stakeholders who tend to take involvement for granted not matter the expensive costs. It is common that these large corporations have employees recruited for the sole purpose of running the day-to-day operation of CSR and integrate this throughout the entire corporation. Conflicting the lack of research on smaller organizations, the commercial and industrial life in Sweden consists of about one million companies, and as much as 99,9% of those fall under the category of what is called smaller businesses. What is counted as smaller businesses are: limited corporations, foreign owned organisations, general partnership, sole proprietorship and limited partnership. These businesses have less than 250 employees, but truth is 99,4% of the smaller businesses in Sweden has less than 49 employees (Holmström, 2017).

The combination of Swedish companies and CSR is especially interesting to study because the Scandinavian countries are some of the premier countries of the world to be involved with CSR (Vikeback, 2012) and as Jenkins (2006) states; older publications have mainly been focusing on large corporations and their CSR involvement. In January 2017, a new law concerning large Swedish corporations was launched, obliging them to present a sustainability report along with their annual reports (Regeringen, 2017). On that account, as the pressure for a CSR involvement for large organizations has increased even more and for them to fully meet the requirements of ISO certification etc, it implies that their suppliers in turn also are engaged in sustainability. It is not uncommon that smaller organizations act as suppliers to larger organizations and even if the consequences of this new enforced law are too small to study yet, this still serves as an interesting area to investigate. That being so, the

focus of this report is on smaller organizations and how they understand and interpret CSR to hold themselves as legitimate actors in their markets. What is interesting in the setting of smaller businesses is how they are being respondents to larger organization at the market, often in terms as suppliers, and how they respond to the policies and consequences that comes along with CSR.

The aim of this report is to create a greater understanding to how CSR is interpreted and translated in smaller businesses and how they may gain legitimacy from their involvement. The purpose is to investigate how the phenomenon of CSR is understood and interpreted in the setting of the smaller businesses their managers and employees, but also how CSR consultants communicate the concept toward their clients. The report has a qualitative format and investigates how different organizations translate this highly relevant topic and makes it fit into their organizations and how they makes sense of it in relation to their different target groups. Institutional theory lies as ground for the analysis with the ambition to demonstrate how smaller organizations may think alike around the phenomenon of CSR but when it comes to the actual meaning CSR brings to their businesses, this may come to differ as the idea is translated differently in different contexts. To deeper understand the reasons and responses for a CSR involvement; a theory on institutional pressures will be used. The study therefore intends to answer the question: *how do smaller businesses in Sweden respond to the pressures of CSR?*

Previous research

Previous research on CSR is interesting to keep in mind when investigating this concept even further. In 2008, Frederick published an article that outlined the development of CSR over the years. The author states that the idea of CSR was first born in the US in the 1950's when society began to expect business managers to balance the responsibility of owners, employees, customers and the public all at once. The text refers to what Frank Abrams said in 1951 when he stated that the powerful positioners in society are also the ones to fulfil specific duties and obligations that reach beyond their core operations. Fredrick (2008) labels this move the first move of CSR as a *philanthropic approach* as the aim was to reduce the gap between the rich and the poor when management of large businesses turned into what he calls public trustees, moving toward a more balanced society. On the other hand, Carroll (1999) claims that Howard R. Bowen instead should be considered "the father of CSR" as he in the beginning of 1950's expressed that it had become understood that the big corporations possessed a lot of power over the citizens of the city in which they housed. The question established was in what way these corporations owed a responsibility toward these citizens as they cause consequences that spread wider than their profit-and-loss sheet. The conclusion Bowen gave at that time was that organizations should take their responsibility for their truth that should guide them through their future operations (Carroll, 1999). Another author, Levitt (1958), warned organizations of the dangers of engaging in social responsibility and argued that this was a concern of the government; businesses should keep their focus on making profit and not get distracted. Levitt was afraid that business leaders would become distracted from their main tasks, but despite the warning, the concept of CSR developed quickly in the 1960's. It was in the 1970's that the definition of CSR took shape, and social responsibility

turned into *corporate social responsibility* as we refer to it today. Social movement in the society of the US increased the demand on organizations, especially by activist. This movement included civil rights, women's rights and consumer rights and many businesses felt they needed to respond to the external expectations (Carroll and Shabana, 2010). From this time on, a lot of emphasis has been put on the question of what the term CSR actually implies and how or why it is important to businesses. Frederick (2008) writes that it was no longer a question of whether businesses should be paying attention to these social issues; they simply had to respond to the social demands. From the 1980's and up until today, CSR has developed from being a corporate culture toward a citizenship responsibility (Frederick, 2008). The belief that businesses should have mission statements and core values including ethical goals has developed into a globalized citizenship meaning that companies should be regarded as any other citizen no matter the societies they act in, thus take the same responsibility. However, the definition and idea about CSR will probably continue to change over time as new theory is developed and more research is conducted and used in practice.

As previously stated, much of the published literature has been focusing on large corporations and their work with CSR but little focus has been on SME's. Jenkins (2006) states that the arguments for large businesses to engage in CSR are easy to outline. Initially, they should take responsibility for their big impact on their environment concerning their power and use of resources, and secondly because they should feel obliged to if they want to preserve the company's share price and reputation among their stakeholders. The author further say that small businesses rarely get any media attention due to their minimal impact on their environment; nevertheless they are still important actors for the economy and society if regarded in aggregate. Jenkins (2006) therefore published an article that investigates the limitations and possibilities for smaller businesses in the UK and their experiences with CSR. The investigation found that the largest problem for smaller organization is for them to understand the concept of CSR so that a maximum of benefits can be extracted. Jamali, Zanhour and Keshishian (2009) have also been contributing to the area of smaller organizations and CSR, when they compared how smaller corporation's work differently than larger ones with CSR. Their finding stated that smaller organizations tend to be more flexible and do not need to formalize the concept of CSR to the same extent as the larger organizations. This means that they do not need to anchor the concept as deeply into strategic processes, but nevertheless they are more steadfast in their commitment, perhaps because smaller organizations tend to work more closely to their stakeholders. Frederick (2008) also mentions the main differences between large and small organizations working with CSR; their resource capability, their market strengths and competitive pressures, and their magnitude of social impacts.

Accordingly, Lee, Herold and Yu (2014) investigate the practices of CSR in SME's from a Swedish perspective, as they compare profit seeking versus profit sacrificing intentions with using CSR. They found that organizations that tend to adopt a profit seeking CSR approach is heavily based on the value from management and owners. This process is somewhat informal and lacks strategy without a budget or department (Le et al., 2014). Similarly, Stewart and Gapp (2012) published a case study on an SME and how they implement the concept of CSR into the learning and development of corporate values and how this, in turn, can be related to business performance. They found that the concept of CSR

generally is targeted at larger corporations. However, they use their organization in their case study as an example of how it actually can be incorporated successfully in an SME (ibid). Le et al. (2014) argue that a large problem for SME's when implementing new ideas is the actions of communication when money and resources dedicated to communicating the work are rather limited. There is a lack of linking the concept to sales and business performance (ibid.)

As previously stated, the term CSR can be considered complex and what exactly this term consists of might be different from one context to another. What several researchers mention is the problem of vocabulary used in the context of CSR. Jenkins (2006) found that all organizations interviewed in her study expressed difficulties in managing the terminology of CSR. This finding held true even if the company had been engaged for a couple of years. Solli, Demeduk and Sims (2005) have published an article where they investigate how the actual *name* of a concept can have significance and a function, which also has an impact on the meaning in a translation process. They investigate a concept on Best Value between different countries and organizations and how they perceive the concept differently. What was found was that name plays a big role in the understanding of a concept. Interestingly, the name itself gave a kind of identity, but the local context of each business legitimised a decoupling from the original idea, meaning that the idea took different shapes as it was translated into each organization and country. The same name does not have to result in the same practice, nor have the same form, yet the spreading of the same name can occur. This means that even if the name remained the same, the practices carried out was very different. What was also remarkable was that in one of the countries (Sweden, to be more precise), the concept of Best Value was said *not* to have been implemented; yet the practices per se were imitated anyway. The conclusion was drawn that the identity one wishes to build around a concept may have much to do with showing of excellence, but also it has much to do with the product itself. Even if the activities carried out are divorced from the original idea, they name still has a function to it. Ideas travel, but how they land and takes form is highly dependent on institutional expectations and pressures.

Institutional theory and Translation theory

To better understand organizational behaviour and how organizations adapt concepts, several different tools can be used. These tools help to better understand how companies respond to expectations from their business environment. In the following section, theories about institutionalism and translation will be presented as well as studies on how organisations react to institutional pressures from their surroundings. These theories will later be used to discuss the empirical data in relation to the research question.

Describing institutional theory, Meyer and Rowan (1977) explain that the external pressures that organizations are exposed to from society, shareholders, customers, government and competitors causes the behaviour of these organizations. If organizations would have spent some time reflecting upon the ideas they are about to implement, there is a chance that organizations would not be as similar as they appear today. Meyer and Rowan (1977) further state that organizations do not dare to be different as they are afraid to lose customers and ultimately profitability and therefore they become institutionalised.

