

ATTITUDES TOWARD CSR

THE ATTITUDES OF FINNISH TRADE UNIONS' REPRESENTATIVES TOWARD CORPORATE SOCIAL RESPONSIBILITY PRACTICES

Management and Leadership

Master's Thesis

Author: Ella Pietiläinen

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Supervisor: Anna-Maija Lämsä

Jyväskylä School of Business and Economics

ABSTRACT

JYVÄSKYLÄ SCHOOL OF BUSINESS AND ECONOMICS

Author Ella Maija Pietiläinen	
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Abstract <p>The aim of this study was to investigate the attitudes of trade union representatives toward companies' CSR practices. The research participants were representatives of altogether nine Finnish trade unions and one Finnish solidarity centre representing the trade unions. The data had been collected as part of a bigger research project concerning trade unions and CSR but this study is an independent research using the same data. Altogether 206 pages of transcribed data gathered through interviews were analysed. The data was analysed with content analysis, and the aim was to be objective and code the data in a quantitative as well as qualitative form.</p> <p>The theoretical framework for this study followed Fishbein and Ajzen's (2010) theory of planned behaviour (TPB). TPB was not used in its original form but it was adopted with some exceptions to fit better into this study. Other theoretical themes were corporate social responsibility as the leading theme and national business systems as the interpretative contextual factor for trade unions. Also the connections between these two themes in former studies were discussed.</p> <p>Based on the results it is suggested that trade union representatives evaluate CSR practices in three main ways, namely negatively, neutrally and positively. The attitudes were divided into twelve groups to provide a more detailed description of the topic. Cynical attitudes have four subgroups, attitudes of restriction have three subgroups and proactive attitudes have five subgroups. The dominating attitude was attitude of restriction "Companies act under pressure", and the least occurred attitude subgroups were the proactive attitude groups.</p>	
Keywords Attitude, trade union, corporate social responsibility, theory of planned behaviour, content analysis, Finland	
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PREFACE

This master's thesis began in spring 2014. I was planning on doing a study on corporate social responsibility because it had been my field of interest for a long time during my studies. CSR has been a subject of many studies and the number is growing. However, a new and fresh viewpoint was found when I was honoured to use data which had been collected for a research project where CSR was investigated in relation to attitudes and trade unions, both study fields of which I had little experience of. I accepted the challenge, and started to broaden my understanding of the key themes: corporate social responsibility, attitude research and trade unions in Finland, and how all these were intertwined.

My gratitude goes to M.Sc. (econ) Soilikki Viljanen, who had invested in collecting the data and transcribing it. I was able to use her existing transcriptions and she even wished me good luck on my research. Also a thank you goes to my supervisor Anna-Maija Lämsä who encouraged me on the way and was always welcoming when I was in doubt with some details. She also had a lot of background information over the theme, which helped me to grasp the theme myself.

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1 INTRODUCTION

There is a growing demand for corporate social responsibility (further on also referred to as CSR) in the field of business organizations as well as trade unions, the labour's representatives. CSR has not yet taken much place in Finnish business field compared to the United States partly because CSR has been invented in the United States (Matten & Moon 2008). Matten and Moon (2008) have in their article investigated the differences between countries and their argument is that national business systems vary and it causes differentiation in terms of corporate social responsibility. They address an important question: European countries have not implied CSR very long, but does it equal neglecting the social responsibility issues (Matten & Moon 2008)? Matten and Moon (2008) argue that European companies in general are more obliged by the state than American companies. This is one of the reasons why CSR has not been practiced in Europe as much as in the United States.

CSR has recently grown to be a topic for discussion in Finland as well. Recently three heads of Finnish organizations announced to reduce their salaries and direct the money for philanthropic good (Palojärvi 2015). Their aim was to show an example to others for doing the same thing and helping the society. CSR has not only settled in populist media, but also many academic studies on CSR have been made in the Finnish surroundings (see e.g. Kujala 2010; Lämsä, Vehkaperä, Puttonen & Pesonen 2008; Juholin 2004). Even though CSR has been a subject of research in Finland for many years, it has not been investigated from trade unions' point of view (Viljanen 2013) until very recently. Pioneer research has now been done by M.Sc. (econ) Soilikki Viljanen, who studied the viewpoints of Finnish trade unions on CSR. This is a starting point from which I will continue focusing more closely on the attitudes toward corporate social responsibility practices.

The research method is content analysis which aims at objectivity in qualitative studies (Krippendorff 2013). Finnish trade unions are an inseparable part of Finnish

business life, and their steady position has stayed stalwart for decades (Helander & Nylund 2012). Trade unions negotiate the agreements of working conditions for the people working in different fields. Their power goes even beyond labour force, because trade unions are also seen as important interlocutors in politics (Helander & Nylund 2012). In this study the data is narrowed to nine trade union representatives and one representative from a closely linked organization making the total of interviews a ten. The recipients represent their home trade union as a whole.

The focus of this study lies in attitudes toward corporate social responsibility practices. Attitudes are evaluative and they are responses to psychological objects (Fishbein & Ajzen 2010). In this study the attitude objects are CSR practices of companies. As a theoretical framework I will use Fishbein and Ajzen's (2010) theory of planned behaviour, which emphasizes the role of attitudes (among other factors) in explaining certain behaviour. From certain attitudes one can draw rough lines to certain behaviour, although Fishbein and Ajzen (2010) remind that TPB is not made for predicting behaviour but rather explaining it. The division of this output is the following: theoretical framework, methodology, results and discussion. The theoretical framework follows the main concepts present in this study which are CSR, national business system, companies' CSR practices and finally attitude research.

