

Marjo Siltaoja

## Discarding the Mirror

The Importance of Intangible Social  
Resources to Responsibility in Business  
in a Finnish Context



Marjo Siltaoja

## Discarding the Mirror

The Importance of Intangible Social Resources to  
Responsibility in Business in a Finnish Context

Esitetään Jyväskylän yliopiston taloustieteiden tiedekunnan suostumuksella  
julkisesti tarkastettavaksi yliopiston Agora-rakennuksessa (Ag Aud 2)  
tammikuun 9. päivänä 2010 kello 12.

Academic dissertation to be publicly discussed, by permission of  
the School of Business and Economics of the University of Jyväskylä,  
in the Building Agora (Ag Aud 2), on January 9, 2010 at 12 o'clock noon.



UNIVERSITY OF JYVÄSKYLÄ

JYVÄSKYLÄ 2010

# Discarding the Mirror

The Importance of Intangible Social Resources to  
Responsibility in Business in a Finnish Context

JYVÄSKYLÄ STUDIES IN BUSINESS AND ECONOMICS 86

Marjo Siltaoja

## Discarding the Mirror

The Importance of Intangible Social Resources to  
Responsibility in Business in a Finnish Context



UNIVERSITY OF JYVÄSKYLÄ

JYVÄSKYLÄ 2010

Editors

Tuomo Takala

School of Business and Economics, University of Jyväskylä

Pekka Olsbo, Marja-Leena Tynkkynen

Publishing Unit, University Library of Jyväskylä

Cover picture by Jyrki Kauko

URN:ISBN:978-951-39-3799-7

ISBN 978-951-39-3799-7 (PDF)

ISBN 978-951-39-3766-9 (nid.)

ISSN 1457-1986

Copyright © 2010, by University of Jyväskylä

Jyväskylä University Printing House, Jyväskylä 2010

## ABSTRACT

Siltaoja, Marjo

Discarding the mirror - The importance of intangible social resources to responsibility in business in a Finnish context

Jyväskylä: University of Jyväskylä, 2010, 204 p.

(Jyväskylä Studies in Business and Economics, ISSN 1457-1986; 86)

ISBN 978-951-39-3799-7 (PDF), 978-951-39-3766-9 (nid.)

Diss.

The aim of this dissertation is to contribute to our knowledge and understanding of the importance of intangible social resources to responsibility in business in the Finnish context. This study consists of three main parts: (1) an introductory essay that presents the research task, conceptual framework and methodological choices, (2) 5 articles, each with its own unique research task, and (3) a discussion and conclusion that sum up the main results of the study. This dissertation uses qualitative research methods and applies discourse analysis in four articles and content analysis in one article. The varied data consist of business media texts and interviews produced in collaboration with small business owner-managers and with the employees of a newspaper organization.

The main argument in this study is that intangible social resources and responsibility in business are not neutral and static phenomena but social constructions created in social interaction processes. Hence, they should receive adequate attention from more contextual, critical and constructionist viewpoints. It is argued firstly that current research on business responsibilities should better acknowledge the cultural and situational contexts in which it is conducted; secondly, that concepts that are produced in social interaction should receive appropriate research attention that also acknowledges the ontological nature of these phenomena; and thirdly, that intangible social resources and responsibilities in business are also power-laden issues and they should therefore be examined from that perspective.

The results of this study emphasize the ambiguous and controversial nature of responsibility in business and how the boundaries between responsible and irresponsible business practices are not always clear. The language of responsibility in business produces certain power relations that are not without contradictions. The study therefore suggests how responsibility in business as aspects of intangible social resources should be better understood as both a political and moral phenomenon, generally and in the Finnish context.

Keywords: Business ethics, corporate social responsibility, (critical) discourse analysis, Finland, legitimacy, legitimating, media, reputation, responsibility in business, small businesses, social constructionism

<b>Author's address</b>	Marjo Siltaoja Tyyppäläntie 8 E 34 40250 Jyväskylä Finland
<b>Supervisor</b>	Professor Tuomo Takala University of Jyväskylä School of Business and Economics Finland PL 40014 JKL
<b>Reviewers</b>	Professor Eero Vaara Hanken School of Economics Finland  Professor Bobby Banerjee University of South Australia Australia
<b>Opponent</b>	Professor Eero Vaara Hanken School of Economics Finland

## FIGURES

FIGURE 1	The research framework .....	21
FIGURE 2	CSR and institutional context of the corporation .....	46

## TABLES

TABLE 1	Summary of CSR decades .....	16
TABLE 2	Research on the relationship between CSR and reputation .....	18
TABLE 3	Levels of inquiry .....	39
TABLE 4	Articles and data in this study .....	40
TABLE 5	Definitions of reputation .....	58
TABLE 6	Previous definitions on discursive [discourse] strategies .....	75



## KIITOKSET

Pitkäaikaiseen projektiin panostaminen vaatii mielestäni tietyt lähtökohdat: Sen, että et ymmärrä, miten pitkä ja kivinen projekti sinulla on edessäsi ja sen, että kun tämän asian ymmärrät, asiantuntevat ja sinua tukevat ihmiset ovat lähelläsi. Oman esipuheeni kiitokset rakentuvatkin erityisesti niille ihmisille, jotka ovat näiden vuosien aikana vaikuttaneet suoranaisesti työhöni, vaikka taustalla on ollut useita risteyksiä ja kohtaamisia. Kaikki työni virheet ovat luonnollisestikin minun, mutta seuraavassa mainitut henkilöt ovat pyrkineet ainakin avaamaan näkemyksiäni valitsemassani tutkimuksen kentässä.

Väitöskirjani ohjaaja Tuomo Takala on ollut läsnä jo Pro gradu-työstäni lähtien. Hän on antanut minun kasvaa rauhassa tutkijana ja ajatusteni kehittelyjänä erinomaisessa ympäristössä sekä tarkastellut työtäni aina rakentavassa hengessä. Kiitokset kuuluvat myös työni esitarkastajille professori Eero Vaaralle ja professori Bobby Banerjeelle. Eero Vaara haastoi minut syvällisemmin miettimään tekstien merkitystä yrityksen maineen ja moraalisuuden rakentamisessa ja hänen esitarkastuslausuntonsa antoi minulle rohkeutta lisätä työni kontribuutioihin liittyvää osuutta. Bobby Banerjee toi erinomaisesti esille vastuukeskusteluun sekä käyttämäni käsitteiden käyttöön liittyviä kysymyksiä, jotta voisin paremmin tuoda esilleni kontribuutioni vastuukeskusteluun. Lämmin kiitos heille molemmille.

KTM Merja Lähdesmäki, KTT Tiina Onkila, KTL Marianne Ekonen, KTL Meri Vehkaperä ja KTM Virpi Malin ovat erinomaiset ystäväni jotka eivät koskaan ole jättäneet kaveria pulaan. Merja Lähdesmäki teki kanssani ensimmäisen yhteistutkimukseni mikä oli äärimmäisen opettava ja hauska prosessi. Kun kaksi kirjoitustyyliä erilaista ihmistä, (1) pohdiskeleva ja harkitseva sekä (2) tekstiä yltiömääräisesti tuottava ja tulkintaa suoltava kärsivällisyyttä omaamaton hätähouso (minä) laitetaan yhteen, siitä voi syntyä jotain hyvääkin. Kiitän sinua Merja kaikesta antamastasi ajasta, kaikkien töitteni kommentoinnista, kannustuksesta ja ystävydestä. Miten todennäköistä on, että kaksi kahdentuhannen asukkaan kylän kasvattia tapaa toisensa ensi kertaa jatko-opiskelijoina Jyväskylän yliopistossa saman aiheen ympäriltä ja omaavat saman sävelen? Son-torella erikoosta. Sinua Tiina haluan kiittää erityisesti kärsivällisyydestä ajatusteni selvittämiseen ja siitä elämänilosta ja osaamisesta jota olet työympäristöömme ja tutkimukseeni tuonut. Sinut tuntien ne eivät sulje toisiaan pois. Sinua Marianne kiitän kaikista niistä keskusteluista joita kävimme (ja käymme) erityisesti tutkimuksen, sosiaalisen konstruktionismin ja koko elämän olemuksesta. Mistä tässä kaikessa onkaan kysymys? Sinua Meri haluan kiittää erityisesti erinomaisista keskusteluista, yhteisestä tutkimuksestamme ja tutkimuksellista virikkeistä koskien vastuullista liiketoimintaa ja diskurssianalyysia. Olisinko lähtenyt tälle polulle ilman esimerkkiäsi? Virpi Malinille, apo-opintojeni mentorille ja erinomaiselle (työ)ystävälleni kuuluu suuri kiitos siitä, miten rikkoa totunnaistuneita ajattelurakenteitani ja nähdä asiaa toisella tavalla. Kiitän Virpi

sinua kaikesta tuesta jonka olet työlleni ja ajatuksilleni (tämä väitös on vain osa sitä) olet tarjonnut.

Haluan myös erityisesti kiittää Helsingin kauppakorkeakoulun professoria Janne Tienaria täsmällisistä ja asiantuntevista kommentteista koskien kriittistä diskurssianalyysia ja tutkimuksellisen kirjoittamisen taitoa yhdessä artikkelissani; tämä vaihe on vaikuttanut myös myöhäisempiin töihini erittäin rakentavalla tavalla. Lämmin kiitos myös professori Anna-Maija Lämsälle, hänen panoksensa erityisesti työni alku- ja keskivaiheissa oli tärkeä ja on erittäin mukava työskennellä ihmisten kanssa jotka ovat innostuneita tutkimuksen tekemisestä. Kiitos myös dosentti KTT, YTT Teppo Sintoselle, joka on jaksanut kommentoida töitäni sekä kuunnella ja haastaa ajatuksiani erityisesti kriittisen realismin ja sosiaalisen konstruktionismin suhteesta.

Vastuullisuuden tematiikan kautta olen myös saanut hyviä ystäviä. Erityskiitokset kuuluvat KTT Arno Kourulalle, joka on ollut paitsi mahtavaa konferenssiseuraa ja hyvä ystävä, myös tutkimuksieni aktiivinen kommentoija. Kiitokset myös liseniaatintyöni tarkastajalle ja senkin jälkeen työtäni kommentoineelle professori Johanna Kujalalle. Työyhteisössäni erityiskiitokset kuuluvat professori Hanna-Leena Pesoselle, KTT Ari Paloviidalle, KTM Kukka-Maaria Ulvilalle, KTM Suvi Välimäelle, KTT Mari Suorannalle ja KTL Tommi Auviselle. Erinomaisia kommentteja työlleni olen saanut esimerkiksi ICCA 2007, EGOS 2008 sekä IABS 2008 konferensseissa, jälkimmäisessä erityiskiitos professori Ed Freemanille. Työni ei lisäksi olisi nykyisessä muodossaan ilman Eleanor Underwoodin ja Päivikki Liukkosen perinpohjaista työtä kielentarkastuksessa sekä ajatusteni selvittämisessä. Kiitokset kielenhuollosta kuuluvat myös Marja Oravaiselle. Tutkimustyöhön keskittymisen ovat myös mahdollistaneet Liikesivistysrahasto, KAUTE, C.V. Åkerlundin säätiö ja Viestintäalan taloudellinen tutkimussäätiö. Lisäksi kiitokset dekaani Jukka Pelliselle ja hänen edeltäjälleen Jaakko Pehkoselle ja koko toimistoväelle. Tutkimukseni ei myöskään olisi ollut mahdollinen ilman niitä ihmisiä, jotka suostuivat mukaan tutkimushaastatteluihin. Erityskiitos siis heille.

Paljon on merkitystä niillä, jotka jaksavat sinua myös työn ulkopuolella. Kiitos Heli, Tanja, Saara, Miia, Leena-Kaisa ja Verna. Merkitystä on myös niillä opiskelijoilla, jotka ovat esittäneet erinomaisia kommentteja luennoillani. Kiitos myös teille, olen oppinut teiltä paljon. Vanhempani ovat olleet tukenani koko tämän projektin ajan, turhia aikatauluista kyselemättä. Sisarukseni Suvi ja Ari ovat jaksaneet kuunnella loputonta valituksen ja pohjalaisen itsekehun kehää. Jyrki, olet ollut mukana työni alkuvaiheista lähtien ja jaksanut kannustaa minua loputtomasti sekä sovitella elämäämme myös tämän projektin puitteissa. Sekä mikä olennaisinta, olet muistuttanut minua siitä, mitkä asiat elämässä ovat tärkeitä.

Jyväskylässä 1.12. 2009

Marjo Siltaoja

## CONTENTS

ABSTRACT  
FIGURES AND TABLES  
KIITOKSET

### PART I: INTRODUCTORY ESSAY

1	INTRODUCTION .....	11
1.1	What responsibilities, why here, why now?.....	11
1.2	Previous research on responsibility in business and intangible social resources .....	14
1.3	The starting points of this study .....	21
1.4	The research task and a description of the articles .....	25
	Study 1. Value priorities as combining core factors between CSR and reputation – A qualitative study .....	26
	Study 2: Towards a variety of meanings - Multiple representations of reputation in the small business context.....	28
	Study 3: On the discursive construction of a socially responsible organization.....	30
	Study 4: Constructing illegitimacy? Cartels and cartel agreements in Finnish business media from a critical discursive perspective .....	32
	Study 5: Struggling over the national sacred – a discursive perspective on national (im)moral identity construction .....	34
1.5	The fields of inquiry and analysis in the research process .....	36
2	KEY CONCEPTS OF THE STUDY .....	41
2.1	A brief introduction to business responsibility .....	41
	2.1.1 RIB in the framework of the institutional and national environment .....	44
	2.1.2 RIB in the context of Finnish society .....	49
2.2	Intangible social resources in the study .....	54
	2.2.1 The concept of reputation .....	55
	2.2.2 Legitimacy in organization and discourse theory .....	60
	2.2.3 Conceptual difference between legitimacy and reputation .....	62
3	METHODOLOGY .....	64
3.1	Linguistic turn and social constructionism.....	65
3.2	Social constructionism and critical discourse analysis.....	67
3.3	Discourse and power .....	70
3.4	The concepts of discourse and discursive strategies .....	73

PART II: THE ARTICLES .....	76
1. Marjo Siltaoja (2006). Value Priorities as Combining Core Factors between CSR and Reputation – A Qualitative Study. <i>Journal of Business Ethics</i> 68, 91-111.	
2. Merja Lähdesmäki & Marjo Siltaoja (2009). Towards a Variety of Meanings - Multiple Representations of Reputation in the Small Business Context. <i>British Journal of Management</i> . Online-first available: DOI 10.1111/j.1467-8551.2009.00631.x.	
3. Marjo Siltaoja (2009). On the Discursive Construction of a Socially Responsible Organization. <i>Scandinavian Journal of Management</i> 35(2), 191-202.	
4. Marjo Siltaoja & Meri Vehkaperä (2009). Constructing Illegitimacy? Cartels and Cartel Agreements in Finnish Business Media. <i>Journal of Business Ethics</i> . Online -first available: DOI 10.1007/s10551-009-0169-y	
5. Marjo Siltaoja (2009). Struggling over the National Sacred – A Discursive Perspective on National (Im)moral Identity Construction. In review.	
4 CONCLUSIONS AND DISCUSSION .....	161
4.1 Contributions concerning responsibility in business and intangible social resources.....	161
4.2 Conceptual contributions .....	167
4.3 Discussion of the research implications for the Finnish RIB context....	170
4.4 Practical contributions .....	172
4.5 Reflections on the credibility of the research and the limitations of this study.....	174
4.6 Suggestions for further research.....	179
YHTEENVETO (Finnish summary).....	181
REFERENCES .....	185

## **PART I: INTRODUCTORY ESSAY**

### **1 INTRODUCTION**

#### **1.1 What responsibilities, why here, why now?**

This dissertation consists of an introductory essay and five research articles. It deals with topics that have gained considerably in significance during the past decade, namely responsibilities in business and intangible social resources. This study follows the patterns of qualitative research and I apply discourse analysis in 4 articles and content analysis in one article.

When I began my PhD studies in 2003, the question of corporate responsibilities was beginning to attract more attention in Finland, but discussion of the issue here was still in its early stages. However, times have changed and such discussion, which started in the US over one hundred years ago (see e.g. Carroll, 1999; Siltaoja, 2006a), has now become a part of daily discourse in the business world in Finland as elsewhere. This does not mean that businesses were irresponsible before CSR emerged in companies' websites and stakeholder reports, as business responsibilities can be expressed more implicitly. However, neither does it mean that businesses became responsible after explicit expressions of business responsibilities. But suddenly, it was a hot topic worldwide. Since Tuomo Takala's dissertation (1991), which dealt with corporate social responsibility in Finland, ethics and various themes related to responsibility have received very enthusiastic attention in Finnish dissertations (see e.g. Halme, 1997; Joutsenvirta, 2006, Kallio, 2004; Kourula, 2009; Kujala, 2001; Lindtfelt, 2006; Lämsä, 2001; Mikkilä, 2006; Onkila, 2009; Panapanaan, 2006; Uimonen, 2006). Responsibility in business has attracted not only academics but also business organizations and society as a whole. Various reasons have been put forward to explain this interest. In my opinion at least the following four reasons can be considered important: (1) the role of businesses in general and in particular their role in reducing social and environmental ills; (2) the power of multinational corporations; (3) the ethical questions that responsibility can, and in many cases should, emphasize; and (4) the various benefits that responsible business can create for the business itself,

in other words the idea that being responsible pays off. These reasons and branches of research overlap.

The **first point** emphasizes the magnitude of social and environmental problems such as poverty, disease and climate change. It draws attention to the potential impact of big corporations with their huge assets. Major charitable foundations are being launched to investigate how businesses can reduce social ills. Many multinationals have further become legitimate actors in delivering social good, particularly in countries where answering social pressures often means unmet needs (see e.g. Crane and Matten, 2005; Margolis and Walsh, 2003). The view also embraces sustainable development as a part of daily businesslife and attempts to resolve the tension between ecology and economy.

**Secondly**, and more critically, responsibility may emerge as a veil of power – it can be regarded as influencing how and why corporate business legitimates the power it is claimed to have in society, and as reflecting how businesses are more and more becoming political<sup>1</sup> actors in the global field (Mitchell, 1989, see also Crane and Matten, 2005; Matten and Moon, 2008; Palazzo and Scherer, 2006; Scherer and Palazzo, 2007). Or perhaps not only becoming but already recognized as such actors. This also emphasizes that when firms are seen as political actors, meaning that businesses can perform actions to achieve power, more attention should be paid to how they shape their roles and responsibilities in communicative actions. In particular, criticism towards the ideas of business responsibility and sustainable development has emerged for following two reasons: (1) If and when social and environmental problems present wealth-creating opportunities for companies, the ethics of their actions may also be questioned: does the misery of some entitle others to act philanthropically in order to gain financial benefit elsewhere (Margolis and Walsh, 2003)? Furthermore, can business responsibility be considered an acceptable way to make money from the problems businesses have also helped to create (Hanlon, 2008)? (2) How, if at all, businesses and society in general can deliver sustainable development as many of the definitions do not even explicitly state what is being sustained (Aras and Crowther, 2009; Banerjee, 2003; Laine, 2005).

However, it is rather limited to attach business responsibilities only to the framework of social or environmental problems (see also Scherer and Palazzo, 2007). The **third view** is connected to the idea of businesses being committed to moral obligations and ethical decision-making in their activities if they wish to be considered responsible (e.g. Carroll, 1991), as business cannot be excluded from considerations of morality and amorality. In these terms responsibility is considered to be as vital in business as in any other area of human life. The current “corporate misbehaviour” (e.g. Enron, Parmalat and many others) has

---

<sup>1</sup> Political here refers to the dominance of certain values and interests irrespective of whether these are accompanied by consensus. Social groups or individuals are not unanimous but strive to achieve power to promote their own individual well being. In a wider framework, institutional and ideological issues shape society and social relations (see Vaara, 1999, p.12; Alvesson and Deetz, 2000).

also helped to justify the importance of business ethics nowadays. Stakeholder orientation and moral obligations in business have been a more common way to address responsibility issues in Scandinavia than charitable activities (e.g. Rhenman and Stymne, 1964; Takala, 1999) since business has not traditionally been connected to charitable and other philanthropic activities but rather to a stakeholder approach. However, with the shrinking role of government in many countries, responsibilities can create a new channel for negotiating moral issues in society.

The **fourth view** is rather instrumental but has maybe therefore proved popular as a way of emphasizing the various kinds of benefits that responsibilities are said to bring or to be related to. According to this view, being responsible could 'pay off' for the business. Some scholars have started to emphasize the CSR-driven innovations that can create new business opportunities (Hockerts and Morsing, 2008)<sup>2</sup>. There is also a widely held assumption that responsible business is related to various intangible assets (Gardberg and Fombrun, 2006; Griffin and Mahon, 1997). Thus, business responsibilities have been associated with various kinds of inducements or justifications, such as growing monetary or reputational assets (Margolis and Walsh, 2003; Orliczky, et al., 2003), especially from a positivist point of view. Indeed, the link between responsible business and a company's competitive advantage has been under critical discussion since the 1960s (Cochran and Wood, 1984). Since corporate social responsibility is also understood as voluntary actions, measurements between financial performance and business responsibilities have been done in order to reveal whether business responsibility is worth doing from an economic point of view and thus to promote or to legitimize its existence.

As a look at the different views makes clear, most of them overlap and deal with processes of legitimacy, either justifying the existence and importance of responsibilities through the various benefits responsibilities are said to support and increase or examining how the existence of responsibility in business can legitimize the power companies have in today's societies, particularly when companies are seen as global actors.

This dissertation consists of three main parts: (1) an introductory essay, (2) five articles and (3) a discussion and conclusion that consider the main contributions and limitations of this study. In my introductory essay I shall first describe the topic I have chosen to investigate, that is, the importance of intangible social resources (namely those of legitimacy/legitimation and reputation) to our understanding of responsibility in business. I discuss my main arguments for choosing certain starting points. I go on to describe my research task and present summaries of my articles and their main contributions. This is followed by more detailed description of the research data, and I also give some reasons for using and selecting such data.

---

<sup>2</sup> See also CSR driven innovations, towards the social purpose business (2008), A joint Nordic project.

The key concepts of this study are presented in Chapter 2. The main framework of this study, that is, responsibility in business, is described in Section 2.1. In this section, I illustrate the previous discussion concerning the role of institutional frameworks in constructing certain responsibilities for businesses. I also present the main macro-context of my study, that is, Finnish society. I then move on in Section 2.2 to conceptually examine the concepts of reputation and legitimation/legitimacy. Chapter 3 discusses the methodological choices I have made and discourse analysis in particular, since discourse analysis has been applied in four articles of this thesis.

In Part II I present the five articles in their original form. Part III discusses the main conclusions and results of this dissertation and then moves on to reflections on the research credibility and limitations of this study. Future research suggestions conclude this dissertation.

I shall now begin my journey and consider specifically why this topic is worth studying.

## 1.2 Previous research on responsibility in business and intangible social resources

As we have entered the 21st century, ethical and environmental concerns have gained increasing significance in business. Responsibility in business is an extremely important topic since we are all affected by it; business is an inseparable part of society and therefore the principles or premises that businesses adopt are of considerable significance to us. Though there are numerous concepts used to consider business responsibilities, I have chosen to use the concept *responsibility in business* (RIB)<sup>3</sup> throughout this *introductory essay*. My concern is not only responsibility, but also other business practices that could be deemed somehow questionable<sup>4</sup>. The use of a term that already includes an explicit assumption of something or someone being responsible is not so suitable for the purposes of this introductory essay. Many similar concepts do not, in my view, pay sufficient attention to the fact that responsibilities in business are a multidimensional, constantly evolving and constructed phenomenon in various processes of social interaction. This concept is used not only to link together my research articles but to highlight the relationship of business responsibilities with organizational practices. I therefore consider RIB to be more applicable than business ethics and corporate (social) responsibility for the purposes of this study. I shall further explain this in chapters two and four.

---

<sup>3</sup> I must point out though, that in some cases, I have used the term *responsibilities in business* or *business responsibilities* if it has been a more suitable choice concerning the textual content and coherence. A more specific definition of the concept *responsibility in business* is given in Chapter 2.1.1.

<sup>4</sup> Articles 4 and 5 focus on cartel agreements and their representations in the Finnish business media.



Responsibility in business has been a topic since the first businesses were set up, but more conceptually and theoretically ambitious discussion began during the last century (Matten and Crane, 2005; Siltaoja, 2006a). The relationship between business and society has gained widespread attention through the concept of *corporate social responsibility*. Corporate social responsibility (hereafter CSR) has been the focus of discussion on the role of business in society since the early 20th century (Banerjee, 2008; Buchholz, 1991; Mitchell, 1989) and was actually the earliest notion in business and society research. It still continues to be widely used as a commonly accepted core construct (Windsor, 2001). Generally, CSR is defined as an umbrella concept for other related definitions - like corporate social performance, social responsibility, business responsibilities, corporate social responsiveness, sustainable development, corporate citizenship, etc. In my licentiate thesis (Siltaoja, 2006a), I examined, firstly, how responsibility-related issues have been around for quite a long time and, secondly, how the overall aim has been for a more theoretical conceptualization of the responsibilities of a business firm. However, the definition of corporate social responsibility has turned out to be a problem as scholars have struggled over its meaning. This struggle has culminated in debates on 'what is the nature and role of business in society' as scholars have also aimed to develop and legitimize CSR as a theory of a firm. Indeed, such an aim has been a much bigger issue than merely attributing certain social responsibilities to businesses.

In the following table, I provide a summary of previous research on corporate social responsibility (in vague terms). This table is also included in the conceptual introduction to my licentiate thesis, although I partly updated the current decade (2000-) for the purposes of this study. The division is made by focusing on the main journals in the field (e.g. Academy of Management Journal, Academy of Management Review, Business Ethics Quarterly, Business & Society, Business and Society Review, Journal of Business Ethics) and the topics that those journals have emphasized. Though political approaches to CSR have been emphasized in Europe during the past decade (Scherer and Palazzo, 2007; Matten and Moon, 2008), such approaches can be found in the US literature for a far longer time (e.g. Davis, 1960; Vogel, 1986). More importantly, the table has a 'US tone' as the majority of publications depend on scholars from the United States. However, it should be pointed out that other scholars have also road-mapped CSR literature (see e.g. Carroll, 1999).

TABLE 1 Summary of CSR decades (Adapted from Siltaoja, 2006a).

Period	Some researchers behind CSR definitions	Emerging research questions in the field of CSR	Principles and objectives in the CSR context
1900-1950	Merrill, Sheldon, Barnard (not in <i>actual</i> definitional sense)	Philanthropy; Corporate and managerial responsibility in narrow sense	Survival of nations following the World Wars; Certain stakeholder groups, managerial responsibilities
1950	Bowen, Levitt, Heald, Eells	Responsibilities of businessmen	Fear of communism and end of "free business" giving grounds for CSR in US; Duty of every businessman
1960	Davis, Friedman, McGuire, Walton	Minorities in working life; Role of business in society; Definitions of CSR	Strong emergence of political assessment; Corporate legitimacy dependent on social responsibilities
1970	Carrol, Sethi, Friedman, Davis, Arrow, Buchholz, Frederick, Preston	Ethical aspects, social audit; Environmental responsibility; Doctrines of CSR, CSP; Public responsibility; CSR2	Legitimacy in business; Ethics as part of business; Environmentalism
1980	Wartick, Cochran, Wood, Freeman, Epstein, Carroll	CSP; Stakeholder theory; Corporate governance	Stakeholder management; Growing concern for nature
1990	Carroll, Wood, Epstein, Frederick, Freeman, Clarkson, Mitchell	Strategic issues within CSR; Individual responsibility; CSP; Issues management; Stakeholder theory	Managers as moral actors; More emphasis on instrumental CSR
2000-	Matten, Crane, Moon, Carroll, Buchholz, Scherer, Palazzo,	CC; Environmentalism; Implicit and explicit CSR	Multinational global companies; Managerial ethics; Cultural variation of CSR, Politization of responsibilities worldwide; CSR and innovativeness

Though we might like to think that things have come a long way since the early days, the issue is not as clear cut as that; the overall problem with debates about corporate responsibility seems to be that CSR in particular has been – and still is – considered a cost<sup>5</sup>. Thus, there has been a vast body of research that has

<sup>5</sup> McGuire et al. (1988, p. 854) point out three different views on the relationship between CSR and financial performance: Firstly, firms waste money on CSR actions that put them at a disadvantage in relation to less responsible firms. Secondly, the explicit costs of CSR are minimal and companies benefit from CSR in terms of employee morale and productivity. A third view is that CSR creates costs, but these costs are offset by a reduction in the firm's other costs. McGuire et al. (1988) came to the conclusion that CSR's benefit is that it reduces the firm's risk and it might be more fruitful to consider financial performance as a variable affecting CSR than the

aimed to prove that responsibility pays off, and as a result growing interest in finding a link between CSR and a company's financial performance (for review see e.g. Margolis and Walsh, 2003); often reputation and financial performance are even treated synonymously (see Orlitzky et al., 2003). Intangible social resources, often also referred to as intangible assets in a larger framework, are here considered non-monetary resources that cannot be seen, touched or physically measured and which are created through time and/or effort (Cohen, 2005). Such resources for businesses are, for example, reputation, trust, celebrity, social capital and legitimacy (Rindova, Pollock and Hayward, 2006). Indeed, many studies have proven the importance of responsible business for reputation and legitimacy (e.g. Mahon and Wartick, 2003; Fombrun and Shanley, 1990; Logsdon and Wood, 2002; Wood, 1991). Several studies - mainly by strategic issues scholars (reviews e.g. Mahon, 2002; Wartick, 2002) - have assumed that the relationship between CSR and corporate reputation should be examined in the context of competitive advantages. In other disciplines, such as in institutional theory (e.g. Sotorrio and Sanchez, 2008) societal norms and operational environment have been emphasized. Strategic and institutional approaches have further been combined: Gardberg and Fombrun (2006), for example examined how citizenship activities can help to create intangible assets that help to overcome nationalist barriers.

Historically, various reputation indexes have been widely used to measure CSR and its impact (see e.g. Cravens et al, 2003; Griffin and Mahon, 1997; Orlitzky et al, 2003). This method rates firms on the basis of their social performance - which naturally varies in different cultural contexts. In my licentiate thesis (Siltaoja, 2006a), I reviewed the major journals in the area of CSR and how they addressed the relationship between CSR and reputation. I began the investigation with the 1970's since the first research into reputation in a CSR framework began with Milton Moskowitz and the CEP (Council of Economic Priorities). The first reputation index was developed by the CEP in the late 1960s and early 1970s (CEP, 1971). At the same time the CEP also proposed its own definition of CSR. The index was an early attempt to measure CSR and it concentrated on ranking the pollution control performance of 24 firms in the paper and pulp industry. Further studies were inspired by the index (Cochran and Wood, 1984). Milton Moskowitz (1972) continued to develop the index and studied students' views about social responsibility among some of the Fortune 500 firms. Indeed, the reputation index attracted increasing interest in the framework of financial performance and CSR became attached to reputation, though the definitions of both of these terms were still somewhat vague.

In the following table I have assembled some major opinions on the association between CSR and corporate reputation. Some of the studies and their main results listed here did not focus on the subject explicitly but have

---

reverse. This is an important notion, for research has tended to focus on whether CSR is profitable or not, when the real interest lies in whether companies are or are not responsible in various economic situations.

certainly had an effect on this branch of research. Since the early 1970s financial performance has been the issue attracting the most attention. In the 1980s the multidimensional nature of reputation began to be recognised and an understanding of its significance spread. The following decades produced scholarly journals devoted to the role of corporate reputation, expanding the viewpoints of research and spurring a growing interest in the cognitive processes of reputation formation<sup>6</sup>.

TABLE 2 Research on the relationship between CSR and reputation. (Adapted from Siltaoja, 2006a).

Reputation research in a CSR context	1970s	1980s	1990s	2000 -
Focus of research	Financial performance and CSR	Financial performance and CSR; Financial measurement with <i>Fortune's</i> MAC data; Multidimensionality of reputation	CSR and stakeholder management; Issues management; Financial performance; Stock market valuation of reputation for CSR; Reputation and credibility	Reputation management; Role of reputation between stakeholders and firm; CC; Measurements; Impact of accidents on reputation; Philanthropy and reputation; Discursively oriented approaches
Main findings of research	CSR is either negatively or positively correlated with performance, and can improve major stakeholder relations.	Good reputation attracts and retains employees; Good reputation improves stakeholders' relations.	CSR is a competitive advantage for corporate reputation and overall image; Reputation is a social construct; Management and ethics have a role in building reputation.	CSR is a competitive advantage for corporate reputation; Cognitive models of reputation formation are developed.

<sup>6</sup> I have to point out, though, that I have not performed a systematic search in databases in order to make this division, meaning I have not used only certain keywords or databases. The division is constructed on my research database searches mainly using the word *reputation* in 2004-2006 and 2008 in complementary sense among journals of communication, management and organization research and sociology.

Research on the relationship between responsible business and reputation has been mainly positivist oriented, aiming to verify the link between CSR and good corporate reputation and thus emphasizing the importance of CSR as a competitive advantage in how people judge and compare firms (e.g. Fryxell and Wang, 1994), further emphasizing the fit between CSR actions and the social environment (e.g. Brammer and Pavelin, 2006). In some studies, CSR has been addressed as one of the key dimensions of reputation (e.g. Fombrun, 1998) but many studies have focused on data sets that have also been deemed controversial or one-sided. *Fortune's* annual MAC (Most Admired Companies) survey is probably the most obvious source of links between reputation and financial performance (Chun, 2005). For example, higher *Fortune* scores correlate with superior returns overall (Roberts and Dowling 1997). However, since financial performance is a major input in the *Fortune* rankings (Fryxell and Wang 1994), the measure is heavily influenced by financial considerations (Brown and Perry, 1994).

Some qualitatively oriented studies have examined how and why CSR norms become institutionalized both within and across industries. Bertels and Pelozo (2008) have argued that a focus on competitive positioning on reputation for CSR has resulted in a slow, ratcheting effect over time: They suggest that firms across a range of industries compete in an upward spiral to either move ahead, or not fall behind. The cycle is completed when, fearing a closing gap between the 'norm' for CSR and their own activities, managers in environmentally sensitive industries are then motivated once again to create separation between their actions and those of a typical firm in the community. Over time, this creates the potential for ratcheting expectations on the part of stakeholders (ibid). However, only tangential publications have examined the inter-relatedness of business responsibilities and reputation other than from a positivist point of view. For example, discursively oriented research agendas have only recently been developed in organization studies (see Kewell, 2007). Hence, less attention has been devoted to the meaning or understanding of reputation in RIB from a social constructionist perspective.

Questions about CSR and the political role of businesses were brought up by Keith Davis in the 1960s. In discussions about business responsibility he paid attention to the role of legitimacy. Indeed, one way to understand corporate social responsibility has been to use the yardstick of legitimacy; the concepts are actually very close to each other. Legitimacy can be understood as a licence to operate in society, gained by co-ordinating stakeholder interests and behaving in a publicly acceptable manner. Sethi (1979) proposes four strategies by which companies can legitimate themselves. First, they do not change performance but change the public perception of the business performance through education and information - for instance, by making deliberate communications about responsibility. Secondly, if it is not possible to change the public perception, companies can change the symbols by which they describe their performance, making them congruent with the public perception. It should be noted, however, that the use of symbols does not necessarily require any change in actual performance. Legitimacy and its pursuit are often

related to various socially acceptable symbols, which for example in a responsible business framework can be the symbol of fair trade. However, organizations may manipulate and deploy such symbols in order to gain societal support (Sethi, 1979). Since CSR reporting also draws on various impression-management strategies (Hooghiemstra, 2000), the report in itself can be interpreted as a symbol of responsible business. The emergence of responsibility reporting, in fact, can reflect an isomorphic phenomenon among industries, as companies in all branches seek legitimacy. Thirdly, they may use education and information to attempt to change society's expectations of business performance; for example, by raising the question of whether or not businesses should address CSR. And fourthly, companies can make changes in their performance, bringing it into line with society's expectations (Sethi, 1979).