Organizations give in to external pressure to avoid getting abandoned, however, norms of rationality cannot be understood as general rules of value, they are manifested in more specific ways in rules, understandings and meanings in social constructions (Meyer and Rowan, 1977). In addition, DiMaggio and Powell (1983) argue that organizations that want to gain legitimacy from their stakeholders have to respond to the trend in their industry, which in turn affects their organizational behaviour and why they become institutionalised. They argue that there is homogeneity in organizational behaviour between organizations in their field that they function in. This rule applies even for new entrants in the field and how they immediately conform to the homogeneity and follow the behaviour that to gain legitimacy (DiMaggio and Powell, 1983).

To understand ways of how organizations adapt to institutionalized ideas, DiMaggio and Powell (1983) explain the concept of isomorphism. Isomorphism describes the reasons to why organizations come to resemble each other and what pressures that affect this change. Accordingly, there are three types of isomorphism; *coercive isomorphism* that results from political influences and the problems of legitimacy, *mimetic isomorphism* that is a response to uncertainty in the environment and finding a stable situation and *normative isomorphism* which stems from the concept of professionalization (DiMaggio and Powell, 1983). In addition, Meyer and Rowan (1977) argue that institutional isomorphism generates success and survival of organizations since incorporating social constructions will increase the commitment to internal practices. This will in turn yield the success by a social definition and prevent the organizations from failure (Meyer and Rowan, 1977). In answering the question of why smaller businesses do incorporate CSR practices in their organizations, isomorphism will help to make sense of and exemplify the pressures or reasons to why they adapt to the idea of CSR.

While isomorphism explains reasons for conforming to new ideas, there is also relevance to investigate how direct or ambiguous these actions can be. Isomorphism causes the organization to act in a certain way, which in turn can cause decoupling (Meyer and Rowan, 1977). Decoupling is explained as the difference between actions that organizations say that they do and what actions they actually do. The concept of decoupling becomes beneficial for organizations as they become legitimized, standardized and formal structures while the behaviour and informal activities can vastly differ between organizations, i.e. that firms are similar in their formal structure and reflect the similar institutional characters and legitimacy but are very individual in actual practice (ibid). However, there are several researchers that argue that we need to rethink the concept of decoupling, and that we in fact have to decouple the term itself. Coburn (2003) presents in her research about institutional pressures for teachers and their classroom practices, that institutional theory tends to forget what mechanisms actually make agents adapt certain new ideas and or approaches in the first place. If organizations instead would have spent some time reflecting upon the idea they are about to implement, there is a chance that organizations would not be as similar as they appear today, following Meyer and Rowan (1977) who further states that organizations do not dare to be different as they are afraid to loose customers, thus profitability. Instead they give in to external pressure to avoid getting abandoned. To answer how and why CSR is implemented in smaller businesses a first step is to make sense of and realize what concepts

and ideas of CSR have been institutionalized and then to understand what the chosen firms actually are doing in context of the idea of CSR.

Understanding the theories of Meyer and Rowan (1977) and DiMaggio and Powell (1983) can be interpreted as assuming that organizations mostly do conform and give in to institutional pressures and do that to obtain stability and legitimacy. They do argue that organizations have a choice to external pressures but the focus is on conforming to them because it would be unthinkable to do otherwise. Therefore, Oliver (1991) seeks out to focus on other strategic responses to institutional pressures, where she discusses the options of acquiesce, compromise, avoidance, defiance and manipulation. An overview for these strategies is presented in Figure 1.

TABLE 2
Strategic Responses to Institutional Processes

Strategies	Tactics	Examples
Acquiesce	Habit	Following invisible, taken-for-granted norms
	Imitate	Mimicking institutional models
	Comply	Obedying rules and accepting norms
Compromise	Balance	Balancing the expectations of multiple constituents
	Pacify	Placating and accommodating institutional elements
	Bargain	Negotiating with institutional stakeholders
Avoid	Conceal	Disguising nonconformity
	Buffer	Loosening institutional attachments
	Escape	Changing goals, activities, or domains
Defy	Dismiss	Ignoring explicit norms and values
	Challenge	Contesting rules and requirements
	Attack	Assaulting the sources of institutional pressure
Manipulate	Co-opt	Importing influential constituents
	Influence	Shaping values and criteria
	Control	Dominating institutional constituents and processes

Figure 1. A summary of the strategic behaviours that organizations may enact in response to pressures toward conformity within the institutional environment (Strategic responses to institutional pressures, Oliver 1991)

Oliver (1991) exemplifies different strategies on how organizations can react to institutional pressures, in which she also studies when different reactions are more or less likely to happen. The hypotheses are centred around cause, constituents, content, control and context. The resistance of pressures may generate both efficiency and inefficiency. When there is resistance to pressures of social fit there will tend to increase internal efficiency, while when there is resistance to pressures for economic fit will tend to decrease internal efficiency. In other words, this means that organizations will become more efficient when they resist to conform to social norms, while they will become less efficient when they resist to conform to economic pressures (Ibid). Further, Oliver (1991) argues that there occurs a trade off for organizational resistance, that it either may render organizations as less popular, socially supported, legitimate or stable. However, organizations that are resistant may be more flexible, innovative, catalytic and adaptive. The findings of Oliver (1991) propose that organizations are not immediately forced to conform to the rules and myths of their institutional environment. Essentially, for this report, it is important to understand different

reasons and responses to institutional pressures, i.e. that while there are pressures and reasons to conform, it is also important to understand reasons and outcomes of resistance. In relation to the concept of CSR, Oliver's (1991) findings help to deeper understand the reasons to either conform or resist institutional pressures of CSR and to understand the outcomes of choosing that certain strategic response for these particular organizations to the concept of CSR.

Institutional theory includes both isomorphism and decoupling. It can explain different reasons for and how institutions become similar to one another in behaviour and in structure, however it is also relevant to understand what differences there are between similar structures. The idea of CSR is in many ways an ambiguous concept in terms of what responsibility and actions each organization can and should take. Latour (1986) explains the concept of translation, i.e. the translation of an idea when it is placed in a context and then being spread within the context. Ideas that are translated will be spread between actors who will interpret it differently (Latour, 1986). The reason for acquiring an idea is to use it in one's' own interest. Therefore, each time an idea is used in a different context it will be transformed (ibid). Similarly, Czarniawska and Sevón (1996) argue that what actors do with their ideas is to try to individually make sense of different ideas as well as trying to put many ideas together to construct them in their own way. The reason for that the ideas are translated very differently is due to that there is human involvement, as all people interpret ideas and concepts differently. This can be described as knowing that there are as many worlds as there are languages to speak about them (ibid). Czarniawska and Sevón also set afloat the term *master ideas*. This type of idea serves as a link between a trend and a institution and if managed successfully they often win society's support. Also, norms and traditions can affect the survival of these ideas. As Latour (1986) explains, ideas are interpreted differently because every actor has its own personal interest in the idea and wants to make use of it. In this study, translation theory as described above is a tool to answer the question of how the concept of CSR is used and implemented in a many different ways in institutions. What each organization's uses CSR for and how they use it to meet their target groups, will be helped to make sense of by translation theory in understanding each organization's interests and interpretation of the same idea.

Research Method

Research Design

To conduct a study on this phenomenon a qualitative research method has been chosen (Czarniawska, 2014; Silverman, 2013) since the aim of the study is to understand *how* CSR is interpreted and translated by the organizations in the report. Understanding the concept of CSR and what it implies will be essential to perform the study at the chosen firms that are selected for the study. Therefore, a thorough study of the background and history of CSR was conducted as well as a description of the chosen firms that participated in the study.

The reason for choosing the specific organizations that participated in the study was primarily due to that they all fit the description of being a small organization in Sweden. Moreover, we also chose to include CSR consultants to add another dimension to the findings. Including the consultants gave a more general understanding of how the concept of

CSR is perceived from someone who is not focused on a specific business, but rather in general how smaller businesses can use the concept.

Data Collection

The collection of data was collected through both primary and secondary data. The primary data was collected through interviews performed with five different firms. The size of the firms and which business they belong to differed between the organizations, however the essential preference for each organizations was that they are considered as a small business in Sweden. This selection became relevant considering the aim of the study. The interviewees were selected by their position in the company, and to the extent possible, employees in different positions were interviewed to get an understanding of how the firms make sense of CSR. The secondary data provided clarity in what CSR means and how it has been presented in literature and in media. Previous research on CSR on smaller businesses have been gathered in order to find parallels on the subject and to better understand the phenomenon and how it is affected by its surroundings in order to make a better comparison (Eisenhardt, 1989).