2 CORPORATE SOCIAL RESPONSIBILITY

2.1 Corporate social responsibility

Organizations do not function in a vacuum, rather they are seen to have factors affecting them but also factors they affect. Probably all theorists are in agreement with the fact that organizations are supposed to make profit. Some theorists (Carroll 1991; Lämsä et al. 2008), however, reckon that organizations ought to be responsible for the surrounding community when making profit while others (Friedman 1970) see that organizations have only economic duties for their lifespan.

Corporate social responsibility (further on referred to as CSR) has been a theme under discourse for over than fifty years. The first suggestions on businesses for being socially responsible have taken place in the 1950s by Howard R. Bowen (Carroll 1979). He has suggested that there are more responsibilities for the businesses than only the economic factors. The debate has flourished until these days and many definitions of CSR have been proposed, of which for example McWilliams and Siegel's (2001) definition specifies CSR as actions that do some social good, are beyond the interests of the company and what is required by the law. Thus, the growing demand for socially responsible actions form the study field and Mbare (2004) states that CSR will remain in the public domain in future as well.

The other definitions and viewpoints during the years have been made known by inter alia Milton Friedman (1970) and later by Archie B. Carroll (1979; 1991). Friedman (1970) states that companies only have an economic duty, no other responsibilities should be taken into account. Carroll (1991), however, challenges Friedman's (1970) definition and he argues that also legal, ethical and philanthropic responsibilities ought to be considered. Although different definitions and models have been proposed to formulate the concept of corporate social responsibility, not a fully satisfactory concept has still been made. I will introduce two important definitions of CSR on European scale, one of them being Carroll's (1991) pyramid of

corporate social responsibility (see Figure 1) and the other the definition by the European Commission (2011). I will also discuss some Nordic exceptions to the traditional CSR understood in the North American way.

Carroll's (1991) theory of corporate social responsibility consists of four elements which should all be taken into account when considering whether a company is socially responsible or not (see figure 1). At the basis of the pyramid are economic responsibilities, then come legal responsibilities, the second to the top are ethical responsibilities and at the top there are philanthropic responsibilities (Carroll 1991). According to Carroll (1979) a corporate should not recognize only the economic and legal obligations, but also ethical and philanthropic obligations. It is not denied that the most fundamental obligation is economic, but in order for the company's CSR to be legitimate, all obligations need to be considered (Carroll 1991). Carroll (1991) also introduces a more detailed explanation on ethical responsibilities and he proposes that one should take into consideration the corporate social performance (CSP) which emphasizes the corporate accomplishments and action in the social sphere.

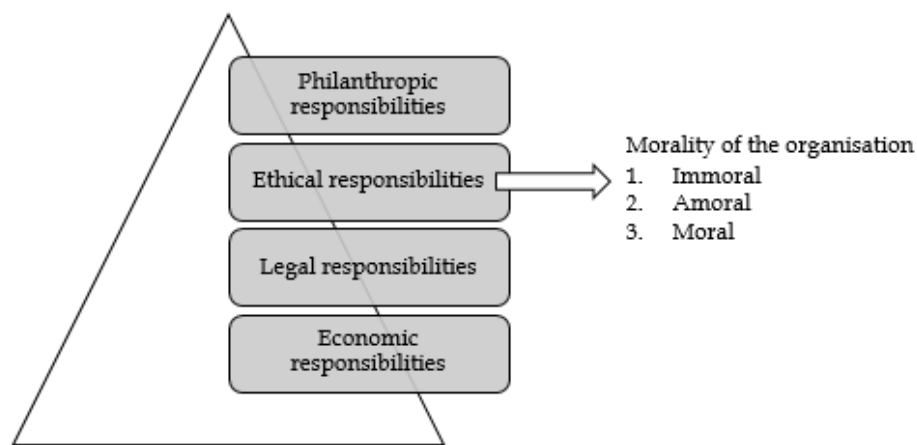


FIGURE 1 Carroll's (1991) pyramid of corporate social responsibility. Edited from Carroll (1991, 42)

In figure 1 at the bottom are economic responsibilities. The responsibilities related to economic factors are inter alia maximizing earnings, committing to being as profitable as possible, maintaining strong competitive position on the market and maintaining a high level of operating efficiency (Carroll 1991, 40). Some may think these are the only responsibilities a company should have (see Friedman 1970), but in this model CSR comprises of the other responsibility groups as well. Second to the top are legal responsibilities, which are i.e. performing according to the law and fulfilling legal obligations, complying with various federal, state and local regulations, and providing goods and services that meet at least the minimal legal requirements (Carroll 1991, 40).

The third responsibility group is ethical responsibilities, which bring the moral dimension to CSR (Carroll 1991, 41). CSR is not only acting according to the law and being economically profitable; it is also about performing in a consistent manner with ethical norms. The society forms the ethical rules which ought to be respected by the company, and those norms should not be compromised (Carroll 1991, 41). The fourth responsibility group is philanthropic responsibilities, which means all charity work and voluntary activities. Also the responsibility of providing assistance to educational institution is included here; the company should assist in the community's educational needs and improve the quality of life. (Carroll 1991, 41.) These latter two responsibility groups go beyond the traditional duties of an organization, but in order to be socially responsible, they should be taken into consideration (Carroll 1991).