Companies may also alter the definitions and symbols of responsibility so that they better serve the purposes of the business, as shown for example by Driscoll (2006). This leads us to understand legitimacy as a discursive resource. Other similar studies have shown how understanding legitimacy as a processual element rather than an end-state issue in responsibility-oriented studies can contribute to our understanding; Higgins and Walker (2009) suggest that social/environmental reporting contributes to the hegemony of traditionalist capitalist political economy and rhetorical analysis reveals how organizations use persuasive strategies to shape specific favourable understandings about corporate responsibility, and how seemingly everyday responsive practices of business organizations can shift attention away from, and actually contribute to the maintenance of, broader questions about social relations. Thus, legitimating a socially responsible organization is a power struggle. Similarly, Joutsevirta and Vaara (2009) pointed out how legitimating controversial organizational projects in the national media leads to (re)definitions of the roles and responsibilities of businesses in the global economy. Most studies that have investigated legitimation and CSR in a discursive framework have focused on naturally occurring data, such as media texts and CSR reports. The type of examination that I have carried out in one of my studies (article 3), of a single organization from "within the organization", meaning from the perspective of its employees, and in terms of how a socially responsible organization is constructed and how various social practices are legitimized or illegitimized, has been rarer.

The tendency in recent responsibility research has been to see business responsibilities as a cultural construct that is bound to certain institutional and national environments (Matten and Moon, 2008; Maignan and Ralston, 2002; Habish et al., 2005) and special issues have been published on the contextual features of corporate responsibilities (see e.g. *Scandinavian Journal of Management*, 2009 25(1); *Journal of Business Ethics* 87(1) April, 2009). However, further research is needed on the ways in which responsibility in business can also be linked to national representation and how responsibility highlights cultural understanding of the role of business (Matten and Moon, 2008). Many studies have in fact examined how CSR reflects a predetermined cultural basis and national character but they have neglected the discursive processes, failing to consider what kind of

cultural basis becomes produced or (re)defined. Hence, many studies have ignored how societal context is used to legitimize business practices.

The figure 1 assembles the research topics in this dissertation and how they emerge in each of the articles

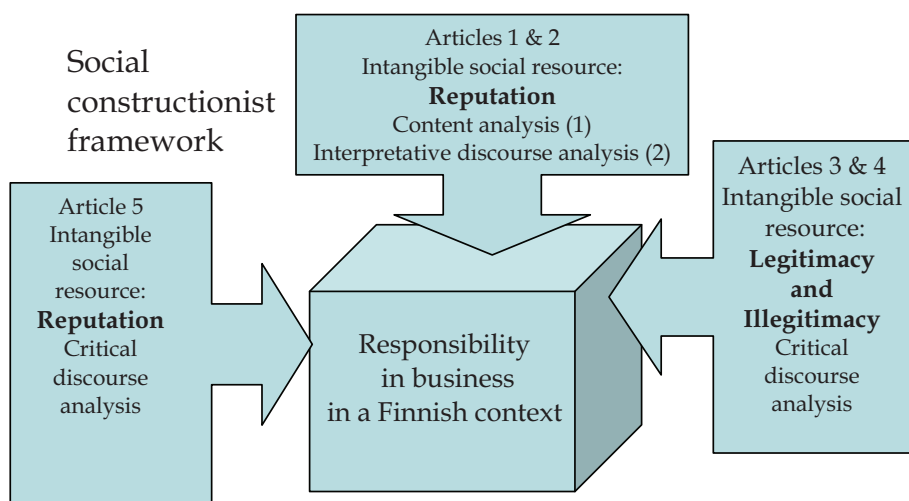


FIGURE 1 The research framework

I shall now describe my main arguments concerning the research phenomena in order to prove the importance of the starting points in this study.

### 1.3 The starting points of this study

This current research arose out of my perception that there are three main points that need to be considered in the examination of RIB and intangible social resources. These points (or claims) are all inter-related, and arise from the gaps in previous research that I have briefly mentioned. I discuss these points further in Chapter 2 of this introductory essay. My main argument is that RIB and intangible social resources are not neutral or static phenomena but social constructions created in social interaction processes. Thus, they should receive more such investigation that acknowledges this starting point and the very nature of these phenomena. Researchers should therefore acknowledge the importance of 1) more *contextual approaches* 2) more *constructionist and postpositively oriented research* that focuses on the actual processes of the construction of reputation, legitimacy and identity in the context of RIB rather than examining them as end-state issues and (3) more *critical approaches* that focus on the power relations these intangible social resources can construct and uphold in the context of responsibility in business.

My **first point** emphasizes the fact that RIB is constructed not only according to the cultural context, but also according to more specific situational contexts and it should be examined in this light. I follow the notions of Boyacigiller and Adler (1991) followed by Rosenzweig (1994) in recognizing how constructs and theories developed in North America may lack validity in other cultures or institutional environments. CSR literature in particular has been marked by a bias towards the USA. Scholars have emphasized how CSR models and theories have resulted from individual thinkers, but how they have been applied in various cultures is a different question. For example, we can think that each country, nation or culture has its institutionalized construct that defines and reproduces some quite stable and recognized features of that particular society. According to Whitley (1999), there are a number of reasons for taking the state as the basic geopolitical unit for studying business in society. States remain the primary unit of political competition and mobilization. Thus, individual and collective actors usually organize themselves at the national level to compete for state resources and legitimacy. National legal systems usually standardize the nature of property rights in an economy, especially how shareholders' rights are to be protected. Furthermore, the organization and control of labour markets are often governed by national institutions such as labour, law and court systems. Since in my understanding of the matter business responsibilities are cultural constructions, then clearly the systems and practices of countries with different legal or governmental systems cannot be directly compared. Neo-institutional theory thus suggests that organizations and their strategies are strongly influenced by the institutional characteristics in which they operate, and by the legacy reflected by the culture, history and policy of a specific country or region (Doh and Guay, 2006). However, institutionalization is also an ongoing process (Phillips, Lawrence and Hardy, 2004). From the discursive viewpoint, Phillips et al. (2004) emphasize that language is fundamental to institutionalization; it occurs as actors interact and come to accept shared definitions of reality, and it is through discursive processes that definitions of reality are constituted (Berger and Luckmann, 1966).

Not only, then, must one take the macro-context into account openly and flexibly, but one should also look closely at the more situational context, meaning the situational setting of the [discursive] act and the topic being discussed. Research could more explicitly emphasize situational features when examining RIB. It must also be borne in mind that situations are on constant movement. Yet ontological understanding of change is often based predominantly on stability and order rather than on change itself (Durand and Calori, 2006). From a more situational perspective, we cannot assume that responsibility in business is a stable phenomenon, changing only when an organizational or socio-political crisis emerges or when decisions are made or new policies are introduced. We must pay more attention to how responsibility in business emerges in various social interactions. On the one hand, if we do not properly consider the larger context in which more situational talk can be placed we are left with mere snatches of talk, but on the other hand those



snatches will be rather meaningless if they are not understood against the wider cultural context of their production.

My **second point** is that we need more constructionist approaches and postpositively oriented studies within the field under investigation. Thus, the ontological and epistemological approach in my work is based on social constructionism. I criticize mainstream research for its attempts to simplify and create a single framework for understanding intangible social resources, business responsibilities or their interconnection. These phenomena have also been more commonly investigated within a functionalist paradigm<sup>7</sup>. Previous research has often focused on reputation indexes as a measurement of CSR (e.g. Wartick, 2002; Wood and Cochran, 1984), but these indexes have been found to be inadequate (Brammer and Pavelin, 2004; 2006) or they have associated only certain elements of CSR (usually philanthropy or economic responsibility) with reputation. A similar tendency has dominated legitimacy research.

My research interest moves to an area of qualitative research where such associations are not the main point of interest. Indeed, to me, reputation, responsibility in business and legitimacy are not just social constructions (Gardberg, 2006; Ashforth and Gibbs, 1990) but social constructions constituted through discourses (Kress, 1985). For example, considering that assessments of organizational reputation are social constructions that emerge in a firm's interaction with its stakeholders in a given institutional environment (Fombrun and van Riel, 1997), it is quite surprising that studies of reputation as discursive constructions are very rare in organization and management research. However, it is not surprising at all if we think that causality and the causal relationship between certain issues is a way to legitimize the importance of something, here, naturally, responsibility in business.

The mainstream literature tends to treat organizations as stable forms that prepare and produce messages (e.g. general communication and/or environment/CSR reports) and send these messages to the general public, which is the audience. The impact of these messages on public opinion and valuation are then examined. Contrary to studies that view language and its use as a mirror of reality, here language is seen as an action in itself that is constantly (re)producing our social reality. The things I investigate are not material; they are not, epistemologically speaking, material representations waiting for "fair and accurate" representation, but rather products of discourse, both the subject and what is talked about, and they should thus receive such attention as takes this point of departure seriously. The contextual and constructionist framework further means that our societal reality changes whenever some procedures cease to strengthen certain constructs, when new ones start to be produced or old constructions reinforced in new contexts (see e.g. Heiskala, 2000).

---

<sup>7</sup> This has been the primary paradigm for organizational study. It assumes rational human action and believes one can understand organizational behaviour through hypothesis testing (see Burrell & Morgan, 1979).

My **third point** refers to the need for critically oriented approaches that examine the power relations these intangible social resources can construct and uphold in the context of responsibility in business. In work organizations, conflicts between practical reasons (emphasizing removal or repression) and instrumental reasons (focused on the maximization of output) are portrayed as avoidable through the use of optimal management methods such as total quality management. Basic political issues are thus transformed into technical problem-solving (Alvesson and Deetz, 2000 p.92-93). As far as responsibility in business is concerned, they can be viewed as upholding a similar management approach in many senses. One branch of critical research therefore sees businesses as inappropriate agents for social change (see Banerjee, 2008; Hanlon, 2008; Kuhn and Deetz, 2008)<sup>8</sup>. The emergence of discursive studies focusing explicitly on the use of CSR language and the social reality such language use creates and upholds gave new insight into the problematic questions, 'what is CSR rhetoric and what is reality'. Critically and discursively oriented empirical research has shown how companies may alter the definition of concepts, such as sustainable forest management, to gain legitimacy (Driscoll, 2006) or how CSR is related to the struggle over the legitimacy of controversial decisions (Joutsenvirta and Vaara, 2009). Attention has also been paid to how meanings produced in a CSR report are connected to larger socio-political struggles (Livesey, 2002), how the language of sustainable development is rooted in a discursive struggle concerning the role of business in society (Livesey, 2001), and how texts both influence and reflect ongoing sociopolitical struggles over the meaning of sustainable development (Livesey and Kearins, 2002). These various studies have shown that the meaning of business responsibility is not neutral and that it can vary according to the context, further emphasizing the need for critical orientation. As Livesey (2002, p. 343) puts it, further critical studies of corporate sustainability discourse may not only help to prevent big talk from substituting for small action but can also document where significant change, even if small and incremental, has occurred.

Despite a growing stream of more critically oriented studies, rarely does research question the taboos of responsible business, namely those of amoral business, continuous economic growth, and the political nature of CSR. It is suggested that CSR can only be as advanced as its taboos: the critical potential of the field remains underdeveloped as a consequence of the taboos (Kallio, 2007). For example, social/environmental reporting can be seen as a policy in which companies maintain their right to speak about what constitutes sustainable development, and this is not without adverse effects (Tregidga, Milne and Kearins, 2008). Most previous critically oriented studies have focused on naturally occurring data or have been more conceptually oriented<sup>9</sup>.

---

<sup>8</sup> However, it should be pointed out already at this stage that this research as a whole does not embrace and cannot claim to belong to the area of critical management studies, as a critical view is not explicitly present in all the articles and I have partly developed this view only later.

<sup>9</sup> E.g. the book "The debate over corporate social responsibility" (2007) by May, Cheney & Roper (Eds.).

While critically oriented research has emphasized the socio-political struggles and power asymmetries within CSR (e.g. Livesey, 2001; Livesey, 2002), there has previously been little examination of a single organization as an arena in which social responsibility and power relations are (re)constructed in the employees' discourse. Previous critically oriented research has also paid little attention to more questionable business practices in various national contexts, or to how a business practice is constructed as questionable. Indeed, in order to understand responsibility in business, I suggest that we need to focus on both more responsible and irresponsible produced practices because it is sometimes difficult to distinguish between them.

To conclude, contrary to mainstream research on business responsibility, which can mostly be understood as instrumentally and technically oriented, I approach the topic in more postpositive and discursive frameworks. More specifically, examining research phenomena as discursive constructions and social constructions means that what is often taken as 'factual' knowledge is in fact the product of a creative interpretation process that is carried out in social interaction. In order to understand the nature of these social constructions, I argue that we should examine their discursively produced nature. The concepts of legitimacy, RIB and reputation are further bound to the various social environments and situational contexts in which they are (re)produced. Thus, they are (re)produced by means of language. The processes are historically and situationally embedded in time and place and are not neutral but rather embellished by various power relations.

#### 1.4 The research task and a description of the articles

In this study, I examine how the construction of intangible social resources contributes to our understanding of responsibility in business in a Finnish context. More specifically, *I examine how the meanings in such constructions are produced in social interaction, through communicative processes*. My aim is to contribute to previous research that has examined the relationships<sup>10</sup> between these phenomena both empirically and theoretically. I also aim to make a contribution to conceptual understanding of the concepts of corporate social responsibility, responsibility in business and reputation. I aim to provide insights into the research topic through five separate research articles. Each of the articles has its own research task and this dissertation employs multiple data. In addition in this introductory essay, I reconsider and reinterpret some of the conclusions and contributions of my research articles.

Responsibility in business includes the idea that businesses do not work in vacuums but are interacting constantly with the society in which they operate through various discursive and non-discursive processes. These processes

---

<sup>10</sup> Previous research relies mostly on causal relationship, but I do not use the term relationship literally due to my constructionist approach.

construct the relationship of businesses to society or, to be more precise, their relationship to their social environment. In this study, I regard intangible social resources - legitimacy and reputation - as social constructions that constantly produce and reproduce this relationship in social interaction. Thus, intangible social resources construct various meanings for responsibility in business - particularly in terms of what is expected from businesses. I have used a more critically oriented approach (critical discourse analysis) in three of my articles. Two of my articles (1 and 2) rely on more interpretative approach. While writing this introductory essay, I have developed a growing interest towards issues of power in business responsibilities. I therefore aim to explore the results of all of my articles with one particular question in mind: *What kind of power relations do these meanings produce?* Such question requires reinterpretation of some of the research results in my articles, as I told in the beginning of this section.

I further elaborate my conclusions and contributions in order to answer the following research question: *How do my research articles bring new insights to the understanding of the responsibility in business in Finnish society.* Thus, Alvesson's (2003) idea of reflexivity, the researcher's ability to produce several interpretations, gains importance here. But I shall now describe the research setting of each of my articles and their main results and contributions.

#### **Study 1. Value priorities as combining core factors between CSR and reputation - A qualitative study**

<b>Title</b>	<b>Value priorities as combining core factors between CSR and reputation - A qualitative study</b>
<b>Authors</b>	Marjo Siltaoja
Brief summary	The study examines the relationship between reputation and corporate social responsibility from a value-theoretical viewpoint. The study aims to bring new insights to the field by considering how the acceptability of business practices can processually become constructed through various value priorities. It therefore answers the call for a more theoretical development of reputation construction. The data used in this study consist of 8 employee interviews conducted in a Finnish newspaper company.
Research gaps	Underdeveloped theoretical understanding of reputation and its relationship to corporate social responsibility.
Research question(s)	What are the contents and dimensions of CSR and reputation in a Finnish newspaper context from the employees' perspective? How can CSR and reputation be examined from value-theoretical viewpoint?
Literature review and Theoretical framework	Literature on CSR and reputation construction and Schwartz' value theory.
Methodology	Content analysis/social constructionism
Main findings and contributions	I propose a theoretical framework concerning the process of reputation construction from the stakeholder viewpoint emphasizing the importance of values and trust in stakeholder relationships. I further propose that understanding corporate reputation merely as manageable and loaded only with a strategic focus is too narrow. As such views overemphasize the measurability of reputation, they do not properly understand its multidimensionality.
Publication	<i>Journal of Business Ethics</i> 2006, 68(1), 91-111.

### The aim

My first article examines the relationship between corporate social responsibility and reputation by taking a value-theoretical perspective. Though the link between CSR and reputation has been the subject of enthusiastic research, current research in this field has received some criticism. Wartick (2002) emphasizes the poor theoretical development of reputation during past decades, especially among business and society scholars and Bromley (2002) criticizes the tools currently used to measure reputation. Economic and strategic models do not pay attention to the socio-cognitive process that actually creates reputation rankings (White, 1981; Fombrun and van Riel, 1997). According to Dowling (2004b), recent studies lack information about how corporate reputation is created among key stakeholders. Indeed, critics clearly indicate a research gap in previous studies. The aim of this study is therefore to empirically examine the conceptual dimensions of CSR and reputation in the context of a Finnish newspaper. This study also aims to bridge the gap in the current literature concerning theoretical approaches within reputation construction.

### Results

This paper makes two key contributions to the existing research literature focusing on the relationship between CSR and corporate reputation. First, it answers demands for more theoretical development in the reputation frame by examining the relationship between CSR and reputation from a value-theoretical viewpoint. Schwartz' value theory (1999) is introduced into the discussion and various value priorities within the theory are suggested and studied as the features that create the common ground for estimations of a firm's reputation in the context of CSR, because these priorities are also reflected within a firm's CSR actions. *The study proposes that value priorities (Schwartz, 1992; 1999) have an important role in reputation stories about a company.* Indeed, previous research has shown how people are fascinated by organizations they think have values and norms which they themselves regard as important (Chatman, 1989). Dowling (2004a) suggests that a company with a good reputation has values which suit the individual evaluator's own values.

Secondly, this study also does something to fill the void in qualitative research into reputation and CSR. Unlike completed indexes (see Wartick, 2002), the empirical data have also been specifically gathered for the purposes of this study. As corporate reputation hitherto has mostly been examined from a strategic point of view by management scholars<sup>11</sup>, it has been examined as a resource for the firm and as such, something that has a value, offers competitive advantage and is manageable (Mahon, 2002). In my research, corporate reputation is understood not only from the point of view of competition, but also from the point of view of legitimacy and trust, which emphasize the moral dimension of reputation.

---

<sup>11</sup> For an extensive list of scholars, see Mahon, 2002.

**Study 2: Towards a variety of meanings - Multiple representations of reputation in the small business context**

Title	Towards a variety of meanings - Multiple representations of reputation in the small business context
Authors	Merja Lähdesmäki and Marjo Siltaoja (in alphabetical order)
Brief summary	Based on 25 owner-manager interviews conducted in Finnish small businesses, this article examines the discursively created meanings of reputation. The study emphasizes reputation as a phenomenon in which a small business becomes identified with its owner-manager, adding to the complex and conflicting nature of reputation, including both positive and negative aspects.
Research gaps	There is a lack of studies approaching reputation as a discursive construction. Current reputation research ignores small business context.
Research question(s)	How the meaning(s) of reputation is/are constructed by small business owner-managers by using different types of discourses and how these discourses (re)produce various subject positions for managers and construct the relationship between small businesses and society.
Literature review and Theoretical Framework	Previous conceptually oriented literature on reputation. Discourse analytical framework (interpretative).
Methodology	Discourse analysis/social constructionism.
Main findings and contributions	We (re)constructed four meanings for reputation that contribute to our understanding about the phenomenon: reputation as a restrictive control mechanism, as an economic resource, as social recognition and as a risk to personal status. Our analysis demonstrates the inherently complex, even conflicting nature of reputation. While reputation holds opportunities, it can also be restrictive. Reputation in this study was not reconstructed exclusively as a resource but also as a liability: its negative and dark side was described as well.
Publication	<i>British Journal of Management</i> online-first available 5/2009

**The aim**

My second article examines the discursively constructed meanings of reputation. A number of studies have shown how a good reputation may help companies to recruit and maintain qualified employees, attract investors, reduce costs in supplier relations, improve network co-operation, and attract customers, and that it also promotes good relationships with stakeholders, especially with respect to corporate social responsibility (e.g. Brammer and Millington, 2005; Dollinger, Golden and Saxton, 1997; Fombrun, 1996; Fombrun and Shanley, 1990; Grant, 1991; Mahon, 2002; Rindova, Williamson, Petkova and Sever, 2005; Weigelt and Camerer, 1988). In addition to competitiveness, legitimacy issues have been another important line of research in which reputation is seen as a result of social legitimization (de Castro, Lopez and Saez, 2006). In both research lines, businesses are seen within a larger framework including partnership and communication with their stakeholders.

Despite the considerable interest shown in organizational reputation in general, small businesses have not attracted much interest among reputation scholars (see, however, Abimbola and Kocak 2007; Goldberg et al. 2003) since most research has focused on building and applying reputation ranking

systems in the corporate context (Fombrun, 1998; Wartick, 2002). Furthermore, reputation has been studied predominantly from a positivist perspective emphasizing the importance it may have to large businesses. We therefore approached reputation in the framework of social constructionism by emphasizing *the (re)construction of meaning(s) of reputation in the context of small businesses*. Thus, we seek to understand how the meaning(s) of reputation is/are constructed by small business owner-managers using different types of discourses and how these discourses (re)produce relations between small businesses and society. More importantly, this research adopts a data-inspired view, an approach that is rather rare in reputation research.

### Results

Our study made two major contributions to the literature on reputation. Although reputation has been described as continually constituted and reconstituted through dialogical processes - constituted through text and talk (Coupland and Brown, 2004) - to our knowledge this was the first discursive study to investigate the meanings attributed to reputation from the owner-managerial point of view. First, we extended the current research on reputation by theoretically contributing to the concept of reputation. Our analysis derived 4 discourse types that each use a different discursive frame in constructing the meaning for reputation in the small business context. The marketing discourse represents reputation as an *economic resource* emphasizing the competitive advantages of a good reputation. This discourse uses traditional business and marketing language such as profitability and customer satisfaction to construct that it 'pays' to act responsibly. The stakeholder-oriented discourse produces reputation as *social recognition* from the local community, underlining the importance of trust and collaboration in business relations. The discourse that views reputation as a *control mechanism* is based on the idea of social control. It sees communal norms and moral criteria in a restrictive sense as undermining individuals' decision-making power and their autonomy as business owner-managers. Finally, the social exclusion discourse relates reputation to the owner-manager's personal reputation, pointing to the *personal risk* that is involved in the context of a small business, in which the reputation of the firm and its owner-manager are intertwined. More importantly, as some studies claim that reputation increases moral decision-making in business (e.g. Paine, 2000), *we propose that control talk that emphasizes ethical compliance, ignoring owner-managers' autonomy, does not necessarily increase moral deliberation because it is not associated with moral development* (see also Maguire, 1999). We further argue that a strong emphasis on the controlling aspects of reputation can be seen as a discursive tactic to partly shift responsibility for morally questionable or problematic actions from the business to the community. The importance of reputation as a control mechanism does not therefore necessarily increase moral development in business, but may emphasize the externally stimulated nature of actions.

Our second contribution goes to small business research, a largely overlooked area of reputation research. As little research has considered the

dark side of reputation in small business relations, *we propose that the negative aspects of reputation may actually construct limitations and boundaries in the cultural representations of owning and managing a small business.* More specifically, such representations can reduce interest in small scale entrepreneurship as a career choice since they limit the idea of entrepreneurial freedom and autonomy, which actually are important incentives for people to engage in entrepreneurial activities (see e.g. Brenner et al., 1991).

### **Study 3: On the discursive construction of a socially responsible organization**

Title	On the discursive construction of a socially responsible organization
Authors	Marjo Siltaoja
Brief summary	Based on 16 interviews conducted in a Finnish small business context, this study examines the discursive legitimation of a socially responsible organization focusing specifically on the use of discursive legitimation strategies and metaphors.
Research gaps	Studies approaching CSR as a discursive construction are still lacking and tend to ignore examinations of polyphonic organizations. Current critically oriented CSR research avoids the examination of organizations as sites of struggle in terms of CSR.
Research question(s)	How employees discursively (de)legitimate the claim to be a socially responsible organization.
Literature review and Theoretical framework	Previous literature on CSR. Critical discourse analysis.
Methodology	Discourse analysis/social constructionism.
Main findings and contributions	The main contributions of this study are to (1) literature on discursive legitimation strategies, as the study points out the importance of metaphors in the legitimation of organizational practices and (2) the current literature on CSR by showing the discursive struggle between economic and professional/social priorities. And how the language of CSR can also be used in order to legitimate controversial organizational practices.
Publication	<i>Scandinavian Journal of Management</i> 2009, 35(2), 191-202.

#### **The aim**

My third article examines the discursive legitimation of a socially responsible organization. There is a growing interest among CSR-oriented studies in expressing concerns about the socially constructed nature of reality and/or the power effects of language use (see e.g. Banerjee, 2008; Coupland, 2005; Coupland, 2006; Driscoll, 2006; Humphreys and Brown 2008; Joutsenvirta and Vaara, 2009; Livesey, 2001; Livesey, 2002; Livesey and Kearins, 2002; Onkila, 2008). However, despite this growing attention to CSR, we lack knowledge about the potential struggles and manifestations of power in which CSR is entangled within organizational discourse among employees, as previous studies have mainly focused on how power and struggle emerge in CSR reports or in corporate communication with stakeholders. I therefore investigated how employees of an organization discursively legitimize the claim to be a socially responsible organization. I chose to apply the discursive legitimation strategies



developed by van Leeuwen (2007) and Vaara et al., (2006) and I extended the chosen approach by focusing on the use of metaphors in discursive legitimation. The data consisted of 16 interviews conducted among Finnish newspaper employees.

## **Results**

The study makes two key contributions. Firstly, the study extends the current CSR literature on the discursive struggle over the role of business in society (Livesey, 2001). In a newspaper organization the struggle is not limited to agendas of people and profit but, as this study shows, includes the discursive struggle between professional priorities and business priorities, something that is lacking in previous research.

Current literature rarely focuses on organizational perspectives but favours managerial approaches which tend to limit CSR as a managerial tool. As the term 'CSR' in itself includes the idea of business contributing to society, the multiple meanings of CSR offer ways of emphasizing practices that can conflict from one agenda to another. The study demonstrates how responsibilities are prioritized: which responsibilities should be fulfilled first of all, and which are secondary. The construction of organizational responsibility therefore becomes seen as a struggle between groups of various interests and competing social realities.

Secondly, this study contributes empirically to the current literature concerning discursive legitimation strategies in organizational research (Vaara and Tienari, 2008; Vaara, et al., 2006). The five main discursive strategies, namely *authorization*, *moralization*, *rationalization*, *narrativization* and *normalization* add to the CSR discussion in specific ways. Thus, I illustrate how authorization legitimizes a newspaper organization responsible for fulfilling and following certain policies and agendas, how moralization prioritizes certain values as principles of responsibility, how rationalization constructs utility as the main feature of responsible practice, how narrativization constructs cautionary or moral tales in order to legitimize organizational decisions or practices as responsible, or delegitimize them on the grounds that they are irresponsible, and finally, how normalization constructs responsibility as an inherent part of business. Discursive legitimation strategies can, indeed, also be used to create a sense of irresponsibility. Continuity is a central characteristic of CSR and it is therefore important to notice how it works as a discursive resource to legitimize more controversial issues. In particular, *I propose that metaphorically constructed images can strengthen the legitimacy of certain organizational practices while delegitimizing others*. Irony was specifically used to produce paradoxical and controversial statements about CSR as employees resisted the increasing market orientation of the newspaper. As analysis showed, metaphors are particularly useful and powerful in bringing out contradictions (see also Vaara et al., 2003).

**Study 4: Constructing illegitimacy? Cartels and cartel agreements in Finnish business media from a critical discursive perspective**

Title	Constructing illegitimacy? Cartels and cartel agreements in Finnish business media from a critical discursive perspective
Authors	Marjo Siltaoja and Meri Vehkaperä
Brief summary	During the past decade, any questionable or illegal behaviour on the part of businesses has received considerable attention in the media. Using a critical discursive perspective, we here investigate how the media constructs one type of questionable business as illegitimate. Our data draw upon articles dealing with cartels and cartel agreements in Finnish business magazine covering the five year period 2002-2007.
Research gaps	(1)The examination of the media and media texts as a constructor of questionable corporate behaviour and, more specifically, of questionable or illegal competitive conduct has aroused little interest among organization and management scholars. (2)The role of the media in examining the processes of organizational legitimacy construction and corporate responsibilities needs to be conceptualized in more detail (also) from a contextual perspective.
Research question(s)	<i>What kind of discursive strategies are employed to represent cartels and cartel agreements in Finnish business media?</i> <i>How is the social illegitimacy of cartels produced in these discursive strategies?</i>
Literature review and Theoretical framework	Conceptual review on cartels, corporate responsibility and questionable business. Discourse analytic framework.
Methodology	Critical discourse analysis/social constructionism.
Main findings and contributions	The study contributes to the current stream of theoretical CSR literature in various national contexts (see e.g. Matten and Moon, 2008) by pointing out the significance of socio-cultural context as a discursive resource. Secondly, we argue for the importance of understanding media as an important arena where social actors construct the social contract between business and society. Thirdly, we extend previous research on the use of discursive strategies to the area of questionable business in business media, and reconstruct a discursive framework used to construct cartels and cartel agreements. We also illustrate how some strategies marginalize important questions about cartels in Finland.
Publication	<i>Journal of Business Ethics</i> , online-first available 8/2009.

**The aim**

In the fourth study of this dissertation, we investigate the discursive construction of questionable business in national business media. The media have become an important actor when considering how specific organizational phenomena become constructed (see Mazza and Alvarez, 2000; Alvarez, Mazza and Pedersen, 2005; Vaara, Tienari and Laurila, 2006; Vaara and Tienari, 2008). However, few studies have focused on the discursive processes through which questionable corporate actions are interpreted by the media. Indeed, examination of the media and media texts as a constructor of questionable corporate behaviour and, more specifically, of questionable or illegal competitive conduct has aroused little interest among organization and management scholars (see Boje and Rosile 2003; Boje, Rosile, Durant and

Luhman, 2004; Joutsenvirta and Vaara, 2009 as exceptions). We have therefore chosen a particular case to examine how media texts construct the (il)legitimacy of questionable business practice, namely cartels. In order to study the blurred boundaries between responsible and irresponsible practices we also examine what kinds of representations of cartels are being (re)constructed. Our study contributes to the current literature on discursive legitimating practices in the media (Vaara and Tienari, 2008; Palazzo and Scherer, 2006) and the role of cultural context in defining and understanding business responsibilities (Matten and Moon, 2008).

### Results

As a key point of our findings we argue that despite the globalized business world, socio-cultural history plays an important role in constructing the illegitimacy of business practices. Our particular case shows the fundamental role of context when examining the legitimacy or illegitimacy of certain practices. By using different discursive strategies, social actors were able to use different discursive resources and different discursive framing that derived from the context. Our study therefore contributes to the current CSR literature concerning the importance of national culture and national business systems and CSR (Maignan and Ralston, 2002; Matten and Moon, 2008). From the viewpoint of social legitimacy, it is important to understand how whistleblowing was constructed as a moral problem even though it was legal. In a country with close social networks and much shared history among business competitors, blowing the whistle on former partners was considered particularly controversial. Global policies and practices can be seen as controversial if they are not compatible with national cultural features. Breaking the law does not automatically lead to a rejection of the social contract. This, we further suggest, seems to be strongly bound to the construction of social networks of collaboration and discursive efforts to save or restore the national image and identity as an honest, law-abiding society. *It is therefore proposed that questionable corporate practices may not always be presented as seriously illegitimate in some particular media because of efforts to restore national image and identity and because of the historical context.*

One of the important findings of this study was that responsibility for cartel activity tended to be shifted towards other groups or towards the social system. In particular, cartels were constructed as a problem created by the system itself. However, such a shift can be considered problematic: in some cases, if no responsible agent is constructed, the implication is that things just happen. Shifting responsibility in this way also tends to transfer moral responsibility from individual actors and businesses to society. As the relationship between businesses and societies are by no means simple, as they struggle over authority and the right to make decisions, these issues should be examined as more politically oriented (see also Scherer and Palazzo, 2007). Furthermore, the way questionable business is illegitimized, whether it is the action itself or only the consequences of the action, is an important moral

question. These issues, we suggest, should be looked at more closely, particularly from a more practical point of view.

Palazzo and Scherer (2006) argued that the role of the media in examining the processes of organizational legitimacy construction and corporate responsibilities needs to be conceptualized in more detail. We answered this call and as a key finding of our study, *we propose that the media should be seen more as an arena where social actors constantly negotiate and construct the social contract between business and society*. As cartels seem to raise questions about responsibility and who has the right to define the legitimacy of a certain practice, the media for its part should pay more attention to those discursive practices that tend to construct responsibility, and research in turn should explicitly focus on the voices of antagonists and protagonists in this discussion, and how journalistic practices further reconstruct them. The media could include more voices from those without strong, authoritative and powerful positions, because our concepts of both responsibility and social acceptability are very much constructed in these kinds of discursive processes.

#### **Study 5: Struggling over the national sacred – a discursive perspective on national (im)moral identity construction**

Title	Struggling over the national sacred – a discursive perspective on national (im)moral identity construction
Authors	Marjo Siltaoja
Brief summary	Starting from the question of how questionable business practices can threaten a whole group's moral identity, this study aims to answer to the call how identity construction takes place in the context of a critical incident (Alvesson, Ashcraft and Thomas, 2008) by examining how a nation's moral identity is discursively constructed and negotiated by different actors in business media in case of cartels and cartel agreements. As previous studies have revealed relatively little about the discursive events and processes in which questionable business practices are embedded in national contexts, I examine how various discursive strategies contribute to the construction ('who we are') or deconstruction ('who we have become') of national moral identity. The data draw on Finnish business media articles from two business magazines ( <i>Talouselämä</i> and <i>Taloussanommat</i> ) that deal with cartels and cartel agreements in Finland between January 2000 and December 2008.
Research gaps	It has become common to report in the media about illegal or questionable corporate behaviour, yet we still know relatively little about the discursive processes of how business practices are being produced as questionable one and how such constructions are embedded in national contexts.
Research question(s)	How national moral identity is discursively constructed and negotiated by social actors in business media ?
Literature review and Theoretical framework	Literature on national identity and moral identity and the distinction between identity, image and reputation. Critical discourse analysis.
Methodology	Critical discourse analysis/social constructionism.
Main findings and contributions	From critical incident perspective, the study shows how the national moral identity construction can be seen as a discursive struggle over society's moral values and norms. This struggle aims either to question the national morality, claiming that 'who we have become' is less moral

	than who we were before, or to restore morality and ethics as an integral part of society. The deconstruction process of national moral identity further leads to making separations between businesses and the people of the nation in question: Social actors use ingroup/outgroup separation in order to distinguish between those who do not follow the moral order of the society. The study thus shows the multiple nature of national moral identities in terms of a critical incident and how national moral identity construction is also about making separation without ethnic reference. Secondly, the study contributes to the current stream of critically oriented research that is focusing on business practices and their ambiguous power-laden construction in various media by showing how the boundaries between acceptable and more unacceptable business practices are not always clear.
Publication	This paper was presented and awarded as the best paper of Identity track at the British Academy of Management (BAM) conference 2009. ISBN: 0-9549608-5-8.