The choice of organizations and consultants included in this study was based on a non-randomized selection. All organizations interviewed are operating in Sweden and fulfilling the features of smaller organizations, and all four consultants work to help smaller organizations implement CSR into the businesses in Sweden. A large amount of organizations was contacted, but several were rejected due to not found suitable when asking about their CSR involvement. Five organizations were selected for further interviews as they represented a fair amount of variation in types of employees, age of business, the main focus of their business ideas and the stage of their CSR work. Not all organizations had an extensive CSR involvement, but this was also considered being of value as it would increase the likelihood of receiving different angles on a CSR involvement. What was also important was the aspect of the smaller organizations to function as suppliers to larger organizations. Also, the accessibility was considered in the stage of choosing what organizations to include. For this study, twelve semi-structured interviews were held with employees at the different organizations. Semi-structured questions were prepared beforehand, being as open as possible but still strictly held to the topics of the study. This allowed for open minded follow up questions as well as allowing the interviewee to speak freely as to what he or she found appropriate to answer and discuss (Kvale, 2007). This limitation was primarily held due to time limitations and essentially to limit the amount of data that was reasonable to process for the chosen study. The interviewees were chosen based on their role in the company, where the intention was to meet with employees from different functions of the firm, both from HR, managerial roles and from the employees without managerial responsibility. This generated data gave views and perspectives on the chosen subject from several hierarchical perspectives. Due to the time limitations and considering the amount of organizations that we included in the study we did not manage to include interviewees from all different functions of each organization. However, as the chosen organizations were all smaller business or sustainability consultants, the interviewees' responsibilities were in some cases cross functional and broader. Following Kvale (2008) all of the respondents was made understood

that they would be anonymous, that their participation was voluntary, that they were able to proofread before publishing if they wanted, and that they could withdraw their participation. This was made with the aim for the study to feel ethical and objective.

All interviews prolonged simultaneously and data was collected fairly quickly. The struggle that we noticed was to contain the subject within a reasonable frame during interviews since the organizations offered disparate answers when asked the same questions. This was somewhat solved through recording each interview in order to decode the answers at another time so that we could focus on keeping the interview to our research question. Gathering plenty of information from each interviewee and each organization created a discussion among the authors of what we were actually looking for and what information was relevant. Therefore, a profound work was done to decode and analyse the findings.

Data Analysis

The data was analysed in two steps. Firstly, it was translated and made sense of how each firm understands and uses CSR. The purpose of this was to structure and create an overview over what issues each firm has individually with the concept of CSR. The aim when concretizing this data was to make it as unbiased as possible. However, human beings are subjective and this is something that cannot selectively be eliminated (LaCompte, 2000). As LaCompte (2000) suggests, the empirical data was divided into taxonomies of the main themes of the study i.e. what the aim and research question suggest. Secondly, a comparison between the companies was conducted. A comparative approach was chosen as appropriate for this study in order to potentially find conclusions for firms working with CSR and what differences there may be in how CSR can be interpreted differently in different branches. For the analysis a grounded theory approach was suitable considering the qualitative method of the study (Turner, 1981). In turn, a grounded theory approach limits the analysis to be centred around the chosen topics and avoids the researchers' individual preconceptions (ibid). Due to a wish for staying anonymous, the participating organizations in this study are replaced with numbers that are arranged in order of number employees as following:

Name	Employees	CSR engagement	ISO certified	Providing	Interviewees
Organization 1	50	Yes	In process	Product	2
Organization 2	31	Yes	No	Service	1
Organization 3	22	Yes	Yes	Product	2
Organization 4	17	No	No	Product	1
Organization 5	3	Yes	No	Product	3

Thus, for simplifying reasons the consultancy firms are also presented under pseudonyms as Consultant W, Consultant X, Consultant Y and Consultant Z.

Limitations and Risks

The limitations that this study faces are the time constraint and choice of firms. To be able to include all aspects of how CSR is used in smaller businesses in Sweden, we would have had to investigate every firm of such kind, which in this case was not a possible option for this study. The firms that were chosen can provide a certain result that nevertheless is solely

based on these specific firms, i.e. that they may not be general facts. However, any generalisation has not been a target for this study. Further, in doing a qualitative research a risk is that the results are coloured with subjective influences from the researchers and by the interviewees. At some of the organizations included in this study, the person responsible for CSR is also the CEO, but in other cases these two roles are divided on two different people, which also limited the number of possible interviewees at some organizations. However, being aware of that issue and structuring the study in a manner that would eliminate those risks as much as possible, the results are still contributing to a valid contribution to the research on the specific topic.

Setting

As the aim of this study is to understand how CSR is interpreted and translated by smaller organizations in Sweden, it is of value to know what is counted as a smaller business, but also how CSR and sustainability has developed in Sweden over the years.

The first Swedish enterprises can be dated as far back as until 5000 years ago (Företagsamheten, 2011). At the date of 20th march 2017, the commercial and industrial life in Sweden consists of about one million companies and organizations, and as much as 99,9% of those fall under the category of SME's (Holmström 2017, Svenskt Näringsliv, 2008). An SME can come in the legal form of a limited corporation, a foreign owned organisation, a general partnership, a sole proprietorship or a limited partnership. Commonly, they all have less than 250 employees, a balance sheet total less than € 50 million and turnover that does not exceed €43 million. SME's in Sweden employs about 1,64 million inhabitants and most of them are one-man companies (Holmström, 2107).

The international organization for standardization (ISO) was formed in 1947 after the end of WW2. They function as a national standardization institution that focuses on commercial and industrial standards with an aim to frame technical procedures from all over the world. There are many different ISO standards today and each business area has got standards that apply to their businesses. The request and demand for ISO certification has grown increasingly over the years (ISO-konsulterna, 2016). Being ISO certified can be regarded as a receipt that the business has adapted standardized procedures and methods that are accepted worldwide. For an organization to become ISO certified a lot of time and money needs to be spent, but as the aim is to create efficient procedures and production these cost shall be recovered in a few years (ibid). The term CSR has up until this date functioned as a collective term for activities positively contributing to society, which is carried out by organizations, ISO certification included. Conclusively, ISO certification is a part of CSR, but the actual certification is not compulsory by law for any business (ibid, CSR Västsverige 2016).

The Brundtland report from 1987 was the first report to launch the argument that every business should be contributing to a sustainable development (Företagarna, 2015). Ever since, the discussion has been ongoing about what this really means in practice. Sustainability can be divided into three different standpoints; economical, social and environmental. Each of these three are commonly important for any business, and a returning picture to help emphasizing the importance of balance is to imagine a footstool with three legs, each of

which symbolizing the three standpoints of sustainability. In December 2014, Sweden enforced a new law regarding sustainability report that was put into practice in January 2017 (Regeringen, 2017). This report should include the policy of the business regarding sustainability and the primal risks that are directly linked to the outcome of the business. It should also include information of environment, social relations, employees, human rights and resistance towards corruption. This report must further be reviewed by an auditor. (ibid). Even if the initial direction of sustainable businesses mainly concerned larger corporations, the demand has leaked down to the smaller enterprises as well. And not only has the request ended as a solely request, according to Företagarna (2015) it has even become a critical aspect if SME's wants to be a part of the future in terms of subcontractors, partners and in increased demands in purchasing.

As previously stated in this report, few researches have up to this date focused on the combination of smaller, Swedish businesses and their implementation of CSR. Företagarna (2015) presented their report after having asked 1003 owners to smaller businesses in Sweden, what their attitude towards sustainability was. The answer came back with 86% of the participants thinking that it is important to take responsibility and try to make one's business as sustainable as it possible can be. It was also shown that the greatest ambiguity around sustainability and CSR was the costs and time aspects tied to it. The majority of the participants say they believe that involvement in sustainability or CSR is of strategic importance. According to Företagarna (2015) there is a tendency showing that enthusiasm among SME's in Sweden wanting to engage more in CSR is uprising. However, most SME's in their study also feel that the legal framework need to be adjusted to have them fully committed as for SME's, this is a question of resource allocation. The following chapter will investigate if these facts hold true for the organizations in this study as well.

Empirical data

Five smaller organizations within various businesses and four sustainability consultancy firms have participated in this study. They have shared their views on CSR, together with their believed reasons and causes for engagement in CSR and the benefits and possible challenges with their involvements. The interviews took their departures by letting all of the participants freely define the concept of CSR in the local context of their businesses. What was found was that all organizations say they are aware of what CSR is, but when it comes to making sense of the concept in relation to their different business ideas, the translation of CSR varies greatly between the organizations. However, a shared idea by many of the interviewees is that CSR requires them to master a certain terminology. When coding the material from the interviews, it became clear that there were three main targets for using CSR; some organizations used it because they genuinely share a passion for the subject as such, some uses CSR because they respond to a pressure communicated by important clients of theirs, and some uses CSR for marketing reasons. What was found interesting was that irrespectable of the reason for engagement, all organization justifies their commitment as an act to gain legitimacy. Notable is that none of the reasons for involvement are mutually exclusive from one another.

CSR in relation to business ideas

The CEO at Organization 1 was asked how they define CSR at their workplace and the answer included the words such as responsibility, a good conscience and ethics and morality. They produce air nozzles for the factoring industry, that helps lowering the noise level and optimizing the energy consumption, and the CEO explain that their whole business idea actually build upon the idea of sustainability. Their customers contact them because they need to lower the noise level in their factories and create a better working environment, and at the same time lower the energy consumption. Even though their business has existed for the past 30 years it is most recently that Organization 1 have engaged more in depth with CSR and also learnt to talk the talk, externally but also internally across their multinational organization.

It has been costly in terms of time in order to learn how to communicate in a certain way.