Carroll (1991) has done specifications on the ethical dimension of CSR (see figure 1) and he has displayed the three types of actions depending on the morality of the organisations from the labour's point of view. This study is closely linked to labour via trade unions, so it is reasonable to discuss these dimensions in detail. The first dimension is called immoral decisions, the second amoral decisions and the last moral decisions (Carroll 1991). From labour's point of view when the organisation engages in immoral practices, it neglects the needs of the workers which results to employees being only seen "as factors of production to be used" or manipulated to meet the needs of the manager (Carroll 1991). The other way to see the employees is amoral; a minimum emphasis is put on the wellbeing of the employees, but the employees are still seen as factors of production (Carroll 1991). The last group is moral management in which the employees are treated with dignity and respect (Carroll 1991). From a trade union's point of view ethical responsibilities of CSR most certainly should follow the values of moral management.

Another model on traditional way of seeing corporate social responsibility is the European model by the European Commission (2011). It has combined several global guidelines and principles such as ISO 26000 and OECD Guidelines and put forward a new definition of CSR as "the responsibility of enterprises for their impacts on society (European Commission 2011, 6)". European Commission (2011) emphasizes that enterprises should integrate ethical, social, environmental, and human rights and consumer concerns into their core strategy and business operations. This should be done with the aim of gaining and maximizing shared value for their shareholders but also to stakeholders and society at large (European Commission 2011). The Commission (2011) also acknowledges the small companies which, according to the commission, may keep their CSR process informal and intuitive.

European Commission admits that CSR is multidimensional by its nature, and the Commission has included the following issues to its definition of CSR: labour and employment practices (such as diversity, gender and well-being), human rights, environmental issues (such as climate change, pollution prevention and

biodiversity) and reducing bribery and corruption. (European Commission 2011, 7.) Also community involvement, consumer interests and the integration of disabled persons as well as promoting social and environmental responsibility throughout the whole supply chain are included in the definition. Volunteering is acknowledged as well, just as Carroll (1991) suggests philanthropy in his model. (European Commission 2011.)

The Commission (2011) reminds that companies ought to do CSR practices voluntarily, not forced by the authorities. This viewpoint is also stressed by McWilliams and Siegel (2001). What is interesting considering this study, European Commission (2011) points out that trade unions are one essential stakeholder at identifying problems and bringing pressure to enterprises. Other stakeholders such as consumers and investors are mentioned in this connection that with their consumption and investment decision they can enhance market reward for socially responsible businesses (European Commission 2011). The media can also influence enterprises by its positive or negative evaluations. (European Commission 2011.)

The two definitions of CSR expressed here are quite similar in their nature even though the implementations are different. Carroll (1991) demonstrates the fields of CSR in a figure which is informative and it declares the relationship between the different responsibility groups: first come economic responsibilities and last the philanthropic responsibilities. According to his model there cannot be philanthropic responsibilities if the three other responsibility groups do not exist (Carroll 1991). European Commission (2011), on the other hand, itemizes the issues related to CSR but it does not make separation between the levels of importance of each issue. In any case, corporate social responsibility is a multidimensional concept and depending on the author it is defined differently. What is to remember, regardless some opinions (Friedman 1970) it has been widely accepted that CSR is not only making profit for the owners but it is more about doing business in a responsible and sustainable way.

2.2 Stakeholders

This study aims at identifying trade union representatives' attitudes toward CSR practices, and there are three reasons why stakeholders are a subject to investigation. Firstly, stakeholders are a useful viewpoint for corporate social responsibility issues (Kujala 2010). Secondly, trade unions are one essential stakeholder group, even though they may not see themselves as stakeholders (Preuss 2008), and it is good to map the group along with the other stakeholders to the firm. Thirdly, in this context it is also fertile to examine to which stakeholders the attitudes are related to. Freeman's (1984, 46) much cited quote "A stakeholder in an organization is (by definition) any group or individual who can affect or is affected by the achievement of the organization's objectives" (Freeman 1984, 46)" defines the concept of

stakeholders but is also criticized for its inaccuracy. Another definition states that stakeholders can be either persons, organizations, societies or even the natural environment (Mitchell, Agle & Wood 1997). In other words stakeholders can either be one person, groups of people, even bigger entities or the organic and inorganic nature.

On the other hand, Donaldson and Preston (1995) define stakeholders as “persons or groups with legitimate interests in procedural and/or substantive aspects of corporate activity (Donaldson & Preston 1995, 85)”, which outlines the environment from the classification since it is not a living creature. Clarkson (1995, 106) adds one more definition stating that stakeholders “are persons or groups that have, or claim, ownership, rights, or interests in a corporation and its activities, past, present, or future.” The claimed interests or rights are a result of the company’s actions which may be legal or moral and individual or collective (Clarkson 1995). In this study I outline stakeholders as living creatures with an exception in stakeholder group “community”. By community I mean the physical surroundings and the environment of a company but also the social aspect, the people living in the same community as the company operates.

Clarkson (1995) divides stakeholders into primary and secondary stakeholders, which differ in their attachment to the firm. Without primary stakeholders such as customers, shareholders, employees, the government and suppliers the company would be seriously damaged (Clarkson 1995). Secondary stakeholders are the ones which affect the firm but which are not crucial to the firm (Clarkson 1995). These stakeholders are for example the media and in this study *inter alia* trade unions and non-governmental organizations. Clarkson (1995) characterizes secondary stakeholders as the kinds of groups which may harm the company or make company’s life difficult, but companies and secondary stakeholders are not in a dependant relationship with each other. Mitchell et al. (1997) emphasize this classification even more by stating that primary and secondary stakeholders can be distinguished from each other by different aspects: stakeholders can be owners or non-owners, actors or the ones acted upon, existing in a voluntary or an involuntary relationship with the firm and as investors or dependents. Freeman and Liedtka (1997, 293) suggest that the importance of stakeholders can also be investigated by analysing their cooperative potential and competitive threat. With different cooperative potential and competitive threat mixes managers can make stakeholder profiles and analyse the particular action toward each stakeholder (Freeman & Liedtka 1997).