### The aim

In my fifth study, I aimed to extend the discussion about national identity and questionable business practice among business ethics and organization scholars by examining how a nation's moral identity is constructed and negotiated by different actors in business media in cases of cartels and cartel agreements. More specifically, I examined the discursive strategies used in the media and how these strategies contribute to the process of Finnish moral identity construction ('who we are') or deconstruction ('who we have become'). Though this study is mainly about national moral identity construction and discursive means used for such purpose, it also contributes to the importance of reputation in responsibility in business discussion. Indeed, we know little about the larger socio-political struggles in which questionable corporate practices are entangled in various national media and how business practices are discursively produced as questionable ones. Yet such knowledge is important since national culture plays an important role not only in the communication and construction of questionable business practices but also in our concepts of what makes business practices acceptable or unacceptable. This study therefore seeks to examine when and how identity construction takes place in the context of a critical incident (Alvesson, Ashcraft and Thomas, 2008).

### Results

This study makes important contributions to the current literature by showing how social actors in the media engage in a discursive struggle over national moral identity in order to support or question the traditionally important Finnish values of trust and honesty. In their global reach, cartel speculations undermine such national values, and this leads to discursive efforts to reconstruct their existence. On the other hand, when cartels are constructed as a more questionable activity, it raises doubts about the continuing existence of those national values. The construction of national moral identity can be seen as a discursive struggle over society's moral values and norms. This discursive struggle aims either to question national morality and 'who we have become' or to restore morality and ethics to a position as an integral part of society. *It is therefore proposed that national moral identity is not fixed and static but is constantly*

*produced and (re)constructed in the context of a critical incident.* In particular, the threat of the loss of two nationally sacred values in Finland, trust and honesty, became mobilized as a risk in the discourses. As trust is often described as social capital that enables the predictability and functioning of social systems (Putnam, 2000), it can be considered a crucial feature of societal continuity.

*Constructive strategies* of national moral identity mostly draw on certain moral norms as a feature of Finland, these being better than in many other countries. More specifically, in constructive strategies cartel activity may be denied and the problems of questionable business activity may be dealt with sympathetically, but they also include an aspect of *learning*; how a nation can learn and improve its morality. The use of learning as an argumentative tactic constructs something as solved and unproblematic. *Deconstructive strategies*, on the other hand, question the existence of such superior morality and focus more to the discursive management of reputation. Whereas constructive strategies mainly associated businesses with societal stereotypes and society as a whole, deconstructive strategies tended to construct businesses as being distinct from the Finns themselves. The study showed how ingroup and outgroup separations were used to preserve the threatened morality and reputation. Thus, national moral identity construction is not only about making separations between nations but also making separations between certain groups that belong to the same nation in question.

Previous research on national identity has mainly examined how people discursively detach various ethnic groups in terms of national identity (e.g. DeCillia et al., 1999). *However, I propose that national moral identity construction is also making separations without ethnic reference.* Ingroup/outgroup constructions often associate Finnish businesses to Finns in order to construct moral identity or separate businesses and the society in order to point out how it is merely businesses who are immoral, not the society and its people. Thus, such discursive move aims to preserve the morality of the society at large. Indeed, authors and social actors belong to the same imaginary community and social actors often engage in discursive activity that can be seen as beneficial to them. Furthermore, the speakers sometimes separated Finland from other nations in order to construct superior morality. However, such a construction can be morally problematic as the study shows how prejudiced stereotypes are used in the favourable construction of Finns. *It is therefore proposed that the construction of national moral identity in the context of a critical incident involves morally questionable discursive tactics and this should be acknowledged and taken critically into account in future studies.*

## **1.5 The fields of inquiry and analysis in the research process**

My study data consist of four different sets of data: (1) interviews produced with owner-managers of Finnish small businesses (25 participants), (2)

interviews produced with employees of a Finnish newspaper organization (16 participants), (3) 53 articles published in *Talouselämä* journal between 2002 and 2007 dealing with cartels and cartel agreements and (4) 67 articles dealing with cartels and cartel agreements from the national perspective, published between 2000 and 2008 in two Finnish business journals, *Talouselämä* (26 articles) and *Taloussanomati* (41 articles). In this section, I shall explain why I chose to use such data. The data and the way there are used in each of the studies are also described more accurately in Table 4 (p. 40).

There remained and still partly remains a clear gap between CSR theory and management practice, which distresses many authorities. From the perspective of SME's (small and medium size businesses), the problem used to be exacerbated by limited information on managing and dealing with business responsibilities in small business context. It has, moreover, been proposed that small businesses lack sufficient influence or resources to adequately address social issues (Thomson and Smith, 1991). In my opinion this matter is even more evident nowadays since discussion about responsibility and responsible actions tends to centre around visibility and philanthropic donations that require monetary assets. Small businesses constitute a major part of Finnish business activity. They have often been described as owner-managed and independent, stretched by multi-tasking, with limited cash flows, built on personal relationships, typically displaying a mistrust of bureaucracy and controlled by informal mechanisms (Spence, 1999; Statistics Center, 2005). Small businesses differ in nature as well as in size from their larger counterparts and so does their social environment. Small businesses have not been the main interest of scholars when they have investigated business responsibilities or reputation; in fact the tendency for responsibility research to be conducted primarily in large-scale corporations ignores the fact that a large part of the workforce, especially in Finland, is employed by companies with fewer than 50 employees (Statistics Center, 2005). Some decades ago small businesses were encouraged to avoid social activism and to concentrate on avoiding irresponsible behaviour (Van Auken and Ireland, 1982). Though this is a rather old remark, such categorisation gives the impression that small businesses, unlike their larger counterparts, are not qualified to deal with social issues.

My small business data consist of 25 thematic owner-manager interviews conducted in 2004-2005. These interviews were produced by another researcher (my co-author in the reputation article) and are used for the purpose of one article. Instead of talking about data collection in the case of interviews, I use the term data production<sup>12</sup> throughout my study to emphasize the social constructionist epistemology (see also Alvesson, 2003; Silverman, 2001). This data set was chosen for closer investigation due firstly to the fact that reputation emerged as a data-driven phenomenon in the interviews and secondly to the fact that small businesses have been overlooked in CSR and reputation research

---

<sup>12</sup> In similar sense, it would have been better to talk about research material instead of using the term "data". However, I have used the word data in my articles, so I decided to use it throughout this introduction.

(see also Abimbola and Vallaster, 2007). Thus, in the spirit of social constructionism we aimed to contribute to the current literature on reputation in stakeholder relations both from a theoretical and empirical viewpoint.

In media studies, journalism, political science and communication have each gained a position. However, management or organizational viewpoints have attracted only recent interest (Mazza and Alvarez, 2000). My second main field of data gathering and production has to do with the media, both as an organizational context and as an arena of meaning making. Two articles (1 and 3) in my dissertation rely on the data produced in one Finnish newspaper organization<sup>13</sup>. The data consist of 16 thematic interviews. The Finnish newspaper business is an interesting context for research because businesses in this sector were originally founded for educational purposes, and they have continued to be unusual in that they have historically represented something other than pure profit seeking (Salokangas, 1998). However, owing to changes in ownership many regional newspapers are nowadays adapting to the demands of a listed company, which has had its effects on the nature of the business. The ongoing processes of professionalization, managerialization, commercialization, or even industrialization of media organizations open up an increasingly important field for organizational studies<sup>14</sup>. They also raise questions about how different businesses are linked to different social expectations, being parts of different institutional frameworks that produce and process their societal task. It is rather surprising that media organizations have received so little attention in terms of business responsibility research.

Thirdly, this present study also examines media texts. The reasons for choosing this kind of data are partly similar to the ones given in the previous paragraph. The media can and do reach large numbers of people, and societal level forces such as the media influence and help to socially construct organizational and social practices such as (il)legitimate or (un)ethical actions (Vaara et al., 2006). Many of the things we know about organizations we learn from the media, and media discourses affect our thinking in and about organizations (Alvarez et al., 2003). Indeed, the media choose how business practices are (re)presented, and these (re)presentations have political, social and moral implications in both business life and society generally (Fairclough, 1995). Though many legitimacy studies (or studies investigating the processes of legitimation) and reputation studies have used the media as their primary data (e.g. Deephouse, 1996; Deephouse, 2000; Meijer and Kleinnijenhuis, 2006; Rindova, Petkova and Kotha, 2007) few of them have been critical or social constructionist (see e.g. Joutsenvirta and Vaara, 2009; Livesey, 2001 as exceptions). One set of journal data for this research was gathered from a leading Finnish weekly business magazine and article number five uses data that were gathered from two Finnish business magazines. More importantly, these are naturally occurring data. The studies in this dissertation that use media data (articles 4 and 5) are also by nature critical, they address important

---

<sup>13</sup> The year(s) are not given in order to preserve anonymity.

<sup>14</sup> A comment made by media focused OS scholars Koch, Kjaer & Vaara, 2008 in EGOS.



questions, and make significant contributions to our understanding concerning the role of the media in the processes of business responsibility and intangible social resources construction. The levels of inquiry are further summarized in Table 3.

TABLE 3 The levels of inquiry.

<b>Level</b>	<b>Viewpoint</b>	<b>Objective</b>
Individual	Small businesses - Owner-managers <sup>15</sup>	Descriptive
Organizational	Newspaper organization - Organization members	Critical (third article) and descriptive (first article)
Societal	The media as a societal- level force business magazine articles	Both critical

My data offer viewpoints from the individual, organizational and societal level, although distinguishing between them is difficult since these are all closely interconnected. In the following table (Table 4), the data and analysis approaches of each article are described. The mode of research analysis has mainly centred on a discursive approach. One article is based on content analysis, one article applies discourse analysis in its interpretative framework and three of the articles are framed around critical discourse analysis (hereafter CDA).

To conclude, this research combines various data which can be defined as either naturally occurring (media articles) or produced (two sets of interview data) for the specific purposes of my study. I have further gathered the data in various fields that have not traditionally been the main interest among RIB researchers in the field of organization and management studies.

---

<sup>15</sup> Although small businesses are often businesses that employ perhaps only their owner or the closest family they could also be seen on the organizational level.

TABLE 4. Articles and data in this study (continues on the next page).

<b>Article/Study</b>	<b>The type of data</b>	<b>Means of analysis</b>
<i>Article 1 Value priorities as combining core factors between CSR and reputation - A qualitative study</i>	Interview data produced together with employees (n=8) of a Finnish newspaper organization	Content Analysis
<i>Article 2 Towards a variety of meanings- Multiple representations of reputation in the small business context</i>	Interview data produced together with Finnish small business owner-managers (n=25)	Discourse Analysis Focus on discourses and discursively constructed representations of reputation and subject positions of owner-managers
<i>Article 3 On the discursive production of a socially responsible organization</i>	Interview data produced together with employees (n=8) and managers (n=8) of a Finnish newspaper organization	Critical Discourse Analysis Focus on discursive legitimation strategies and metaphors
<i>Article 4 Constructing illegitimacy? Cartels and cartel agreements in Finnish business media from a critical discursive perspective</i>	Newspaper articles (naturally occurring data) concerning cartels and cartel agreements in leading Finnish business publications 2002-2007. Total <b>53</b> articles	Critical Discourse Analysis Focus on discursive strategies and the role of discourse in (re)production and challenge – namely in the construction of (il)legitimacy and representations
<i>Article 5 Struggling over the national sacred – a discursive perspective on national (im)moral identity construction</i>	Newspaper articles (naturally occurring data) concerning cartels/cartel agreements and Finland in two Finnish business magazines 2000-2008. Total <b>67</b> articles	Critical Discourse Analysis Focus on the discursive macro- and micro-strategies and power relations of moral identity construction

## 2 KEY CONCEPTS OF THE STUDY

In this chapter I shall describe the most important theoretical concepts and the framework of the study. For the wider conceptual framework, on which my interpretation partly depends on besides discursive framework, I have chosen to use the previously mentioned RIB framework in this introductory essay. In this section, I therefore explain why I have chosen this concept of RIB instead of the concept of CSR although the CSR framework is applied in three of my articles (1, 3, 4). I also present two other important concepts that are discussed in this study, namely those of reputation and legitimacy/legitimation. Let us look more closely at each of these concepts.

### 2.1 A brief introduction to business responsibility

As my work relates more broadly to the discussion of business in society, my task is to explain how I understand responsibility in business, especially in relation to the interaction between business and society. As Collins and Wartick (1995, p. 52) note: “*Business and society field [...] attempts to explain how and why the institutions of business, along with its component organizations and the decision makers within these organizations, interact with society*”. This approach emerges particularly from the Anglo-American context. First of all, in the chosen research framework, businesses and other organizations are understood to interact with society because they are part of it. Hence, this work does not examine business and society as separate environments<sup>16</sup> but views business *in society*. Societies come into being through the interaction of participants in different environments and business and society are not thus separate environments. Besides, as conventional thinking holds, society can exist without businesses but businesses cannot exist without society.

Business responsibilities have mainly been examined under concepts such as business ethics, corporate social responsibility, corporate responsibility,

---

<sup>16</sup> As is the case sometimes within Anglo-American business and society scholars who explicitly use the expression ‘business and society’ and this expression further presents the major proportion of the literature.

corporate social performance, and corporate citizenship, or according to some forms of stakeholder theory. However, conceptual approaches have also been influenced by different political, cultural, moral, technological and religious viewpoints and interests (see e.g. Frederick, 1998). The size of the business has also been considered to affect its social position and therefore its responsibilities (Spence, 1999). Many large corporations have enormous power in society and claim for themselves various rights over natural resources or in legislative negotiations. Similarly, CSR or corporate citizenship are expected particularly of large multinational companies (Matten and Crane, 2005). Several reasons for this have been proposed. One is that they have to answer the varying expectations of numerous different stakeholder groups. Another is that because they possess a lot of political and social power, large companies also have to consider the well-being of society as a whole which is also a moral question.

Indeed, responsibility as a term is very close to ethics. The growth of environmentalism and business ethics have superseded – some say reinforced – the responsibility<sup>17</sup> construct. Ethics is a branch of moral philosophy that systematically investigates questions related to morality. Though the concepts of ethics and morality are often used synonymously and there are many definitions, morality is most commonly concerned with the norms, values, and beliefs embedded in social processes which define right and wrong for an individual or a community (Crane and Matten, 2007, p. 8). Ethics is concerned with the study of morality and the application of reason to elucidate specific rules and principles that determine right and wrong for a given situation. These rules and principles are called ethical theories (ibid.). Morality thus precedes ethics. Ethics is often referred to as a systematic attempt to make sense of people's individual and social moral experience, so as to determine the rules that ought to govern human conduct, the values worth pursuing and the character traits that deserve development in life (De George, 1999, p. 20). On this basis, business ethics can be seen as belonging to applied ethics and is an attempt to improve the human condition by applying certain ethical principles in a given situation (Michalos, 1988).

The concepts used in the study of business responsibilities have not, however, been applied systematically: there is no general agreement on most of the concepts and many of them overlap. The pyramid model developed by Archie Carroll (1979; 1991) became a popular approach to CSR, especially in the USA. The CSR pyramid reflects the economic, legal, ethical and philanthropic responsibilities imposed on companies; for a company to be socially responsible, it should stand up to examination in all of these components. Carroll (1998) later renamed his CSR model to describe what he called the four faces of corporate citizenship, which also reflects a certain ambiguity in CSR terminology. These four responsibilities (citizenships) are described as follows: 1. *Economic responsibility*, which requires companies to be profitable to meet consumer needs, 2. *Legal responsibility*, which means conforming to and working

---

<sup>17</sup> Another debate concerns the word "responsibility", its definition, and preconditions. For more debate on this with several references see e.g. Takala, 1987, and Sternberg, 1999.

within a legal framework, 3. *Ethical responsibility*, which refers to following moral standards and 4. *Discretionary responsibility*, which refer to companies' voluntary actions to benefit the communities in which they operate. A similar idea was conceptually developed by Elkington (1997), which distinguishes between people (social), the planet (environment) and profit (economics). This latter approach has been applied more in Europe.

Most definitions of CSR are related to a social contract between business and the society in which it operates and the concept of CSR often rests on two fundamental premises, namely the *social contract* and *moral agency*, which are common to a large number of its definitions (e.g. Steiner, 1972; Wartick and Cochran, 1985). This social contract is the source of business legitimacy and refers to an implied set of rights and obligations, which may change along with societal changes (Donaldson, 1983). Moral agency refers to the premise that a business acts as a moral agent in society and must, therefore, behave in a manner consistent with that society's values (Donaldson, 1982; Wartick and Cochran, 1985). As a moral agent in society, business corporations have to apply moral rules in decision making, for they have the capacity to control not only overt corporate acts but also the structure of rules and of politics (Donaldson, 1982, p. 30). In any discussion of business responsibility, ethics usually focuses on the ethical requirements that cement the relationship between business and society (Garriga and Mele, 2004). Though the definitions of CSR vary greatly, the following definition of CSR, developed by the World Business Council for Sustainable Development (2000) reflects a multi-stakeholder, implicitly multidisciplinary and generally proactive view of CSR: "*CSR is the continuing commitment by business to behave ethically and contribute to economic developments while improving the quality of life of the workforce and their families as well as the local community and society at large.*" The European Union defines CSR *a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis* "(COM, 2001). This latter definition does not, we note, stress the ethical aspects of CSR and emphasizes the voluntary basis.

According to my view, the main point within CSR debate is that businesses should contribute to the well-being of the society. Thus, the basic assumptions behind CSR are rather normative. Yet a question remains, towards what could this contribution be addressed if not towards the society?<sup>18</sup> One weakening aspect of CSR is also nowadays particularly noteworthy: After the initial enthusiasm for reporting social and environmental issues – and in the absence of any single generally accepted definition of CSR – the question of moral agency and the moral relationship between business and society now seems to be fading from definitions of CSR. In some recent debates there has been no discussion at all of moral agency (see also Windsor, 2001; Siltaoja, 2006a). Similarly, the shift from the use of the concept of CSR to the concept of

---

<sup>18</sup> One could maybe suggest here nature as a target of contribution. However, if businesses contribute to the nature, nature is then considered to be under the impact of businesses and thus becomes more a manageable natural environment which already is one part of society (See Banerjee (2003) about the use of these terms).

Corporate Citizenship tells us something about present societies. Matten and Crane (2005) separate three different views to the concept corporate citizenship, namely those of limited (meaning mainly philanthropy as an expression of responsibility), equivalent (meaning the same as Carroll's CSR pyramid) and extended (a new view to the term corporate citizenship). They also suggest that if the term Corporate Citizenship (CC) is used, it should be examined as politically oriented in the extended framework because of the origins of the concept 'citizenship'. However, the term corporate citizenship does not stress the moral aspects in its extended view.

As a result of cultural signifiers in the CSR literature, culturally and institutionally oriented research has begun to question whether CSR should, or even could, be treated as a unitary paradigm (e.g. Aguilera, Rupp, Williams and Ganapathi, 2007; Campbell, 2007; Habisch et al., 2005; Matten and Moon, 2008; Maignan and Ralston, 2002), whereas earlier such suggestions went more or less unheeded. There has also now been some debate concerning European business ethics and US business ethics (e.g. Crane and Matten, 2004; Spence, 2002). Such division implies, how cultures are often bound to different expectations concerning ethical norms in business.

### **2.1.1 RIB in the framework of the institutional and national environment**

I now move on to examine the relationship between institutional environment and RIB. This section thus presents my RIB framework. It draws strongly on the previous work of Matten and Moon (2004, 2005, 2008). Matten and Moon (2004, 2005, 2008) point out differences in employment legislation between North America and Europe, as well as the different attitudes to education and societal risk allocation. They divide CSR into two categories: "explicit" and "implicit". Explicit CSR describes how corporations address the various issues of social responsibility as part of their explicit CSR policies. Explicit CSR refers mostly to a North American context, whereas implicit CSR occurs in a Western European context. Implicit CSR is related to all the formal and informal institutions of society which define the extent of corporate responsibility and assign it to businesses in the interests of the entire society. By this division the authors imply that some CSR issues have remained quite foreign to many parts of Europe because they are so strongly incorporated into the government system that they are not necessarily recognized as pertaining to social responsibility. Thus, the writers are arguing that the institutional environment matters.

In presenting their framework of implicit and explicit CSR, Dirk Matten and Jeremy Moon (2008, p. 411) further make a clear division between liberal market economies and coordinated market economies. Liberal market economies rely on explicit CSR, whereas more coordinated systems, such as Finland can be understood to be, are closer to the implicit system. In this latter case, national institutions are said to encourage collectivism, systemic agency, incentivizing program-driven agency, solidarity, partnership governance and policies providing obligations. In the figure on p. 46, adopted from Matten and Moon (2008, p. 413), the institutional environment and its implications for corporate

social responsibility are described. Coercive isomorphism, mimetic processes and normative pressures are added in order to describe why and how CSR is gaining more and more momentum as a management concept from institutional theory perspective. More specifically, the idea of new institutionalism (see e.g. DiMaggio and Powell, 1983; Powell and DiMaggio, 1991) describes why CSR, particularly in its explicit form, has spread across the world. The institutional environment is said to increase the likelihood of organisations' existing at all, and their similarity (e.g. DiMaggio and Powell 1991, Scott 1995/2001) and as CSR has become a strategic tool for companies, they have also started to adopt policies beyond their own institutional environment.

Institutional theory is a widely spread approach to understanding the relationship between an organization and its environment or context. Early versions of institutionalization placed particular emphasis on the assumed character of institutionalized rules, myths and beliefs as shared social reality and those processes that constructed the shared social meaning (e.g. Berger and Luckmann, 1966). Later studies elaborated the nature and variety of institutional processes, and since Meyer and Rowan (1977) institutional theory has become widely used and has been adapted to understand organizations and their processes and practices. Institutions are often referred to as regulatory structures, professions, governmental agencies and laws (Scott, 1987). Social structures play an important role in definitions of institutions or institutionalism. Scott later (2001) defined institutions as social structures that have reached a high level of resistance. Hence, institutions are related to historicity and control and institutions symbolically represent a stable aspect of society. The concept of social structure serves to strengthen that theoretical edifice (Hybels, 1995). Institutions are also understood as conventions that are self-policing (e.g. Berger and Luckmann, 1966). However, they are not *permanent*.<sup>19</sup> I make use of the idea suggested by Phillips, Lawrence and Hardy (2004, p. 638) that institutions are constituted by the structured collections of texts that exist in a particular field and that produce the social categories and norms that shape the understandings and behaviours of actors.

Institutions always have a history, of which they are the products. Reciprocal typifications of actions are built up in the course of a shared history; they cannot be created instantaneously. An institutional way of thinking about national differences in the operational principles and outcomes of various market economies is presently spreading across social science disciplines. It draws particularly on the work of David Soskice (1999) on "varieties of capitalism", and Richard Whitley's work on comparing "national business systems" (e.g. Whitley, 1992, 1999, 2002). Oinas (2005) explains how this literature shows with empirical comparisons that even if globalization seems to create pressures towards convergence and the adoption of "best practices", these tendencies nevertheless end up producing divergent national "models" in different national settings. Though this study by no means aims at such

---

<sup>19</sup> About deinstitutionalization, see e.g. Lawrence, Winn and Jennings (2001).

adoption and suggestions for 'best practices', the framework is used to describe the institutional setting of Finland.

Institutionalists point out that there are similarities among groups of countries. For example, Nordic countries are often regarded as a group, united by a range of shared societal features. According to European institutionalists, every country has a specific, historically grown institutional framework which shapes and constitutes the "national business system". This institutional framework consists of the political system, the financial system, education, the labour system and the cultural system. "The national business system" consists of the nature of the firm, the organization of market processes and authoritative coordination and control systems (Whitley, 1992, 2002). It refers to the role of the state in risk sharing/economic activity, the influence of capital markets and the regulation of labour markets, and the role of trade unions and industrial associations. In terms of corporate social responsibility, these are relevant issues, particularly as far as legislation is concerned.

I also understand that many of the processes in institutionalization, meaning the political, cultural, educational and financial systems of a country, are laden with certain values and ideas about what is right or good. The question of collective conceptions about morality therefore becomes important. More importantly, nations are not only political or legal constructions but also systems of cultural representations. Nationality can be a narrative; it does not operate in a vacuum, but is produced and reproduced in specific institutionalized contexts. (De Cillia et al., 1999). Thus, the nation is a discursively constructed symbolic community, or in other words, a national culture is a discourse, a way of constructing meanings that influence and organize both our actions and our perceptions of ourselves.

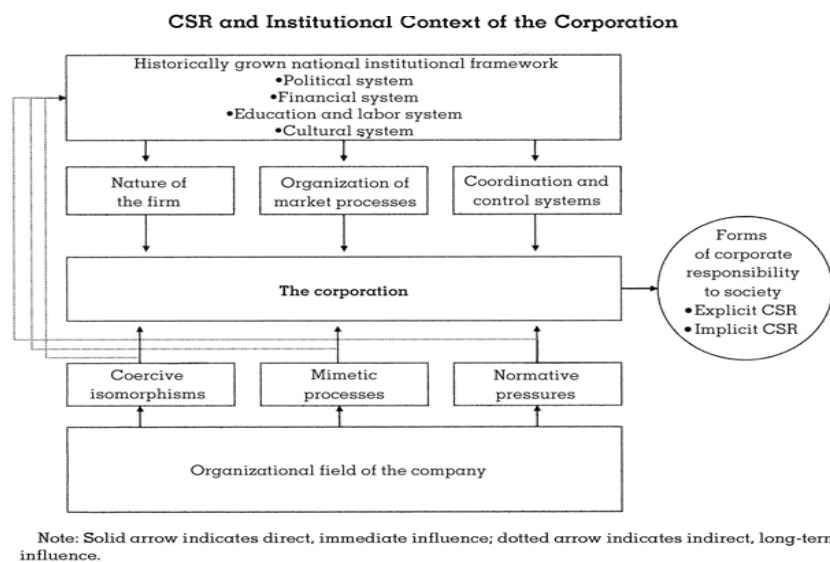


FIGURE 2 CSR and institutional context of the corporation, Matten and Moon, 2008, p. 413 [original].



From the discursive point of view, Phillips et al. (2004) emphasize the importance of language in institutionalization; it occurs as actors interact and come to accept shared definitions of reality, and it is through discursive processes that definitions of reality are constituted (Berger and Luckmann, 1966)<sup>20</sup>. Hence, institutions cannot be understood without the historical processes that have produced their meaning(s). What then is problematic in the above figure of implicit/explicit CSR is that Matten and Moon describe organizations as rather passive adaptors of institutional norms and the model does not recognize the role language has in terms of institutionalization. For example, businesses themselves also steer the way responsibility is understood in the society. The lack of this perspective can be clearly recognized when one looks at the arrows in the figure: the elements are not to be seen as reciprocal but something [here, businesses and markets] is always subordinate to something else [here, civil society]. This is also a point that Matten and Moon (2008) themselves partly recognize when they draw on Tempel and Walgenbach (2007, p. 10): *“New institutionalists and business systems proponents share in common that they portray organizations as passive pawns, adapting willingly to institutionalized expectations in organizational fields or to dominant business systems characteristics.”* As this figure does not give enough emphasis to the actor perspective, I must point out that I am using it illustratively, in order to describe the macro-context that I outline in the next section, rather than using it as a framework into which my study *should* fit.

Indeed, useful as the implicit/explicit model is in describing underlying structures, it does not focus very much on the process of institutionalization and it fails to focus on agency. Phillips et al. (2004) suggest that if we increase our understanding of texts as mediators between action and discursive structures, we can better understand the process of institutionalization. That is, for example, coming to understand why and how certain ideas about CSR become more legitimate than others. I follow the view that social structures are a result of human activity and that they gain their meaning in the interaction of people in the historical and cultural context. Social actors do not always recognize the meaning systems that guide their actions, as social reality is not transparent. However, I do not claim that social actors are always subordinate to social structures in their language use and actions, because they actively create new meanings and reproduce and reconstruct our social world through the use of discourse. Without this, we should rather ask would our social reality change or gain new meaning(s)?

Another question worth considering is: If I present this figure of CSR in my study, why do I not use the concept of CSR throughout this introductory

---

<sup>20</sup> Do I claim that everything is a product of discourse and in communities where people who do not share a common language, institutionalisation does not occur? Phillips et al. (2004, p.638) help with this by stating that the types of institutions that form the basis of most studies in institutional theory – civil service reform, museums, radio broadcasting, changes in the institutionalized practices in the accounting profession and the sponsorship of common technological standards will be associated with the production of texts.

essay? Clearly, it would reduce the number of concepts in my study. I chose to use the concept of RIB because it can be argued that CSR is about the contribution businesses have or should have towards the society and its well-being. Such contribution is neither the topic nor the focus explicitly in all of my research articles. For example, how an organizational practice is discursively produced as irresponsible or illegitimate, is an important theme in two of my articles. Though Matten and Moon (2008, p. 414) suggest that their framework of CSR also informs the understanding of corporate irresponsibility, they tend to limit their discussion to the context only of the national business system, whereas I consider it to be a more profound moral issue that needs to be discussed more generally. I prefer to examine the production of irresponsibility against a wider cultural and social context and organizational practices. I therefore use the concept responsibility in business (RIB) instead of applying merely the concept of CSR.

According to my view, responsibility in business is linked to the organizational practices, through which organizations comply with, construct or (re)produce societal norms and values in order to contribute to as well as participate in the discussion of which type of business activities should be considered rightful. Thus, studies that investigate responsibility in business can examine the illegitimation and legitimation of organizational practices, and how the process of (de)legitimation contributes to the moral acceptability of such practices in terms of societal values. The link between my idea of RIB and Matten's and Moon's (2008) figure is obvious when considering the relationship between societal norms, values and business responsibilities– they are dependent on each others. Thus, I am using this figure in order to illustrate how the idea of something being a rightful (or a wrongful) organizational act in a particular society has a relationship with the institutional context. My definition of what responsibilities in business means in this study is:

**Responsibility in business (RIB)** refers to those responsibilities imposed on and negotiated for and by businesses in various societies. RIB exists in the forms of explicit and implicit social contracts, expressed through the use of discourse, including both written and spoken text. The conditions, structures and demands within these contracts are associated with the institutional and moral environment of the society in which the business operates and which it can actively shape. RIB may be expressed on the individual, organizational and societal level and their demands may vary according to the moral and institutional environment of the society.

This definition includes the notions of discursively maintained and constructed social contract(s), moral agency (e.g. Donaldson, 1982; 1983; Wartick and Cochran, 1985), and the institutional environment of the society. From the discursive perspective, the interest is particularly in how certain ideas about acceptable (moral) or unacceptable (immoral) business practices gain moral and ontological status of taken for granted facts and thus shape future interactions (Meyer and Rowan, 1977; Phillips et al., 2004). However, the demands might not originate merely from the civil society: businesses create various needs for people and those needs may become something that society demands and expects.

To summarize, I have chosen to develop a loose theoretical framework called responsibility in business (RIB) for the purposes of this study. According to the institutional environment, many of the processes that construct the ways RIB is understood are strongly embedded in the national culture. Responsibilities in business are subject to alteration in the society's institutional environment and to modifications in the social contract between business and society. This framework here serves not only as the macro-context of this study when applied to Finnish society but also serves as a loose conceptual framework of interpretation (see Eskola and Suoranta, 1998) when I raise some of the issues and present the conclusions of my articles in Chapter 4. However, I do not treat these environments as in any predetermined sense how things are or should be, but I suggest that it is important to understand the environments that may characterize (Finnish) society in a specific way. Thus, this is not a normative approach but it presents what issues are worth considering, examining and understanding when focusing on responsibilities in businesses in national contexts and organizational practices used to describe and construct them.

### 2.1.2 RIB in the context of Finnish society

As my data have been produced and gathered in Finland, I describe the main features that tend to construct "Finnish responsibilities" in the framework of RIB, including the institutional environment and the national business system.

The institutional environment in Finland has typically been similar to that in other Scandinavian countries - the Scandinavian model or the welfare model: government and the public sector have an important role in political, social and market activities. Examining Swedish, Norwegian and Danish corporate responsibility, Morsing, Midttun and Palmås (2007) suggest that incentives to engage in social initiatives seem to be low in Scandinavian countries. They provide three reasons for this: (1) The role of the state in Scandinavian countries, (2) The high degree of trust in Scandinavian civil societies and (3) Scandinavian managers' self-perceptions, referring to how managers claim that socially responsible practices have always been an inherent part of company cultures. Let us look at each of these in turn.

**Firstly**, Greenness (2003, p.19 cited in Morsing et al., 2007) identifies the Scandinavian welfare model as often referring to (1) Stable labour relations, (2) Reforms in working life introduced and supported through the bargaining system rather than by legal regulations and (3) Strong governments, usually social democratic, in alliance with the trade unions and committed to welfare and social security and aiming towards full employment. The educational system in welfare countries differs significantly from that in many other countries. For example, the education system in Finland is free and of high quality, as the OECD's PISA research bears out. The Programme for International Student Assessment (PISA) is an internationally standardized assessment that was jointly developed by participating countries and is administered to 15-year-olds in schools. The first assessment was carried out in

41 countries in 2000, the second in 41 countries in 2003, and in 57 countries in the 3rd assessment in 2006, and in all of these Finland was very highly placed.<sup>21</sup>

National business systems have traditionally been described as rather stable entities, but Finland is an interesting exception. In the 1980s the Finnish business sector basically consisted of banks, the forest industry and the government (Tainio, 2004). Dependence on the forest sector shaped the national business system for a long time. However, the internationalization of the forest sector reshaped business and society relations in Finland (Sajasalo, 2003). The changes within the national business system during the past twenty years can further be explained by the collapse of the centrality of the banking sector followed by the internationalization of ownership and the breakthrough of the information technology sector. Capturing the attention of international shareholders and investors has become an important part of Finnish business and management systems (Tainio, 2004) and many large Finnish corporations are in fact nowadays mostly in multinational ownership (Puttonen, 2004). Skurnik (2005) proposes that typical features of the Finnish business system include pragmatism, long-sightedness, co-operation, risk-aversion and sovereignty in decision making. He further describes the current system as bipolaric, including an export-oriented pole (forestry and silicon based) and a Finnish market-oriented pole including co-operative, mutual and other customer-owned industries. Thus, the current system has developed from a coordinated one into a more liberal one, though traditional elements such as the strong position of the forest clusters and the labour unions, co-operation, and government ownership in businesses are still rather extensive. The change has been unique on a global level (Skurnik, 2005; Tainio, 2004; Alasuutari, 2004). As far as the system of coordination and control is concerned, governmental institutions as units possess a lot of power and control through their societal tasks and through formal agreements made by the parties concerned. According to Tainio (2006), other important changes after liberating the financial markets have occurred in the structural and cultural environments of businesses. New policies of corporate governance and changes in leadership culture and reward systems have also aroused wide debate in the media.

Indeed, in recent years it has been said that Finland has adopted a more Anglo-American view. According to Tainio (2006), the main reason for such a change lies in owner relationships. Tainio (2004) claims that shareholder value and its increase in Finnish business further raises questions concerning corporate social responsibility and ethical and ecological issues in business. The transition from a bureaucratic, planned and coordinated economy towards a market economy has taken place during the last 25 years (Alasuutari, 2004). According to Julkunen (2001), the economic recession during the 1990s furthered the adoption of neo-liberal practices on the grounds that they were required by labour institutions and the welfare society. Governmental institutions also adapted management trends from business, such as management by objectives and/or quality management, and some governmental organizations were privatized.

---

<sup>21</sup> <http://www.pisa.oecd.org/> 15.6.2007.

Responsible investment and social responsibility as a management trend have also spread to the public sector. Participation in the European Union has also had an impact on the institutional environment, especially in the legislative, political and business spheres.