CEO, Organization 1

The CEO explains that the usage of the proper vocabulary can help them to reach the right people at the organizations they are selling their products to, even though the learning has cost them a lot of time. The organization is a member of a CSR community and has had some help from a CSR consultant to start of their process of implementing CSR and becoming ISO certified. The CEO explains that a couple of years ago, they phoned people at their potential customers offices who did not have any authority to take any decisions of investments, but by using the “right vocabulary” (The CEO exemplifies this by using phrases such as energy saving, care for the environment and saving the planet) they are now able to speak to managers with authority to make investment decisions straight away. Understanding CSR has thus helped them to cut the chain of decision-making around their products.

Organization 2 in its turn provides freight and logistical services and their CSR involvement focuses on minimizing their effects on the climate, but they have also spent a lot of time on constructing policies. They define CSR as “creating an awareness” and even though it is known that freights are proven to have a negative impact on the environment, they want to offer their clients the best alternative possible in terms of minimizing environmental effects that comes along with freights. The person responsible for CSR at Organization 2 is carrying out this task in parallel to the main tasks and admits that not everyone at the office knows what CSR actually is, and some colleagues seem even anxious of it and what the concept hold for their organization. In agreement with the CEO at Organization 1, the manager at Organization 2 admits that the terminology of CSR seemed somewhat complex in the beginning but now when they are somewhat well-grounded, their involvement has actually help them closing many important deals lately.

Organization 3 is in the paper industry where they offer printed matters that are produced after ISO certified processes. The CEO refers to CSR as taking care of their staff and creating an attractive workplace, and at the same time running a sustainable business. Their main aim with CSR is to provide their customers with paper matter that are classified according to ISO standards. Organization 4 is in the furniture business and is not involved in CSR. The CEO says they are aware of that CSR is in the shout at the moment but until now they have not entangled themselves, mainly because they feel their market environment do

not ask for any CSR involvement. Organization 5 on the other hand, is in the plant and pottery business and they have felt lot of pressure to be engaged with CSR from their clients. Their CSR work is focused on optimally maximizing their freights and making sure all their suppliers provides fair working conditions. They have created a code of conduct which they have had all their suppliers to sign assuring they are producing their products in fair working environments according to the law.

The organizations engaged in CSR in this study have all implemented the concept into their businesses in a way that makes sense to them, but as their business ideas varies from each other so do the ideas and interpretations about CSR. Frequently used words to help define the concept are responsibility, awareness and long term. Even if the words used to define the concept are alike, the practices carried out are different. Most organizations agree that CSR is about taking responsibility for their businesses external effects on their environment, but also looking after the organizations internally such as providing a safe workplace and a friendly working environment. The organizations interviewed liberate between the usages of the word CSR or sustainability and many of them mention the complexity that comes with the terminology. The businesses using the word CSR are all in the beginning of their implementation processes and have just been creating standardized policies such as code of conduct that includes staff policies and environmental policies. Organization 3 is ISO certified and has been engaged for a long period of time, and they are also the largest organizations in this study in terms of employees. The CEO uses the word CSR when talking about the activities performed internally, such as using less paper or caring for the climate at their office, but mentions the phrase sustainability when talking about the products they offer their clients or how they would like their business to operate in the future. The salesman at Organization 1 tells that they are in the process of becoming ISO certified and further explains that they used the word CSR in the beginning, but it has now been understood that they are aiming toward a sustainable business, thus has the actual word of use also switched over to sustainability. The reason for the shift is explained as the idea of CSR was initially intended for internal aspect. It was about to focus on company culture and staff policies but as sustainability became expressed as an external request from clients, the phrase shifted over to sustainability, as that is also the word used in the contracts. The salesman further explains that the word sustainability feels more appropriate when aiming at capturing the bigger picture. This is something that also was argued when interviewing the sustainability consultants. Mutually, the four consultants interviewed in this study all say that they prefer the word sustainability over the word CSR. According to them, this has to do with the time aspect that is absent in the term CSR and the myopia when compared to the term sustainability. Consultant Y clarifies that the word CSR needs to be rephrased as it is more of a list of things to be fulfilled, whereas sustainability means to make a change that lasts over time. When talking to Consultant W, the same idea comes to surface:

I really do hope we move away from the word CSR as it lacks a time aspect. Sustainability means it should work over time and this is an incredible important aspect if you ask me. Of course, you can choose whatever word you like as long as you know how and what you want to communicate to your employees and other stakeholders. Consultant W

In agreement, Consultant Z states that sustainability would be a more appropriate word to use than CSR, if one wants to build a sustainable business but as long as the organization itself knows what they are aiming at. Additionally the consultant says, “The actual practices carried out are more important than the vocabulary”. What is shared by all the organizations in this study, ISO certified or not, is that the process of addressing activities as sustainable might be rather new but some practices have been existing at the organizations for a long time even, sometimes even before the idea of CSR was brought up. The CEO at Organization 5 explains that their newly produced code of conduct to a great share consists of practices they have carried out for years, such as carefully choosing suppliers that has taken a stand against child labour or forced labour, but it also provides all employees with fair working environments. The code of conduct was created together with a sustainability consultant where they went through every piece of the organization in term of social, economical and environmental aspects. Organization 5 further describes the procedure as beneficial as the organization got a “check-up” and every piece of the business was evaluated.

You have to go through and evaluate your organization from A to Z and really question your routines and so on. Some of these routines have we already been carrying out for a while, but when we got it on paper it became so much clearer. Many of the standards of CSR were already part of our business. We have always been demanding our suppliers to provide a safe working environment for their employees, but that was even before we were involved with CSR. CEO, Organization 5

The same procedure was carried out at Organization 2. The CEO explains that they took external help from a sustainability consultant who helped them start of their process of becoming ISO certified. Many of the routines in the process was already a natural part of their business, but as the CEO explains; the difference is that know they have a checklist they go through and evaluate every month at a specific meeting. That some of the activities were already existing is something that is agreed at Organization 2, where the code of conducts and staff policies was recently produced after have being confronted by a large client of theirs. They further explain that they started their process together with consultants in CSR when they produced their code of conduct and policies. The CSR manager continues by saying that many of the procedures written down in these documents had existed for a long time, but now it was also put in writing. Consultant Z explains that this phenomenon is common at smaller organizations, as sustainability is rather new to their businesses. The consultant clarifies that it is not uncommon that smaller organizations already have been carrying out activities that falls under the title of CSR or sustainability, even though they are not labelled as such, which has mainly to do with the problem of allocating resources.

It is not unusual that many smaller organizations already have been carrying out great things, but they have not thought of it in a bigger picture. And I believe that’s a main difference between a small and a large organization; the larger ones usually have resources to allocate for sustainability purposes only whereas the small one does not. For example, they may have a sustainability manager whose main task is to work with these kind of questions and that’s a

great difference from working in a smaller organization.

Consultant Z

All consultants interviewed commonly tells that the first step for any organization wanting to implement CSR is to create an analysis of where the organization is at the moment and where they are aiming. Accordingly, it is important that each organization starts by analysing their business activities to find where CSR can be integrated naturally. Organization 1 explains that they are confident in that the future demands involvement as they have felt an increased amount of questions regarding the involvement from their customers. A common issue among organizations wanting to take part of CSR work is the issue about where to start the project of working with CSR. The two largest companies in this study describes the initial feeling when starting of their job with becoming ISO certified as somewhat overwhelming when benchmarking the biggest companies and their sustainability projects. Several organizations say they felt at first as their organizations were too small to even make a difference and as CSR is a wide concept, the starting point was very abstract. Consultant W mentions that this is a common issue for beginners in CSR, but the important aspect is to analyse the organization from the standpoint they have today. This makes it easier to map out where the organization is at the moment and where it is heading. Consultant W further says that it is common for smaller organizations to compare themselves to the largest ones on the market and try to copy their strategy without any consideration regarding how it should actually fit into the given organization. Responding to the same matter, Consultant Y says it is important not to try to swallow “the whole elephant” at once, but splitting it up in smaller parts to make digestion easier. Consultant Y further stresses the importance for organizations to get involved in the pieces of sustainability that makes sense to their specific business area to stay trustworthy.

Many organizations get stuck because CSR is such a broad concept. You are afraid that your stakeholders will question why you have not done more in a certain area. But I want to stress the importance that as long as you are aware of your strengths and weaknesses, that’s a great leap forward and that will give you trust. Consultant W

Consultant Y explains that many smaller organizations want to imitate the CSR work at the largest companies at the market but that can often prove to be too exhausting. The consultant further says that it is important that each organization tries to finds ways that are possible to do for them. The salesman at Organization 1 agrees to this and says that they have felt that CSR is a very wide concept, and there is an imminent risk that they never feel they are doing enough. Their main challenge have been not to glance at the bigger actors and their CSR commitments too much as they are often in the leading edge. The salesmen also state that there is a fine line between being inspired by the work of others and feeling satisfied with what you have done yourself.

You need to evaluate what you possibly can do and how you can do it, because there is so much that can be done. You just have to figure out what’s working out for your organization.

Salesman, Organization 1

Organization 4 on the other hand explains that they are aware of that they are carrying out procedures that could be summarized in a code of conduct, but up til the date of the interview they have not felt the need to produce these documents as non of their customers or employees has ever asked for them. They keep containers in their backyard where they sort their waste and recycle all garbage possible. They describe these actions as being based on common sense, and that the business environment they are in does not demand their organizations to take part in any extended CSR involvement.