Stakeholders can also be classified into internal or external. Internal stakeholders are e.g. owners, customers, employees and suppliers and external stakeholders are e.g. governments, consumer advocates, competitors, environmentalists and the media (Freeman 1984). This list is ongoing and there can be even more specific stakeholders related to organizations operating on certain field. Stakeholders can also be divided into subgroups by their level of cooperation

(Freeman 1984) or by some other classification. The connecting theme in all these classifications is that there are stakeholders who are regarded more important than the others, and it is the company managers' task to make its own selections.

Laplume, Sonpar and Litz (2008) have investigated the research on stakeholders and in their meta-analysis they have found different emphases on the stakeholders which the managers really care about. They show that managerial care varies inter alia by stakeholder culture, organization's life cycle or industry's politicized framing. Therefore one cannot assume that certain stakeholders are always the most important but it depends on other factors as well. (Laplume et al. 2008.) Proof that managers do give priority to certain stakeholders over others is done by Agle, Mitchell and Sonnenfeld (1999). They argue that stakeholder attributes of power, urgency and legitimacy are related to stakeholder salience i.e. the most essential stakeholder groups (see figure 2). Their arguments strive from a former study by Mitchell et al. (1997), who show that managers give priority to stakeholders who have the most legitimacy, power and urgency.

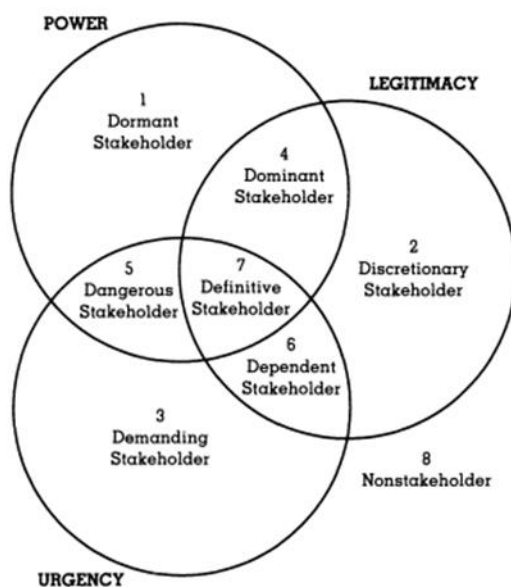


FIGURE 2 Stakeholder typology: One, Two, or Three Attributes Present (from Mitchell et al. 1997, 874)

Power in this connection means transitory, many power theories connecting idea of a person or people having or gaining access to coercive, normative or utilitarian means to show their will in the relationship (Mitchell et al. 1997). Legitimacy, on the other hand, is "a desirable social good, that is something larger and more shared than a mere self-perception, and it may be defined and negotiated differently at various levels of social organization (Mitchell et al. 1997, 867)". According to Mitchell et al. (1997, 867), urgency is "the degree to which stakeholder claims call for

immediate attention". These three attributes form different emphases on stakeholders, and the stronger these attributes are, the more important the stakeholder is. Figure 2 illustrates the groups more precisely. Definitive stakeholder has all attributes present and that is why it is the most important stakeholder. If a person or group does not have any attributes present (number 8 in figure 2), it is not a stakeholder.

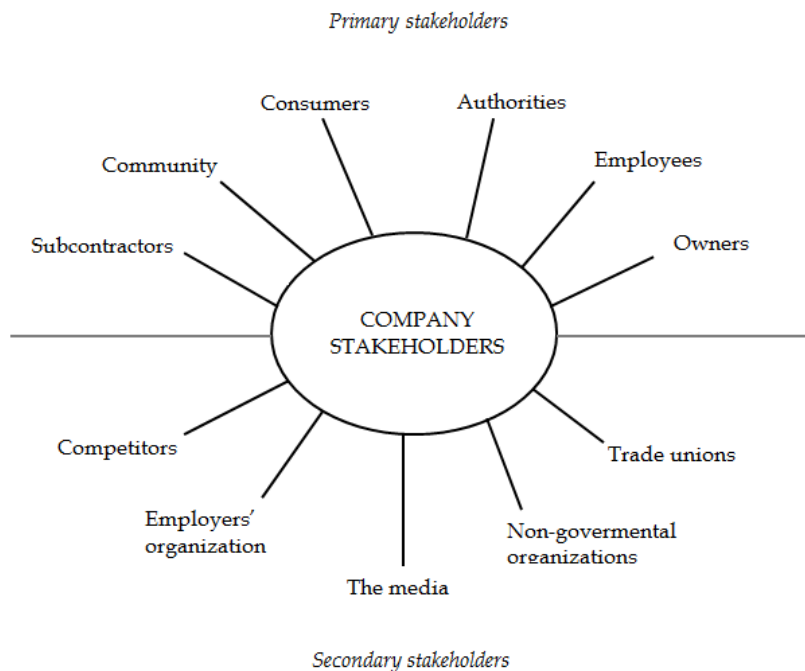


FIGURE 3 Primary and secondary stakeholders in this study (edited from Clarkson 1995)

Managers themselves are not considered a stakeholder group, because they are the ones who make decisions on which stakeholders are important (Mitchell et al. 1997). In big companies managers rarely are the owners, so one should not mistake owners for managers. In this connection I want to remind of the criticism toward the definition of stakeholders; stakeholders are defined differently depending on the author, and the definitions vary widely (Orts & Strundler 2009). In this study I will use the grouping done by Clarkson (1995), who states that there are primary and secondary stakeholder groups (see figure 3). Next all stakeholders present in this study are explained in detail.