**Secondly**, trust has been widely acknowledged as a feature of Scandinavian countries. On a more global level, trust is often described as one of the key issues in the drive for responsible business. Finnish society is characterized by a high degree of trust, both as social capital and as a value expressed towards institutions (Seppälä and Helkama, 2004). Though companies in Finland tend to be less trusted than governmental institutions, they also enjoy better trust relationships than in many other European countries (Eurobarometer, 2003). High trust has also been used as an explanation for Finland's efficient competitiveness, since people tend to form tight social networks which help to organize collaboration (Rice and Ling, 2002). Social capital can be understood as a private or public good consisting of norms, networks and trust. Scandinavians are also found to be trusting people, with nearly 70% saying they trust others (Bibb and Kourdi, 2004, cited in Morsing et al., 2007). Trust as social capital can be considered an important moral resource for the functionality of society. However, assuming that something is social capital is often built on the idea of reciprocity: thus a favour granted requires a favour in return at some time in the future (see Coleman, 1988).

Welfare systems are often said to create trust among their members (Ilmonen and Jokinen, 2002). According to the research of Transparency International (2000-2008), Finland is one of the least corrupt countries in the world. Corruption in Scandinavian countries has traditionally been low; all the Scandinavian countries are placed in the top ten on Transparency International's lists. The link between corruption and level/type of trust has been widely examined. Despite its far-reaching consequences, institutional trust has been found to be low and even declining in most contemporary democracies (Norris, 1999; Pharr and Putnam, 2000). Finland also lost its leading position in the Transparency International survey in 2008, probably due to the irregularities in party political funding. The continuing and troublesome decline of institutional trust has spawned much research over the past few years. This thesis does not aim to explain this phenomenon, but simply emphasizes trust as a moral and discursive resource in the Finnish context.

However, trust is not always a moral or ethical issue. Trust as a concept has as many definitions as there are researchers (see e.g. Ilmonen and Jokinen, 2002 and Academy of Management Review special issue on trust 23/3 1998). Yet many definitions of trust are constructed on two necessary conditions that must exist for trust to arise, namely those of (1) risk and (2) interdependence (Rousseau et al., 1998). Trust would not be needed if actions could be taken with complete certainty, and interdependence refers to how the interests of one party cannot be achieved without reliance upon another. Hosmer (1995, p.393/399) studied the concept by proposing that trust is based upon an underlying assumption of an implicit moral duty and he set out the following definition: *'Trust is the expectation by one person, group or firm of ethically justifiable*

*behavior - that is, morally correct decisions and actions based upon ethical principles of analysis - on the part of the other person, group or firm in a joint endeavor or economic exchange'* (ibid.). Indeed, ethics, ethical behaviour or moral agency are often implicit or explicit elements in definitions of trust. However, for economic organization we should perhaps be cautious about the use of trust as an ethical basis. Husted (1998) examined the ethical limitations of trust. He concluded that ethics plays a role at four points: in an evaluation of the trustor's good as good for society, of the trustor's good as good for the trustor, of the impact of the process on the immediate parties, and of the impact of the process on third parties. I will further add that the looseness of the definition of the word 'trust' may lead to its 'reckless' use or adoption, by which I mean that not all relationships treat trust similarly. Trust relationships can be moral or immoral. They can create solidarity, social cohesion and economic wealth, but they may also create non-tolerance towards "the other" and some kind of exploitation (see Jokinen and Ilmonen, 2002).

To return to our discussion of Finnish values, the Finnish socio-cultural environment has been described as rather homogenous, as people are seen to be very similar to each other in their values, norms and morality (Puohiniemi, 1995). Post-materialist values, such as humanitarian values and environmental values, have had a high place in Finnish society. According to Seppälä and Helkama (2004), during the 1980s Finnish values became more individualistic, but this did not continue in the 1990s. The national economic recession may be one reason for this, because it required some kind of communal integration in the struggle for 'the survival of the nation'. Overall, declarations of values and their explicit definition have also become an important trend in business life. Seppälä and Helkama (2004) attach these value considerations to the post recession era, when companies have emphasised the need for efficiency. The media and politicians have emphasised the values of competitiveness, work and performance, while citizens prefer to emphasise safety and communality. Paradoxically, values served as important tools in creating this communal and cooperative spirit and in a way, creating groups willing to work together voluntarily for the economic survival of Finland. Current Finnish values still emphasise safety and benevolence; Finnish people tend to be less interested in power and traditions (Puohiniemi, 2006).

**Thirdly**, as this research deals more specifically with business and management, it is important to understand the moral basis of management in the Finnish context. Johanna Kujala (2001; 2004; 2006) has examined Finnish managers' moral decision making and its dimensions. In 2001 she argued that morality in business is moving away from individual principles to relations between business actors. Managers are also described as having relativistic standpoints to ethics rather than stable attitudes. In terms of moral values, Kujala (2004) emphasizes the cultural understanding of Finnish managers, who hold honesty to be the most important moral value in both life in general and business life. However, although there was a very positive attitude towards stakeholder issues from 1994 to 1999, the trend has not continued since then, in the period 1999-2004 (Kujala, 2006). There may be many reasons for this, but one of them

may be that some Finnish businesses are nowadays managed more with an eye on global arenas, which emphasize a shareholder orientation and can provide reasons for managers' views on stakeholder issues (see e.g. Tainio, 2006).

It is often claimed that Finns, including Finnish business people, are well informed about responsibility issues, and that the environment is particularly taken into account (Halme, 1997; Onkila, 2009; Panapanaan, 2006) but the importance of environmental responsibility is still controversial (Onkila, 2009). Panapanaan (2006) roadmaps the history and background of Finnish society and *welfare* compared to other Nordic countries. In general, he suggests that Finnish culture has a positive influence on the attitudes managers have towards CSR practices. It has been quite common within large Finnish companies to accept principles of corporate responsibility, and a growing number of small and medium size businesses are engaged in the discussion about responsibility, as are researchers and other people working in non-governmental, public and academic institutions. Businesses are responding and also following changes in their environments. Incentives for more proactive actions, such as CSR innovations, have also emerged.

However, Finns have also started to struggle over the meaning of CSR as more controversial cases<sup>22</sup> have emerged during the past few years. These cases have aroused vast interest in the media and among scholars (see e.g. Joutsenvirta and Vaara, 2009; Pakkasvirta, 2008). Indeed, one key point is that there is generally a high level of critical debate in the media and in academia in Scandinavian countries (Morsing et al., 2007). These controversial cases have also pointed out the dynamics of stakeholders and have further shown how responsibilities in business are a "moving target"<sup>23</sup>. Some responsibility-oriented studies have sometimes rather naively produced a picture of Finland as an exemplary student of responsible business. Most of the responsibility-oriented studies carried out by Finnish researchers have further been environmentally and technically oriented (see critically Onkila, 2009; Siltaoja and Lähdesmäki, 2009) and until recently Finland tended to be rather anti-philanthropy. Traditionally, Europeans do not regard philanthropy as a significant feature of responsible business (Crane and Matten, 2004). Thus, in Scandinavia, philanthropy has not traditionally been regarded as an important organizational practice that would contribute to the discussion concerning morally rightful organizational acts. However, according to a survey carried out by the Association of Finnish Advertisers<sup>24</sup>, during 2007 166 million euros were spent on sponsoring. Those businesses that responded to the survey ranked their reasons for sponsoring, the most important of which turned out to be reputation and corporate social responsibility (Sponsorointibarometri, 2008). The results indicate that CSR is starting to have a 'US tone' also in Finland,

<sup>22</sup> Meaning e.g. shutdowns of the papermills such as Voikkaa, Summa and Kemijärvi continued by conflicts forestry giants have faced in Uruguay (Fray Bentos), in Brazil (Veracel) and in China (Suzhou).

<sup>23</sup> Term borrowed from Morsing et al., 2007 when they imply that CSR is a moving target in Scandinavian countries.

<sup>24</sup> Mainostajien liitto.

different from earlier concepts of CSR (Matten and Moon, 2008). This shows that there is a clear need to investigate responsibility in business in the Finnish context.

To conclude, my aim in this chapter has been to point out the significance of particularly the cultural and national context when examining the question of responsibility in business. I have tried to place Finnish society in relation to the RIB framework in order to give a fuller picture of the macro-context of this study. However, though the national business system and institutional environment explain certain features of the Finnish context, such an approach does not fully allow for the idea of businesses and people within them as active actors participating in the construction of our social reality.

## 2.2 Intangible social resources in the study

Intangible assets have often been recognized as those assets that create the ultimate competitive advantage for companies. Contractor (2000) identifies three types of intangible assets: (1) registered intellectual property, such as patents, brands, and copyrights; (2) unregistered but codified intellectual property, such as drawings, software, written trade secrets, formulae, and recipes; and (3) uncodified human and organizational capital, such as corporate knowledge, "know-how," organizational culture, and customer satisfaction. According to Gardberg and Fombrun (2006), corporate reputation and reputational capital (Fombrun, 1996), personal and organizational networks (Hall, 1992), social capital (Adler and Kwon, 2002; Fukuyama, 1995), and trust and legitimacy (Rao, 1994) are features of the third type.

In this study, I have chosen to use the term intangible social resource (ISR) to combine the concepts of legitimacy and reputation. Though these concepts are often labeled as *intangible assets* in the scholarly literature, I consider the use of ISR as a more suitable choice. In my view, these different kinds of uncodified human and organizational capital can also be seen as *intangible social and discursive resources* which are (re)produced in social interaction. I understand an asset to be something that is already positively laden, but it can also be understood as a rather static issue. Though the term *resource* is also a positively-laden term, it is here considered a more suitable choice. Using a social constructionist perspective, I conceive these concepts as constructed through the production of talk and text, and (re)produced through the use of language in semiotic processes. In these processes, *responsibility in business is constructed with different meanings*. From the viewpoint of organizational literature, these resources can also be understood as those resources on which companies depend while existing and operating in their surrounding environment. However, these are also resources in whose processes of construction businesses themselves actively participate in social interaction. In particular, responsible business, corporate social responsibility, ethical behaviour, philanthropy and corporate citizenship activities are said to increase and build



such social resources (see e.g. Sethi, 1979; Orliczky et al., 2003; Brammer and Millington, 2006).

From reputation management viewpoint, the main difference in earlier literature has been whether a business is able to manage its reputation: meaning whether it can impact on what stakeholder think and more importantly, say about the firm. This view originates from communication studies and proposes that it is either possible or too complicated and unpredictable (see Hutton et al., 2001). The other stream is management studies that tends to focus more on what organizations can do, meaning how can an organization manage its actions in the environment in which it operates (e.g. Fombrun, 1996). Thus, managing reputation would be about managing organizational practices.

From a more critical viewpoint, I want to further point out how reputation and legitimacy have been further used to *legitimize* corporate responsibilities; that is to say, they give acceptability and instrumental justification to the existence of business responsibilities and that being a responsible business is financially worthwhile. To put it another way, it is often claimed that intangible social resources increase or come into being through responsible business activities. As my interest is in reputation and legitimation/legitimacy in the following I shall proceed to examine these concepts from the *conceptual* point of view and consider how they have been *defined and studied* in previous literature.

### 2.2.1 The concept of reputation

Although the subject of reputation has gained increasing prominence in various research disciplines (for reviews see e.g. Fombrun and van Riel, 1997; Mahon, 2002; Rindova, Williamson, Petkova and Sever, 2005), the concept itself has proved problematic. Especially the conceptual obscurity between reputation, identity and image has caused some confusion among scholars. These concepts have often been used synonymously or, on other occasions, as independent but closely related concepts (e.g. Gotsi and Wilson, 2001; Whetten and Mackey, 2002). It has been very common to comment on the degree of fragmentation within reputation and attempts have been made to develop a more comprehensive theory of the concept (e.g. Brammer and Millington, 2006; McMillan et al., 2005; Rindova, Williamson, Petkova and Sever, 2005; Wartick, 1992). However, I argue that such approaches may not always achieve their aim for two reasons: firstly, ontological issues - what is reputation? And secondly, epistemological issues - how can it be studied? As I understand it, many of the definitions have been developed with one certain purpose in mind: to justify reputation rankings and to develop a concept of reputation that would suit the purposes of such rankings, thus allowing the premise of the measurability of reputation. However, such an approach neglects many of the social criteria that multiple stakeholders can use to judge companies (see also Fombrun, 1998) and, more importantly, neglects the very nature of reputation.

Barnett, Jermier and Lafferty (2006) reviewed the previous literature using the ABI Inform database. They found three clusters of meanings in the definitional statements: reputation as a state of *awareness*, an *assessment* and an

*asset*. **Awareness** refers to stakeholders' general awareness of the firm without any judgmental reference. Thus, reputation could be defined as the overall perception of the firm (Balmer, 1998). Reputation as an **assessment** refers to definitions that indicate stakeholder involvement in assessing the status of a firm and see reputation as an estimation or a judgment. Such an assessment is a commonly acknowledged feature of reputation and usually involves judgments between a good and a bad reputation (Dowling, 2004a; Fombrun, 1996). In these terms, reputation can be defined as stakeholders' evaluation of a firm and the actions it has taken over time (Mahon, 2002) or as their evaluation of their knowledge of the firm (Lewellyn, 2002). Reputation as an **asset** incorporates definitions that refer to reputation as something of value and significance to the firm. Fombrun (1996, p. 72), for example, draws competitive advantage into the picture and defines corporate reputation as "a perceptual representation of a company's past actions and future prospects that describe the firm's overall appeal to all its key constituents when compared to other leading rivals".

In particular, the absence of any unanimously agreed definition supports my argument: the very diversity of research foci and terms highlights the essentially constructionist and contextual nature of reputation. I therefore point out the main differences in reputation research and identify two branches of research: positivist and postpositivist. Most current and earlier studies related to reputation comply with the positivist research paradigm in management and organization studies, that is, they approach reputation from an instrumental and functionalist viewpoint. The postpositivist paradigm on the other hand emphasizes a more interpretative approach, in which can be included discursively oriented studies (see Burrell and Morgan, 1979).

### **Positivist paradigm**

The positivist paradigm is firmly rooted in the sociology of regulation and approaches its subject matter from an objectivist point of view (Burrell and Morgan, 1979). Within reputation research, the positivist paradigm is by far the most common. In the framework of corporate responsibility, research has focused on the question of whether there is a positive/negative link between corporate responsibility and corporate reputation. Theoretically, these studies have mainly focused on organizational, economic, strategic and marketing viewpoints (see e.g. Fombrun and van Riel, 1997; Mahon, 2002) and have used theories such as the resource-based view (e.g. Deephouse 1999) and mass communication theory (Deephouse, 2000), defined as the overall evaluation of a firm presented in the media, in order to examine media reputation in particular. Institutional perspectives have focused on characterizing reputation as a global impression that represents how multiple stakeholders view the organization as a collective (Hall, 1992; Fombrun, 1996; Rao, 1994; Rindova et al., 2005). Cognitively oriented theories (Wry, Deephouse and McNamara, 2006) often claim that the attribution of reputation is a socio-cognitive mechanism that takes root in communication processes.

The positivistic approach has governed the field of reputation research primarily in the form of ranking systems. The famous Fortune magazine's "America's Most Admired Companies" listing was initiated in 1983 and has inevitably increased the importance of reputation among potential stakeholders (Fombrun, 1998; Mahon, 2002; Wartick, 2002). Indeed, it has spurred a stream of research that concentrates on measuring reputation to explain the performance of companies in relation to their rankings (Fombrun, 1998; Schultz et al., 2001). Many studies have, however, measured reputation without providing any very profound definition or proper understanding of what is actually being measured (Wartick, 2002). The reputation construct is often treated as self-evident, as something composed of a certain set of dimensions like financial performance, socially responsible actions, stakeholder relations, management and leadership, human resources, and organization culture – irrespective of the context and nature of the business or industry (see e.g. Fombrun, 1998). Within this paradigm, there are also multiple definitions of reputation.

Rindova, Williamson, Petkova and Sever (2005) propose that reputation consists of two dimensions: (1) stakeholders' perceptions of an organization as able to produce quality goods and 2) an organization's prominence in the minds of stakeholders. Reputation is basically understood as an estimation of a person or a thing, and is extended to a comparison between companies and their performance. When reputation is understood as a social comparison between organizations (Carter and Deephouse, 2005) it refers to the idea of assessment and asset; reputation is a result of an assessment and if it results as a good one (e.g. in rankings) it can be an asset. I suggest that this has a lot to do with various reputation rankings, which are based on comparison. However, there is an acknowledged distortion in these comparisons since they mainly construct the opinions of shareholders and investors. Despite such distortion, these rankings also create reputations of their own. In this paradigm, however, there are some limitations in the definitional approach: it does not properly reach the idea of reputation as stories or narratives being told [about the business]. Rather, rankings are examined as a factual "narrative" about company's reputation. Another important issue is the focus of research solely on large, well known corporations like Abimbola and Kojac (2007), Abimbola and Vallaster (2007) and Lähdesmäki and Siltaoja (2009) point out. Thus, reputation rankings legitimate aspects of reputation that might not be similarly important to small and medium sized businesses. The table below (assembled by Rindova et al., 2005) presents the main idea within this paradigm and how different research disciplines have approached it. However, none of these studies reach the premise of reputation as a discursively created narrative phenomenon in the ontological and epistemic sense.

TABLE 5 Definitions of reputation, Rindova et al., 2005, p. 1036 [original].

TABLE 1 Definitions of Reputation			
Research Area	Definition of Reputation	Type of Perceptions Equated with Construct	Examples of Studies
Management			
Economics/game-theory perspective	An attribute or a set of attributes ascribed to a firm, inferred from the firm's past actions	Assessments of a relevant attribute(s)	Weigelt & Camerer (1988) Hayward & Boeker (1998) Stuart (2000)
	An observer's impression of an actor's disposition to behave in a certain manner	Assessments of a relevant attribute(s)	Clark & Montgomery (1998)
Institutional perspective	Public's cumulative judgments of firms over time; a global perception	Collective knowledge and recognition	Fombrun & Shanley (1990) Roberts & Dowling (2002)
	Stakeholders' knowledge and emotional reactions—affect, esteem—toward a firm	Collective knowledge and recognition	Hall (1992) Fombrun (1996) Deephouse (2000)
Marketing perspective	Level of awareness that a firm has been able to develop for itself and for its brands; fame	Collective knowledge and recognition	Hall (1992) Shamsie (2003)
Economics	Consumers' expectations and beliefs about a firm's products quality	Assessments of a relevant attribute(s)	Shapiro (1982, 1983) Allen (1984)
	A rival's perceptions about the likelihood an incumbent will behave in certain way	Assessments of a relevant attribute(s)	Kreps & Wilson (1982) Milgrom & Roberts (1982)
Sociology	A prevailing collective agreement about an actor's attributes or achievement based on what the relevant public "knows" about the actor	Collective knowledge and recognition	Lang & Lang (1988) Camic (1992)
	A characteristic or an attribute ascribed to an actor on the basis of its past actions	Assessments of a relevant attribute(s)	Raub & Weesie (1990) Kollock (1994)
Marketing	Estimation of the consistency over time of an attribute of an entity	Assessments of a relevant attribute(s)	Herbig & Milewicz (1995)
	Consumers' impressions of a company that is producing and selling a given product or brand	Collective knowledge and recognition	Goldberg & Hartwick (1990)
	Perceptions and beliefs about a firm based on previous interactions	Assessments of a relevant attribute(s)	Campbell (1999) Prabhu & Stewart (2001)
	Public esteem or high regard	Collective knowledge and recognition	Weiss, Anderson, & MacInnis (1999)

To conclude, the positivist paradigm treats reputation as an entity to be examined, drawing strongly on the idea either that one organization has the same reputation as another or that the other organization has a better one. A definition that well describes this view is to understand reputation as an assessment. The paradigm therefore emphasizes examination of reputation as *per se* meaning whether it is good or bad.

### Postpositivist paradigm

The second paradigm, called the *postpositivist paradigm*, approaches reputation from the point of view of qualitative research. The main difference to the positivist paradigm is that the interest is **not** whether the reputation of an organization/company is good/bad or the same/different. In other words, reputation is not regarded merely as a collective judgment or assessment nor as

a static entity to be examined. Rather, the postpositivist paradigm emphasizes that reputation is understood as a concept that is socially constructed and has no physical formation, and its examination should be appropriate to this. The postpositivist paradigm does not therefore include evaluation or comparison as an outcome of reputation research. It contains more interpretative approaches, such as those that look qualitatively at different dimensions of reputation (Gardberg, 2006). Even more importantly, postpositivist research examines how the meaning of reputation is produced, the way it is constructed and represented, emphasizing its discursive and narrative nature. Hence, the idea is not to verify if texts can produce reputation, what kind of a reputation a business has, or whether reputation is based on actual actions and what the company actually does, but rather how the meaning of reputation is constructed in communicative processes (Lähdesmäki and Siltaoja, 2009), or how it is used as a discursive resource in legitimation (Bielby and Bielby, 1994; Lawrence, 1998; Siltaoja and Vehkaperä, 2009), or how it emerges or could emerge as a language game between different social actors (Kewell, 2007). For example, Middleton (2009) used a narrative deconstruction method to examine how Salvation Army maintained an exemplary reputation despite of allegations of serious misbehaviour. Middleton further suggests how reputation management is about discursive management of meanings. Thus, these kinds of studies put more emphasis on the actual discursive and narrative nature of reputation and the processual construction.

Reputation in this study is understood and examined in this postpositivist spirit. However, this postpositivist approach has not yet gained very wide acceptance, probably due to the fact that it does not attempt to prove or explain or demonstrate the importance of reputation for financial performance. Postpositivist studies rather examine how the significance of reputation is continually constituted and constructed through dialogical processes (Coupland and Brown, 2004). This paradigm therefore rejects an essentialist understanding of reputation and acknowledges the possibility and indeed likelihood of several competing and conflicting reputations which are inter-related. Reputation research until now has received hardly any critical examination, apart from critics who have pointed out the distortion in the reputation indexes. In my opinion this field clearly calls for more research.

To conclude, loosely expressed, this study understands reputation as a phenomenon which is discursively (re)constructed through more or less favourable estimations and (re)produced by various stakeholders and by the company itself. Such estimations may shape or themselves be shaped by collectively shared stories about whether or not the business reflects the values and purposes stakeholders regard as important. Rather than examining reputation *per se*, I focus on the meaning making processes (second and fifth article) and the dimensions of reputation (first article). I understand that a company can have several conflicting and competing 'reputational realities' of which we receive merely snapshots rather than a full and comprehensive picture. Being a multidimensional construct, the reputation of a firm can have different meanings to different stakeholders depending on their individual

value sets (MacMillan et al., 2005; Siltaoja, 2006b), their interest in social and economic goals (Fombrun, 1996), processes of interaction (Mahon and Wartick, 2003), the cultural and social framework (Gardberg, 2006) and personal backgrounds (Rindova, 1997).

### **2.2.2 Legitimacy in organization and discourse theory**

Although the concept of legitimacy [and legitimation] has mainly been attached to political science and political philosophy, it has also been a central theme in many other social sciences. In this research, the main focus is on organizational framework and a discourse analytical framework (e.g. Di Maggio and Powell, 1983; Van Leeuwen, 2007; Meyer and Rowan, 1977; Parsons, 1960; Suchman, 1995). Although the concepts of legitimacy/ legitimation are used in all of the articles in this dissertation, there is a slight variation from one to another in the way they are used and understood. Three important yet differencing viewpoints on legitimacy can be found from strategic, institutional and discursive approaches. I thus separate the terms legitimacy, legitimate and legitimation in this section. Firstly, legitimacy is a discursive resource to gain acceptance and justification for some actions and this is further done in discursive legitimation processes. Secondly, within the framework of responsibility, it is a necessary element for businesses in order for them to be considered a legitimate part of the society and societal resources. Thirdly, legitimacy can be an asset for a company. Important reviews and studies dealing with legitimacy include those by Deegan, (2002) Elsbach (1994), Hybels (1995) and Suchman (1995). Let us look closely the different nuances of legitimacy.

Suchman (1995) emphasized theoretical division between strategic and institutional approaches to legitimacy. From strategic perspective, legitimacy is a resource that supports the acquire of organizational resources, such as qualified workforce or financial assets. Legitimacy thus attracts continuous support resources and can be a competitive advantage (Ashforth and Gibbs, 1990). Elsbach (1994) identified two main trends that describe the management of organizational legitimacy: institutional theories and impression management (Goffman, 1973). Institutional approach focus on how organizations, or even whole industries, acquire legitimacy merely by adopting and maintaining widely used and approved practices (Powell and DiMaggio, 1991). An organization is then legitimate to the extent that its means and ends appear to conform to the prevailing social norms, values and expectations (Dowling and Pfeffer, 1975). Institutional theory additionally emphasizes isomorphism, meaning that organizations may adopt similar structures, strategies and processes in the quest for legitimacy (DiMaggio and Powell, 1983). Looked at from the perspective of responsibility, legitimacy is something that a responsible business can achieve for the company, something that can be imitated in isomorphic processes or something that gives the impression of a responsible company.

However, the quest for legitimacy does not always lead to a change in performance (Sethi, 1979). Impression management research investigates how people manage their personal legitimacy by controlling images created in real or imagined social interaction. It has been proposed that organizational spokespersons may use these same tactics to manage organizational legitimacy (Elsbach and Sutton, 1992). Indeed, acts of legitimation are virtually always semiotic and discursive; theoretically speaking it is rather limited to talk about legitimacy without considering its linguistic, discursive, communicative and interactional characteristics (Martin Rojo and Van Dijk, 1997). Within the discourse analytic framework, legitimacy and legitimizing are key concepts; one of the key points in discourse theory is its ability to bring about or not bring about e.g. organizational legitimation. Our talk always has some sort of function (Potter, 1996), and discourses are used and produced because they have a purpose. This purpose may often be to legitimize or to delegitimize some ideologies or viewpoints. For example, some discourses may appeal to certain values in their efforts to legitimize a particular idea, ideology or state of affairs and for such a purpose various discursive legitimizing strategies may be used (Van Leeuwen, 2007; Vaara and Tienari, 2008; see also Van Dijk, 1992). Thus, from discursive viewpoint, studies examine the processes of legitimation rather than legitimacy per se.

During the last few years, organizational scholars have therefore started to pay increasing attention to the discursive perspectives of legitimating (see e.g. Golant and Sillince, 2007; Joutsenvirta and Vaara, 2009; Vaara and Tienari, 2008). Phillips et al. (2004) advocated a discursive approach to legitimacy, calling for discourse-related investigations within institutional theory. They claim that two characteristic of actions lead to the production of texts that leave traces: 1) actions that are novel or surprising and therefore require significant organizational sense-making and 2) actions that affect the legitimacy of organizations. In particular, the appearance of cartels and cartel agreements can be a critical incident from this perspective. Hence, in this study, I understand that legitimacy is a discursive resource that can be actively constructed (see e.g. Deegan, 2002, though he uses the term *manipulate*).

From a business perspective, it is no trivial matter how responsibility in business is constructed and portrayed: if actions in business are (re)produced (meaning also (re)framed or (re)contextualized) as responsible, as a legitimate demand for competitive strength or survival, this easily convinces the audience. If on the other hand the focus is on something negative, e.g. on how competitive advantage and efficiency are justified in the case of the loss of jobs and avoidance of environment responsibilities, these actions may not gain legitimacy (compare Vaara and Tienari, 2002). Thus, the social contract between firms and society can be questioned if and when a business performs actions that are not compatible with societal norms. However, few studies have actually examined legitimacy in this kind of a framework; most have focused on a more limited conception of legitimacy (see also Bebbington et al., 2008b) with more explicit focus rarely being placed on the idea of social contract. My fourth article (about illegitimacy) therefore takes this as its point of departure.

Business (organizational) legitimacy in the framework of a social contract is here understood as a licence to operate in society, gained by co-ordinating the stakeholders' interests and behaving in a publicly acceptable manner, because legitimacy is related to the values of the society in question.

To conclude, legitimacy is an important element in three main approaches; (1) strategic approaches that treat it as a resource that enables further resources for organization (2) institutional approaches that emphasize the norms and values embedded in legitimacy and how, for example isomorphic processes can increase organizational legitimacy and (3) discursive approaches that examine the processes of legitimation and the discursive means used for such purpose. In this study legitimacy is further seen as a necessary element in the social contract between business and society. Though these social contracts can be understood as rather static, surviving in fairly consistent forms when the value basis of traditional society and its moral order have developed in the course of time, they are susceptible to changes in society and, more importantly, are products of a discourse.

### **2.2.3 Conceptual difference between legitimacy and reputation**

Legitimacy and reputation in particular have been treated as concepts that overlap (see e.g. Deephouse and Carter, 2005; Bebbington et al., 2008). For example, Rao (1994) suggested that reputation is the result of a legitimating process. In my treatment of these concepts, however, I distinguish between them. Deephouse and Carter (2005, p. 330) suggest that firstly, legitimacy and reputation both result from similar social construction processes when stakeholder evaluate the organization. Secondly, the concepts have been linked to similar antecedents, such as organizational size, charitable giving, strategic alliances, and regulatory compliance. Thirdly, an important consequence of both is the improved ability to acquire resources. However, legitimacy and reputation differ in two aspects, namely the nature of assessment and the dimension of evaluation (ibid.). To put it another way, legitimacy means acceptability and reputation favourability (see also Deephouse, Bansal and Carter 1997), as legitimacy means adhering to social norms or rules, while reputation is more about comparing an organization with others, and its relative standing. More importantly, though legitimacy is often referred to as acceptability, I use these terms slightly differently: in this study I use legitimation to mean more the *process*, while acceptability is more what the legitimation process aims for, its goal. According to King and Whetten (2008), legitimacy and reputation are both perceptions of approval of an organization's actions: legitimacy is a perception that organizations conform to standards that are taken for granted, and reputation is a perception that organizations are positively distinctive within their peer group. In some cases, a good reputation is understood to be something an organization has achieved by being outstanding, being more than legitimate. Rindova, Petkova and Kotha (2007) point out that research on both legitimacy and reputation share a common concern with the effect of stakeholders' perceptions of firms' performance and



survival. However, legitimacy often refers to stakeholders' perceptions of how a firm is perceived to fit in to societal expectations and the industry's norms whereas reputation refers to expectations about how a firm can deliver value according to the key dimensions performance (Rindova and Fombrun 1999).

Lawrence (1998) used a discursive approach to study Canadian forensic account and found that reputation differentiates between the qualified (legitimate) and the outstanding (good performance related to reputation). Thus, an organization may be legitimate but it does not necessarily have a good reputation for being outstanding. Indeed, conventional thinking holds that legitimacy is a requirement of all organizations, whereas reputation is a desirable, but not essential property (King and Whetten, 2008). Reputation is a multidimensional concept covering several issues from financial performance to organizational culture, but legitimacy does not guarantee a good reputation, and although a business may have a good reputation in some areas, it may lose its legitimacy. A company can, for example, have the reputation of producing excellent products but of having bad management and poor financial soundness.

In order to distinguish between these terms in this work, I conclude that reputation often refers to perceptions and narratives of how a subject [e.g. a firm] relates to similar subjects; how it is understood to deliver value compared to others. Reputation therefore often has a judgmental nature in the narratives; meaning how well something meets our value preferences or conception of morality. Legitimacy, in turn, refers to expectations of what is considered the norm of an acceptable act and, from a more processual viewpoint, how such an act of legitimation discursively takes place.

### 3 METHODOLOGY

In the present study, the concepts of corporate responsibilities, identity, legitimacy and reputation are approached as being constructed in social processes through both text and talk. From my viewpoint, increasing knowledge of such phenomena requires an approach which is able to participate in the discussion concerning the ontological and epistemological nature of these phenomena. Ontological and epistemological approach in my work thus culminates in social constructionism. The definition of constructionism, however, varies in present literature. The purpose of the present chapter is therefore to discuss how my work relates to the field of social constructionism and discourse studies. The central difference between various methodological approaches rises from ontology, how are we able to assume something to exist? Thus, the question here is, what can we assume based on talk and text, and what can talk and text say about the 'reality'?

Discourse analysis is not a method or a theory that would provide a toolkit for doing discourse analysis. The definitions of discourse also vary greatly (see e.g. Alvesson and Kärreman, 2000a; Hardy et al., 2004; Fairclough and Wodak, 1997; Potter, 1996). Some critically oriented researchers even explicitly state that they do not want colleagues to follow them, mainly because it could reduce originality of new researches. Critical discursive approach (CDA) belongs to the wide stream of discourse studies and according Teun van Dijk (2001), a good scholarship and approach means integrating the best work of many in order to receive the premise of multidisciplinary, one of the main features of CDA. Furthermore, it is necessary to clarify my approach for two reasons in particular:

1) I have adopted two streams of discourse study, that of interpretative and that of critical one. Critical discourse analysis is often related to critical realism, especially in the ontological sense, and this can be seen partly contradicting my social constructionist approach<sup>25</sup>.

---

<sup>25</sup> Regardless the fact that not all scholars point out their standpoints in researches in an explicit way, regarding discourse theorists in the field of linguistics; see e.g. Chouliaraki & Fairclough, 1999; Fairclough, 2003; 2005; De Cillia et. al., 1999;

2) The framework of RIB may bring forth some questions concerning my view of the relationship between context, discourse and structure.

First, I shall discuss social constructionism more broadly and then proceed to clarify its application in my research. This is followed by a discussion of what critic and critical mean in the present study. After that the connections between language use and power are examined, and the conceptual choices, namely those of discourse and discursive strategies, are discussed. This chapter also concludes the part I of the present thesis.

### 3.1 Linguistic turn and social constructionism

The study of discourse is related to the linguistic turn in social sciences. Since Berger and Luckmann's book, published in 1966, social constructionism has offered alternative approaches and new methods of inquiry compared to traditional positivist approach which had governed the field of social studies, and furthermore business studies. Following Berger and Luckmann (1966), the main idea within social constructionism is that social reality is created within social human interaction. The reality here refers to the beliefs we have about the world, that is, our conception of reality and not the reality itself. Liebrucks (2001) defines the main three theses of social constructionism. Firstly, beliefs about reality are created within social interaction. Within this thesis it is believed that social processes play an important role in the formation of these beliefs. Secondly, social institutions and persons are created in social interaction. This thesis goes even further, extending beliefs to refer to the objective facticity of e.g. institutions. Whereas the first one of these theses is meant to apply to beliefs about every aspect of reality, the second is restricted to institutions and persons and does not apply to nature, though nature does set some limits for this. This basically means that social constructionist focuses on social world, constructed by people in semiotic processes. Thirdly, in the sense of reflexivity, the beliefs about reality, which are constructed in social interaction, play an important role in the (re)construction of institutions and persons. Not only are social processes constitutive for the formation of our beliefs, but in a dialectical way our beliefs also affect social processes via our discourses and actions. The relationship between institutions and discourse can be understood in the following: The construction of a societal meaning system takes place in semiotic processes in which signs and signifiers are connected to each other through iteration and thus forming a structure that allows social actors to think and communicate. Institutions regulate human action by conditioning predetermined behavioural patterns that channel the behaviour to a certain direction, regardless of other theoretically possible directions. Thus,

---

Organizational discourse scholars e.g. Reed, 2000; Vaara et al., 2004; Vaara et al., 2006; Mantere & Vaara, 2008 in adopting more critical realist standpoint.

institutions themselves belong to the realm of objectified human action. Despite the powerful role and objectivity of institutions, the core of social constructionism lies in that the objectivity of institutions is constructed and produced in human interaction. And it is in this assumption of the social construction of reality, where the possibility to study institutional changes lies (Berger and Luckmann, 1966; Edley, 2001).