We know that parts of what we are doing in our organization naturally falls under the concept of CSR, like the big containers we keep outside to recycle garbage, or sending invoices via email instead of by regular mail, or by providing a fair workplace and so on, but we do not feel the need to summarize it in a code of conduct. CEO, Organization 4

The main reason for their organization not to be involved is that they feel it would consume too much time for an organization of their size. The vice CEO explains that they need to weigh the alternatives against each other: are the demands higher than the costs or is it the other way around? The vice CEO keeps on saying that a company their size can not allocate the resources needed in terms of time and money, if it's not certain it would close any new deals.

CSR because of a genuine interest

As shown above, the interviewees have all stated how they cope with CSR in relation to their own business ideas and organizations. The consultants were all consent on that it is important to start by ransack each and every own business in order to know where to take off. Even so, many of the organizations felt they sometimes gazed too much on the bigger actors and felt they had a hard time knowing how to start or how to proceed. Moreover, many of the interviewees expressed that the terminology that comes along with the concept of CSR can be tricky. What was also interesting was that many of the activities that fall under the agenda of CSR had already existed long before the concept had been introduced to many of the organizations in the study. All organizations in this study was asked why they decided to get involved in CSR and what advantages and disadvantages they have experienced since. Most firms commonly say they engage in CSR because they believe one needs to take responsibility that stretches beyond the four walls of their organizations. All of the organizations involved with CSR in this study agree upon the idea that it is about a responsibility and about being involved in something that reaches outside of their organizations, but according to the CEO at Organization 4 CSR is more of a trend. As briefly mentioned, most of the firms interviewed state they would like to engage even more in CSR than they do at the moment, it is for now not possible as they do not have the resources to let one person work exclusively with CSR, but instead run the job in parallel to their other main tasks. Two firms have a small group of employees involved in a CSR committee where the persons selected are responsible for taking initiatives on new projects or for making sure the organization they work for is fulfilling the standards needed to become ISO certified in the future. Next, the interviewees were asked for what reasons they have, or have not, decided do

engage with CSR. The top reason seemed to be growing out of a genuine interest at many of the asked organizations.

I want to believe, and I always push for, that sustainability should not just be something that is expressed as a decision by the management but rather it should grow from a genuine interest. It should not just be for good business, you need to do it for the right reasons.

CEO, Organization 1

The CEO at Organization 1 is driven by a strong personal interest in CSR and clarifies that it is of great importance that the idea of CSR is simply not just something that goes top-down from the management to the employees without any further genuine approach. The CEO further explain that without any practical ideas on how to capture CSR in the organization and any deeper explanation to everyone in the organization, the involvement may simply just be an empty shell structured for business advantages that is intended for the wrong reasons. Instead, CSR should be implemented because of a belief that contribution to society pays off to a greater extent if being done honestly. This is agreed at Organization 3 as the CEO explains that they do not just engage in ISO just because, but rather because they believe it affects their quality of their products in a positive way, which hopefully makes them carry out less mistakes and producing better outcomes. The CEO carries on saying that one of the biggest advantages of working with ISO is that they know when they are doing something wrong, how to fix it but also how to avoid it in the future.

A challenge with CSR that showed to be similar at most firms is to make everyone at the workplace cognisant about what CSR actually is and in what ways it applies to their business idea. Even though the interviewees state that most employees at their organizations do know it is a vital commitment in today's business environment, it appears to be hard to have everyone equally betrothed to the concept. The salesman at Organization 1 tells that there seems to be challenges having the older colleagues at their working place really understand what CSR actually is. The salesman further explains that the thought of acting sustainably comes more naturally for the younger generation at the office. The CSR manager at Organization 2 who previously stated that a great challenge is to have everyone informed at his or her office also agreed to this. The colleagues often dropped of documents concerning CSR at the manager's desk saying, "where not you the one responsible for this kind of things?" In contrast, the CEO at Organization 3 states that the employees at their office are equally engaged in CSR. They often presents own suggestions to how they should change some routines to make them more sustainable, where one employee recently suggested that they should be replacing all paper in their dining hall to dish cloths instead. This was a suggestion that was gladly received by the other employees at the office. All interviewees in this study were also asked to what extent they believe it is reasonable for smaller businesses to engage in CSR and the answers came back very similar. Many of the respondents stated that the range of involvement has to be a decision taken by each organization, but many of them also said they wish that the future puts even harder pressure on every organization to be involved and take their responsibility, even as it has to fit into the organization in a sincere way.

My belief is that it should be compulsory for all organizations to work with CSR to some extent. I think each and everyone should at least give it a thought and think about what could be done. It does not have to be something big, but everyone can do something. Like for example paper waste: how can this office minimize the usage of paper? That's a good start, to mention one. CEO, Organization 5

The CEO at Organization 5 states that their belief is that all organizations in a modern society should feel obliged to engage in some form of CSR. Again, the most important thing is to start off by evaluating the given business and find ways to incorporate CSR in a natural way.

CSR because of external pressure

Even if many of the organizations say they work with CSR because they are genuinely interested, many of them also share an experience of an external pressure from their customers. Being smaller organizations, they often play the role of suppliers to greater actors in the market. These actors are often public companies and due to the expectations from their stakeholders (and also the new law regarding the production of sustainability reports), the demand for a CSR engagement is spilled down to the smaller organizations in this study too. Several organizations say their surrounding business context they are in demands an engagement, and that these requests come from bigger actors on the market, to which they deliver their products or services. This requests then takes expressions in various ways, but most often it comes in the form of them having to declare their CSR involvement in terms of policies regarding fair working conditions in their factories and low- environmental impact productions. Following this pressure, the organisations feel CSR is a strategically important matter to maintain their position in a competitive environment. The salesman at Organization 1 tells that the request for them to present how they work with CSR is a question that have been asked more frequently over the last years. The salesman carries on explaining that their most important clients to a great part consist of bigger actors, which leads to that the pressure for them to be working with CSR also has grown.

The request has just been growing with time and we can definitely tell that it is becoming more frequent that the pressures at bigger clients are spilled down to smaller suppliers like us.
Salesman and CR manager, Organization 1

A shared idea among the organizations that are involved with CSR and the sustainability consultants is that an involvement in CSR strengthens the organization's positions in terms of being a trustworthy supplier. The consultants interviewed in this study all agrees upon the fact that being engaged in CSR should not be underestimated for business advantages. Consultant W explains that a great number of organizations have realized today that a CSR involvement can help them run their businesses in a more competitive manner. The salesman at Organization 1 explains that sustainability is an important part of many of their written agreements with their clients today. As an example they are a supplier to a great, well-known car producer who has put a pressure on their suppliers regarding energy consumption, and if they are not fulfilling their part of the treaty as suppliers, they become guilty of refunding a given amount of money. The salesman further says that this has affected their way of working

as Volvo AB is one of their most important clients, and this is one of the reasons for them to have become involved with ISO and CSR. Several of the organizations spend a lot of time and money producing these requested documents demanded, because these clients are vital for their businesses. One organization say that they have asked themselves if they can afford to proceed with the process of CSR, but landed in the decision that they can not afford not to be involved. One organization in this study is ISO certified, one is in the process of becoming such, and the other three states that ISO is too much of a cost for organizations their size. Becoming ISO certified demands a dedicated involvement together with a lot of money, thus an ISO certification is not an easy levelling to make. In some cases, being involved in CSR is a prerequisite to even be considered in procurement. Only after having showed the documents requested, one is allowed to leave an offer. Many organizations state this type of request has become more frequent over the past years, and that they sometimes feel the requests are incredible high and hard to meet. The CEO at Organization 3 explains that the pressure for them to be involved in ISO and to have other certifications has turned out as a costly investment. This has resulted in them having to raise their prices, and this has come at a cost:

Sometimes it feels like the pressure on Swedish companies is so high that some of our customers are seeking for cheaper alternatives abroad instead where these demands do not exist. Of course, this feels sad, as we have spent so much time and money on ISO and other certifications. It was the same thing when Svanen was launched in Sweden; first it was a competitive advantage but today it is more of a prerequisite or a demand to even be considered a candidate in a procurement. CEO, Organization 3

This experience is shared by Organization 1, as the Salesman also mentions that the price picture can sometimes become a problematic aspect when dealing with CSR and closing important deals. The salesman say that one of the biggest concerns is how to stay competitive in terms of price, especially if you are a small supplier to a bigger actor as there are many competitors in the market. This makes the puzzle of CSR and smaller organizations feel impossible to solve at times, and the salesman carries on saying that CSR sometimes is a burden for the smaller organizations. The CEO at Organization 5 has decided that ISO is too much of a cost for an organization their size. The CEO says that they do get the questions regarding ISO from their customers, but that they instead refer to their code of conduct and up til the date of the interview, this has not had them loose any customers yet. Organization 4 on the contrary has not experienced any external pressure at all, which has not had them consider any involvement. The CEO explains that the reason has also to do with money but neither do they feel their customers ask for any CSR documents.