Primary stakeholders

Consumers

In this group I have unified both consumers and clients, although not always clients are a consumer of a certain product or service.

Employees

Given the fact that this study is about trade unions representatives' attitudes, employees is one of the most important stakeholder groups because trade unions represent the employees. From this group I separate the employees of partners or subcontractors, because they have their own group.

Community

By community I mean all surroundings of a company. It includes the physical environment as well as the people living near the company. From this group I have excluded stakeholders which are in close contact with the company but which have a more informative stakeholder group to belong to. For example employees have their own group.

Authorities

In this study authorities are considered a stakeholder group which includes public authorities such as the legal system. Authorities may be for example the court or the police, i.e. all related to the law. Authorities do not only need to be national, they can be EU representatives or other officials with power over the companies.

Owners

By owners I mean the people who own the companies here in question. If the company is small, owners are probably the managers as well, but in bigger companies owners can only own shares and not be involved in daily operations at all.

Subcontractors

By subcontractors I mean either third party which is part of the company's production or supply chain but is not part of the company or partners who are part of the company at the other end of the production chain. This group includes also the employees of a subcontractor.

Secondary stakeholders

Competitors

Competitors are a clear group of other companies which operate in the same market segment. This group also includes all other companies which are not clearly directed to the same market.

Employers' organization

Employers' organization represents the employers in general in Finland. It usually takes part in negotiations between trade unions and government officials.

The media

By media I mean traditional media such as newspapers or the radio, but also the internet in general and social media. Media is the tool for making public announcements whether online or more traditionally. It is also a useful tool for other stakeholders to make their opinions public.

Non-governmental organizations

Non-governmental organizations can be either standard organizations such as International Organization for Standardization (ISO) or organizations which monitor the companies related to CSR issues. For example Finnwatch in Finland is this sort of an organization.

Trade unions

Trade unions are the key stakeholder group in this study. They are the representatives of labour force in the society.

Stakeholder theory, a theory closely related to stakeholders, is made known by R. Edward Freeman and his book *Strategic Management: A Stakeholder Approach* (1984) has been cited for over 30 years by researchers. Freeman's (1984) theory includes the suggestion that companies should take all their stakeholders into account when making decisions. Stakeholders are seen as part of value creation and even a source of profit (Freeman 1984). Stakeholder theory has been seen as an opposite for stockholder-based mind-sets (Laplume, Sonpar & Litz 2008). Stakeholder theory in this connection means a tool for the managers to ask what sort of value they want to create and what responsibility do managers have to stakeholders (Freeman, Wicks & Parmar 2004). Stakeholder theory's core idea is that economic value is created best with people who cooperate and want to improve the conditions. Profits are of course one core intention, but they are made with close contact to stakeholders and they follow from shared value creation with the stakeholders (Freeman et al. 2004). Also Normann and Ramirez (1993) point out that

companies nowadays reinvent value, not only add value. Stakeholders cooperate to co-produce value (Normann & Ramirez 1993).

Stakeholder theory has been criticized by theorists (Orts & Strundler 2009) who claim it to have bloomed too far replacing business ethics as a whole. According to Orts and Strundler (2009) stakeholder theory is empty of content and inadequate when it comes to business ethics. Even though companies use stakeholder theory to analyse their stakeholders, their actions may not in every case still be ethical (Orts & Strundler 2009). In my opinion the theory brings some ethical side to business life when companies quit thinking only about shareholders as the group to be responsible for, but sure it does not cover all business ethics. In this study stakeholder theory is used to separate different stakeholders and analyse them in relation to attitudes toward corporate social responsibility practices, not taking a stand on whether stakeholder theory is an ethical guide for the companies or not. This use of stakeholder theory is accepted by Orts and Strundler (2009) as well.

Being responsible toward all stakeholders is not only socially right, but it can also lead to profitability, for example in terms of competitive advantage because of the growing consumer awareness and willingness to buy more expensive products if they are produced responsibly (Khojastehpour & Johns 2014). Also McWilliams and Siegel (2001) stress the provision of CSR, stating that it depends of several factors such as inter alia advertising intensity, R&D spending, consumer income and the stage of the industry life cycle. McWilliams and Siegel's (2001) conclusion is that company producing CSR attribute will have higher costs but also higher revenues. These reports verify the fact that being responsible is not only about losing money for social good but also a good ground for profitability. Different stakeholders are increasingly interested in the implementation of CSR in companies, and Mbare (2004) states that companies should not see it as a burden but rather see it as a big opportunity.

3 NATIONAL BUSINESS SYSTEM

3.1 National business system

Every nation has their own business system, and the systems can be very different from each other. The ways of organizing business and other economic activities in market economies compose the core of national business systems (Tainio & Lilja 2005). National business systems are a way of understanding different market economies and their characteristics and they help understanding firms which operate in a certain way (Whitley 1999). Skurnik (2005) faults the model for being too simple in today's globalized world where the boundaries of countries have faded. However, even though globalization gives its own limitations to national business system (further referred also to as NBS), NBS is a useful tool for grouping market economies in order to find their characteristics and to be able to compare them. When describing the Finnish business system, Skurnik (2005) refers to concept "economic model", and he points out that in his study NBS and economic model are identical concepts.