However, not all discursive approaches adopt a social constructionist standpoint. The ontological and epistemological struggle over what constructionism means, is related to the standpoints between social constructionism and critical realism in particular. There has also been some vagueness among researcher regarding how the concept 'constructionism' should be treated. Social constructionism is not best understood as a unitary paradigm. During the recent years, a number of academics have suggested that differently nuanced forms could actually exist side by side. (e.g. Edley, 2001; Edwards, 1997; Hacking, 1998; Burkitt, 1998; Gergen, 1994; Potter, 1996). Some researchers are very keen on separating constructionism and constructivism (especially Gergen, 1999) partly because constructivism can be confused with the approach of Piaget's. Some have treated them as parallel, completing one another, whereas the other could also be seen as an upper paradigm (e.g. Guba and Lincoln, 1994). However, I would like to point out that the varieties of constructionism in the field does not only mean, that people understand the concept differently, but it also means that we can question, whether the idea of social constructionism is actually understood at all in many researches<sup>26</sup>.

Edwards (1997) draws a line between ontological and epistemic senses of social construction, and has divided social constructionism into its weaker and more radical form. The more radical view of constructionism basically means that 'there is nothing outside of the text'<sup>27</sup>. In particular, these radical views (if one wishes to use this division) are those that have confronted more resistance, and also have been often misunderstood due to scholars' critic on their ontology for not separating the natural world from the social world (see Burningham and Cooper, 1999). This resistance, however, is largely bound to an assumption according to which the constructionists deny the 'real world', that of material existence of things, for we tend to have a common-sense understanding that reality is both prior to and independent of representation (Edley, 2001). Thus, the tendency has also been towards 'weaker' form (contextual /moderate) of social constructionism (Edley, 2000; Edwards, 1997; Heiskala, 2000). Kenneth Gergen (1994) has further divided social constructionism in a way that recognizes cultural and local situations of meaning as well as the greater level of cultural discussion (see also Heiskala, 2000).

However, social scientist Klaus Eder (1998) claims that the division to a weak and radical form of constructionism is not necessary. According to Eder, events are pre-social. Events enter society by being communicated, and they

---

<sup>26</sup> This critique is naturally also addressed towards the present thesis.

<sup>27</sup> A statement made by Jacques Derrida 1976, p.158

then become part of permanent constructions and reconstructions of our social reality. Referring to Niklas Luhmann (1989) Eder gives his solution: '[A]ny knowledge about the outside world is an internal, autopoietic process of constructing this outside world' (Eder 1997, p. 6; cited in Rahkonen, 1999). Thus, all the information we receive about the world has happened in creative interpretation process. As Edley (2001) concludes, contrary to the view of some critical realists, most social constructionists do not see language as the only reality. It is just the basic form of interpreting and understanding matters. This is the way social constructionism is understood in the present study. If one wishes to use the division to weaker and more radical form of constructionism, the present study belongs to the stream of cultural and contextual constructionism (moderate) as it is sometimes referred in my articles.

### **3.2 Social constructionism and critical discourse analysis**

Discourse analysis is an approach for studying various forms of human communication, meaning textual, conversational and other types of language use. Consequently many of the discourse theorists and theories originate from the field of linguistics, sociology and discursive psychology. Approaches, such as discourse-historical approach (the Vienna school and Ruth Wodak), put emphasis on the socio-cultural context, theoretical orientation and hermeneutic basis of their approach. The socio-cognitive approach (e.g. Teun Van Dijk) and Loughborough group (e.g. Margareth Wetherell and Jonathan Potter) have all had impact on how we understand and conceptualize discourse, not to forget Michel Foucault's contribution. The Loughborough approach has also had a strong influence on Finnish research as Arja Jokinen and Kirsi Juhila, who opened the terrain of discourse in Finnish study books, drew on the work of Jonathan Potter and Derek Edwards in particular. They also identify discourses more as interpretative repertoires, possibly in order to distinguish themselves from the Foucaultian ideas of discourse. Norman Fairclough (e.g. 1992; 1995; 2003) has further been very influential in the field of media discourse (and in Finnish discourse studies) and developed his discursive approach that emphasizes textual, discursive and social practices being embedded in each other. He grounds his work largely on Foucault, but pays more attention to discourse formation and the textual level of discourse. However, these are just examples of a wide terrain of critical discourse studies.

Since critical discourse analysis (CDA) is also applied in my work (articles 3, 4, 5), it is fair to clarify its meaning as the relationship between discourse and structure, or the 'real world' has emphasized discourse studies in the spirit of critical realism and many critical scholars draw on critical realism (e.g. Fairclough, 2003; 2005; Wodak at least partly and Van Dijk). Parker (1992) states how critical research would become impossible if all the statements about the world were equally good. This can partly be caused by the fact that social

constructionism is often related to the idea of *consensus* (Guba and Lincoln, 1994), and many of the critical theorists aim to reveal the structural relationships between e.g. dominance, discrimination and power manifested in language use. Thus, for many, critical realism (non-discursive aspects of the world) is chosen as the ontological starting point, and social constructionism is treated more as an epistemic stance. Indeed, Edwards (1997) further points out how social constructionism is often an epistemic stance, since claiming that there is nothing outside the text would actually require that *one knows* that is the case. Thus, getting a coherent picture how views (critical realism in applied in *discourse studies* and the 'mainstream' social constructionism) actually differ from each other is rather an interpretative task.

Choulieraki and Fairclough (1999) use the term circumscribe relativism viewing all representations as socially constructed (relativist view) but some of them as more real and more loyal to reality (non-relativist view). Fairclough's idea is that discourses that give a distorted representation of reality (misinterpretation) are more ideological, and thus contribute to the maintenance of domination in society (Choulieraki and Fairclough, 1999). Therefore, CDA should reveal the ideological representations and replace them with more adequate ones. Yet from constructionist viewpoint, a question arises: who should judge what is real? Shouldn't the discursive struggle over meaning be privileged insight? Which representations are more real and better than others? (Phillips and Jørgensen, 2004.) Choulieraki and Fairclough continue that though some representations might be truer than others, the decisions regarding them should not be made by the scientific elite, but by the public through a democratic debate. However, does this include the constructionist premise of consensus? Thus, scientific knowledge is here treated as a contribution to the public debate rather than being a final arbiter of truth (Phillips and Jørgensen, 2004).

The unmasking of taken-for-granted, naturalized knowledge is often an explicitly formulated aim of social constructionist research (see e.g. Brown, 1994, p. 24 cited in Phillips and Jørgensen, 2004). The ideological effects of language and its deeds can, however, be also considered problematic. As Reisigl and Wodak (2001, 33) note, there are at least two epistemic problems arising if one chooses to use the metaphorical concepts of *unmasking*, *exposure*, *uncovering* or *manipulation* when studying discourse. Furthermore, the problems should be viewed self-critically, especially if one works within the realm of critical analysis. First of all, the notion of "unmasking" contains the know-it-all or know-it-better attitude on part of the analyst; one should know the truth or the case of "reality" (Reisigl and Wodak, 2001). Manipulation, on the other hand, might refer to causal relationship between discourse and other forms of social practice.<sup>28</sup> Indeed, this kind of causality is something CDA has been claimed to follow (see Potter, 1996, p. 223-227). However, I have made a choice to avoid such concepts, though I might have slightly fallen to this trap of causality in my first and second articles. As this *unmasking* contains an ambition

---

<sup>28</sup> About discourse and manipulation, see e.g. Van Dijk, 2006.

of getting behind people's everyday understanding, it too resembles the critique of ideology, a view that critical scholars claim to unravel (see Alvesson and Deetz, 2000). I aim at following the view of Phillips and Jørgensen (2004, p. 210) as stated in the following quote:

*"We do not see the goals as that of reaching the reality behind the masks; any unmasking contains itself a new "masking" - new contingent construction of reality. If scientific truth, as in the critique of ideology, is conceptualized as oppositional to the false consciousness of everyday life, a hierarchy is established that delegitimizes other forms of knowledge in public debate."*

According to Wodak (2001, p. 9) being critical means having distance to the data, embedding the data in the social, taking a political stance explicitly and a focusing on self-reflection as scholars doing research. CDA further emphasizes the application of the results by seeing the relation of theory and practice as dynamic. However, CDA and critical studies overall, have been claimed to possess the so called *besser-wisser* attitude when making linguistic analysis convincing by comparing the textual version with an often implicit version of what really is the case. This is done by aiming to cognitive and strategic analysis heavily dependent on notions what the speaker intends to say (Potter 1996, p. 226-227)<sup>29</sup>. When such analysis is often put forward in formal texts such as media texts, claiming after their ideological effects, they implicitly imply that criticism is absent from other forms of discourse analysis. Thus, a less mechanical alternative would be to treat criticism as something that might or might not be achieved in a successful analysis (Potter, 1996). In the present study critique refers to the process of making the interconnectedness of matters (Fairclough, 1985, p. 747) more visible. The interconnectedness does not mean a causal-relationship or how discourse reflects reality. It means how discourse simultaneously produces and makes more visible the power-laden issues in semiotic processes, in our social world, in structures created in social interaction. From my own viewpoint, critical studies may sometimes start from too predetermined arrangements and settlements which can reduce openness to the data when studying social life.

In brief, I have adopted the stance of social constructionism in my work and represent the views presented by Klaus Eder and Risto Heiskala. Contrary to e.g. Fairclough<sup>30</sup>, I do not see reason to separate material and social world when studying discourse. All the information I have gathered, all my data, all the materials I have used for this study, are in a textual form. Rather than considering what kind of representations are the most appropriate or most

---

<sup>29</sup> This question of intentionality is continued in the forthcoming section.

<sup>30</sup> Fairclough (2003) for example points out how language use is restricted by certain structures, we do not say e.g. *mine* this is book but we say this book is mine. However, to me these structures are *manmade*, they exist because of a processes of social interactions. Though language and its conventions can set boundaries for certain discursive expressions, these conventions do not represent any ultimate truth but institutionalized ways of using language. They can change after a new process of negotiation. For example, the English or Finnish language has not always been one and the same and are still constantly evolving.

'real' ones, the emphasis is put on what these representations do (to put it more simply, what the language does) in the context they are being addressed and produced in. By following the social constructionist premise, I do not categorically distinguish between representations and reality. I believe that in texts, we never fully avoid representing something from a certain viewpoint and our texts are always constructed on other texts. Whereas some critical discourse theorists emphasize that some representations are more real than others, when dealing with social problems in particular, in my articles (2/reputation article and 4/illegitimacy article) the issue is dealt in a slightly different manner. For example, for critical scholars the illegality of cartels would perhaps be a more real representation than others. However, if and when cartels are illegal, such definition is put up in legal *discourse*.

My approach is based on attaching the research articles into a wider social framework, more explicitly, that of a Finnish society, in order to make interpretations in the context(s) of production. I am aware of that my approach contradicts some other views of discourse; Alvesson and Kärreman (2000a) suggest that combining both of these contexts, situational (when and how the text are produced) and macro-context, is not possible in one research or should at least be self-critically considered. I have myself been contemplating whether combining contexts goes back to the 'taken for granted' -approach. However, it has also been my reflexive attempt to make more explicit knowledge that affects my understanding and interpretations of the research phenomena. My approach necessarily means taking the macro-context as partly given by studies that use different kinds of methodological positions, if one does not wish to spend rest of her or his life with one study<sup>31</sup>.

### 3.3 Discourse and power

As one research questions of the present study relates to the power, more specifically what kind of power relations responsibilities in business and intangible social resources can produce or uphold, the concept deserves some clarification. One of the seminal works in the area of discourse that deals with power is Norman Fairclough's "Language and power" (1989) in which he seeks to increase our awareness of how language contributes to the domination of some people over others. CDA has developed a great interest in examination of power, and power is conceptualized both in terms of asymmetries between participants in discourse events as well as unequal capacity to control how texts are produced, distributed, and consumed in particular social contexts (Fairclough, 1995). As Mills (2003, p. 65) states; "[N]ot everyone is able to make statements or have statements taken seriously by others. Some statements are more

---

<sup>31</sup> As I was once (again) thinking about this issue, my helpful colleague, docent Teppo Sintonen kindly pointed out to me that if I do not acknowledge previous researches, I will eventually strive towards nihilism.



*authorized than others, because they are more associated with those in positions of power or with institutions*". CDA has thus focused on examining inequality in particular, and how it is expressed, constituted and legitimized in discourse (Wodak, 2001). According to Haugaard, (2006, partly drawing on Foucault) there are two types of power conflicts that can emerge in terms of discourse (system of meanings): conflict within a discourse, which reproduces the rules of the game and a deeper conflict over meaning itself which is understood as more significant source of resistance and social critique, and can thus enable redefinitions of our social reality. Indeed, language indexes and expresses power, and is involved where there are challenges to existing relations of power.

Power does not derive from language, but can be used to challenge power or to subvert it (Wodak, 2001, p. 11). According to Weiss and Wodak (2003) language is not powerful on its own, but gains power by the use [powerful] people make of it. Discourse power can then be conceptualized with two regards. First, power is understood in terms of asymmetries between participants in discourse events. Asymmetry is often produced by different kinds of power and dominance relations between for example discussants; a common example is a doctor-patient encounter. Second, power is conceived of the unequal capacity to control how texts are produced, distributed and consumed (Fairclough, 1995). Thus, CDA is centrally interested in language and power, because it is usually the language where e.g. discriminatory practices are enacted; unequal relations of power are constituted as well as reproduced; and social asymmetries may be challenged and transformed in.

According to Haugaard (2006, p. 50), one of the most frequently made errors concerning power is to assume that it is always negative, coercive and oppressive. He presents two types of power, namely 'power to'<sup>32</sup> and 'power over'. The former corresponds to the ability to act in concert while the latter entails unequal power relationship in which one actor will be able to make another to do something they would not otherwise do. In particular, many authoritative positions, such as those of managers, are signifiers that give power over rest of the population, as long as this position is held in relatively close to the shared meaning of what this position requires or entitles to. Again, these shared meanings vary, according to the cultural and historical contexts. The consensual power, meaning 'power to', means joint capacity towards commonly desired outcomes. Or to put it slightly differently; it is not related to people but rather an ability to do or achieve something independent of others, meaning that power works as the ability to act autonomously. One way to understand this separation is to discuss, how discourses thus give us capacity for action (power to) and facilitate the creation of hierarchies of power (power over) (Haugaard, 2006, p. 53-54).

CDA explores the tensions between language as socially shaped and language as socially shaping: it sees language as a form of social practice. Social life is a network of diverse social practices, including e.g. economic, political,

---

<sup>32</sup> Power to refers to writings of Hannah Arendt (1970).

cultural, and familial practices. These social practices are more or less stable forms of social activity which most commonly involve discourse. Social practice as a concept allows analysis from the perspective of social structure, social action and agency (Fairclough, 2003). Thus, discursive practice is a structure and it is also structuring actions (Weiss and Wodak, 2003, p.10), and according to this view, discourse is both socially conditioned as well as constituted. It is constitutive in the sense that it helps to maintain and reproduce the status quo and may also constitute to the transformation. However, is power related more to the agency or structure? From the actor's perspective, power relationships are mainly oriented towards acting persons or collective actors (agency), whereas from the system's perspective; they are mainly an impersonal mechanism (structure). Yet they are complementary; human agency produces structures which simultaneously serve as the conditions for reproducing human agency in a continuing process (see Clegg, 1989; Göhler, 2009).

Since critical researchers see organizations as social and historical creations accomplished in conditions of struggle and domination, two types of principles are identified in order to approach forms of power and domination, namely ideology critique and communicative action (see Alvesson and Deetz, 2000). Ideology as a term has multiple meanings, both positive and negative. In terms of ideology critique, ideology often refers to a theoretical construction, that does not aim to study the internal logic of meaning systems or ideas (as ideology as a more positive construction can be understood) but instead focuses in examining how ideologies reproduce power asymmetries and mask our understanding of "reality" (see Kaunismaa, 1992). One form of ideology critique is hegemony. Brown (2003, p. 96, drawing on Clegg, 1989) notes, "*[h]egemony is a form of cleverly masked, taken-for-granted domination, most often articulated as what is 'common sense' or 'natural', and which thus involves the successful mobilization and reproduction of the active consent' of those subject to it*". Hegemony is not based simply on domination or coercion but on the demonstration of moral and intellectual leadership of the hegemonic group and rests on the consent of the masses (Levy & Egan, 2003). In terms of responsibilities in business, it could partly be understood to pose a hegemonic threat to the authority of businesses. However, responsibilities in business can also emerge as a veil of power, as stated in the chapter 1.1., meaning how companies legitimize their right to speak with an authoritative voice and to participate and steer the definition of business responsibilities (see also Driscoll, 2006; Tregidga et al., 2008) thus representing the 'power over'. The point of departure here is to show how power is not always a simple thing to understand in RIB studies. Yet many of the critiques have approached the topic by claiming how responsibilities in business mask the coercive power of companies.

Since critical discourse analysis is interested in the tensions inherent in language use, it is often presented in terms of a discursive struggle. Thus, drawing on Fairclough, I view media and organizations as sites of power and struggle where language is apparently transparent. Organizations are sites of struggle in terms of their conflicts and interest as well as regarding the blurring

boundaries of an organization. According to Hardy and Phillips (1999), a discursive struggle means how for example two things are constructed in the text while there is still a tension between them. However, Bourdieu (2000) gives even more suitable definition that also suits well the purposes of my study; According to him (cited in Blackledge, 2005, p.181), political [and therefore discursive] struggle is a struggle to impose the legitimate vision of a social world and hence, such legitimate vision strives for the speaker's own well being. Discursive struggle does not only constitute, but it is also socially conditioned by various groups of interests.

### 3.4 The concepts of discourse and discursive strategies

This section deals with my approach to the definitions of discourse. For some scholars what is important in discourse, is just its structure; for others, its functionality; for some, its social role; and for some its communicative features in terms of context, cultural interaction, and so on. It is therefore quite understandable, that when the focus of interest varies, so do the definitions of discourse. There are varieties of approaches within discourse and I shall now present some of the main features and applications of my own approach. Being a rather loose term 'discourse' features a number of definitions. I have applied the analysis of *discourses* in one study (article 2) and analysis of *discursive strategies* in three studies (articles 3, 4, and 5). My focus on discourse thus varies slightly from one article to another. My general understanding of discourse follows the definition given by Grant, Hardy, Osrick and Putnam (2004, p. 3) that defines discourse "*as structured collections of text embodied in the practices of talking and writing*".

Furthermore, the definition of discursive strategy varies slightly in my three articles. Discourse analysis includes several kinds of different approaches in which discursive strategies can be understood as one (Hardy and Phillips, 1999; Hardy and al., 2000; Reisigl and Wodak, 2001; Wodak, 1999). However, the research concerning discursive strategies tends to be somewhat different in the field of linguistics and organization studies. Accordingly, my focus is more on the field of organization studies, though I also apply ideas presented in the field of more profound textual analysis.

The question of intentionality within discourse studies has received some interest, especially from researchers drawing from Austin (1962). It is further relevant to clarify how I understand intentionality in the present work, since a lot of emphasis is put into discussing discursive strategies. Indeed, for many, strategy always means something intentional, something that is being planned, and something that can be consciously designed. In particular, the idea of intentionality is present in several scholarly definitions of discursive strategies (see Table 6, p. 75). Within some definitions of discursive strategy, the notion of "more or less intentional plan" (e.g. Reisigl and Wodak, 2001, p. 44) is explicitly expressed. Since I am taking some of my perspectives and modes of

enquiry from the Vienna school of discourse which uses the term intentionality related to discursive strategies the issue calls for further explanation. The Vienna school of discourse constructs their work partly in relation to work done by Teun Van Dijk, who is especially concerned of the cognitive dimension of discourse. However, nor am I putting emphasis on cognitive field of discourse (see e.g. Van Dijk, 1990), neither to the explicit analysis of intentionality in discourse.

The question of course is, do I consider language use also to entail mental planning, and do I treat language as a way to reveal people's minds, thoughts as well as intentions, and maybe the truth of what they are *actually* saying and meaning? Naturally, the intention here does not mean that I naively assume that text is a way to go inside people's heads. To me, strategic aspect is always a feature of language, but in discursive studies, it merely focuses on textual world, not on people's minds or cognitive constructions. Jonathan Potter, a representative of the Longborough group, (1996, p. 64) also is interested in what intention means in discourse.

*"The notion of speakers of descriptive discourse are strategically and intentionally designing their talk to satisfy ...concerns". I have used terms like 'design' and 'building' which often imply a lot of mental planning; what precisely is being suggested? This is a very tricky question which depends on one's assumptions about speakers' planning, and their conscious representations of outcomes".*

As explained by Potter (1996), people use language throughout their lives. It could be said that they develop skills that allow them to produce descriptions that are appropriate, without conscious planning of what they are doing at the moment. Thus, I am not implying that intention is always a conscious matter. Instead, I consider language use to be an action in itself. I also aim at emphasizing the view of social actors as strategic discourse users who are capable of using language differently depending on the situational context (see Hämäläinen, 2007). In particular, Hardy et al., (2000) suggest that discourse is a strategic resource that can be used in contrasting ways by different actors. They suggest that central point in this struggle is the moment of performativity; the concepts evoked in discursive statements are embedded in the larger discursive context (p. 1236). However, the term performativity is used differently in critically oriented studies and its importance has been under critical scrutiny (see Spicer, Alvesson and Kärreman, 2009). Consequently, I do not only seek to understand how the discourses used are fitted to the existing meaning structures, but also the process through which the active use takes place, also in a more creative manner.

As a conclusion, I view people as strategic users of discourse, but consider intentionality as an inseparable part of the language (text) itself. Thus, the use of language does not necessarily reflect speaker's intentions but learned ways of using language which the speaker can also creatively use for certain purposes. My view of discourse contradicts with that of for example the Duisburg group (the work of Siegfried and Margaret Jäger) who understand discourses and language as rather autonomous and in a manner that steers the speaker and

hold the reins. (Reisigl and Wodak, 2001, p. 31). This view is also often attached to the Foucaultian view of discourse and the idea of mega discourse (see Alvesson and Kärreman, 2000a).

TABLE 6 Previous definitions on discursive [discourse] strategies.

Study	Definition of a discursive strategy (Note: page number given if explicitly stated)
Walton, 2007	The connection between the claims that are constructed as a part of the constitution of the subject positions and the broader contextual resources that are drawn on to legitimate the claim (p. 181).
Reisigl and Wodak, 2001	A more or less accurate and more or less intentional plan of practices (including discursive practices) adopted to achieve a particular social, political, psychological or linguistic aim (p. 44) : That is to say, systematic ways of using language.
Cillia, Reisigl and Wodak, 1999	Plans of actions with varying degrees of elaborateness, the realization of which can range from automatic to conscious, and which are located at different levels of our mental organization (p. 160).
Hämäläinen, 2007	More or less conscious linguistic technique, which constitutes the achievement of particular objectives in the social construction of [organizational identity] (p. 41).
Kjaer and Palsbro, 2008	Cognitive plans of action applied consciously or unconsciously by language users when producing a text (p.606).
Hardy and Phillips, 1999	Social actors and their ability to use discourse strategically; actors in a particular field draw on broader discourses in ways that contribute to the production, modification and dissemination of field specific discourse.
Tienari, Vaara and Björkman, 2003	...when actors mobilize specific discourses to pursue specific ends [in international acquisitions] (p. 379). (the authors further present various strategies being embedded to two distinct discourses, my comment.)
Hardy, Palmer and Phillips, 2000	Specifically, they argue that discourses create social 'reality' through the production of concepts, objects and subject positions, which shape the way in which we understand the world and react to it (Fairclough, 1992; Parker, 1992; Phillips and Hardy, 1997). When discourse is used as a strategic resource, individuals engage in discursive activities to intervene in these relationships (p.1233-1234).
Maguire and Hardy, 2007	The different ways two discourses are positioned in relation to each other in actors' texts (p. 17; see also p. 9-10).
Vaara, Tienari and Laurila, 2006	[Discursive legitimating strategies, more specifically]...that tend to construct a sense of legitimacy around a phenomena (p. 2) in public discourse. Specific actors try to persuade and convince others through various kinds of rhetorical moves (p.5).
Sillince, 2007	(Discourse strategies) are individuals' means of enacting organizing process (p.385).

In the following part II, I shall now present the articles of this study. The conclusions are discussed in the part III. The credibility concerning the choices I have made is discussed in the last section of this dissertation.

## **PART II: THE ARTICLES**

The electronic version of the doctoral thesis does not include the articles.

## **PART III: CONCLUSIONS AND DISCUSSION**

### **4 CONCLUSIONS AND DISCUSSION**

The purpose of this part of my essay is to examine my research results in relation to the earlier scholarly literature and explicitly point out my contributions. I also develop some of the results in my articles to put forward wider propositions. The aim of this dissertation was to contribute to our knowledge and understanding of the importance of intangible social resources to responsibility in business in the Finnish context. I therefore examined the importance of legitimating/legitimacy and reputation to our understanding of responsibility in business. I also aimed to examine what kind of power relations these meanings produce. I shall offer my conclusions and make number of contributions here by first (1) examining my contributions to the previous literature on responsibility in business and the importance of intangible social resources in this literature, secondly (2) discussing my (theoretical) conceptual contributions to the concepts of CSR, responsibility in business and reputation. Thirdly (3), I offer my contribution to the question 'How do my research articles bring new insights to the understanding of the responsibility in business in Finnish society' and (4) I make some practical contributions. I then move on to examine the credibility of my choices and their potential limitations. Identifying where further research is needed and suggestions as to how this could be done conclude this dissertation.

#### **4.1 Contributions concerning responsibility in business and intangible social resources**

This study took as a starting point that we need more contextual, constructionist and critical research into responsibilities in business and intangible social resources. Previous research has mainly focused on examining how companies can create intangible social resources through socially responsible initiatives. Thus, previous research has not properly called into question the power relations that are involved and the significance that such

power relations can have. According to my view, this has led to an oversimplified picture of responsibility in business as 'a manageable phenomenon that reflects a company's ethical practices'.

The results of all my articles manifested responsibility in business as an ambiguous phenomenon that includes struggles over the right to define what responsibility in business means (article 3), what kind of an organizational practice answers to the demands of a rightful action (articles 3 and 4), who are the ones to decide whether a business can be held as an ethical or an accountable one (articles 2 and 5), struggles over the basic cultural assumptions and values which RIB should fulfil, or is claimed to fulfil (articles 4 and 5) and how power and politics can be laden in CSR in terms of values (article 1). Responsibilities in business are not neutral phenomena but include groups of various interests that produce competing social realities. For example, a few researchers have acknowledged the paradox of firms being at the same time both socially responsible and socially irresponsible (see e.g. Strike, Gao and Bansal, 2006). Despite their findings, insufficient effort has been devoted to the examination of such ambiguous and controversial constructions. My studies show how the boundaries between responsible business practice and irresponsible business practice are constantly constructed and reconstructed in social interaction (articles 3, 4, and 5 in particular). Yet such boundaries are not fixed or static and this allows discursive space for social actors to struggle over the importance of certain organizational practices in terms of RIB.

*My main conclusion is that responsibilities in business as aspects of intangible social resources should be understood as politically and morally oriented phenomena. More importantly, the significance of intangible social resources to responsibility in business is in how they strengthen the political side of business responsibilities.* Political here refers to how institutional and ideological issues shaped social interaction and how certain values were constructed as more dominant and favourable, irrespective of whether these values were supported by consensus. Different social groups and individuals also strove to achieve power in order to promote their own well-being. Indeed, the construction of business responsibilities is a political process as social actors struggle over the right to decide and define various issues. However, the majority of international not to mention Finnish studies have neglected the political aspects of responsibility in business, not to mention intangible social resources, as most of the previous studies on business responsibility have focused on managerial and instrumental moves to develop social and environmental initiatives (see however Joutsenvirta and Vaara, 2009; Kallio, 2004; Kourula and Mäkinen, 2009; Skippari, 2005). Though Finnish CSR research began as more politically oriented (see Takala, 1987) it has become more mainstream. In particular, as responsibility in business has been understood in Scandinavia as strongly incorporated into the governmental system of a welfare society (Matten and Moon, 2008; Morsing et al., 2007), it may not have been really recognized as politically oriented until recently.

The study shows how the relationship between RIB and intangible social resources is much more complex than most previous studies have shown. For



example, it has been suggested that reputation increases ethics and morality in business (see e.g. Paine, 2000). Although the importance of reputation has probably increased societal discussion about ethics and morality, it is not necessarily an ethical construction because social control (Leifer and Mills, 1996) tends to be an important element in the meaning of reputation (see my second article). The strong emergence of social control can actually decrease individual autonomy and consideration of moral issues in business (Maguire, 1999). The emergence of reputation as a control mechanism that provides the impetus for stakeholders to make decisions about the allocation of resources has further led researchers to suggest that a poor reputation will lead to worse financial performance if a firm is dependent on a group of stakeholders who have critical resources and sufficient authority to either reward or punish the organization (see e.g. Neville, Bell and Menguk, 2005). Thus, breaking institutionalized norms creates economic and social risks (Phillips et al., 2004). Such discursively created meaning is also present in my fifth article, namely when cartels are produced as a questionable business practice, they are claimed to bring sanctions not only for businesses, but for the society (the loss of national reputation) as a whole. The majority of studies therefore assume that stakeholders punish businesses for acting immorally, which implies that stakeholders have a collective moral understanding and that all business related texts can become part of some larger bodies of texts. However, stakeholders' evaluations are not collective (Wood and Jones, 1995). Though the importance of reputation has been understood as signalling the growing power of stakeholders, stakeholders in fact are hardly coherent groups, and the importance of reputation is thus more about societies' and stakeholders' morality than merely about businesses' ethics and morality. *My conclusion is that though reputation has been promoted as a way of increasing the power of stakeholders and morality of businesses and social actors [e.g. managers], it should be acknowledged how reputation also transfers responsibility of the judgement to the stakeholders of the businesses and individual social actors, as they are the ones who decide whether the business is acting responsibly or irresponsibly, ethically or unethically.* This idea of reputation as a social sanction created by stakeholders can partly create a fallacy, namely that an organizational reputation is a consensus of all the stakeholders, though several studies have also noted the distortions in reputation indexes (e.g. Fryxell and Wang, 1994) that are often used to describe such consensus.

According to my view, an important issue then is that the significance of reputation is not a guarantee that ethical decision-making and moral deliberation are on the increase neither behalf of the businesses nor stakeholders. Studies that emphasize the signaling as well as growing power of stakeholders, and how they would punish immoral businesses, construct stakeholders as a group of ethical actors, which they by no means necessarily are. For example, though people claim to believe in the importance of CSR practices in Finland, a recent study has shown that consumers do not pay much attention to ethical products in Finland (Wilska, 2008).

One important question then is, what is the significance of discursive struggles [those struggles that emerge to impose the legitimate vision of a social world and hence, how such legitimate vision strives for the speaker's own well being] to the construction of morality and corporate reputation in our mediatized societies? First of all, ethical and moral issues have been commonly held to be problems that need to be solved in communal and cooperative discussions (Joas, 1985) although many scholars have nowadays emphasized the individualization of moral questions and problems. According to my studies, texts constructed both individual and collective basis for responsibility. Yet shifting responsibility was a crucial implication particularly in those studies (4 and 5) that dealt with media data. By shifting responsibility, actors aim to secure their own interests and shift the main concern either on unidentified actors or social structures. The problem in such cases, however, is that various discursive struggles about whether an action has been an appropriate one and who is to be held responsible can produce an ambiguous description, leaving the decision making concerning the moral appropriateness of something to the readers of these texts. According to my conclusion, this is how the choice of the appropriateness of something in the current era is often left to the individual (see also Onnismaa, 2003).

The mediatization of reputation, and the discursive struggles that are part of it have made it difficult for businesses to manage their reputation, particularly due to the fact that some stakeholders can use morally questionable discursive strategies in their attempts to tarnish the reputation of a particular company or an actor, and for example, in order to save the reputation of their own (see article 5). It should be remembered though, that businesses themselves are also stakeholders of other businesses. Based on the results of my first, second and fifth articles, when reinterpreted in a wider discursive framework, the dynamics of the discursive meaning of reputation in media means how companies can have several conflicting and competing reputations in various arenas simultaneously. My further suggestion is that the mediatization of reputation increases the likelihood of such multiple reputations through the increasing production and consumption of texts. However, not all texts become a part of reputation discourses or even widely acknowledged. *My proposition is that texts can become more influential in terms of organizational reputation, depending on how well the core values of that particular organization are embedded in these texts or how explicitly the texts point out the mismatch between organizational practice and these core values. The key groups in the production and consumption of these texts are not only the businesses themselves, but the stakeholders and powerful actors, and especially their expectations of what certain types of businesses are supposed to do.* According to my proposition, individual texts (related to aspects of RIB) that are not strongly supported by the main organizational task, are less influential in terms of reputation construction, because they are not supported by larger bodies of texts concerning the main task of that particular business. I shall also offer some practical examples of 'managing reputation' in section 4.4.

I shall also contribute to the questions about the importance of legitimacy and legitimation for RIB by considering the role of the context and the institutionalized effects of discourse as well as the production of texts (see Phillips et al., 2004). Responsibility in business and CSR in particular have been understood as answering the demands for corporate legitimacy in societies. However, many studies have quite naively simply assumed that this relationship emerges even though there is not an unanimous understanding of what CSR can mean, due to the fragmented CSR discourse. Based on the results of my third and fourth articles, I suggest that the language of responsible business and CSR in particular can also be seen as a way of legitimizing more controversial social practices. This kind of discursive action is often justified as answering demands for continuity and rationality not only of businesses but society at large. My study supports the proposition made by Driscoll (2006) that companies themselves also steer the course and determine the content in terms of how responsibilities in business are understood and various priorities legitimised.

In my fourth and fifth studies, global policies and practices were partly constructed as controversial if they were not compatible with national cultural features. I further suggested that in the Finnish context this seems to be strongly bound both to the construction of tight social networks of collaboration and to discursive efforts to (re)construct a national reputation and identity as an honest, law-abiding society. I expand the proposition made in these studies, by suggesting how cartel agreements, a former widely accepted organizational practice and “Finnish [forest] industry norm”, gains illegitimacy over time through discursive strategies and struggles that deinstitutionalize its existence as an industry norm. For example, for the past twenty years already, cartels have been considered as a practice that can lead to sanctions from legal perspective. Yet cartels and their significance have been discursively mitigated and naturalized. According to my view then, there has been a struggle in terms of shared understanding: which one, former conventions or law, is a stronger signifier (see Scott, 2001). Discursive struggles thus reproduce or deconstruct institutions when particular discourses are supported and strengthened by other legitimate discourses that are vital for the institutions' existence. In my data, a discourse of trust can particularly be seen as such discourse. For example, in the case of whistleblowing (the debate about the topic of whistleblowing was most frequent during 2003-2004), discourses of trust were used when creating sense of illegitimacy towards global policies and norms that were considered to pose a serious threat to the “trust-based” society. However, according to my reinterpretation, the growth of cartel suspicions (and lack of whistleblowing cases) did not provide textual support to the questioning of whistleblowing as a feature of trust deterioration, but the struggle then more explicitly turned towards the cartels themselves. From the viewpoint of legitimation strategies, problematization (see my fourth article) seems to be a particularly effective strategy when producing texts that strive towards the need for an institutional change. Not only does it point out the need for a

change but provides a solution and societal reasons how and why this could be done.

Discursive struggles in media can therefore be seen as important sense-making and legitimacy devices relating to the perceptions of morality. However, this struggle includes a number of powerful actors that have significant power to affect public opinions through the use of discursive strategies and resources of how texts embed successfully in certain discourses (see also Phillips et al., 2004). For example, journalists and experts can be seen as such actors. By using different discursive strategies, they were in this case able to manage the discursive meaning of cartels which eventually had effects on their overall legitimacy. In my fifth study, reputation in particular was used as a discursive resource to support the need of a new industry norm: using national reputation as a signifier of cartels' harmful consequences aimed to point out how costly the sanctions are also beyond the industry's boundaries. The possibility of tarnished national reputation is a discursive move, used to gain societal support towards delegitimation of cartels.