CSR as a marketing tool

A shared experience by most of the organizations in this study is that they have felt an external pressure from their business surrounding, demanding them to present how they work with CSR. Even so, some of the organization has learnt how to deal with this pressure and use it as a marketing tool. Also, the majority of the interviewees in this study mention words as legitimacy and competitive advantages in relation to CSR. The CEO at Organization 3 says that they have experienced a strong competitive advantage from their ISO certification

as they were early adopters, but as several of their competitors also have adapted the concept today, the CEO would not feel surprised if the effect would decline. The CEO also says that as an ISO involvement is more common today, it will probably move into a presumption rather than a marketing tool in the coming years. Organization 2 explains that they are proud to be involved in CSR and often use it in terms of marketing. Being involved in CSR puts their organization in a good light in comparison to their competitors who are not engaged in CSR, and their feeling is that society today has accepted CSR as a marketing tool and as a tool to make money:

To use CSR for legitimacy and marketing reasons is totally fine if you ask me and I do not feel it is shameful to talk about money in combination with CSR. Because truth is we are running a business and it is all about what you give and what you take. I do not believe we only engage in CSR because we want to payback or to be kind, unless you can afford to sprinkle money every here and there. You want to be able to use it as a selling argument too and I believe that most people are aware of that nowadays. CSR manager, Organization 2

Several of the interviewees, both at organization and consultants, explain that the old norms tend to claim it is shameful to use for example charity projects for marketing purposes, but that the climate and understanding has changed today. As all of the organizations in this study are of a smaller size, most of them feel they do not have the ability to engage and spend money on CSR without predicting a return, if yet small and in the long term. The CEO at Organization 3 agrees and explains that they are not just engaged in CSR and ISO because it would make them feel good about themselves, but as an additional factor they want to see a positive result in terms of money too. The CEO at Organization 4 uses this argument as well, but in another light. They would also want to see a positive result if they would have been engaged in CSR, but they do not believe that is the reality. The CEO say that they have never ever met a customer that say he or she would be willing to pay more just to buy a product that is environmental friendly. Their customers are only concentrated on getting the best price possible, and as Organization 4's main aim is to make money and have their business go round, CSR is not relevant for them. The CEO thus claim that certification such as Svanen is very nice and appreciates that others are engaged, but it is not for them. Furthermore, both Organization 4 and Organization 5 expresses a disappointment towards state-owned organizations that demands them to present environment policies to be considered in a procurement but when it comes to it, these policies are not reviewed anyway which leaves loopholes for dishonest competitors at the market. This is partly why Organization 4 does not feel it is worth the time and money spent on creating CSR documents, but Organization 5 has decided to go through with the implementation anyways. Nevertheless, the CEO at Organization 5 does not believe CSR should be used in marketing in order to gain positive impacts on the result.

I do not believe that this type of implementation should have any direct positive effect on your monetary results. But in the long run, I do hope that the ones who are engaged are the ones to remain in the market, if you know what I mean. CEO, Organization 5

Many of the organizations mention that their stakeholders are much more aware nowadays, and seems to regard marketing of CSR as a win-win situation, at least as long as it is done in an honest and transparent way. Businesses can involve in CSR and stretch outside of their organizations, and at the same time gain goodwill and use it in marketing, even if many of the interviewees also stresses the importance of staying honest. Many of the interviewees also mention the word transparency in relation to marketing. The salesman at Organization 1 say that it is important to be honest and transparent with the picture your organization is communicating towards your stakeholders. They are careful with the picture they are communication outwards and say it is not possible for them to state that they are 100% sustainable in everything they do, as they do not have the resources for that at the moment. Nevertheless, the salesman explains, one can always keep that as an ambition. The CEO at Organization 5 agrees and says that they happily declare everything they do, but how that is evaluated and perceived by their stakeholders is impossible to answer. The CEO does hope that it affects their reputation positively and feels good about being honest. Honesty is a word mentioned by Consultant Z as well, when explaining how CSR can have positive impacts on a company's brand and reputation. The consultant carries on saying that if CSR is presented in a trustworthy way, and if the organization is transparent with their involvement towards their stakeholders, the chances of experiencing advantages from a CSR involvement is probable. This is agreed at Organization 2 as the CSR manager say that a dedicated involvement in CSR most likely will result in a chain of positive reactions. The manager develops this statement by saying that if your organizations is engaged in CSR, this will help create a good working environment where the employees will enjoy themselves, and they will do a better job which will have positive effects on the monetary results. The manager finishes this idea by saying that a well-performed CSR engagement is very remarkable and says a lot about the organization itself.

Consultant Y believes that the upcoming generations will not fall for the trap of “greenwashing” carried out by dishonest actors. This belief is shared by many of the organizations as they have experienced when CSR has been given as a task for the marketing department to simply create a web page with logotypes that are up-to-date and fashionable at the moment, just to gain money. Several of the interviewees mention actual situation where they have come across webpages of competitors that claim to be involved with CSR, when in reality they are not. The CEO at Organization 1 shares a similar view and further explains that this has probably to do with organizations wanting to gain legitimacy among their stakeholders by using logotypes and colours that psychologically can be linked to a better environment. The CEO mentions an example of one of their competitors:

And that’s when their marketing department has been given the task to create a good-looking website with green info, but nothing is done from the heart. If you instead would be doing it with the right reason as ground, it would turn into an enormous advantage for your whole organization. Your employees would feel better, your customers would stay with you, and so on. CEO, Organization 1

On the contrary, the CEO at Organization 4 admits that they keep many “green” logotypes on their webpage for marketing purposes, as many of their suppliers are engaged with CSR, even

if Organization 4 is not engaged themselves. The vice CEO at the same organization says that they are aware of that these logotypes give them legitimacy and that many of their customers think positively around logotypes like those, but not many of them know what they actually implies. This is also one of the main reasons they do not feel it is necessary for them to get involved any further, or at all.

As all the organizations involved in this study are smaller businesses, they are all in the phase of growing and find CSR crucial to keep their position in their markets. Most firms in this study seem to agree upon the fact that sustainability is a buzzword at the moment. They mention words as trendy or modern when speaking about CSR. A shared idea is that CSR strengthens the organization's positions, not only for the benefits of sales and marketing but also in terms of being an attractive employer. Not only do they attract the right sort of people by an engagement, but it is also of strategic importance in competitive business environments. Consultant W has an HR-background and states that sustainability definitely is an employer-branding tool, and according to a survey presented during the interview, it is shown that wage and a CSR-involvement are equally important for the job-seeking interviewees in the survey. The CEO at Organization proudly says that they recently hired a new employee, who had contacted Organization 1 because the person had heard good about their CSR involvement and wanted to be part of their team. Several of the organizations in the study share the view on the future where they believe that an involvement in CSR will be a crucial aspect when sticking out as the right employer in the market. However, the CEO at Organization 3 believes that the roles will be the opposite in the future. Today, the decision of who to employ lies in hands of the employer who is able to pick and choose the employees they want to hire, but in the future the persons seeking the job may see beyond the job position and have opinions about the organization's involvement in CSR which means the about-to-be employee may sit in the power position instead.

Discussion

What was found in the interviews was that the smaller organizations included in this study pointed out three main reasons for involvement in CSR. The first part of this chapter will discuss how the organizations respond to the institutional pressures in relation to the theoretical framework, as they all can be connected with both similarities and differences among the organizations, but also be connected to both institutional theory as well as translation theory. Conclusively, the consequences of the responses will also be elaborated on.

Responding to an institutional pressure

There is a solid range of explanations and definitions trying to outline what CSR actually is in the literature in this study. Even if this study includes five organizations and four consultants who all work with the concept on a daily basis, none of them defined the concept with a complete similar definition and what exactly the concept holds in not crystal-clear. One CEO, referred to CSR as the activities performed internally and sustainability as something that that is reflected in their products and operations towards external stakeholder. This can figure as an example to show on how multi-coloured the term CSR is, and how difficult it is to define.

Similarly to Jenkins (2006), our study found that organizations define the term differently, and just as Solli, et al (2005) proved, the term was also translated differently into each organization. The definitions are based upon the organization's business ideas; such as what they are selling or producing and how this can be related to their core business. Nevertheless, one should also bear in mind that even if the definitions may vary, the name still has a function to it. Applying what Solli et al (2005) explains in their article, CSR has an identity tied to the name saying that each organization that has implemented the idea of CSR cares for something more than their sole organization. What this actually implies for each and everyone is not as important, because as Solli et al (2005) states; it still is found a legitimate act even if the practices are divorced from its original idea. What is also found interesting is how Organization 4 says they have not engaged in CSR at all, yet they are proud to show they recycle their garbage and provide their customers with reclaimed furniture's. Similarly to what was found in Solli et al's (2005) article, it may be the case that Organization 4 (in likeness to Sweden in their article) wants to build up an identity of excellence in relation to CSR even if they deny any involvement, despite that they are imitating an act that is found legitimate in society. Another interesting example is when the CEO at Organization 1 say they now use the "*right vocabulary*" and can fully extract the advantages of their CSR involvement. Of course, the word *right* in this sentence may be used by coincidence, but if not, it could also serve as an example of how the sake of the name (or vocabulary) plays a good part, just as Solli et al (2005) showed with their study. Also, as it was shown in the interviews, some of the employees at Organization 2 showed tendencies of being afraid of CSR and especially the vocabulary tied to it, which also may imply that one understanding is that the name requests a certain level knowledge to be used properly.