The concept of national business system has been developed by several theorists, the best-known being Richard Whitley (1999). Whitley (1999, 41) has grouped market economies into six different categories depending on their level of coordination and employment relations: fragmented, coordinated industrial district, compartmentalized, collaborative, highly coordinated and state organized. Fragmented business systems consist mainly of small owner-controlled firms which shift their emphasis quickly and are not committed to technologies, skills or markets (Whitley 1999, 43). One example of this sort of market economy is Hong Kong where firms move rapidly from one market field to another. Coordinated industrial district business system is more organized and there is more cooperation. However, firms still remain small and owner-controlled, but they rely more on worker commitment

and employees' willingness to improve. This sort of business system can be found in certain regions for example in Europe. (Whitley 1999, 43.)

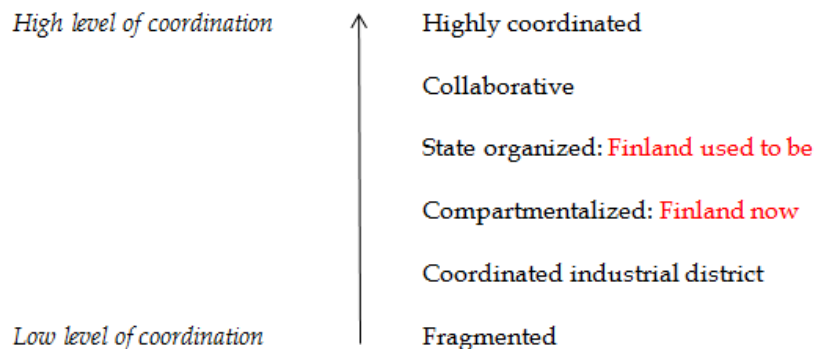


FIGURE 4 Six types of business system (edited from Whitley 1999, 42)

Compartmentalized business systems consist of larger ownership units which have some level of collaboration between firms and employees (Whitley 1999, 43). Firms in compartmentalized business systems still have high level of authoritative control, and an example of this sort of business system is the stereotypical Anglo-Saxon economy (Whitley 1999). State-organized business systems, however, differ in their ownership patterns. There may be family-owned companies and business partners who are able to retain their control over the business because the state supports their growth (Whitley 1999, 43). There are still limited vertical linkages between economic actors, because there are strong ties of vertical dependence within enterprises and firm and state (Whitley 1999, 43).

Many European countries are near collaborative business systems where there is collaboration and cooperation within sectors but still lack of cooperation between different sectors. Firms tend to stay in their own segments rather than going across different ones. (Whitley 1999.) In highly coordinated business system control exists through alliances and there is more organizational coordination. The employer-employee interdependence is also very high, because large employers integrate the workforce into the organization. (Whitley 1999, 43.)

Even though the previous forms of business systems are not attached to certain nations, it is true that usually the boundaries between business systems gather around countries (Whitley 1999). Finland, for example, has one national business system rather than regional smaller ones. The key features which form each market economy a certain business system are the state, financial system, skill development and control system, and trust and authority relations (Whitley 1999). The state's role can be described by "the extent to which states dominate the economy and share risks (Whitley 1999, 48)." The second key feature, the financial system, means the processes by which capital is priced and made available. Skill development is a

feature which highlights the education and training system and its use in business economies: how they are certified and what is the proportion of practical learning in relation to formal learning (Whitley 1999, 5). For example in Finland the state administers the public education and by far there are not many private schools available. The last feature by Whitley (1999) is the norms and values governing trust and authority relationships of each society. The exchange relationships between business partners are structured by certain norms and values in the society, and they differ between business economies. Without going any deeper to the explication of each business system it is important to position Finland to one of the systems and discuss its features and characteristics. This will be done in the next chapter.

3.2 The Finnish business system from the 1980s to today

Kari Lilja, a well-known Finnish theorist of national business system has been a pioneer in explaining the transformation of Finnish business system over the years. Lilja along with his colleagues has published several works (2005; 2009) related to the history and the evolution of Finnish business system, the most recent of them being from year 2009. In 1980s Finland was said to be the “Japan of the North”, meaning that Finland had gross domestic product (GDP) of a high developed country (Tainio, Pohjola & Lilja 2000). Finland was able to grow its GDP during the post-war period mainly because of its forest sector (Oinas 2005). It is actually hard to explain the development of Finnish business system without highlighting the forest industry’s part in it, because it was the leading industry in post-war Finland for decades (Lilja, Räsänen & Tainio 2005). Finnish banking system was established around the forest sector, and three main banks were formed to provide capital for forest companies. Hence, the state was involved considerably in the organisations’ lives through banking system but also owning a great deal of many national companies (Lilja, Laurila, Lovio & Jääskeläinen 2009). Due to high coordination and reciprocity in banking and forest industry sectors close connections as well as inter-board memberships between banks and forest industry were formed and maintained in the 1980s. (Lilja et al. 2005; 2009.)