I conclude that despite the globalized business world, socio-cultural values, conventions and history play an important role in constructing the illegitimacy or legitimacy of business practices. However, such values and the historical narrative are also reconstructed and recontextualized not only to fit them into existing meaning structures but in a more performative and creative manner. As my studies have shown, societal norms and legitimate practices are constantly constructed and deconstructed in various arenas of social interaction, and organizational actors are by no means passive actors in this debate but rather active actors striving to promote their own well-being. What is required for something to be legitimate depends on the context. *My conclusion is that responsibility in business seems to be a highly contextual phenomenon both from the viewpoints of macro (cultural) and micro-context (e.g. situational) viewpoints.* It is therefore rather naïve to assume that responsibility in business is always understood in the same way; this can lead to overly positive expectations about its implementation in various situations and contexts. In a more politically oriented sense, responsibilities in business are always a question of value preferences that are also culturally bound (see also Joutsenvirta, 2006). Yet one should not be too 'cynical'. Though discourses of responsibility in business and CSR in particular have been rather fragmented both locally and globally, it does not mean that they could not move towards a more unified view. Various kinds of social practices such as industry wide codes of ethics and codes of responsibility have aimed at developing a more unified view of business responsibility and its significance for business & society relationships. Thus the objective has not been nothing less than to institutionalize CSR as a social practice, neglect of which brings social sanctions (e.g. loss of reputation and legitimacy) for businesses.

My study also contributes to the current CSR literature concerning the importance of national culture, national business systems and CSR (Maignan and Ralston, 2002; Matten and Moon, 2008). Though ethical issues have gained widespread significance worldwide, globalization of economy has emphasized

economic responsibility and continuity. Previous international research has stressed the benefits that growing importance of reputation and legitimacy can bring about. However, the studies have been contextually very fragmented. For example, many of the issues that are said to bring forth these reputational benefits are already integrated to the legal requirements in "implicit CSR countries". Furthermore, philanthropy, a generalized mean to reap reputational benefits in North-America is not strongly supported as a CSR practice in European countries (Crane and Matten, 2004; McWilliams and Siegel, 2001). From implicit CSR perspective, reputation is a specifically paradoxical phenomenon.

Furthermore, Matten and Moon (2008) suggest that corporate agency in shaping institutional framework differs between Europe and United States (where it is, according to Matten and Moon, more active). In case of employees, the implicit CSR describes their rights (Preuss et al., 2009) rather than seeks what could be a new way to see the growth of CSR issues from the perspective of employees and implicit CSR. According to my view, it is rather limited to think that employees are only concerned about their legal rights. As my third study showed, preserving professional responsibility on behalf of employees was one of the main topics. Thus, mere talk about legal rights narrows the implicit CSR perspective, as if people are not interested in developing their professionalism in terms of business responsibility. More importantly, frameworks that do not acknowledge the processes how businesses and society interact may dispel the power businesses have in today's societies. Thus, approaching responsibility in business with the help of a discourse approach is vital in order to increase our understanding of institutionalization, since the focus of discourse is particularly on the process (see also Phillips et al., 2004). Indeed, the study of discourse helps us to recognize the often subtle and hidden meaning-making processes of language use. Research on responsibility in business could better recognize the role of social actors in those interactive, discursive processes where the norms and values of society are being (re)constructed, and the multiple arenas where this interaction takes place.

## **4.2 Conceptual contributions**

I shall now describe my main conceptual contributions to the concepts of corporate social responsibility, responsibility in business and reputation.

First of all, though CSR literature claims that responsibility comes into being through the activities of people, approaches to CSR are often managerialistic and ignore the way organizational actors, specifically employees, participate in the realisation of CSR and how they come to conceptualize the role of businesses in society. The concept(s) and definitions have tended to focus on business as an entity, and not on the people within organizations and their ways of carrying out their tasks and constructing such

responsibility. As the origins of the concept date back to the idea of businessmen's social responsibilities (Bowen, 1953), managers have been seen as individuals in terms of business responsibility and the concept later also developed as a managerial tool to manage interests of stakeholder groups. However, my third article points out how corporate social responsibility is not a unanimous view in the organization but consists of discursive struggles between social actors. This struggle is particularly evident between the priorities of professionalism and profit, and between those of profit and people within CSR. For the social actors of an organization, corporate social responsibility also means various starting points and ways of following their professional priorities. *My conceptual proposition therefore is that the term corporate social responsibility does not properly include the meaning and applicability of the term to the employees of the organization and employees' own input and preferences in fulfilling CSR, as these dimensions are currently lacking from the definitions.* These issues should be taken more seriously into account in order to increase people's awareness of moral agency and in order to increase participants' understanding of the use of such concepts. Without such discussion unduly nostalgic constructions concerning businesses' role in the society might be maintained.

Indeed, nostalgia can be seen as a discursive practice of resistance, which questions the change in organizational practices and can thus lead to contradictions when fulfilling CSR. However, nostalgic discourses can be less influential in business organizations, and this is for one reason in particular: they often emerge among employees and rarely provide answer to the future challenges, namely concerning continuity and productivity which in turn are topics that strategic and management discourses often embrace. According to my argument, continuity and productivity are the norms of business organization and the discourse of CSR actually strengthens these norms by focusing on long-term profitability and on the idea that businesses must be profitable in order to be socially responsible. Thus, discourses that focus on future continuity can become more credible and legitimate in the business environment because the future is more unpredictable and unsustainable than the past which cannot and is not supposed to be 'relived'. Nostalgic discourses could therefore benefit from employing texts that show the significance of past in terms of interpreting the future challenges.

My second conceptual contribution goes to the field of responsibility in business. Though several studies have acknowledged the importance of the media in constructing specific management ideas and practices (see e.g. Alvarez et al., 2003; Mazza and Alvarez, 2000; Vaara and Tienari, 2002; Vaara and Tienari, 2008), the construction of the social contract between business and society in the media has not yet provoked much interest. In many studies, the media are examined as a mirror of society rather than as an arena of social interaction and a part of society. For example, one of the most prominent yet challenged approaches to contractarian business ethics has been the integrative social contract theory (ISCT) presented by Donaldson and Dunfee (1994; 1999), who aimed to develop a global approach to business ethics that managers can apply in order to identify cultural norms and claims. However, when people

[that is *managers* in the theory] encounter ethical dilemmas, their solution is to propose short cuts for identifying these local cultural norms and assumptions. They set forth a number of proxies, including professional and corporate codes, media references, opinion surveys, speeches and statements by respected business leaders (1999, p. 105), industry and trade organizations, ethics consultants, even advocacy groups (pp. 110–111). Though Donaldson and Dunfee (1999) suggest that the media list cultural norms as an ethical standard for corporations, they do not acknowledge the media as an arena where social actors construct these contracts, as they rather imply that such contracts are based on agreement between, for example, companies and representatives of the local community. Hence, they treat the media more as a mirror of society where the terms of these contracts are concerned. Some studies have therefore called for more work on conceptualizing the role of the media in the processes of constructing organizational legitimacy and corporate responsibilities (e.g. Palazzo and Scherer, 2006). According to Richardson and Dowling (1986), it is necessary to simultaneously consider “the symbolic media through which legitimation is achieved, the structures in which such phenomena are embedded and the reciprocal influence of one on the other” (p. 104). Based on the results of my fourth article, *my conclusion is that current research and societal discussion have not yet fully understood the role of the media as an arena where social actors negotiate and construct the social contract between business and society through the (il)legitimation of various social and organizational practices. Thus the legitimation process of such organizational practices often aims to provide an answer to the question, whether organizational action can be deemed as a rightful one. In other words, the role of the various social actors and their interactions in the media, in terms of constructing the acceptance of various organizational practices between business and society, should be more explicitly recognized and taken into account.*

I also contribute to the concept of reputation and how this concept is understood in current theoretical and empirical literature. As shown in my second article (Lähdesmäki and Siltaoja, 2009), small business owner-managers constantly reconstruct themselves as well as their businesses in relation to larger businesses and the community power. In particular, many cultural conventions that maintain power relationships, such as shame and exclusion, were (re)constructed in the meanings of reputation. Through the various meanings of reputation, many cultural stereotypes and conventions are utilized when producing unequal power relations between small and large businesses and their ways of interacting in the society. Whether such unequal power relations actually exist or not, is not the focal point of this study. Instead, I propose that it implies that reputation is also produced as a political phenomenon, since small business owner-managers strive to construct inequality as an inherent part of their position in the business world in order to promote their own well-being.

Furthermore, as reputation was produced to have both negative and positive meanings for small business owner-managers whose own personal reputation is often closely linked to that of the business (Lähdesmäki and

Siltaoja, 2009), reputation can be an emotional matter for small business owner-managers. Goss (2005) proposes that shame can work as an important motivator in an entrepreneurial career, as shame-inhibited modes of interaction can turn individuals away from conventional employment and pull them towards business ownership. However, shame is a cultural construction and can have significantly different importance and implications in different contexts (see Benedict, 1984). In our study (Lähdesmäki and Siltaoja, 2009), reputation featured emotions of both success (see especially the marketing and legitimacy discourse in the article) and failure (see the social exclusion discourse in particular), and shame was not linked to entrepreneurial ambition but was used rather as a restricting discursive resource. *Thus, my suggestion is that the significance of the emotional side of reputation to small business entrepreneurs (owner-managers) is not well understood in the current literature in cultural terms and should be better recognized.*

### 4.3 Discussion of the research implications for the Finnish RIB context

As a part of my research task (Chapter 1.4) I aimed to reconsider my studies in order to answer the following research question: *how do my research articles bring new insights to the understanding of the responsibility in business in Finnish society.* More specifically, my aim has been to increase our understanding of the tensions in business responsibilities in Finland and how certain cultural features are (re)produced or recontextualized in proportion to RIB. Although I have already addressed these issues in my earlier discussions, I would still like to consider them further here.

Finnish research on business responsibilities has been rather extensive during the past decade. Most management and organization studies have been based on interviews with managers in order to study their concepts of CSR-related issues or have studied the social and environmental reports of Finnish companies. Many studies, also those international ones conducted by non-Finns, have drawn quite a positive picture of Finland, giving it top marks, so to speak, for the way it has applied responsibility in business, particularly from the managerial point of view. For example, it has been suggested that Finnish culture has a positive influence on the views, thinking, and management practices of CSR, which makes it easy for business people to discuss and understand CSR (Panapanaan, 2006). However, many studies have focused on rather positive cases and more controversial cases have not received similar attention<sup>33</sup>. Yet it seems that Finnish businesses still lack knowledge about 'how to manage CSR in an implicit CSR society' and the tensions in the discussion of responsibility in Finland have been considered much less. Focusing on business practice that is produced as more questionable [that is, cartels], seems to reflect

<sup>33</sup> However, see e.g. Joutsenvirta and Vaara (2009) and Pakkasvirta (2008).



a more of an ambiguous view. Questionable business practices tended to lead to the avoidance of responsibility, as responsibility for questionable practices in the business media was most commonly shifted by corporate representatives onto 'actors in the field'. However, these 'actors in the field' are not cited in the media, where the voice of more authoritative persons is heard, even though they are not the neutral commentators that many outsiders might take them to be. Thus, irresponsibility is not always accepted as a communal problem but is presented more as an individual problem. I therefore suggest that using a tightly predetermined cultural basis as a starting point for RIB studies can lead to an unduly positivist and positive approach to the national adaptations of business responsibilities, because some starting points naturally become more readily accepted than others. Finnish RIB research should more fully acknowledge the situational nature of responsibility-taking and question the starting point that CSR in Finland is neutral.

In recent years, Finnish society is said to have adopted more Anglo-American views of the business system (see Tainio, 2004). In my third study, the transformation of media companies into communication conglomerates is an interesting example, as the social actors involved often discursively detached the organizational field from more traditional Finnish ways of conducting a newspaper business (see Salokangas, 1998) and described the change in organizational values towards economic priorities (see also Siltaoja, 2006a). Economic priority is something that is not commonly questioned in CSR models and approaches (e.g. Carroll, 1991). Many of them do not even consider the question of continuous growth (see Kallio, 2007). However, it should be remembered that times are changing rapidly and the data in this study were not gathered during the current (2008-2009) economic recession. As Julkunen points out (2001), the economic recession during the 1990s helped the adoption of neo-liberal trends; they were presented as grounds for change required by labour institutions and the welfare society. Uimonen (2006) also points out in her dissertation that social actors expressed more or less strongly that economic responsibility guides the voluntary responsible actions of companies in the first place. My suggestion is that the fact that CSR as a term includes strong implications of good financial performance (e.g. Carroll, 1991) it has probably contributed to making financial performance a firm part of current Finnish CSR thinking. Thus, local discourses about CSR are intertwined with global ones. However, if it is understood in its narrow form, meaning the prioritization of economic responsibility, the ethical dimension of the concept does not receive adequate attention, and this leads to an overly simplified application of the term. Furthermore, constructions relying on economic performance strengthen and (re)produce the hegemony of economic dimension in CSR.

Finland has been described as a country with high trust, particularly towards institutions, and trust also emerged as an important discursive resource in the articles. In Finnish studies, reputation has been treated very similarly to trust (e.g. Luoma-Aho, 2005). Trust has previously been associated to Scandinavian (Morsing et al., 2007) and Finnish corporate social responsibility (e.g. Heinonen and Seppälä, 2005; Siltaoja 2006a; Vehkaperä,

2003). Stakeholder groups called 'faith-holders' have been seen as positive factors [social capital to be precise] in reputation literature, as a neutral reputation and high trust have been claimed to be features of Finnish public organizations and frequent stakeholders (see Luoma-Aho, 2005). However, as trust exists in a variety of forms, the emergence of trust in this study and its use as a discursive resource emphasizes the need for a more critical focus. In particular, social actors mobilized trust in order to point out the severity and harmful nature of a certain business practice, or used trust as a discursive resource in order to reconstruct or unravel faith in institutions or businesses. More specifically, it seems that trust is an important discursive resource for the discursively managed meanings of reputation and image of Finland and Finns. In examining the ways in which calculative practices are implicated in the constitution of trust in the UK retail sector, Free (2008) claims that trust as a discursive resource results from a deliberate manipulation of signification structures to mask the consolidation rather than dispersion of power. Thus, according to Free (2008), trust as a discursive resource involves attempts to create signification structures that increase stability and foster a sense of community. Rather similarly, in my fifth study, as constructive strategies construct trust as an important part of Finnish moral identity, these strategies aim to foster a sense of belonging and sameness among the people of the nation. I therefore suggest that trust sometimes seems to be taken for granted as a societal construct, as its argumentative use can be highly ambiguous. In particular, investigation of trust should receive more critical attention in societies where trust *seems* to be a taken for granted feature of the society and responsibility in business.

#### 4.4 Practical contributions

This study also features some practical contributions aimed towards **universities and other educational institutions and organisational actors**. Even though studies have shown how for example NGO's can acquire legitimacy through illegitimate actions (Elsbach ja Sutton, 1992) it is rather difficult to predict how corporate messages are interpreted among stakeholder groups. Based on my research results, I shall, however, suggest what kinds of issues are worth consideration in management communication and what kind of practices organizations can employ when communicating about organizational policies that might be deemed as controversial or questionable or when trying to manage the significance of reputation.

I have suggested that people's value priorities are significant in terms of how they interpretate texts about an organization (my first article). As values are rather enduring beliefs, influencing people's evaluations and opinions is not the main idea in managing reputation, but rather focusing on the management of organizational practices. In the cases of communicating about controversial

practices, I suggest that preliminary ethical consideration on behalf of the company and its representatives would be extremely important. Relying solely on rationalistic viewpoints that stress utility, or on authoritative legitimation that emphasizes certain policies or authorities in providing reasons for adaptation of particular policies, may turn out to be insufficient. This, I suggest, is due to the fact that societal topics about ethics and morality are a growing field evolving from bigger questions of e.g. energy consumption and consumer morality. Combining narrativization with ethical considerations can for example produce a more coherent narrative explanation concerning the adaptation of organizational practices. However, these kinds of discursive acts have their own moral borders; taking various stakeholder groups claims and interest into account is not questionable but deliberate manipulative attempts can be.

According to my view, morality of businesses and individual actors is understood to be constructed in dialogical processes (Kujala, 2001; Kurri, 2005; Lämsä, 2001) and a mere pursuit of reputation or legitimacy is not an ethical dialogue. I therefore suggest that stakeholder dialogue (see e.g. Kujala and Kuvaja, 2002) could provide organizations important means for interacting with their stakeholders, in order to explicitly uphold their own responsibility, their ways of increasing stakeholders awareness, and the means for interacting with the business. Since I have suggested that businesses can have several reputations, it would be important to focus on the interaction with the groups that the organization views to be necessary for its existence. By devoting time to those particular groups can actually have a protective effect and preserve the organizations from reputational attacks in the future. Organizations should therefore recognize the values of various stakeholder groups and design their messages according to that particular group's values. Although this is inevitably time consuming since not all stakeholder groups are coherent, this kind of a proactive move can still turn out to be a highly valuable practice.

Following the changes in the media in terms of business restructuring and ownership (e.g. Herkman, 2001), I suggest that newspaper companies need to recognize that the emphasis on business priorities demands (re)negotiations concerning their role as businesses. For example, innovativeness is currently discussed as an important part of CSR and strategic business development (e.g. Hockerts and Morsing, 2008; Luo and Bhattacharya, 2006) but it did not figure in the organizational construction of CSR encountered in this study (see in particular articles 1 and 3). Furthermore, as professional responsibility has traditionally been an important feature of e.g. journalistic working practices especially in Finland, newspaper businesses should now more explicitly negotiate with their employees about how they can meet their professional responsibilities in the new business atmosphere. Without such discussion there may be unduly nostalgic constructions of the 'previous role' of media companies which will hinder alternative ways of seeing the role of professionalism in terms of business responsibility. Though nostalgia is an important discursive practice in terms of organizational and collective identity, there is a need for genuine dialogue between the social actors involved in changing institutional environments in order to increase joint communicative

processes and decrease contradictions. Jonker et al. (2006) also point out that CSR should be addressed more from within organizations. For example, it would be particularly important to acknowledge how stakeholders within the organization come in terms with CSR. Improving understanding about CSR through human resource management practices could be one solution. Though the interconnections between HRM and social responsibility are recognized, the topic is not internationally widely discussed and there seems to be a degree of reluctance in the HRM communities to actively engage with CSR (Royle, 2005). In Europe, the CSR discussion is mostly rooted on employees' rights, whereas in North America it reflects employees' duties (Preuss et al., 2009). However, CSR can only come into being if the people within organizations take CSR into consideration in their daily work. Thus, integrating CSR with HRM and employee training would be particularly important in societies where implicit CSR has been mostly applied.

I further suggest that in education more attention should be paid to teaching ethical and moral issues, particularly in business studies education. Such teaching could offer more dialogical approaches towards a more postmodern view of ethics. This suggestion is based on my research findings, which show how moral agency is often overlooked both in the media data concerning cartel agreements and in one set of interview data (Lähdesmäki and Siltaoja, 2009; Siltaoja and Vehkaperä, 2009). Vähäkangas and Peltonen (2007) researched the teaching of business ethics in Finnish universities and found that all business and economics units in universities offered ethics courses, and at least one in every department. However, such courses were strongly and almost personally associated with one particular member of staff. The study further revealed that although the necessity of ethics was not denied, its importance and current relevance were suspect, which seems to me to be rather debatable. Vähäkangas and Peltonen (2007) further suggested that ethics is often hidden in the teaching agenda, without being explicitly mentioned in relation to a certain course. The issue can thus be seen as twofold: when ethics and morality are taught only as separate courses in business schools, it can give the impression that these issues are something that can be outsourced or taken into account only when it suits one. However, if ethics is not explicitly included in business courses it may go unnoticed in many cases and its importance then fails to be recognized. I therefore suggest that education about responsibility should also be addressed from the perspective of management and employees, not only from the perspective of the enterprise as an entity.

#### **4.5 Reflections on the credibility of the research and the limitations of this study**

The constructionist paradigm often supposes a relativist ontology (there are multiple realities), a subjectivist epistemology (knower and subject create

understandings) and a naturalistic (in the natural world) set of methodological procedures (Denzin and Lincoln, 1998, p. 27). Research findings are usually presented in terms of the criteria of grounded theory. This means that concepts such as credibility, transferability and confirmability commonly replace the positivist concepts of validity, reliability and objectivity. Indeed, as I have applied discourse analysis in most of my studies, the use of validity and reliability are not applicable in this study (Phillips and Hardy, 2002). It also means that an evaluation of qualitative research based on assumptions taken from a positivist paradigm is not the ideal alternative.

There are also various criteria by which to assess discourse analytical studies and their limitations. Because this study consists of five different articles, there would be a lot of unnecessary repetition if I attempted to reflect on each of the analytical processes and methods of data collection. I have therefore chosen the following terms and criteria for closer examination: (1) the attention paid to the context, meaning how well historical and contextual understanding is incorporated into the study (see Alvesson and Deetz, 2000; Phillips and Hardy, 2002); and (2) how I have incorporated reflexivity as a part of this study (Alvesson, 2003; Phillips and Hardy, 2002). Reflexivity is an attempt to take into account the researcher's own role in knowledge production in the light of the relativist premise, inherent in social constructionism, that one's own knowledge is socially and culturally constructed. The aim of reflexivity is to redefine the classical relations of authority between the researcher and the people under study, and to avoid positioning oneself as a sovereign authority with privileged access to truth (Phillips and Jørgensen, 2004, p. 198). My understanding of reflexivity also includes the view of Mats Alvesson (2003), which is that the researcher is able to produce different kinds of interpretations of the phenomenon under study. Thirdly (3), I also consider how plausible the findings are, or the credibility of the research findings. Plausibility is also very close to *conformability*, meaning the relationship between interpretation and the data (Eriksson and Kovalainen, 2008) and how easily the interpretation can be recognized and understood by others.

Some types of discourse analysis require different forms of reflexivity and especially consideration of the research context. Discourse analysis considers how texts and also other forms of communication are made meaningful through the context in which they operate (Phillips and Hardy, 2002). This question of context can vary from the larger macro context to the smaller micro context of both the form of analysis and the definition of the discourse (Alvesson and Kärreman, 2000a). In research generally, and within discourse analytic approaches in particular, the concept of context has been treated somewhat vaguely, though the question of context has been the subject of critical discussion by many scholars; or not perhaps the context, but the explicit lack of focus on it in discourse studies (e.g. Alvesson and Deetz, 2000; Heracleous and Marshak, 2004).

Language cannot easily transport meaning outside the local settings in which statements are made. Alvesson and Kärreman (2000a) have mapped the varieties of discourse and what can be achieved by choosing a particular type of

discourse approach. However, they find it difficult to combine local and more situational (micro) contexts with cultural (macro) contexts: hence interviews, for example, are either reflections of the local context or constructions of cultural settings, but combining both in one study can be problematic. Hardy and Phillips (1999), on the other hand, suggest that the ability of social actors to develop effective discursive strategies in an institutional field is influenced by the availability of different discursive resources. Thus, it is not only the situational field that matters but also the societal level and availability of resources. To me this further underlines the importance of the larger context when studying discourse. Several scholars have emphasized the importance of the organizational and societal context in studying discourse because without such consideration many approaches would lack relevance for organization and social theories. Fairclough (1995) highlights especially the situational and institutional context and Wodak (2001) emphasises the socio-historical context. I have therefore tried to pay attention to the sociocultural and historical context of the data as well.

As for the more local and situational contexts, focusing on naturally occurring data (such as media texts) and produced data (such as interviews) requires different kinds of reflexivity from the researcher (Silverman, 2001). For example, taking the interview situation as one context in a discourse analysis not only requires that the researcher reports herself/himself as being active in producing the subject matter of the study, but also that respondents' answers and comments are systematically analyzed and reported to the reader through the ways in which they construct aspects of reality in interaction (and collaboration) with the interviewer<sup>34</sup>. I have therefore tried to pay particular attention to the situational context in my third study, which makes use of interview data. However, my second study has not properly acknowledged the situational context of the data production (e.g. what was asked, or why a certain text was produced by the small business owner-managers). Indeed, in this article I should have more explicitly described the interaction process in the interviews and how it was acknowledged in the data analysis and in the reconstruction of the research results. Similar criticism can be addressed to the first study and its analysis.

Potter (1996) points out that Berger and Luckmann do not consider the implications of treating social constructionism as a general feature of knowledge, including researchers' knowledge, and ignore any epistemological problems concerning reflexivity. However, this has been acknowledged by later studies. My aim has been to be reflexive regarding my own position and to be open to possible reinterpretations. In terms of reinterpretations (Alvesson, 2003), I have tried to provide conclusions in this introductory essay that further develop the conclusions put forward in the articles. As I have already pointed out, some comments of reflexivity in terms of recognizing the cultural underpinnings in my interpretations, another important issue is whether I have been loyal to the chosen social constructionist methodology and how I have

---

<sup>34</sup> An enlightening comment pointed out to me in one review statement.

acknowledged it throughout the research process. Another possible criticism is that my first article (Siltaoja, 2006b) does not fully redeem the premises of social constructionism. Though this study offers a few important indicators of the direction of future research, particularly for those who are interested in the causal relationship between CSR and reputation, I admit that I may have partially tried to search the 'causal relationship' between CSR and reputation myself. Furthermore, in a socially constructionist study, presenting how something "comes into being" in a rather predetermined categorical form can be considered rather dubious. My suggestion is that this article (Siltaoja, 2006b) would have worked better without empirics, as a conceptual paper. Its further potential for theoretical development can be seen to be for those who take a serious interest in the ideas of functionalist paradigm, which is also the reason I included it in this dissertation. My third study could have also better addressed the relationship between metaphors as a cognitive dimension and the constructionist approach, as I have used Lakoff and Johnson (1980; 1999) as an important source for understanding metaphors.

I wrote at the beginning of this essay that it has been a long process. Many angles or ideas have opened up after the writing of an article or after its acceptance and publication. I have therefore taken some liberty in writing up some of my article results into a more abstract form in Chapter 4. However, I have tried to write this in such a way that the reader can follow my thinking and link it to the sometimes not so refined results in my research articles. I shall therefore discuss the *plausibility* of my research findings, which in the constructionist spirit are open to many interpretations but should nevertheless also to the reader be credible and identifiable. In the case of *conformability*, my articles feature several quotations because I wanted to provide examples so that readers can make their own judgment of the plausibility of my interpretation. I have tried to pay attention to the plurality of voices instead of favouring only managerial viewpoints, as mainstream studies tend to do. I have further used the term "I" or "we" (in the case of two authors) in order to highlight the interpretative nature of my discursive studies. In my research articles, I have tried to describe the research and analysis processes as transparently as possible within space limitations and also within the limitations of my own ability to describe the process. However, in some articles I have not fully discussed the limitations of my research results and the limitations the chosen research approaches may entail: these could have been elaborated more. Furthermore, these studies of mine can be examined more longitudinally; articles 4 and 5 take this as a starting point in terms of the data. In order to provide more *coherence and credibility to my interpretations* and in order to highlight my cultural knowledge and the potential limitations it carries, I have described the Finnish context of this discussion of business responsibility in Section 2.1.2.

Discourse analysis usually deals with small data sets, since such analysis is laborious and time-consuming (Potter and Wetherell, 1987). However, many researchers still combine several data and forms of analysis in their studies (see e.g. Reisigl and Wodak, 2001). Many of these studies also end up pointing out how hard it is to present various discursive and linguistic tactics in an extensive

and exhaustive manner: “[It] is clearly not possible to illustrate these [...] example by example. [...] we will discuss these strategies selectively (Reisigl and Wodak, 2001 p. 85). I have thus tried to limit my data in each one of the studies. I have also often tried to present my research findings in the form of tables in order to clarify my results. Though such codification inevitable omits many nuances because they are in some ways summaries, and more general, I hope they help the reader to understand the results in a broader perspective. I have also combined various analytical tools in my work, which can be seen as a strength but also a weakness. The various terrains of discourse may not open up when one starts to do discourse analysis and the sheer number of tools may lead to incoherence in the analysis. Some of my work could have benefited from more rhetorical and narrative analyses, but such avenues will probably be more useful in the future. As one reviewer once kindly pointed out to me, [although the message became clearer later...]

*Using many tools and perspectives may be tempting because they may be seen to offer a fuller picture of the issue under study. However, there is a danger that some of the tools will be underutilized. Instead of getting a fuller picture one may end up in a shallow and mechanical analysis. Especially for researchers who are just starting to do discourse or other language oriented analysis it is best to keep the set of theoretical and methodological concepts simple. In discourse analysis, the researcher's skill to utilize a certain analytical tool to its full potential to theorize about the data is more important than the number of analytical tools used.*

When presenting my main conclusions in this introductory essay, I have first tried to present the results of the article or articles that have led me to form such conclusions. However, one issue can be regarded as particularly important, the main result of my work: Have I myself produced the main conclusion of this study, that is the political-moral nature of research phenomena or has it emerged as a data-driven phenomenon? According to CDA theories, researchers should *explicitly* take a political stance (Wodak, 2001). I believe that as a researcher one never entirely avoids being an active subject of the whole research process, and qualitative research by no means expects one to do so. Actually, choices such as what is worth researching, who to listen to, whose viewpoints deserve more space, are all political (Alvesson and Deetz, 2000). The difference lies in how the researcher recognizes his or her role. This work did not take as its starting point that RIB would be political, and even less that intangible social resources would be political. However, this political side evolved particularly as the work moved in a more critical direction as I started to pay more attention to the data in terms of polyphony and discourse. It therefore should be emphasized that the results of this thesis are open to various interpretations; they do not aim towards any kind of universal truth but rather aim to bring out nuances and smaller, interesting features that many ‘grand theories’ are unable to reveal.



## 4.6 Suggestions for further research

This study has highlighted the importance of studying responsibility in business, legitimation and reputation as discursive processes carried out in social interaction. I have also shown how these phenomena are political-moral in nature and how they should receive more attention from that particular viewpoint. Although I have addressed some future directions in earlier discussion, I elaborate some of them.

In previous literature, reputation has received hardly any critically or discursively oriented attention. Though reputation has been addressed as a control mechanism, particularly from the stakeholder viewpoint, international and national research has hardly at all considered how reputation works as a political instrument among stakeholders or organizational members, or how reputation can maintain or produce power relations. Future research could for example take a narrative approach and examine how various stakeholders construct stories as a counterattack or as a form of resistance towards organizational practices. This would be particularly important and interesting in cases where social actors construct business practices as morally questionable. Combining a narrative approach with discourse analysis would seem a particularly interesting and fruitful avenue. Although it is hard, according to discursive approach, to verify if texts can produce reputation, future research could focus on the construction of micro-narratives that consist of an evaluative perspective or the use of reputation [or someone's reputation] as a discursive resource and to combine such examination to legitimation processes. Such a research agenda would certainly benefit from the variety of data available to be used, and social media can offer interesting avenues for such a research agenda. For example, in terms of reputation, one could study a particular case and examine how certain texts about a company become part of larger discourses (about that company) over time. In particular, one could focus on evaluative bodies of texts and how they emerge in terms of such a case, as well as how certain similar cases are used when creating a sense of success or failure. Thus, examining how texts consume the "reputation of other similar cases" could prove to be highly important in the study of discursively managed reputation.

Though I have been rather contextually bound in my studies, it is not necessarily the manner in which future studies should be conducted, since the study of discourse can be advanced by those who expand the conventional boundaries of its examination. As the concepts of legitimacy and corporate [social] responsibility are closely inter-related, they should be examined in various different cultural and local contexts. Future research could also give more explicit attention to the complexities and contradictions of those organizational and social practices that are used to legitimize the claim to be a socially responsible organization or even responsible society, particularly in terms of more global discourses of CSR: which values they refer to and what

kind of power relations such constructs uphold and (re)produce, as the boundaries between responsible and irresponsible actions are still by no means clear. Furthermore, it would be extremely important to advance the study of textual micro-processes and their relation to a broader discourse in terms of business responsibilities.

In one study of mine (my fifth article), an interesting and important implication was how the 'learning society' was brought into the discussion of cartels and cartels agreements. Though the aspect of learning can be seen as an important feature in the adoption of something new and anticipation of the national future, learning was here used in order to construct 'the problem as solved', which actually closes any future debate on the topic. More importantly, the language of learning is not neutral; though learning is often offered as a tempting and ideal solution for various problems, it can emerge as a packet of new control mechanism (Contu and Willmot, 2003). From the perspective of a more genuine learning, a need for more dialogue about business responsibility should be emphasized. The use of learning as a discursive move thus calls for more research.

Based on the findings of the second article, societal discussion and awareness of the business responsibilities of small and large businesses could be increased. In our study, small business owner-managers constantly distinguish between their businesses and large businesses when constructing the meaning of reputation (Lähdesmäki and Siltaoja, 2009). However, such a distinction does not contribute to our knowledge of the role of different sizes of businesses. It can be particularly difficult in societies which have experienced a growth in more explicit CSR, such as in Finland. Regardless of the growth of these explicitly expressed responsibilities, many responsibilities, meaning issues that businesses are expected to take care of in terms of responsibility, are already integrated into the national business system and institutional framework (Matten and Moon, 2008). More importantly, small businesses may find it hard to identify with the corporate approach. Not only societal discussion but conceptual development of CSR that recognizes the various starting points of large and small businesses should therefore continue in academic field. If the CSR discourses continue to be too fragmented, this rather offers space for those that simplify the term for commercial purposes and emphasize its easy adaptation which leaves many important questions about business and society relations unanswered.