One of the consultants explained that it would be better to move away from the term CSR and use sustainability instead, as that latter includes a time aspect to the concept. All the other four consultants also agree this. By first glance the organizations and consultants tends to see both concepts similarly, but when digging a bit deeper it is found that they do have different ideas of how to decode and define the concept of CSR and sustainability. The consultants interviewed in this study therefore become important actors, as it is their job to advise and analyse the concept and then help organizations to implement it. Following Latour's (1986) translation theory, the consultants play a key role in understanding the general concept of CSR and further pass that on to organizations that they work with. The concepts become translated several times by different people in all organizations; therefore the translation becomes dependent on who is implementing it in the organization such as management or consultants. Making sense of what CSR is to an organization can be summarized in a code of conduct that would put down in writing what is intended for every organization within the concept, something exemplified by Organization 4.

Many of the organizations in this study also say that many of the practices that now falls under the concept of CSR has been existing for a longer period of time, before they had a name to it. This can be related to the *master ideas* presented by Czarniawska and Sevón (1996) as the idea had existed in people's minds before the actual implementation. The idea of CSR now links the trend with the institutions.

As our findings show, all organizations engaged in CSR have implemented the concept into their business in a way that makes sense to them. As their business ideas differ

vastly from one another, so do their ideas and interpretations about CSR. The bottom line is that the many definitions of CSR are dependent on the purposes and what target an organization aims at by using the concept. This means that CSR alters on the context it is being used in and how the organization themselves responds to the pressures of their certain business environment.

For the right reasons

When going to the roots of why CSR is used in organizations at all, several of the organizations responded that the main reason for using CSR should not be of “just because you should” reasons. They hope and believe that their use and understanding of the concept will contribute to something more important in a larger context that stretches outside of their businesses. Arguably, this can be connected to institutional theory and how organizations want to gain legitimacy from stakeholders and therefore respond to a trend in their industry (DiMaggio and Powell, 1983). It is important to consider that having an interest in CSR does not eliminate the fact that it could be an example of them being institutionalised or vice versa; even if the organizations claim the do engage out of a free will there still may be a chance that the idea stems from the institution (but what was first: the hen or the egg?). Even so, by the use of institutionalisation a genuine interest can function as a tool to gain legitimacy as an organization in a competitive surrounding. As several of the organization's answer that they would like to involve even more in CSR than they do today, this could indicate both that they want to conform to the pressure but also that they may have to resist due to the context of being a small business with limited resources. They want to conform and use the concept more than they do but they have to resist because they cannot due to economical reasons. Discussing the genuine interest of CSR in organizations and whether it is an institutionalised concept links DiMaggio and Powell's (1983) and Oliver's (1991) implications in their studies. One organization stated that they hope and believe that sustainability should not only be a decision by the management but rather it should grow from genuine interest, this may serve as an example of how conforming and resisting can be ambiguous since it is understood by employees versus employees, both regarding whose responsibility it is and how it is understood.

As both Latour (1986) and Czarniawska and Sevón (1996) discuss, a concept is acquired to use it in one's' interest. Therefore, it becomes relevant to investigate for what purposes these organizations have used CSR in their business. This is an aspect that Consultant W approaches when mentioning that the most important thing is that the organizations think about what CSR means to them. Looking at similarities in the meaning of the concept for the organizations, they all discuss the concept as some kind of responsibility that they all automatically acquire by driving a business. They all also mention that they would like to work even more with CSR than they are capable to because of resource restrictions. The idea of translation describes that an idea transforms every time it is placed in a different context (Latour, 1989), however the similarities of responsibility and restrictions of the concept in this case implies a similar context that they are in, here being a small company that has limits. Seemingly, the reason for that these organizations do translate the concept of CSR as something larger than just their business and as something important is because they have an interest in the concept and what positive effects that can have on

society. Both Organization 1 and Organization 3 argue that CSR should not be used just because you are supposed to, but that it should serve as something larger with positive effects. This can be connected to Oliver's (1991) strategic response of acquiesce, where companies obey taken for granted norms, and forget the purpose of why they are conforming to the concept, meaning that they do it because they feel obliged to since it is the norm. The organizations here argue that there is something greater to gain from using CSR. Furthermore, several of the interviewees explain that it is difficult to make everyone in the organization to understand what CSR actually is and how it applies to their business idea. In the sense of translation theory, Latour (1989) describes how ideas are translated differently because every actor has own personal interests in the idea and what to do with it. In relation to the organizations that are studied, it shows that the perception and interest of concept like CSR is multi-layered and can be manifested differently throughout the organization. In turn this lead to some interviewees to request more rules and regulations regarding actions that need to be taken. The CEO of Organization 5 mention that it should be obligatory for everyone to at least spending a thought on what each organization and employee can do. Meyer and Rowan (1977) discuss the phenomenon of decoupling as stating that there is a difference in what organizations say that they do formally and what they actually do. This can be a result from how integrated the concept is into the business idea and into each employee's daily routines. As Coburn (2003) argues, ideas are often immediately implemented without any analysis regarding what idea is being implemented and onto whom. In order for the organization to feel confident that their idea of business together with CSR, they have to make sure that it is understood by every employee in the same way. This would lead to that every organization would be able to translate the concept into their organization and in turn know what actions to do to contribute to sustainability. This relates to the ideas of DiMaggio and Powell's (1983) theory of isomorphism, where organizations should realise why they are following an institutionalised concept and then figure what strategic response (Oliver, 1991) they can have to the concept.

In sum, when viewing CSR as a genuine interest for organizations, companies need to consider how they view the concept, how they respond to it and what practices they actually do. CSR will always be expressed differently; therefore every organization needs to grasp their own meaning of it, whether it is built on genuine interests or institutional pressures.

Might Makes Right

The organizations in this study are all small businesses that have to answer to negotiation terms with larger customers. These customers do seldom change their prerequisites for their suppliers, and especially if they are smaller, easy replaceable businesses. This leads to the consequence that the businesses in this study have to conform to the terms even if they are costly. Due to these demands, the organizations see the use of CSR as a strategically important decision to stay competitive as suppliers. Meyer and Rowan (1977) argue that organizations do not dare to be different as they are afraid to lose customers and profit, which is the case for the smaller businesses that are included in this study. CSR becomes an institutionalized concept among business and does not take into account that every organization has different amount of resources and capabilities. As Organization 1 exemplifies, they have specific demands from one of their customers regarding energy

consumption, i.e. that the customer has already decided on a measure for how their suppliers should work with CSR. In accordance to Oliver (1991) this becomes an issue on how to respond for an organization, either they can just conform to the request, try to bargain the deal or avoid that type of business at all. In this case, the organizations comes to understand CSR in relation to how their customers understand the same concept. The further need to reflect upon if these larger customers should be the ones to decide on what CSR is and of so, how they can adapt to this given idea in a way that makes sense to them.

These issues are related to coercive isomorphism as the organizations in our study are pressured to do something that in fact may not be necessary for the business per se, but which is demanded by their customers (DiMaggio and Powell, 1983). As the concept of isomorphism aims to show why organizations adapt in a similar way in institutional theory, the organizations in this study are affected by this phenomenon due to their size of their company. The issue at hand shows that there are actions that they perhaps would not have had to engage in, if they were not pressured into it. Actions that are not necessary for the business, but when done they generate income by being eligible and legitimate in the eyes of their business surrounding. The difference in size of the customer versus the supplier becomes relevant since the pressure can come from a larger customer company and place pressure on a smaller supplier one, where the smaller company has relatively more to lose than the larger customer. As pressures from external demands was described to be increasing, some organizations in this study felt the pressure to implement it straight away. The expressed difficulty was to know where to start with CSR projects, and stop comparing themselves to other larger companies CSR involvements. The range of participation in CSR that a large firm can do may become overwhelming for a smaller one to take on as Consultant W said.. This relates to Latour's (1986) translation theory, that if each organization wants to adapt the idea of CSR they have to do it in a way that is translated and adapted to the organization's restrictions. Gaining legitimacy in this way and conforming to the pressures has to stem from the organization's own interests and how they adapt to the pressure that they are facing. These pressures can, however, be more or less direct. In either case the organization has to make the decision if they need CSR to generate profit or if it is still in their interest even if it does not.

Proud of their involvement

Several of the organizations involved with CSR are become proud of it and experience they gain legitimacy from it. As one of the interviewees mention, using CSR and gaining legitimacy is not something to be ashamed of, instead one should be proud of it. If an organization spends time and money on an action that generates good both for the business and the society you want to show it off. This relates to Oliver's (1991) strategic response of conforming to the institutionalised concept, even if an organization does conform to the concept of CSR, it can be a strategic advantage for sales as well as attracting employees in recruitment. However, this can be viewed as somewhat a paradox since it can result in all organization having the same profiles on CSR and no one is unique. This can again be a sign of DiMaggio and Powell's (1983) isomorphism theory: that every organization will start to imitate each other to gain legitimacy. In turn, this can lead to decoupling, i.e. that organizations can ultimately have CSR just to gain legitimacy without actually doing the

actions. As the CEO for Organization 4 exemplifies by arguing that their customers do not care about CSR, they care about getting the best price for the products. Decoupling in this sense would become a tool to gain legitimacy and customers in an easy way, and as Organization 4 mentions; leaves room for loopholes for dishonest competitors since no one is auditing them.