Unlike in the United States or some other countries there was not any private capital to invest in new start-ups (Lilja et al. 2009). Banks were the resource for capital needed, and it grew the system’s position on a national level. Since banks were a resource of investment capital the forest groups were able to diversify their business to other paths such as mechanical engineering in the 1980s. This diversification was the root of information society few decades later (Lilja et al. 2009). Referring to Whitley’s (1999) classification of market economies, Finland was long seen as “coordinated market economy” or “collaborative market economy” because of the high involvement of state in the organizational level (Lilja & Tainio 2005). Many companies were not only coordinated by state but state-owned,

resulting to collective risk-taking and opening new industries such as trade to Soviet Union (Lilja et al. 2009). Until the 1980s cross-ownership of banks and their flagship companies flourished and formed the “hard core” (Tainio & Lilja 2005).

The recession in early 1990s was a result of the deregulation of banking system in the 1980s, and it contributed to the collapse of the bank system (Tainio & Lilja 2005; Skurnik 2005). This crisis was deep, of which rank as the worst recession in OECD countries is a proof (Tainio & Lilja 2005), and it was not easy to recover from. The end of the bank spheres occurred after recession in early 1990s, when one of the three leading banks was driven to bankruptcy and the other two merged (Lilja et al. 2009). The markets were opened to private capital and state coordination decreased. Even though this was a huge uncertain leap for the Finnish economy, according to Tainio and Lilja (2005) Finnish people received foreign capital with warmth and positivity. Skurnik (2005, 180) describes this sphere as the start of “creative destruction”.

One significant corporation was able to bring Finland back to its feet, and that corporation was Nokia (Tainio & Lilja 2005). Tainio and Lilja (2005) emphasize the importance of Nokia in the 1990s, and even though the benefit was mutual between Finland and Nokia, Nokia was in good position to take advantage of the Finnish education system and governmental support (Tainio & Lilja 2005). In late 20th century forest sector was challenged by growing information sector by the lead of Nokia, the largest private corporation in Finland at the time (Lilja, Räsänen & Tainio 2005). These two sectors competed against each other and regardless of the growing IT sector forest industry was able to maintain its position as a significant industry in Finland (Lilja et al. 2005). However, forestry was not anymore the only centre of attention, and there was a significant growth in information and communications technology (Moen & Lilja 2004). In the meantime Finland was also able to grow its global competitiveness rank rate from 16 to 1 during years 1996-2003 (Kristensen 2009). Nokia along with other high-tech businesses was able to grow its exports to a level of surplus in the 1990s (Moen & Lilja 2004).

Finnish business system is sometimes explained as part of the bigger concept, the “Nordic model” (Iversen & Thue 2008; Fellman & Sjögren 2008). In Nordic model countries (Sweden, Finland, Norway and Denmark) in the Nordic area are described by their similarities in their business systems. All four countries adopted mixed economies after war, which means that state intervention was strong and the number of state-owned companies increased (Fellman & Sjögren 2008). Public sector grew and welfare states were founded. However, state dependency also caused some economic problems, and all four countries had a recession in 1980s or 1990s. Cuts in benefits were made and state control decreased. (Fellman & Sjögren 2008.) Due to the different emphases in business life and unique paths in the history Sweden and Finland can also be separated as a group from Denmark and Norway. Denmark and Norway are seen more as fragmented and decentralized than Finnish and Swedish models. (Fellman & Sjögren 2008.) Nordic model is in its definition still

a good measure of the Nordic economies, but Fellman and Sjögren (2008) remind that there are unique characteristics in each country which cannot be fitted into one large model.

According to Skurnik (2005) Finland has evolved from coordinated market economy (CME) to a more liberal market economy (LME). This division was introduced by Hall and Soskice (2001, 8), who separate them by the cooperation of firms: liberal market economies are more driven by demand and supply conditions while coordinated market economies demand strategic interaction between firms (Hall & Soskice 2001) and societal stakeholders such as banks and industrial firms are more linked (Moen & Lilja 2004). Moen and Lilja (2004), alternatively, stated in 2004 that Finland still is a coordinate market economy with its distinctive features. For example, state coordination has shifted to cross-sectoral collaboration and long-term competence development but it still has not led to liberal market economy.

Drawing from Whitley's classification, the Finnish business system has moved from collaborative business system to compartmentalized business system (see figure 4) during the late 20th and early 21st centuries (Skurnik 2005; Tainio, Pohjola & Lilja 2000; Tainio & Lilja 2005). Skurnik (2005, 130) also states that companies which used to be cooperative hierarchies are now isolated hierarchies. Globalization process has been a significant factor in changing the Finnish business system, and global mega-trends pressure the nation-states to react and reform their system (Tainio & Lilja 2005). Even though alliance between Whitley's (1999) classification of market economies and Finnish business system can be found, Finland still has its own, unique business system that dissociates it from other countries (Skurnik 2005; Chadwick 1996). The reason why collaborative business system has not evolved totally to compartmentalized business system, is that cooperation, state-owned firms, forest sector and trade unions have been powerful in the society (Skurnik 2005). Skurnik (2005, 477) depicts Finland rather as "new bipolar Finnish business model of global competition and national cooperation" than one simple market economy. He states that Finland cannot simply be put into one category on a continuum from coordinated market economy to liberal market economy because the first pole, globalized pole has features of LMEs and the second, national pole has features of CMEs. (Skurnik 2005.)

Tainio and Lilja (2005) portray that Finland, just like other small nations, has flexible social networks and it can adapt to certain state of affairs quite easily. There are social institutions such as the military service and public education, where bonds are tied and opinions are shared. Personal relations are seen as a national asset. (Tainio & Lilja 2005.) However, dynamics and flexibility have also been accompanied with large public sector, high level of taxation and welfare systems (Fellman & Sjögren 2008). In Nordic capitalisms the state plays a central role (Gjolberg 2010) and they are among the largest owners and investors in the economies (Iversen & Thue 2008).