## YHTEENVETO (FINNISH SUMMARY)

Tämän väitöskirjan tutkimustehtävänä on tarkastella aineettomien sosiaalisten resurssien merkitystä liiketoiminnan vastuille sekä liiketoiminnan vastuisiin liittyvään keskusteluun. Työ on artikkelimuotoinen väitöskirja ja koostuu johdantoosessestä sekä viidestä tutkimusartikkelista. Jokaisessa artikkelissa on oma tutkimuskysymyksensä ja aineistonsa. Johdantoeseen avulla tarkastelen muun muassa tutkimieni ilmiöiden käsitteellistä taustaa. Johdantoesseeä voidaan myös ajatella metatasoisena tekstinä, jossa osoitan tutkimuksieni merkityksen laajemmassa teoreettisessa keskustelussa. Tutkimukseni teoreettinen viitekehys rakentuu erityisesti diskurssiteoreettiselle lähestymistavalle sekä liiketoiminnan vastuisiin liittyvään keskusteluun institutionaalisten ympäristöjen eroista. Käsitteellä liiketoiminnan vastuut tarkoitan niitä organisaatiollisia käytänteitä, joiden kautta organisaatiot osallistuvat yhteiskunnallisten normien ja arvojen noudattamiseen, rakentamiseen ja/ tai (uudelleen)tuottamiseen. Työn erityinen mielenkiinto onkin siinä, mikä on aineettomien sosiaalisten resurssien, joita työssäni ovat erityisesti oikeuttaminen (legitimaatio), hyväksyttävyyys (legitimiteetti) ja maine, merkitys liiketoiminnan vastuille. Lisäksi tarkastelen kahta seuraavaa kysymystä:

*Millaisia valtasuhteita nämä merkitykset tuottavat tai ylläpitävät?*

sekä

*Mitä tutkimuksieni tulokset kertovat liiketoiminnan vastuista suomalaisessa kontekstissa?*

Työni rakentuu argumentille siitä, että aineettomat sosiaaliset resurssit taikka liiketoiminnan vastuut eivät ole neutraaleja tai staattisia ilmiöitä vaan sosiaalisia konstruktioita, joiden merkitys tuotetaan sosiaalisissa vuorovaikutustilanteissa. Siten niitä tulisi tutkia sellaisista lähtökohdista, jotka ottavat tutkimusilmiön luonteen huomioon. Argumenttini mukaisesti tutkimuksessani painottuvat seuraavat kolme seuraavaa lähtökohtaa. Ensinnäkin, liiketoiminnan vastuut ovat ajallinen ja paikallinen konstruktio. Suurin osa liiketoiminnan vastuiden kirjallisuudesta tulee Yhdysvalloista, jossa institutionaalinen ympäristö on hyvin erilainen verrattaessa useisiin muihin maihin, kuten esimerkiksi Suomeen. Siten vastuullisuuden käytänteet ja määritteet eivät ole suoraan vertailtavissa erilaisten toimintaympäristöjen välillä. Lisäksi liiketoiminnan vastuut ovat ajallisesti muuttuva ilmiö. Siten kulttuurisen, mutta myös tilanteellisen kontekstin painoarvo kasvaa liiketoiminnan vastuita tarkasteltaessa. Toiseksi, painotan tutkimukseni metodologisissa valinnoissa sosiaalisen konstruktionismin lähtökohtia. Esimerkiksi maine ja legitimaatio tunnustetaan sosiaalisiksi konstruktioiksi myös aikaisemmassa tutkimuskirjallisuudessa. Siitä huolimatta niitä tutkitaan pääosin positivistisista lähtökohdista käsin – esimerkiksi peilinä todellisuuteen siitä, miten vastuullisia yritykset ovat. Sosiaalisella konstruktionismilla

tarkoitetaan sitä, miten sosiaalinen todellisuutemme muodostuu ihmisten välisessä vuorovaikutuksessa ja miten tässä vuorovaikutuksessa tuotetut merkitykset tulevat osaksi käsityksiämme ja ymmärrystämme jostakin ilmiöstä. Sosiaalisen konstruktionismin mukaan maailma ei siis näyttäydy meille kaikille samanaikaisena, vaan aina jostakin näkökulmasta käsin. Tällöin esimerkiksi arvioimme yritysten toiminnan moraalisuutta aina omista lähtökohdistamme käsin. Olen siksi päätenyt tarkastelemaan erityisesti niitä diskursiivisia prosesseja, joiden avulla rakennetaan merkityssuhdetta liiketoiminnan vastuiden ja aineettomien resurssien välille. Kolmanneksi, pyrin osoittamaan kriittisen näkökulman tärkeyden aihepiirin tutkimuksessa erityisesti siitä näkökulmasta, millaisia valta-asetelmia liiketoiminnan vastuut ja aineettomat sosiaaliset resurssit voivat ylläpitää yritys-yhteiskuntasuhteissa. Tutkimukset ovat muun muassa osoittaneet, miten yritykset, olemalla itse aktiivisia keskustelijoita liiketoiminnan vastuukysymyksissä, myös ohjaavat ja määrittävät sitä, mitä asioita ylipäänsä miellämme liiketoiminnan vastuiksi. Olennainen osa kriittistä näkökulmaa on itsestäänselvyyksien tarkastelu ja purkaminen: harvat tutkimukset tai tutkijat ylipäätään ovat kyseenalaistaneet tiettyjä tabuja, joita myös liiketoiminnan vastuisiin liitetty. Näitä harvoin kyseenalaistettuja tabuja ovat muun muassa jatkuvan kasvun harha sekä se, miten yritys voi samanaikaisesti harjoittaa sekä vastuutonta ja vastuullista toimintaa.

Tutkimukseni aineisto on moniulotteinen koostuen kartelleja koskevista mediateksteistä talousmedioissa, maakuntalehden työntekijöiden haastatteluista (16) sekä suomalaisten pienyrittäjien haastatteluista (25). Pääasiallisena analyysimenetelmänä olen käyttänyt sekä tulkitsevaa että kriittistä diskurssianalyysia.

Ensimmäisessä tutkimuksessani tarkastelen yrityksen yhteiskuntavastuun ja maineen merkityssuhteen välistä problematiikkaa Shalom Schwartzin kehittämän arvoteorian avulla. Tässä tutkimuksessa pyrin erityisesti avaamaan uusia näkökulmia siihen, miten maineen ja vastuullisen liiketoiminnan suhde on arvolahtoinen prosessi, joka rakentuu arvioivan yksilön omasta arvopohjasta käsin. Siten yrityksen erilaisten viestien ja tekojen arviointia maineen kannalta on hankala ennustaa, koska myös arvot rakentuvat sosiaalisessa vuorovaikutuksessa. Enemmän huomiota voitaisiinkin siten laittaa niille arvoille, joita yrityksen vastuukäytänteiden avulla ylläpidetään, uudelleen tuotetaan tai puretaan.

Toinen tutkimusartikkelini on yhteistutkimus maineen merkityksestä pienyrittäjien liiketoiminnassa. Diskurssianalyysin lähtökohdan mukaisesti tarkastelimme millaisten merkitystenantoprosessien kautta maineesta rakentuu olennainen osa pienyrittäjien liiketoimintaa ja sidosryhmäsuhteita. Tutkimuksen aineisto koostui kahdenkymmenenviiden suomalaisen pienyrittäjän haastatteluista. Tuloksemme mukaan maineen merkitys rakentuu taloudelliseksi resurssiksi, sosiaalisesti tunnustamiseksi, kontrollimekanismiksi tai riskiksi yrittäjän henkilökohtaiselle statukselle. Tutkimuksemme tuo esille myös sen, miten maineen ymmärtäminen pelkästään aineettomana etuna tai resurssina on melko kapea-alainen lähtökohta.

Jälkimmäiset kolme tutkimustani soveltavat kriittistä diskurssianalyysia. Kolmas tutkimukseni tarkastelee lehtiorganisaation vastuulliseksi oikeuttamista

kuudentoista työntekijöiden haastatteluissa. Tämän tutkimuksen mukaan yrityksen yhteiskuntavastuulliseksi oikeuttaminen on diskursiivinen kamppailu, mikä korostaa ilmiön ja käsitteen ristiriitaisuutta. Yhteiskuntavastuun käsite itsessään tarjoaa mahdollisuuden ristiriitaisten käytänteiden oikeuttamiseen: yritykseltä odotetaan kontribuutiota yhteiskuntaan mutta tämä kontribuutio voidaan oikeuttaa esimerkiksi organisaatiollisten kutistamistoimenpiteiden kautta, jos peruste rakentuu taloudellisen kilpailukyvyn ja pitkän tähtäimen tuottavuuden perustalle.

Neljäs tutkimukseni on myös yhteisartikkeli, jossa tarkastellaan kartelleihin liittyvää keskustelua talousmediassa viiden vuoden ajalta. Tutkimuksen tulokset painottavat niitä diskursiivisia kamppailuja ja strategioita, joiden avulla sosiaaliset toimijat osallistuvat kartelleita koskevaan keskusteluun. Kysymys kartelleiden oikeuttamisesta tai epäoikeuttamisesta on hyvin vahvasti sidoksissa kansalliseen kulttuuriin sekä identiteettiin. Tulokseni korostavat erityisesti sitä, miten media tulisi enemmän nähdä areenana, jossa yhteiskunnan sosiaalista sopimusta rakennetaan erilaisten organisaatiollisten käytänteiden oikeuttamisen tai epäoikeuttamisen kautta, eikä media siten ole peili yhteiskunnan tapahtumista vaan osa yhteiskuntaa.

Viides tutkimukseni jatkaa neljännen tutkimuksen tuloksista ja tarkastelee kansallisen moraali-identiteetin rakentumista kartellien julkisessa keskustelussa yhdeksän vuoden ajalta kahdessa talousalan lehdessä. Tutkimukseni tulosten mukaan kansallinen moraali-identiteetti rakentuu sosiaalisessa vuorovaikutuksessa ja saa erilaisia merkityksiä. Siten yhtä ja yhteistä moraali-identiteettiä ole, vaan moraali-identiteetti on kontekstuaalisesti rakentuva ilmiö. Moraali-identiteetin merkitys rakentuu myös suhteessa siihen, miten kyseenalaisena toimintana kartelleja lähtökohtaisesti pidetään. Huomionarvosta on kuitenkin myös se, miten kansallista moraali-identiteettiä voidaan tuottaa moraalisesti kyseenalaisin diskursiivisin tavoin, esimerkiksi vähättelemällä ongelmaa tai siirtämällä vastuuta toimijoille, joilla ei ole pääsyä mediassa rakentuvaan keskusteluun. Ongelman vakavuutta pyritään kuitenkin perustelemaan erityisesti niiden sanktioiden ja uhkien kautta, joita kartellien olemassaolo luo yhteiskunnan toimivuudelle luottamuksen ja maineen näkökulmista.

Tutkimukseni päätulos painottaa liiketoiminnan vastuuta ja aineettomia sosiaalisia resursseja poliittis-moraalisina ilmiöinä. Ne eivät siten ole neutraaleja tai intressivapaita ilmiöitä, vaan niiden avulla ihmiset pyrkivät edistämään omaa hyvinvointiaan tiettyjen näkökulmien esittämisen kautta. Lisäksi, vaikka yritysten yhteiskunnallinen valta myös lisää yritysten vastuuta siitä, millaiset päätökset olisivat enemmän tai vähemmän oikeita, tärkeät kysymykset siitä, kuka vastuiden ehdot rajaa ja muodostaa ja missä ne muodostuvat saattavat hälventyä. Ehdotan myös useita kontribuutioita tutkimuksen pääkäsitteisiin sekä pyrin lisäämään ymmärrystä diskursiivisten kamppailujen merkityksestä maineen, legitimaation ja liiketoiminnan vastuiden näkökulmista.

Työni käytännön liike -ja organisaatioelämää palvelevat kontribuutiot keskittyvät erityisesti organisaation moniäänisyyteen ja sen huomioimiseen vastuukysymyksissä sekä yrityksiä koskevien tekstien tuottamisessa. Yritysten tulisi esimerkiksi paremmin huomioida ajan vaatimuksia organisaatiollisten

käytänteiden ja tapahtumien oikeuttamisessa. Esimerkiksi moraalipohdinta ei ole perinteisesti ollut osa yritysviestintää, mutta nykyajan korostunut keskustelu sekä yritysten että kuluttajien moraalista edellyttää sitä. Siten organisaatiolisten, erityisesti ristiriitaisten päätösten oikeuttamisen olisi hyvä ottaa erilaisia moraalipohdintoja huomioon ja organisaation viestien sisältöä tulisi suunnitella jo erilaisia areenoita ajatellen.

Organisaation toimijoiden tulisi myös paremmin ymmärtää moniäänisen organisaation olemassaolo vastuullisuuskysymyksissä. Ehdotukseni mukaisesti vastuullisuus tulisi jo lähtökohtaisesti neuvotella organisaation sisällä, sen sisäisten sidosryhmien kesken. Muutoin organisaatioissa saatetaan törmätä nostalgisoiiviin käytänteisiin, jotka saattavat estää erilaisten tapojen omaksumisen ja lähtökohtaisesti kasvattavat kuilua entisen ja nykyisen välillä. Siten myös organisaatioiden johdon tulee ymmärtää että ajallinen muutos vaatii myös innovatiivisempia ja yhteistyölähtöisempiä näkökulmia määrittää vastuullisuutta ja sen sisältöä.

## REFERENCES

- Abimbola, T. and A. Kocak 2007. Brand, Organization Identity and Reputation: Smes as Expressive Organizations: A Resources-Based Perspective. *Qualitative Market Research: An International Journal* 10(4), 416-430.
- Abimbola, T. and C. Vallaster 2007. Brand, Organisational Identity and Reputation in Smes: an Overview. *Qualitative Market Research: An International Journal* 10(4), 341-348.
- Adler, P. S. and S-W. Kwon 2002. Social Capital: Prospects for a New Concept. *Academy of Management Review* 27, 17-40.
- Aguilera, R., D. E. Rupp, C. Williams, and J. Ganapathi 2007. Putting the S Back in Corporate Social Responsibility: A Multi-Level Theory of Social Change in Organizations. *Academy Of Management Review* 32, 836-863.
- Alasuutari, P. 2004. Suunnittelutaloudesta Kilpailutalouteen: Miten Muutos Oli Ideologisesti Mahdollinen? Artikkelikokoelmassa Tutkimushankkeesta Sosiaaliset Innovaatiot, Yhteiskunnan Uudistumiskyky ja Taloudellinen Menestys. Sitra, Helsinki. ISBN 951-563-466-0.
- Albert, S. and D. A. Whetten 1985. Organizational Identity. *Research in Organizational Behavior* 7, 263-295.
- Alvarez, J., L. C. Mazza and J. S. Pedersen 2005. The Role of the Mass Media in the Consumption of Management Knowledge. *Scandinavian Journal of Management* 21(2), 127-132.
- Alvesson, M. 2003. Beyond Neopositivists, Romantics, Localists: A Reflexive Approach to Interviews in Organizational Research. *Academy of Management Review* 28(1), 13-33.
- Alvesson, M. and S. Deetz 2000. *Doing Critical Management Research*. London: Sage.
- Alvesson, M. and D. Kärreman 2000a. Varieties of Discourse: On the Study of Organizations through Discourse Analysis. *Human Relations* 53, 1125-48.
- Alvesson, M. and D. Kärreman 2000b. Taking the Linguistic Turn in Organizational Research. Challenges, Responses, Consequences. *The Journal of Applied Behavioral Science* 36, 136-58.
- Alvesson, M., K.L. Ashcraft and R. Thomas 2008. Identity Matters: Reflections on the Construction of Identity Scholarship in Organization Studies. *Organization* 15(1), 5-28.
- Aras, G. and D. Crowther 2009. Corporate Sustainability Reporting: A Study in Disingenuity? *Journal of Business Ethics* 87, 279-288.
- Ashforth, B.E. and B.W. Gibbs 1990. The Double-Edge of Organizational Legitimation. *Organization Science* 1(2), 177-194.
- Austin, J. L. 1962. *How to Do Things with Words*. Oxford University Press: Oxford.
- Balmer, T. 1998. Corporate Identity and the Advent of Corporate Marketing. *Journal of Marketing Management* 14(8), 963-996.

- Balmer, J.M.T. 2001. Corporate Identity, Corporate Branding and Corporate Marketing: Seeing through the Fog. *European Journal of Marketing* 35(3/4), 248-91.
- Barnett, M. L., J. M. Jermier and B. A. Lafferty 2006. Corporate Reputation: The Definitional Landscape. *Corporate Reputation Review* 9(1), 26-38.
- Banerjee, S.B. 2003. Who Sustains Whose development? Sustainable Development and the Reinvention of Nature. *Organization Studies* 24(2), 143-180.
- Banerjee, S.B. 2008. Corporate Social Responsibility: The Good, The Bad and The Ugly. *Critical Sociology* 34(1), 51-79.
- Bebbington, J., C. Larrinaga-González and J. Moneva-Abadía 2008a. Corporate Social Responsibility Reporting and Reputation Risk Management. *Accounting, Auditing & Accountability Journal* 21(3), 337-61.
- Bebbington, J., C. Larrinaga-González, and J. M. Moneva-Abadía 2008b. Legitimizing Reputation/The Reputation of Legitimacy Theory. *Accounting, Auditing & Accountability Journal* 21(3), 371-374.
- Berger, P.L. and T. Luckmann 1966. *The Social Construction of Reality*. New York: Doubleday.
- Bertels, S. and J. Pelozo 2008. Running Just to Stand Still? Managing CSR Reputation in an Era of Ratcheting Expectations. *Corporate Reputation Review* 11(1), 56-72.
- Bielby, W. T. and D.D. Bielby 1994. "All Hits Are Flukes": Institutionalized Decision Making and the Rhetoric of Network Prime-Time Program Development. *American Journal of Sociology* 99(5), 1287-1313.
- Blackledge A. 2005. *Discourse and Power in a Multilingual World*. Amsterdam: John Benjamin.
- Boje, D. M. and G.A. Rosile 2003. Life Imitates Art: Enron's Epic and Tragic Narration. *Management Communication Quarterly* 17(1), 85-125.
- Boje, D.M., G.A. Rosile, R.A. Durant and J.T. Luhmann 2004. Enron Spectacles: A Critical Dramaturgical Analysis. *Organization Studies* 25(5), 751-74.
- Boyacigiller, N. and N.J. Adler 1991. The Parochial Dinosaur: The Organizational Sciences an a Global Context. *Academy of Management Review* 16 (2), 262-291.
- Brammer, S. and A. Millington 2005. Corporate Reputation and Philanthropy: An Empirical Analysis. *Journal of Business Ethics* 61(1), 29-44.
- Brammer, S. and S. Pavelin 2004. Building a Good Reputation. *European Management Journal* 22(6), 704-713.
- Brammer, S.J. and S. Pavelin 2006. Corporate Reputation and Social Performance: The Importance of Fit. *Journal of Management Studies* 43(39), 435-445.
- Brenner, O.C., C.D. Pringle and J.H. Greenhaus 1991. Personal Fulfillment of Organizational Employment Versus Entrepreneurship: Work Values and Career Intentions of Business College Graduates. *Journal of Small Business* 29(3), 62-74.



- Bromley, D.B. 2002 Comparing Corporate Reputations: League Tables, Quotients, Benchmarks or Case Studies? *Corporate Reputation Review* 5, 35-50.
- Brown, A. 2003. Authoritative Sensemaking in a Public Inquiry Report. *Organization Studies* 25(1), 95-112.
- Brown, B. and S. Perry. 1994. Removing the Financial Performance Halo from Fortune's 'Most Admired' Companies. *Academy of Management Journal* 37, 1347-1359.
- Brown, R.H. 1994. Reconstructing Social Theory after the Postmodern Critique. In H. Simons and M. Billig (eds.) *After Postmodernism: Reconstructing Ideology Critique* (pp.12-37). London: Sage .
- Buchholz, R.A. 1991. Corporate Responsibility and the Good Society: From Economics to Ecology. *Business Horizons* 34(4), 19- 32.
- Burkitt, I. 1998. Sexuality and Gender Identity: From a Discursive to a Relational Perspective. *Sociological Review* 46(3), 483-504.
- Burningham, K. and G. Cooper 1999. Being Constructive: Social Constructionism and the Environment. *Sociology* 33(2), 297-316.
- Burrell, G. and G. Morgan 1979. *Sociological Paradigms and Organizational Analysis* London: Heinemann.
- Campbell, J.L. 2007. Why Should Corporations Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Responsibility. *Academy of Management Review* 32(3), 946-967.
- Carroll, A.B. 1979. A Three-Dimensional Model of Corporate Social Performance. *Academy of Management Review* 4(4), 497-505.
- Carroll, A.B. 1991. The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. *Business Horizons* 34, 39-48.
- Carroll, A. 1998. The Four Faces of Corporate Citizenship. *Business and Society Review*, 100(1), 1-7.
- Carroll, A.B. 1999. Corporate Social Responsibility- Evolution of Definitional Construct. *Business & Society* 38(3), 268-295.
- Chatman, J. A. 1989. Improving Interactional Organizational Research: A Model of Person-Organization Fit. *Academy of Management Review* 14(3), 333-349.
- Chouliaraki, L. and N. Fairclough 1999. *Discourse in Late Modernity. Rethinking Critical Discourse Analysis*. Edinburgh: Edinburgh, University Press.
- Chun, R. 2005. Corporate Reputation: Meaning and Measurement. *International Journal of Management Reviews* 7, 91-109.
- Clegg, S. R. 1989. *Frameworks of Power*. London: Sage.
- Cochran, P. L. and R. A. Wood 1984. Corporate Social Responsibility and Financial Performance. *Academy Of Management Journal* 27(1), 42-56.
- Cohen, J. A. 2005. *Intangible Assets – Valuation and Economic Benefit*. New Jersey: John Wiley and Sons.
- Coleman, J. S. 1988. Social Capital in The Creation of Human Capital. *American Journal of Sociology* 94, 95-120.

- Collins, D. and S. Wartick 1995. Business and Society/Business Ethics Courses. Twenty Years at the Crossroads. *Business & Society* 34 (1), 51-89.
- Committee for Economic Development (CED) 1971. Social Responsibilities of Business Corporations. New York: Author.
- Contractor, F. J. 2000. Valuing Corporate Knowledge and Intangible Assets: Some General Principles. *Knowledge and Process Management* 7, 242-255.
- Contu, A. and H. Willmott 2003. Re-embedding Situatedness: The Importance of Power Relations in Learning Theory. *Organization Science* 14(3), 283-296.
- Coupland, C. 2005. Corporate Social Responsibility as Argument on the Web. *Journal of Business Ethics* 64(2), 355-366.
- Coupland, C. and A. D. Brown 2004. Constructing Organizational Identities on the Web: A Case Study of Royal Dutch/Shell. *Journal of Management Studies* 41(8), 1325-1347.
- Crane, A. 1999. "Are You Ethical? Please Tick Yes or No": On Researching Ethics in Business Organizations. *Journal of Business Ethics* 20(3), 237-248.
- Crane, A. and D. Matten 2004/2007. *Business Ethics: A European Perspective: Managing Corporate Citizenship and Sustainability in the Age of Globalization*. Oxford: Oxford University Press.
- Cravens, K., E. Oliver, E. and S. Ramamoorti 2003. The Reputation Index: Measuring and Managing Corporate Reputation. *European Management Journal* 21(2), 201-212.
- Davidson, K. D. 1990. On Corporate Reputation: A Reply to Dobson. *Business & Society*, 29, 39-41.
- Davis, K. 1960. Can Business Afford to Ignore Corporate Social Responsibilities? *California Management Review* 2, 70-76.
- Davis, K. 1967. Understanding the Social Responsibility Puzzle. *Business Horizons* 10(4), 45-51.
- Davis, K. 1973. The Case for and against Business Assumption of Social Responsibilities. *Academy of Management Journal* 16, 312-322.
- De Castro, G. M., J. E. Navas López and P. López Sáez 2006. Business and Social Reputation: Exploring the Concept and Main Dimensions of Corporate Reputation. *Journal of Business Ethics* 63(4), 361-370.
- Deegan, C. 2002. Introduction: The Legitimatising Effect of Social and Environmental Disclosures - A Theoretical Foundation. *Accounting, Auditing and Accountability* 15(3), 282-311.
- Deephouse, D. L. 1996. Does Isomorphism Legitimate? *Academy of Management Journal* 39(4), 1024-1040.
- Deephouse, D. L. 1999. To Be Different, or to Be the Same? It's a Question (and Theory) of Strategic Balance. *Strategic Management Journal* 20, 147-166.
- Deephouse, D. L. 2000. Media Reputation as a Strategic Resource: An Integration of Mass Communication and Resource-Based Theories. *Journal of Management* 26(6), 1091-1112.
- Deephouse, D. L. and S. M. Carter 2005. An Examination of Differences between Organizational Legitimacy and Organizational Reputation. *Journal of Management Studies* 42(2), 329-360.

- De George, R. T. 1999. *Business Ethics*. (5th ed.) Upper Saddle River, NJ: Prentice Hall.
- Dimaggio, P. J. and W.W. Powell 1983. The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review* 48, 147-160.
- Dimaggio, P. J. and W. W. Powell 1991. Introduction to the New Institutionalism. In W. Powell and P. Dimaggio (Eds.) *The New Institutionalism in Organizational Analysis* (Pp. 1-38). Chicago: University Of Chicago Press.
- Doh, J. P. and T. R. Guay 2006. Corporate Social Responsibility, Public Policy and Ngo Activism in Europe and the United States: An Institutional-Stakeholder Perspective. *Journal of Management Studies* 43(1), 47-73.
- Dollinger, M. J., P. A. Golden and T. Saxton 1997. The Effect of Reputation on the Decision to Joint Venture. *Strategic Management Journal* 18(2), 127-140.
- Donaldson, T. 1982. *Corporations and Morality*. Prentice-Hall, Englewood Cliff, NJ.
- Donaldson, T. 1983. Constructing A Social Contract for Business. In T. Donaldson and P. Werhane (Eds.) *Ethical Issues in Business* (Pp.153-165) 2<sup>nd</sup> Ed. Englewood Cliffs, NJ: Prentice Hall.
- Donaldson, T. and T.W. Dunfee 1994. Toward A Unified Conception of Business Ethics: Integrative Social Contracts Theory. *Academy of Management Review* 19(2), 252-284.
- Donaldson, T. and T.W. Dunfee 1999. *Ties that Bind: A Social Contracts Approach to Business Ethics*. Boston MA: Harvard Business School Press.
- Dowling, G.R. 1994. *Corporate Reputations, Strategies for Developing the Corporate Brand*. London: Kogan Page.
- Dowling, G. R. 2004a. Corporate Reputations: Should You Compete on Yours? *California Management Review* 46(3), 19-36.
- Dowling, G. E. 2004b. Journalists' Evaluation of Corporate Reputation. *Corporate Reputation review* 7(2), 196-205.
- Dowling, J. and J. Pfeffer 1975. Organizational Legitimacy: Social Values and Organizational Behavior. *The Pacific Sociological Review* 18(1), 122-136.
- Driscoll, C. 2006. The Not So 'Clearcut' Nature of Organizational Legitimizing Mechanisms in the Canadian Forest Sector. *Business & Society* 45(3), 322-353.
- Durand, R. and R. Calori 2006. Sameness, Otherness? Enriching Organizational Change Theories with Philosophical Considerations on the Same and the Other. *Academy of Management Review* 30, 93 - 114.
- Dutton, J. E. and J. M. Dukerich 1991. Keeping an Eye on the Mirror: Image and Identity in Organizational Adaptation. *Academy of Management Journal* 34(3), 517-554.
- Dutton, J.E., J. M. Dukerich and C. V. Harquail 1994. Organizational Images and Member Identification. *Administrative Science Quarterly* 39(2), 239-264.

- Eder, K. 1997. Is There a Reality Out There? Realism versus Constructionism in the Social Theory of Nature.' Unpublished Paper Presented at the Department of Sociology, University Of Helsinki, 24 November.
- Eder, K. 1998. Onko Todellisuus Todella? *Tiede ja Edistys* 26(2), 96- 109.
- Edley, N. 2001. Unravelling Social Constructionism. *Theory & Psychology* 11(3), 433-441.
- Edwards, D. 1997. *Discourse and Cognition*. London: Sage.
- Elkington, J. 1997. *Cannibals with Forks. The Triple Bottom Line of 21st Century Business*. Oxford: Captone Publishing Limited.
- Elsbach, K. D. 1994. Managing Organizational Legitimacy in the California Cattle Industry: The Construction and Effectiveness of Verbal Accounts. *Administrative Science Quarterly* 39, 57-88.
- Elsbach, K.D. and R.I. Sutton 1992. Acquiring Organizational Legitimacy through Illegitimate Actions: A Marriage of Institutional and Impression Management Theory. *Academy Of Management Journal* 35, 699-738.
- Eriksson, P. and A. Kovalainen 2008. *Qualitative Methods in Business Research*. Sage Publications Ltd (United Kingdom).
- Eskola, J. and J. Suoranta 1998. *Johdatus Laadulliseen Tutkimukseen*. Tampere: Vastapaino.
- EU Commission (COM) 2001. Green Paper - Promoting a European framework for Corporate Social Responsibility, COM 366, 18.07.2001, Brussels.
- Eurobarometer 2003. Trust In Institutions. 59.1. Za Study Number 3904. January/February 2003.
- Fairclough, N. 1985. Critical and Descriptive Goals in Discourse Analysis. *Journal of Pragmatics* 9, 739-763.
- Fairclough, N. 1989. *Language and Power*. London: Longman.
- Fairclough, N. 1992. *Discourse and Social Change*. Cambridge: Polity Press.
- Fairclough, N. 1995. *Media Discourse*. London: Edward Arnold.
- Fairclough, N. 2003. *Analyzing Discourse: Textual Analysis for Social Research*. London: Routledge.
- Fairclough, N. 2005. Discourse Analysis in Organization Studies: The Case for Critical Realism. *Organization Studies* 26, 915-939.
- Fairclough, N. and R. Wodak 1997. Critical Discourse Analysis. In T. Van Dijk (Ed.) *Discourse as Social Interaction* (pp.258-284). Sage, London.
- Fombrun, C. 1996. *Reputation. Realizing Value from Corporate Image*. Boston MA: Harvard Business School Press.
- Fombrun, C. 1998. Indices of Corporate Reputation: An Analysis of Media Rankings and Social Monitor Ratings. *Corporate Reputation Review* 1(4), 327-340.
- Fombrun, C. and M. Shanley 1990. What's In a Name? Reputation Building and Corporate Strategy. *Academy of Management Journal* 33(2), 233-258.
- Fombrun, C. and C. Van Riel 1997. The Reputational Landscape. *Corporate Reputation Review* 1 (1-2), 5-13.
- Frederick, W.C. 1998. Moving To Csr4: What to Pack For the Trip. *Business & Society* 37(1), 40-59.

- Free, C. 2008. Walking the Talk? Supply Chain Accounting and Trust Among UK Supermarkets and Suppliers. *Accounting, Organizations and Society* 33(6), 629-662.
- Fukuyama, F. 1995. *Trust: The Social Virtues and The Creation of Prosperity*. New York: Free Press.
- Fryxell, G. E. and J. Wang. 1994. The Fortune Corporate Reputation Index: Reputation for What? *Journal of Management* 20, 1-14.
- Gardberg, N. A. 2006. 'Reputatie, Reputation, Réputation, Reputazione: A Cross-Cultural Qualitative Analysis of Construct and Instrument Equivalence. *Corporate Reputation Review* 9(1), 39-61.
- Gardberg, N.A. and C.J. Fombrun 2006. Corporate Citizenship: Creating Intangible Assets across Institutional Environments. *Academy of Management Review* 31, 329-346.
- Garriga, E. and D. Melé 2004. Corporate Social Responsibility Theories: Mapping the Territory. *Journal of Business Ethics* 53(1-2), 51-71.
- Gergen, K. 1994. *Reality and Relationships. Soundings in Social Construction*. Cambridge: Harvard University Press.
- Gergen, K. 1999. *An Invitation to Social Construction*. London: Sage.
- Gioia, D.A., M. Schultz and K.G. Corley 2000. Organizational Identity, Image and Adaptive Instability. *Academy of Management Review* 25, 63-81.
- Goffman, E. 1973. *The Presentation of Self in Everyday Life*. Woodstock NY: Overlook Press.
- Golant, B. and J.A.A. Sillince 2007. The Constitution of Organizational Legitimacy: A Narrative Perspective. *Organization Studies* 28(8), 1149-1168.
- Goldberg, A. I., G. Cohen and A. Fiegenbaum 2003. Reputation Building: Small Business Strategies for Successful Venture Development. *Journal of Small Business Management* 41(2), 168-186.
- Goss, D. 2005. Entrepreneurship and the 'Social': Towards A Deference-Emotion Theory. *Human Relations* 58(5) 617-636.
- Gotsi, M. and A. M. Wilson 2001. Corporate Reputation: Seeking a Definition', *Corporate Communications: An International Journal* 6 (1), 24-30.
- Grant, R. M. 1991. The Resource-Based Theory of Competitive Advantage: Implications for Strategy Formulation. *California Management Review* 33, 114-135.
- Grant, D., C. Hardy, C. Oswick and L. Putnam 2004. Introduction: Organizational Discourse. Exploring the Field. In D. Grant, Hardy, C., Oswick, C., & Putnam, L. (Eds.) *The Handbook Of Organizational Discourse* (Pp.15-36). London: Sage.
- Greenness, T. 2003. Scandinavian Managers on Scandinavian Management. *International Journal of Value-Based Management*, 16, 9-21.
- Griffin, J. and J. Mahon 1997. The Corporate Social Performance and Corporate Finance Performance Debate: Twenty-Five Years of Incomparable Research. *Business & Society* 36(1), 5-31.
- Guba, E.G. and Y.S. Lincoln 1998. Competing Paradigms in Qualitative Research. In: Denzin, N.K., and Y.S. Lincoln (Eds.) *The Landscape of*

- Qualitative Research- Theories And Issues (Pp. 195-220). Thousand Oaks: Sage.
- Göhler, G. 2009. 'Power To' and 'Power Over'. In S. Clegg and H. Haugaard (Eds.) Sage Handbook Of Power (Pp. 27-39). London: Sage.
- Habisch, A., J. Jonker, M. Wegner and R. Schmidpeter 2005. Corporate Social Responsibility across Europe (Eds.) Berlin: Springer.
- Hacking, I. 1999. The Social Construction of What? Cambridge: Harvard University Press.
- Hall, R. 1992. The Strategic Analysis of Intangible Resources. Strategic Management Journal 13, 135-145.
- Halme, M. 1997: Environmental Management Paradigm Shifts in Business Enterprises. Organisational Learning Relating to Recycling and Forest Management Issues in Two Finnish Paper Companies. Tampere: University of Tampere. (Acta Universitatis Tamperensis).
- Hanlon, G. 2008. Re-Thinking Corporate Social Responsibility and the Role of the Firm: On the Denial of Politics. In A. Crane, A. McWilliams, D. Matten, J. Moon and D. S. Siegel (Eds.) The Oxford Handbook Of Corporate Social Responsibility (Pp.156-172). Oxford University Press.
- Hardy, G. and N. Phillips 1999. 'No Joking Matter': Discursive Struggle in the Canadian Refugee System. Organization Studies 20(1), 1-24.
- Hardy, C. I. Palmer and N. Phillips (2000). Discourse as a Strategic Resource. Human Relations 53(9), 7-28.
- Hatch, M.J. 1997. Organization Theory- Modern, Symbolic and Postmodern Perspectives. Oxford University Press.
- Hatch, M.J. and M. S. Schultz 2002. The Dynamics of Organizational Identity. Human Relations 55, 989-1018.
- Haugaard, M. 2006. Power and Hegemony in Social Theory. In M. Haugaard and H. Lentner (Eds.) Hegemony and Power (Pp. 46-64). New York: Lexington Books.
- Heiskala, R. 2000. Toiminta, Tapa ja Rakenne. Kohti Konstruktionistista Synteesiä Yhteiskuntateoriassa. Helsinki: Gaudeamus.
- Helkama, K. and Seppälä, T. 2004. Arvojen Muutos Suomessa 1980-2000. Artikkelikokoelmassa Tutkimushankkeesta Sosiaaliset Innovaatiot, Yhteiskunnan Uudistumiskyky Ja Taloudellinen Menestys. Sitra ISBN 951-563-466-0.
- Helkama, K. and T. Seppälä 2006. Arvojen Muutos Suomessa 1980-2000. Teoksessa R. Heiskala ja E. Raekallio (Eds.) Uusi Jako: Kuinka Suomesta Tuli Kilpailukyky-Yhteiskunta (Pp. 131-155). Helsinki: Gaudeamus.
- Heracleous, L. and R. Marshak 2004. Conceptualizing Organizational Discourse as Situated Symbolic Action. Human Relations 57(10), 1285-1312.
- Herkman, J. 2005. Kaupallisen Television ja Iltapäivälehtien Avoliitto. Median Markkinoituminen ja Televisioituminen. Tampere: Vastapaino.
- Higgins, C. and R. Walker 2009. Constructing the Legitimate, Responsible Corporation: A Rhetorical Analysis. Pp. 217-228. Proceedings of The 19<sup>th</sup> Annual IABS Conference, Tampere, Finland.