Further, if CSR is used solely as a marketing tool, organizations may resist to actually engage in the concept. As the CEO at Organization 4 mentions, they know that the green logos on their website already creates an image of awareness for them, but that they do not need to get involved any further as they already experience the advantages from it without having had to spend any money or time on it. In accordance to Oliver (1991) this is an example of resistance and manipulation since organizations can gain positive effects without actually conforming to the institution, which can generate effects that the concept ultimately can lose legitimacy since there are ways of gaining it without going into depth of what the effects are. Latour (1986) explains that every organization interpret concepts differently and to their own business. In using CSR as a marketing tool, companies should reflect upon what consequences occur when they only use it for marketing purposes.

Consequences

Viewing CSR as an genuine interest, as an external pressure or as a marketing tool makes up examples of how every organization can interpret and respond to the concept in their own way, but also show upon reasons for these responses. For CSR as a whole, there may be a discussion regarding if organizations do it for their own personal gain or for the greater good, which is also studied in Le et al. (2014) ideas of profit seeking or profit sacrificing. That organizations use CSR to gain legitimacy is nothing new, interestingly this is even the way some small businesses in Sweden make sense of and interprets CSR in relation to their target groups. All organizations are exposed to institutional pressures to which they may conform or resist. Their choice will depend on whether or not they can understand and make sense of the pressure from their business point of view. In example, if an organization experiences pressures from an important client to engage in CSR they will assumingly understand CSR in relation to that expressed demand, as they want to present themselves as a legitimate supplier. Or if an organization wants to use CSR as a marketing tool, they will use CSR in a way that they understand it as a legitimate act in relation to marketing. A third example would be an organization that passionately engages in CSR out of a genuine interest. They translate and use the concept of CSR in a way that makes them present themselves as a legitimate actor on the market, and perhaps as a responsible, serious employer. However, it could also be that an organization resists giving in to the pressure of the institution, as they do not make sense of the pressure in relation to their business context. This can be interpreted as viewing their business context as the institution that they operate in, while the reasons for responding to the pressures become the isomorphism of CSR, why organizations conform in similar ways. In turn the “how” is explained through the conformance or resistance ideas by Oliver (1991). Understanding all theories in relation to our study, the essence is to to use Latour’s (1986) translation theory to analyze the concept of CSR and what it means to the organization and how to use that toward target groups.

Being a small actor in a competitive market is not an easy task. What is found in this empirical data shows that these smaller organizations in this study has to obey the demands stated by organizations higher up in the business food-chain, that could be a result of having previous studies too focused on large enterprises (Jenkins, 2006). The consequences as such results in money and time spent when implementing new routines and standards, sometimes having to re-think the whole business idea just to be able to fit into the template provided by powerful organizations. Further on, while larger organizations often are in the power position of picking who to employ, smaller organizations may have to fight for their existence therefore using CSR as a tool to market themselves as a good employers in comparison to their competitors. However, not giving in for the institutional pressure may be devastating for a small business as the alternatives in the market are many. In line with Jamali et al (2009), smaller organizations have to be more on their feet and adaptable to changes in their business environment. It is found easier for smaller organizations to respond to institutional pressures as they can be sensitive to changes in the business surrounding, resource-flexible and quickly adapt.

To summarize the findings; an organization needs to understand and translate the idea of CSR in relation to their business idea. Some will make sense of it and conform to the institutional pressure, and some will resist, depending on how they define themselves and the expectations of their business surrounding. Secondly, if found that the given context expect an CSR involvement, a key to survival as a small organization is to stir the force of an institutional pressure into the business idea, and translate that pressure in a most genuine way so that it matches the business and the interests of stakeholders. This will build a legitimacy that help to grasp the advantages that comes along in terms of repetitive orders from important clients, which in its turn will lead to a satisfied workforce, hopefully resulting in a growing business.

Conclusion

This paper aims to explain how the concept of CSR is interpreted and translated in the context of five smaller organizations within various branches, and four CSR consultants whose job is to help implement CSR into their clients businesses. As CSR is a widely debated concept at the moment, this report may contribute to the understanding of how and why managers feel it is important to implement the idea of CSR into their organizations, but also how each organization's individual processes play an important role when making use of the concept. One main finding of this report is that the idea of CSR often is defined in similar ways when looking at the concept apart from any organization, but when it comes to CSR as an implemented idea, the definitions transmutes. As each organization has their own business idea, their own interpretation and their own translation for the concept of CSR, the actual practices carried out are rather different and is dependent on each specific business setting. Every business implements the concept in a way that makes sense to them which matches their business idea and fits their goals of their operation. Thus, the translation of the concept has proven to be different between each organization, which also affects the meaning of the concept. In this way, the meaning for implementation becomes unique for each organization. What is interesting is that each business goes through with implementation and translation

processes of CSR in order to gain legitimacy. What the word legitimacy actually holds is unique for each organization and to whom they respond. To some organizations legitimacy means being a trustworthy supplier, some organizations find CSR as a marketing tool that help them gain legitimacy and others feel they act legitimate by being genuinely involved with CSR. Even as their business ideas may differ, CSR can be used as a tool to gain legitimacy by all of them. The consequences of being a small actor may result in money and time spent when implementing new routines and standards, sometimes having to re-think the whole business idea just to be able to fit into the template provided by larger, powerful organizations.

The findings in this report can be illustrated as a washing machine. Imagine every organization having different garments they would like to wash; this would symbolize the untreated concept of CSR. Each organization then puts their garments into their own washing machine that are objects filled with various business ideas, values, interpretations and expectations, which all would symbolize the translation processes for each organization. The result of each wash-up is clean laundry, or legitimacy in this case. What this example strives at explaining is that all organization are aiming toward the same result and the processes of getting there may seem very similar, but the actual practices and language that treats the concept of CSR affects what comes out on the other side.

The aim of this report was to create a greater understanding to how CSR is interpreted and translated in the context of smaller businesses in Sweden. This study showed that there were three main reasons present for involvement; driven by a genuine interest, answering to an external pressure and for marketing reasons. In difference from previous research, our results show that CSR can be understood by each organization in relation to their target group. To exemplify; some organizations understands and translates the idea of CSR in relation to their clients who has put a pressure on them to engage in CSR. Other organizations understand CSR in relation to marketing, as that is one of their main reasons for engaging in CSR at all. Important to highlight is that none of these reasons are mutually exclusive for any organization in this study, even if the intermutual order was different for each organization. One CEO was driven by a strong personal interest but also believed CSR could be used in terms of marketing and attracting the right employees. Another CEO was not personally involved, but responded only to the demands by an important customer. A third interviewee stated that the use of CSR should not be used as a marketing tool, but that the organic interest hopefully would pay off in terms of sales anyways. Some organizations also felt the need to be involved in order to answer to institutional pressures and because society expected them to be involved.

That organizations uses CSR to gain legitimacy is not a new finding, but this study can give new insight to how smaller organizations in Sweden translates the concept in relation to whom they respond. This causes each specific organization to make sense of the implementation of CSR in their own unique way. Even if the translation processes are very different, they all boil down to the same result; to gain legitimacy. One problem with CSR is the terminology used to make sense of the concept, which is also dependent on the context each organization is present in. One central implication is that each organization is using CSR in its own way using the vocabulary very different even if they have all implemented a concept that stems from the same idea from the beginning. One contributing aspect to the

differences are the consultants and other researchers upon the subject, as they often are the ones to first present the idea to the organizations and their employees.

According to the CSR consultants the usage of the word of CSR is on decline and the word sustainability is on rise. However, this view has not yet reached the organizations in this study, which reveals a problem, connected to the concept and researchers should be aware of the different names and definitions used. This may be seen as another implication to this study as it aggravates the investigation of the concept. The result can be interpreted as if some organizations are not aware of the complexity of the vocabulary they are using even as it seems as it is clear to the consultants. What should also be mentioned in this context are the institutional factors, which may affect the vocabulary used by the organizations. Being smaller suppliers to larger organizations at the market, they organizations in this study all feel the need to respond upwards. As a result, this also affects the vocabulary used and how the organizations make sense of the concept of CSR.

Limitations of this study is that this report is based on five smaller organizations and the voices of four CSR consultants which means that the findings may not be applicable to a wider population nor may it be used for generalization. Also, as the organizations included are of smaller sizes, the availability of interviewees at each organization has been restricted as sometimes the CSR manager was also the CEO. Suggestions for future research could be how large the effect the roles of consultants have on each organization and to what extent they may have an effect on how the idea of CSR is received and understood. Another interesting investigation would be to research how the idea of CSR travels downward in the hierarchy at the market, from the biggest actors that falls under the new law of emissions and how these restrictions then are spilled down to their suppliers. About emissions, one may believe even Volkswagen have learnt how to respond to the pressures of CSR.

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