- Hockerts, K. and M. Morsing 2008. A Literature Review on Stakeholder-Driven Innovation: CSR in the Innovative Process. Copenhagen Business School Center for Corporate Social Responsibility.  
(Available: [Http://Www.Csrinnovation.Dk/Web/News/](http://www.csrinnovation.dk/web/news/))
- Hooghiemstra, R. 2000. Corporate Communication and Impression Management – New Perspectives Why Companies Engage in Corporate Social Reporting. *Journal of Business Ethics* 27(1-2), 55-68.
- Hosmer, L.T. 1995. Trust: The Connecting Link between Organizational Theory and Philosophical Ethics. *Academy of Management Review* 20, 379-403.
- Humphreys, M. and A.D. Brown 2008. An Analysis of Corporate Social Responsibility at Credit Line: A Narrative Approach. *Journal of Business Ethics* 80, 403-418.
- Husted, B. 1998. The Ethical Limits of Trust in Business Relations. *Business Ethics Quarterly* 8(2), 233-248.
- Hutton, J.G., M. B. Goodman, J.B. Alexander and C. M. Genest 2001. Reputation Management: the New Face of Corporate Public Relations? *Public Relations Review* 27(3), 247-261.
- Hybels, R C. 1995. On Legitimacy, Legitimation and Organizations: A Critical Review and Integrative Theoretical Model. *Academy of Management Proceedings*, 241-245.
- Hämäläinen, V. 2007. 'Struggle over Who We Are'- A Discursive Perspective on Organizational identity Change. Helsinki University of Technology Laboratory of Work Psychology and Leadership. Doctoral Dissertation Series 2007/4.
- Ilmonen, K. and K. Jokinen 2002. *Luottamus Modernissa Maailmassa*. Jyväskylä: Sophi.
- Joas, H. 1985. *Mead: A Contemporary Re-Examination of His Thought*. Cambridge: Polity Press.
- Jonker, J. and M. De Witte (Eds.) 2006. *Management Models for CSR*. Heidelberg: Springer Verlag.
- Joutsenvirta, M. 2006 . *Ympäristökeskustelun Yhteiset Arvot. Diskurssianalyysi Enson ja Greenpeacen Ympäristökirjoituksista*. Acta Universitatis Oeconomicae, A-273. Helsinki.
- Joutsenvirta, M. and E. Vaara 2009. Discursive (De)Legitimation of a Contested Finnish Greenfield Investment Project in Latin America. *Scandinavian Journal of Management* 25(1), 85-96.
- Julkunen, R. 2001. *Suunnanmuutos. 1990-Luvun Sosiaalipoliittinen Reformi Suomessa*. Tampere: Vastapaino.
- Kallio, T.J. 2004. *Organisaatiot, Johtaminen ja Ympäristö-Organisaatiotieteellisen Ympäristötutkimuksen Ongelmista Kohti Yleistä Teoriaa Yritys-Luontosuhteesta*. Publications Of Turku School Of Economics and Business Administration. Series A-3.
- Kallio, T. 2007. Taboos in Corporate Social Responsibility Discourse. *Journal of Business Ethics* 74(2), 165-175.
- Kaunismaa, P. 1992. *Ideologia, Kommunikaatio ja Systeemit; Ideologian Käsitteen Teoria ja Ideologian Muutos Jurgen Habermasin*

- Kommunikatiivisen Toiminnan Teoriassa, Jyväskylän Yliopiston Sosiologian Laitoksen Julkaisuja 53/1992.
- Kewell, B. 2007. Linking Risk and Reputation: A Research Agenda and Methodological Analysis. *Risk Management* 9(4), 238-254.
- King, B. and D. Whetten 2008. Rethinking the Relationship between Reputation and Legitimacy: A Social Actor Conceptualization. *Corporate Reputation Review* 11, 192-207.
- Korhonen, J. and N. Seppälä 2005. The Strength of a High-Trust Society. In Habisch, A., Jonker, J. Wegner, M. and Schmidpeter, R. (Eds.) *Corporate Social Responsibility Across Europe* (Pp.13-23). Berlin: Springer.
- Kourula, A. 2009. *Company Engagement with Nongovernmental Organizations from a Corporate Responsibility Perspective*. Acta Universitatis Oeconomicae Helsingiensis A-355.
- Kress, G. 1985. Ideological Structures in Discourse. In Teun Van Dijk (Ed.) *Handbook of Discourse Analysis* (Pp. 27-42). London: Academic Press.
- Kuhn, T. and S. Deetz 2008. Critical Theory and CSR: Can/Should We Get beyond Cynical Reasoning? In Crane, A., McWilliams, A., Matten, D., Moon, J. and D. Siegel (Eds.) *The Oxford Handbook On Corporate Social Responsibility*. (Pp.173-196). Oxford: Oxford University Press.
- Kujala, J. 2001. *Liiketoiminnan Moraalia Etsimässä- Suomalaisten Teollisuusjohtajien Sidosryhmänäkemykset ja Moraalinen Päätöksenteko*. Jyväskylä Studies in Business and Economics 11. Academic Dissertation. University of Jyväskylä.
- Kujala, J. 2004. Managers' Moral Perceptions: Change in Finland During The 1990s'. *Business Ethics: A European Review* 13, 143-165.
- Kujala, J. 2006. Finnish Managers Stakeholder Attitudes: Changes from 1994 to 2004. Presentation in the Nordluis Neighbour Project Summer Seminar 13-15.6. 2006. University Of Jyväskylä, Finland.
- Kujala, J. and S. Kuvaja 2002. *Välittävä johtaminen. Sidosryhmät eettisen liiketoiminnan virittäjinä*. Helsinki: Talentum.
- Kurri, K. 2005. *The Invisible Moral Order. Agency, Accountability and Responsibility in Therapy Talk*. Academic Dissertation. Jyväskylä Studies in Education, Psychology and Social research 260.
- Laine, M. 2005. Meanings of the Term 'Sustainable Development' in Finnish Corporate Disclosures. *Accounting Forum* 29(4), 395-413.
- Lakoff, G. and M. Johnson 1980. *Metaphors We Live by*. Chicago: University Of Chicago Press.
- Lakoff, G. and M. Johnson 1999. *Philosophy in the Flesh*. New York: Basic Books.
- Lawrence, T. B. 1998. Examining Resources in an Occupational Community: Reputation in Canadian Forensic Accounting. *Human Relations* 51(9), 1103-1131.
- van Leeuwen, T. 2007. Legitimation in Discourse and Communication. *Discourse and Communication* 1(1), 91-112.
- van Leeuwen, T. and R. Wodak 1999. Legitimizing Immigration Control; a Discourse-Historical analysis. *Discourse Studies* 1(1), 83-118.



- Lawrence, T. B, M. Winn and P. D. Jennings 2001. The Temporal Dynamics of Institutionalization. *Academy of Management Review* 26, 624-644.
- Leifer, R. and P. K. Mills 1996. An Information Processing Approach for Deciding Upon Control Strategies and Reducing Control Loss in Emerging Organizations. *Journal of Management* 22(1), 113-137.
- Levy, D. and D. Egan 2003. A Neo-Gramscian Approach to Corporate Political Strategy: Conflict and Accommodation in the Climate Change Negotiations. *Journal of Management Studies* 40(4), 803-829.
- Lewicki, R. J. and B. B. Bunker 1996. Developing and Maintaining Trust in Work Relationships. In R. M. Kramer And T. R. Tyler (Eds.) *Trust in Organizations. Frontiers of Theory and Research* (pp. 104-139). Sage: Thousand Oaks.
- Lindfelt, L-L. 2006. Etik - Den Saknade Länken. Den Industriella Nätverks-Teorin i ett Nytt Värkeskapande Perspektiv. Åbo Akademi University Press, Åbo.
- Livesey, S. 2001. Eco-Identity as Discursive Struggle: Royal Dutch/Shell, Brent Spar and Nigeria. *Journal of Business Communication* 38, 58-91.
- Livesey, S. 2002. The Discourse of the Middle Ground: Citizen Shell Commits to Sustainable Development. *Management Communication Quarterly* 15(3), 313-349.
- Livesey, S. and K. Kearins 2002. Transparent and Caring Corporations? A Study of Sustainability Reports by the Body Shop and Royal Dutch/Shell. *Organization Environment* 15(3), 233-258.
- Llewellyn, P.G. 2002. Corporate Reputation: Focusing on the Zeitgeist. *Business & Society* 41(4), 446-455.
- Logsdon, J.M. and D. J Wood 2002. Reputation as an Emerging Construct in the Business and Society Field: An Introduction. *Business & Society* 41(4), 365-370.
- Luo, X. and C.B. Bhattacharya 2006. CSR, Customer Satisfaction and Market Value. *Journal of Marketing* 70(4), 1-18.
- Luoma-Aho, V. 2005. Faith-Holders as Social Capital of Finnish Public Organizations. *Jyväskylä Studies in Humanities* 42. Academic Dissertation, University Of Jyväskylä Printing House.
- Lähdesmäki, M. and M. Siltaoja (2009). Towards the Variety of Meanings. Multiple Representations of Reputation in Small Business Context. *British Journal of Management* Doi: 10.1111/J.1467-8551.2009.00631 (Second Article in this Dissertation).
- Lämsä, A.M. 2001. Organizational Downsizing and the Finnish Manager from an Ethical Perspective. Academic Dissertation. *Jyväskylä Studies in Business and Economics* 12. University Of Jyväskylä Printing House.
- Macmillan, K., K. Money, S. Downing and C. Hillenbrand 2005. Reputation in Relationships: Measuring Experiences, Emotions and Behaviour. *Corporate Reputation Review* 8(3), 214-232.
- Maguire, S. 1999. The Discourse of Control. *Journal of Business Ethics* 19(1),109-114.

- Maguire, S. and C. Hardy 2006. The Emergence of New Global Institutions: A Discursive Perspective. *Organization Studies* 27, 7-29.
- Mahon, J. 2002. Corporate Reputation: A Research Agenda Using Strategy and Stakeholder Literature. *Business & Society* 41(4), 415-445.
- Mahon, J. and S. Wartick 2003. Dealing with Stakeholders: How Reputation, Credibility and Framing Influence the Game. *Corporate Reputation Review* 6(1), 19-35.
- Maignan, I. and D.A. Ralston 2002. Corporate Social Responsibility in Europe and The Us: Insights From Businesses' Self-Presentations. *Journal of International Business Studies* 33, 497-514.
- Mantere, S. and E. Vaara 2008. On The Problem of Participation in Strategy: A Critical Discursive Perspective. *Organization Science* 19, 341-358.
- Margolis, J. D. and J.P. Walsh 2003. Misery Loves Companies: Rethinking Social Initiatives by Business. *Administrative Science Quarterly* 48(2), 263-305.
- Matthews, M.R. 1993. *Socially Responsible Accounting*. London: Chapman and Hall.
- Matten, D. and A. Crane 2005. Corporate Citizenship: Toward an Extended Theoretical Conceptualization. *Academy Of Management Review* 30(1), 166-179.
- Matten, D. and J. Moon 2004. Implicit and Explicit CSR- A Conceptual Framework for Understanding CSR in Europe. *International Centre for Corporate Social Responsibility (Iccsr), Research Paper Series*, 29: 2004.
- Matten, D. and J. Moon 2005. A Conceptual Framework for Understanding CSR. In A. Habisch, Jonker, J., Wagner, M. and Schmidpeter, R. (Eds.) *Corporate Social Responsibility across Europe* (Pp. 335-356). Berlin: Springer.
- Matten, D. and J. Moon 2008. 'Implicit' and 'Explicit' CSR - A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *Academy of Management Review* 33(2), 404-424.
- Mazza, C. and J.L. Alvarez 2000. Haute Couture and Prêt À Porter: The Popular Press and the Diffusion of Management Practices. *Organization Studies* 21, 567-588.
- May, S. K., G. Cheney and J. Roper (Eds.) 2007. *The Debate over Corporate Social Responsibility*. New York: Oxford University Press.
- McGuire, J., A. Sundgren and T. Schneeweis 1988. Corporate Social Responsibility and Firm's Financial Performance. *Academy of Management Journal* 31(4), 854-972.
- McWilliams, A. and D. Siegel 2001. Corporate Social Responsibility? A Theory of the Firm Perspective. *Academy of Management Review* 26, 117-127.
- Meijer, M.-M. and J. Kleinnijenhuis 2006. Issue News and Corporate Reputation: Applying the Theories of Agenda Setting and Issue Ownership in the Field of Business Communication. *Journal of Communication* 56(3), 543-559.

- Meyer, J. W. and B. Rowan 1977. Institutionalized Organizations: Formal Structure as Myth and Ceremony. *The American Journal of Sociology* 83, 340-363.
- Michalos, A.C. 1988. Editorial. *Journal of Business Ethics* 7, 1.
- Middleton, S. 2009. Reputation Management in the Salvation Army: A Narrative Study. *Journal of Management Inquiry* 18, 145-157.
- Mikkilä, M. 2006. The Many Faces of Responsibility: Acceptability of the Global Pulp and Paper Industry in Various Societies. Academic Dissertation, *Dissertationes Forestales*, No 25. University Of Joensuu.
- Mills, S. 2003. *Michel Foucault*. London: Routledge.
- Mitchell, N.J. 1989. *The Generous Corporation: A Political Analysis of Economic Power*. New Haven, Ct: Yale University Press.
- Morsing, M., A. Midttun and K. Palmås 2007. CSR in Scandinavia: A Turn to the Business Case? In S. K. May, G. Cheney, and J. Roper (eds.) *The Debate Over Corporate Social Responsibility* (Pp. 87-104) Oxford: Oxford University Press.
- Moskowitz, M.R. 1972. Choosing Socially Responsible Stocks. *Business and Society Review* 1, 71-75.
- Mäkinen, J. and A. Kourula 2008. Yritysvastuun Poliittikkaa. *Niin & Näin* 93-101.
- Neville, B.A., S. J. Bell, and B. Menguc 2005. Corporate Reputation, Stakeholders and the Social Performance-Financial Performance Relationship. *European Journal of Marketing* 39(9/10), 1184-1198.
- OECD Pisa-Surveys [Http://Www.Pisa.Oecd.Org](http://www.pisa.oecd.org)
- Oinas, P. 2005. Finland- A Success Story? *European Planning Studies* 13(8), 1227 - 1244.
- Onkila, T. 2008. Corporate Argumentation for Acceptability: Reflections of Environmental Values and Stakeholder Relations in Corporate Environmental Statements. *Journal of Business Ethics* 87(2), 285-298.
- Onkila, T. 2009. Environmental Rhetoric in Finnish Business - Environmental Values and Stakeholder Relations in the Argumentation of Acceptable Environmental Management. Academic Dissertation. Jyväskylä Studies in Business and Economics 76. Jyväskylä University Printing House.
- Onnismaa, J. 2003. *Epävarmuuden Paluu. Ohjauksen ja Ohjausasiantuntijoiden Muutos*. Akateeminen Väitöskirja. Joensuun Yliopisto.
- Orlitzky, M., F.L. Schmidt and S.L. Rynes 2003. Corporate Social and Financial Performance: A Meta-Analysis. *Organization Studies* 24(3), 403-441.
- Paine, L.S. 2000. Does Ethics Pay? *Business Ethics Quarterly* 10(1), 319-330.
- Pakkasvirta, J. 2008. From Pulp To Fiction? Fray Bentos Pulp Investment Conflict through the Finnish Media. *Cooperation and Conflict* 43(4), 421-446.
- Palazzo, G. and A.G. Scherer 2006. Corporate Legitimacy as Deliberation: A Communicative Framework. *Journal of Business Ethics* 66, 71-88.
- Panapanaan, V. 2006. Exploration of the Social Dimension of Corporate Responsibility in a Welfare State. Lappeenranta University of Technology, *Acta Universitatis Lappeenrantaensis*.

- Parker, M. 1992. Post-Modern Organizations or Postmodern Organization Theory? *Organization Studies* 13(1), 1-17.
- Parsons, T. 1960. *Structure and Process in Modern Societies*. Glencoe, IL: Free Press.
- Patton, M. Q. 2002. *Qualitative Research & Evaluation Methods*. (3<sup>rd</sup> Ed.) Thousand Oaks: Sage.
- Peters, B.G. 1999. *Institutional Theory in Political Science: The New Institutionalism*. London: Pinter.
- Pharr, S. J. and R. D. Putnam 2000. *Disaffected Democracies: What's Troubling the Trilateral Countries?* Princeton, NJ: Princeton University Press.
- Phillips, L. and M. Jørgensen 2004. *Discourse Analysis-Theory and Method*. 2<sup>nd</sup> Edition. London: Sage.
- Phillips, N. and C. Hardy 2002. *Discourse Analysis. Investigating Processes of Social Construction*, Sage, Thousand Oaks.
- Phillips, N., T.B. Lawrence and C. Hardy 2004. *Discourse and Institutions*. *Academy of Management Review* 29, 635 – 652.
- Potter, J. 1996. *Representing Reality. Discourse, Rhetoric and Social Construction*. London: Sage.
- Potter, J. 1997. *Discourse and Critical Social Psychology*. In T. Ibanez And L. Iniguez (Eds.) *Critical Social Psychology* (Pp. 55-66). London: Sage.
- Potter, J. and M. Wetherell. 1987. *Discourse and Social Psychology: Beyond Attitudes and Behaviour*. London: Sage.
- Preuss, L., A. Haunschild and D. Matten 2009. The Rise of CSR: Implications for HRM and Employee Representation. *The International Journal of Human Resource Management* 20(4), 953 – 973.
- Puohiniemi, M. 1995. *Values, Consumer Attitudes and Behaviour*. University of Helsinki, Department of Social Psychology. Research Reports 3/1995, Helsinki.
- Puohiniemi, M. 2002. *Arvot, Asenteet Ja Ajankuva*. Opaskirja Suomalaisen Arkielämän Tulkintaan. Limor Kustannus.
- Puohiniemi, M. 2006. *Täsmäelämän Ja Uusyhteisöllisyyden Aika*. Limor Kustannus.
- Putnam, R.D. 2000. *Bowling Alone. The Collapse and Revival of American Community*. New York: Simon & Schuster.
- Puttonen, V. 2004. *Onko Omistamisella Väliä? Eva-Raportti*.
- Rahkonen, K. 1999. *Not Class But Struggle- Critical Ouvertures to Pierre Bourdieu's Sociology*. Academic Dissertation. University Of Helsinki. Department Of Social Policy Research Reports.
- Rao, H. 1994. The Social Construction of Reputation: Certification contests, Legitimization and the Survival of Organizations in the American Automobile Industry: 1895–1912. *Strategic Management Journal* 15, 29–44.
- Reed, M. 2000. The Limits of Discourse Analysis In Organizational Analysis. *Organization* 7, 524-30.
- Reisigl, M. and R. Wodak 2001. *Discourse and Discrimination: Rhetorics of Racism and Antisemitism*. London and New York: Routledge.

- Rhenman, E. and B. Stymne 1965. *Företagsledning i en Föränderlig Värld*. Stockholm: Aldus.
- Rice, T.W. and J. Ling 2002. Democracy, Economic Wealth and Social Capital: Sorting Out the Causal Connection. *Space And Polity* 6, 307-325.
- Richardson, A.J. and J.B. Dowling 1986. An Integrative Theory of Organizational Legitimation. *Scandinavian Journal of Management Studies* (November), 139-152.
- Rindova, V. 1997. The Image Cascade and the Dynamics of Corporate Reputations. *Corporate Reputation Review* 1(1-2), 188-194.
- Rindova, V. 1999. What Do Corporate Boards Have to Do with Strategy: A Cognitive Perspective. *Journal of Management Studies* 36, 953-977.
- Rindova, V. and C. Fombrun 1999. Constructing Competitive Advantage: The Role of Firm-Constituent Interactions. *Strategic Management Journal* 20, 691-710.
- Rindova, V. P., A. P. Petkova, and S. Kotha, 2007. Standing out: How New Firms in Emerging Markets Build Reputation in the Media. *Strategic Organization* 5(1), 31-70.
- Rindova, V.P., T.G. Pollock and M.L.A. Hayward 2006. Celebrity Firms: The Social Construction of Market Popularity. *Academy of Management Review* 31(1), 50-71.
- Rindova, V., I. Williamson, A. Petkova and Sever, J. 2005. Being Good or Being Known: An Empirical Examination of the Dimensions, Antecedents and Consequences of Organizational Reputation. *Academy of Management Journal* 48(6), 1033-1049.
- Rojo, L. M. and T.A. Van Dijk 1997. 'There Was A Problem, and It Was Solved!' Legitimizing the Expulsion of 'Illegal' Immigrants in Spanish Parliamentary Discourse. *Discourse and Society* 8(4), 523-567.
- Roberts, P. W. and G. R. Dowling 1997. The Value of a Firm's Corporate Reputation. *Corporate Reputation review* 1(1), 72-76.
- Robertson, C. J. and W. F. Crittenden 2003. Mapping Moral Philosophies: Strategic Implications for Multinational Firms. *Strategic Management Journal* 24, 385-392.
- Rosenzweig, P . M. 1994. When Can Management Science Research Be Generalized Internationally? *Management Science* 40, 28 - 39.
- Rousseau, D. M., S.B. Sitkin, R.S. Burt and C. Camerer 1998. Not So Different After All: A Cross-Discipline View of Trust. *Academy of Management Review* 23(3), 393-404.
- Ruef, M. and W. R. Scott 1998. A Multidimensional Model of Organizational Legitimacy: Hospital Survival in Changing Institutional Environments. *Administrative Science Quarterly* 43(4), 877-904.
- Sajasalo, P. 2003. *Strategies in Transition. The Internalization of Finnish Forest Industry Companies*. Academic Dissertation, Jyväskylä Studies in Business and Economics No 23. University of Jyväskylä Printing House.
- Salokangas, R. 1998. Epätyypillistä Liiketoimintaa? Raha, Aate ja Palvelutehtävä Sanomalehdistön Historiassa. In T. Perko Ja Salokangas, R.

- Eds.) *Kymmenen Kysymystä Journalismista* (Pp. 39-57). Jyväskylä: Atena Kustannus Oy.
- Samra-Fredericks, D. 2008. Social Constructionism in Management and Organization Studies. In J.A. Holstein and J. F. Gubrium (Eds.) *Handbook of Constructionist Research* (Pp. 129-152). New York: Guilford Press.
- Scherer, A. and G. Palazzo 2007. Toward A Political Conception of Corporate Responsibility: Business and Society Seen from a Habermasian Perspective. *Academy of Management Review* 32(4), 1096-1120.
- Schultz, M., J. Mouritzen and G. Gabrielsen 2001. Sticky Reputation - Analyzing a Ranking System. *Corporate Reputation Review* 4(1), 24-41.
- Schwartz, S.H. 1992. Universals in the Context and Structure of Values: Theoretical Advances and Empirical Tests in 20 Countries. In M. Zanna (ed.), *Advances in Experimental Social Psychology* 25 (Pp.1-65). Orlando: Academic Press.
- Schwartz, S.H. 1994. Are There Universal Aspects in the Structure and Contents of Human Values? *Journal of Social Issues* 50, 19-45.
- Schwartz, S. 1999. A Theory of Cultural Values and Some Implications for Work. *Applied Psychology: An International Review* 48, 23-47.
- Scott, W.R.: 1995/2001 (2<sup>nd</sup> Edition). *Institutions and Organizations*. Thousand Oaks, Ca: Sage.
- Sethi, S.P. 1979. A Conceptual Framework for Environmental Analysis of Social Issues and Evaluation of Business Response Patterns. *Academy Of Management Review* 4(1), 63-74.
- Sillince, J.A.A. 2007. Organizational Context and the Discursive Construction of Organizing. *Management Communication Quarterly* 20 (4), 363-394.
- Siltaoja, M. 2006a. The Relationship between Corporate Social Responsibility and Corporate Reputation from a Value-Laden Viewpoint- An Empirical Study in a Finnish Newspaper Context. *Reports from The School Of Business And Economics*. University Of Jyväskylä No. 33/2006.
- Siltaoja, M. 2006b. Value Priorities as Combining Core Factors between CSR and Reputation - A Qualitative Study. *Journal of Business Ethics* 68(1), 91-111. (First Article in This Dissertation).
- Siltaoja, M. and L. Lähdesmäki 2009. Research on Corporate Social Responsibility - A Paradigm Shift in Finnish Approach? Unpublished Manuscript.
- Siltaoja, M. and M. Vehkaperä 2009. Constructing Illegitimacy? Cartels and Cartel Agreements in Finnish Business Media. *Journal of Business Ethics*(Doi: 10.1007/S10551-009-0169-Y). Forthcoming (Fourth Article in This Dissertation).
- Silverman, D. 2001. *Interpreting Qualitative Data: Methods for Analysing Talk, Text and Interaction* (2<sup>nd</sup> edition). London / Thousand Oaks / New Delhi: Sage.
- Skippari, M. 2005. *Evolutionary Patterns in Corporate Political Activity: Insights from a Historical Single Case Study*. Academic Dissertation. Tampere University of Technology Publication 522. Tampere: Tty-Paino.

- Soskice, D. 1999. Divergent Production Regimes: Coordinated and Uncoordinated Market Economies in The 1980s And 1990s. In H. Kitschelt, P. Lange, G. Marks and J. D. Stephens (Eds.) *Continuity And Change In Contemporary Capitalism* (pp. 101-134). Cambridge University Press.
- Sotorrio, L. and J. Sanchez 2008. Corporate Social Responsibility of the Most Highly Reputed European and North American Firms. *Journal of Business Ethics* 82(2), 379-390.
- Spence, L. J. 1999. Does Size Matter? The State of The Art in Small Business Ethics. *Business Ethics: A European Review*, 8(3), 163-174.
- Spence, L. 2002. Is Europe Distinctive from America? An Overview of Business Ethics in Europe. In Von Weltzien Hoivik H. (Ed.) *Moral Leadership in Action* (Pp. 9-25). Cheltenham: Edward Elgar.
- Spicer, A., M. Alvesson and D. Kärreman 2009. Critical Performativity: The Unfinished Business of Critical Management Studies. *Human Relations* 62(4), 537-560.
- Statistic Center, 2005. [www.tilastokeskus.fi/tup/suoluk/taskus\\_yritykset.html](http://www.tilastokeskus.fi/tup/suoluk/taskus_yritykset.html). (26.10.2005).
- Steiner, G.A. 1972. Social Policies for Business. *California Management Review* (winter) 17-24.
- Sternberg, E. 1999. The Stakeholder Concept: A Mistaken Doctrine. *Foundation for Business Responsibilities*, Issue Paper 4: November.
- Strike, V. M., J. Gao, and P. Bansal 2006. Being Good while Being Bad: Social Responsibility and the International Diversification of US Firms. *Journal of International Business Studies* 37(6), 850-862.
- Stråth, B. 2008. Constructivist Themes in the Historiography of the Nation. In J.A. Holstein And J. F. Gubrium (Eds.) *Handbook For Constructivist Research* (Pp. 627-644). New York: Guilford Press.
- Suchman, M. C. 1995. Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review* 20: 571-611.
- Tainio, R. 2006. Suomalaisen Liiketoimintajärjestelmän Rakenteellinen ja Kulttuurinen Muutos. In R. Heiskala and E. Seppälä (Eds.) *Uusi Jako, Miten Suomesta Tuli Kilpailukyky-Yhteiskunta?* (pp. 65-81 ). Helsinki: Gaudeamus.
- Tainio, R. 2004. Suomen Yrityssektorin Rakenteellinen ja Kulttuurinen Muutos. In T. J. Hämäläinen Ja R. Heiskala: *Artikkelikokoelma tutkimushankkeesta sosiaaliset innovaatiot, yhteiskunnan uudistumiskyky ja taloudellinen menestys Sitra*) ISBN 951-563-466-0.
- Takala, T. 1987. Yrityksen Yhteiskunnallisen Vastuun Käsite Sekä Yrityksen Yhteiskunnallisen Vastuun ja Yritystoiminnan Ideologiat Vuosina 1930-1940 Sekä 1972- 1982', Jyväskylän Yliopisto: Jyväskylän Yliopiston Taloustieteen Laitoksen Julkaisuja Nro. 72/1987.
- Takala, T. 1991. Managerial Beliefs concerning Social Responsibility of the Firm. Academic Dissertation. University of Jyväskylä.
- Takala, T. 1998. The Finnish Pulp and Paper Industry: A Case Study in Media as Stakeholder. *Journal of Corporate Communications - An International Journal* 3 (3), 99-105.

- Takala, T. 1999. Ownership, Responsibility and Leadership- A Historical Perspective. *International Journal of Social Economics* 26(6), 742-751.
- Tempel, A. and P. Walgenbach 2007. Global Standardization of Organizational Forms and Management Practices? What New Institutionalism and the Business-Systems Approach Can Learn from Each Other. *Journal of Management Studies* 44(1), 1-24.
- Thompson, J.K. and H.L. Smith 1991. Social Responsibility and Small Business: Suggestions for Research. *Journal of Small Business Management* 29(1), 30-44.
- Tienari, J., E. Vaara and I. Björkman 2003. Global Capitalism Meets National Spirit: Discourses in Media Texts on a Cross Border Acquisition. *Journal of Management Inquiry* 1(4), 377- 393.
- Transparency International (2001-2007) Surveys to Be Found: Sustainable Society Index, 2008, Available Online: [Www.Transparency.Orghttp://Www.SustainableSocietyIndex.Com/Pressrelease\\_Ssi2008.Pdf](http://Www.SustainableSocietyIndex.Com/Pressrelease_Ssi2008.Pdf)
- Transparency International 2006-2008. Global Corruption Reports. Available Online <Http://Www.Transparency.Org/Publications/Gcr>.
- Tregidga, H.M., M.J. Milne and K.N. Kearins 2008. (Re)Presenting Sustainable Organisations: A New Discursive Identity. *Academy Of Management Annual Meeting* Anaheim, Ca, USA.
- Uimonen, M-L. 2006. Suomalaisten Yritysten Vapaaehtoinen Sosiaalinen Vastuu: Sidosryhmäviitekehys Yritysten ja Ulkoisten Sidosryhmien Edustajien Näkemyksissä. Akateeminen Väitöskirja. Helsingin Yliopisto, Valtiotieteellinen Tiedekunta, Yhteiskuntapolitiikan Laitos.
- Vaara, E. 1999. Towards A Rediscovery of Organizational Politics: Essays on Organizational Integration Following Mergers and Acquisitions. *Acta Universitatis Oeconomicae Helsingiensis*.
- Vaara, E. 2002. On the Discursive Construction of Success/Failure in Narratives of Post-Merger integration. *Organization Studies* 23(2), 213-250.
- Vaara, E., B. Kleymann and H. Seristö 2004. Strategies as Discursive Constructions: The Case of Airline Alliances. *Journal of Management Studies* 41(1), 1 - 35.
- Vaara, E. and J. Tienari 2002. Justification, Legitimization and Naturalization of Mergers and Acquisitions: A Critical Discourse Analysis of Media Texts. *Organization* 9(2), 275-304.
- Vaara, E. and J. Tienari 2008. A Discursive Perspective on Legitimation Strategies in Multinational Corporations. *Academy of Management Review* 33(4), 985-993.
- Vaara, E., J. Tienari and J. Laurila 2006. Pulp and Paper Fiction: On the Discursive Legitimation of Global Industrial Restructuring. *Organization Studies* 27(6), 789-810.
- Vaara, E., J. Tienari and R. Sääntti 2003. The International Match: Metaphors as Vehicles of Social Identity-Building in Cross-Border Mergers. *Human Relations* 56(4), 419-452.



- Van Auken, P.M. and R.D. Ireland 1982. Plain Talk about Small Business Social Responsibility. *Journal of Small Business Management* 20(1), 1-3.
- Van Dijk, T. 1992. Discourse and the Denial of Racism. *Discourse and Society* 3(1), 87-118.
- Van Dijk, T. 1993. Principles of Critical Discourse Analysis. *Discourse and Society* 4(2), 249-283.
- Van Dijk, T. A. 1998. *Ideology. A Multidisciplinary Approach*. London: Sage.
- Van Dijk, T. 2001. Multidisciplinary CDA: A Plea for Diversity. In R. Wodak and M. Meyer (Eds.) *Methods of Critical Discourse Analysis* (Pp. 95-120). Thousand Oaks Ca: Sage.
- Van Dijk, T. A. 2006. Discourse and Manipulation. *Discourse and Society* 17(3), 359-383.
- Vehkaperä, M. 2003. Yrityksen Yhteiskuntavastuu - Vastuuta Voittojen Vuoksi? Lisensiaatin Tutkimus. Jyväskylän Yliopiston Taloustieteiden Tiedekunnan Julkaisuja. 135/03.
- Vogel, D. 1986. The Study of Social Issues in Management: A Critical Appraisal. *California Management Review* 28(2), 142-152.
- Vähäkangas, A. and T. Peltonen 2007. Etiikan Asema Liikkeenjohdon Opetuksessa ja Koulutuksessa Suomessa: Opintorakenteet, Oppisisällöt ja Motiivit. Tutkimusraportti. Johtamisen ja Yrittäjyyden Laitos. Taloustieteiden Tiedekunta/Oulun Yliopisto 11/07.
- Walton, S. 2007. 'Site the Mine in Our Backyard!' Discursive Strategies of Community Stakeholders in an Environmental Conflict in New Zealand. *Organization & Environment* 20, 177-204.
- Wartick, S. L. 1992. The Relationship between Intense Media Exposure and Change in Corporate Reputation. *Business & Society* 31, 33-49.
- Wartick, S. L. 2002. Measuring Corporate Reputation: Definition and Data. *Business and Society* 41(4), 371-392.
- Wartick, S.L. and P.L. Cochran 1985. The Evolution of the Corporate Social Performance Model. *Academy of Management Review* 10(4), 758-69.
- Weigelt, K. and C. Camerer 1988. Reputation and Corporate Strategy: A Review of Recent Theory and Applications. *Strategic Management Journal* 9(5), 443-454.
- Weiss, G. and R. Wodak (Eds.) 2003. *CDA. Theory and Interdisciplinarity*. London: Palgrave/Macmillan.
- Whetten, D.A. and A. Mackey 2002. A Social Actor Conception of Organizational Identity and Its Implications for the Study of Organizational Reputation. *Business & Society* 41(4), 393-414.
- White, H.C. 1981. Where Do Markets Come From? *American Journal of Sociology* 87, 517-547.
- Whitley, R. 2002. Multiple Market Economies: The Role of Institutions in Structuring Business Systems. In D. Sachsenmaier, J. Riedel and S. N. Eisenstadt (Eds.) *Multiple Modernities: European, Chinese and Other Interpretations* (pp. 217-240). Brill.
- Whitley, R. 1999. *Divergent Capitalisms: The Social Structuring and Change of Business Systems*. Oxford: University Press.

- Whitley, R. 1992. The Social Construction of Organisations and Markets: The Comparative Analysis of Business Recipes. In M. Reed and M. Hughes (Eds.) *Rethinking Organisation: New Directions in Organisation Theory and Analysis* (pp. 120-142). Sage: Newbury Park.
- Wilska, T-A 2008. *Suomalaisten Eettinen ja Ympäristöystävällinen Kuluttaminen*. Unpublished Research Report For Kesko Oyj. Helsinki.
- Windsor, D. 2001. The Future of Corporate Social Responsibility. *The International Journal of Organizational Analysis* 9(3), 225-256.
- Wodak, R. 2001. The Discourse-Historical Approach. In R. Wodak and M. Meyer *Methods of Critical Discourse Analysis* (Pp. 63-94). London: Sage.
- Wodak, R., R. De Cillia, M. Reisigl and K. Liebhart 1999. *The Discursive Construction of National Identity*. Edinburgh: Edinburgh University Press.
- Wodak, R. and M. Meyer: (Eds). 2001. *Methods of Critical Discourse Analysis*. London: Sage.
- The World Business Council for Sustainable Development (2000) "Making Good Business Sense" by Lord Holme and Richard Watts.
- Wood, D.J. 1991. Corporate Social Performance Revisited. *Academy of Management Review* 16, 691-718.
- Wood, D.J. and P.L. Cochran: 1992. Business and Society in Transition. *Business & Society* 31(1), 1-7.
- Wood, D.J. and R.E. Jones 1995. Stakeholder Mismatching: A Theoretical Problem in Empirical Research on Corporate Social Performance. *The International Journal of Organisational Analysis* 3(3), 229-67.
- Wry, T., D. Deephouse and G. Mcnamara, 2007. Substantive and Evaluative Media Reputations across and within Cognitive Strategic Groups. *Corporate Reputation Review* 9 (4), 225-242.