Nowadays Finland is regarded more or less an information society which has moved from coordinated market economy to more liberal society and further to information society (Oinas 2005). What Finland is now or what it will be in the future is hard to convey; the studies cited here are about ten years old and there are not more recent ones. However, economic times are harsh, and productivity needs to be improved (Maliranta & Vihriälä 2014). Maliranta and Vihriälä (2014) state that Finland's economic situation is severe and public debt should not continue to grow. If productivity is not enhanced, Finland may experience only the "destruction" part of "creative destruction" (Maliranta & Vihriälä 2014). Finland's new government was chosen in May 2015, and it has made some comprehensive decisions on trying to restore the continuum of over seven years of recession.

3.3 Trade unions in Finland

Trade unions are the employees' voice in the society and have a significant role in the Finnish business system. Trade unionism is an institution which promotes and defends salary earners' benefits (Kevätsalo 2005). The steady position of Finnish trade unionism was developed after World War II and it grew in 1960s because of the first settlements of income policies (Helander & Nylund 2012). Decades passed and trade unionism had its steady position in the Finnish business system. Even though trade unionism is usually associated with pay terms and working conditions, the power of trade unionism goes beyond that, because trade unions are also entitled to take part in the political discourse and law arrangements. (Helander & Nylund 2012.) Trade unions usually take part in the formation of new laws and orders in a tripartite way, meaning that the state, trade unionism and employers' organization negotiate together (Helander & Nylund 2012). This was recently seen in the formation of the new government and community planning hosted by Finnish government negotiator Juha Sipilä in May 2015. He invited trade unionism to discuss and tell its opinion about Finland's future government platform.

Regardless the steady state of trade unions in Finland, some changes have taken place. During the past 20 years the operational environment has changed, because companies have shifted manufacturing to cheaper countries and subcontracting has grown (Melin 2012). Also part time jobs and rental work set their own challenges to trade unions. Trade unionism has lost some of the power it had in late 20th century, and the institution has moved from mobilizing its members to a more professional and managerial way of looking at things (Melin 2012). Some openings on merging trade unions and forming new trade unions have already been made to strengthen the position of trade unions in the Finnish business system (Melin 2012). Also Skurnik (2005) argues that the steady status of trade unions has still maintained, although it has been challenged on a national as well as individual

levels. The trade unions have long been formed on the strength of belonging to a certain occupational group, but the plenary ones are increasingly enhancing their popularity (Skurnik 2005). Regardless of the power weakening, the Finnish level of organizing to trade unions has been top class compared to other countries; in 2004 the level of organizing in the whole salary earners' class was 71% (Helin 2012) and alternatively 30% in Germany and 9% in France (Brewster 2004).

The relationship between European trade unions and CSR has been recently investigated by a research group directed by Lutz Preuss, because former research on trade unions and CSR had not existed. However, employees', of whom the trade unions are trustees for, attitudes toward CSR have been investigated by inter alia Rodrigo and Arenas (2007) who have formed three types of employee groups: committed, indifferent and dissenting employee. The research was made to employees working for construction firms which have well-established CSR programs, meaning that employees commented their own employers. The difference in the present study is that trade unions do not work for certain companies; they rather are the link between the industry and the workers. Preuss and his colleagues (2006) have concluded that CSR is a new terrain for trade unions, and trade unions have adopted different positions on CSR (Preuss, Haunschild & Matten 2006). Some trade unions see themselves as the drivers for CSR policies and others believe they lack the power to influence CSR agendas (Preuss et al. 2006). Trade unions are also concerned whether CSR policies replace other regulations and therefore reduce the responsibilities of the companies (Preuss et al. 2006). A lot of emphasis was put on internal factors such as employee welfare and training (Preuss et al. 2006), which is understandable because trade unions represent the labour force.

Soilikki Viljanen has studied trade unions and CSR in Finland, and she along with Anna-Maija Lämsä has reported of the findings in a publication (Lämsä, Anna-Maija - Viljanen, Soilikki 2015. FINLAND: Positive union engagement with CSR. In Lutz Preuss, Michael Gold & Chris Rees (eds.) Corporate social responsibility and trade unions. London: Routledge, pp. 31-48.) edited by Lutz Preuss, Michael Gold and Chris Rees (2015). In their postprint of the book Rees, Preuss and Gold (2015) compare European countries and they have found out that Finnish trade unions evaluate CSR the most positively. They also map Finland and Sweden together calling it the "Nordic Model" concluding that trade unions have a stable status in the society (Rees et al. 2015). Rees et al. (2015) also point out that CSR has become increasingly important in Finland, and trade unions do not feel threatened by CSR, contrary to some other European countries. In a manual (Sajaniemi 2012) for trade unions on CSR is stated some general information of corporate social responsibility. The manual encourages to question the companies' CSR policies and to further investigate the matter of companies' CSR policies. However, the guidance has not yet fully been adopted, because according to Viljanen (2013) there are not established definitions on CSR in Finnish trade unions.

4 COMPANIES AND CSR

4.1 National business systems and CSR

CSR has begun in the United States to replace the regulatory vacuum of business (Gjolberg 2010). However, in other than American settings CSR does not always apply as easily, because nation-states have different society models and regulations (Gjolberg 2010). Matten and Moon (2008) have said that there is a relation between national business systems and corporate social responsibility. They have researched the theme by comparing North American and European CSR policies and they claim that the amount of CSR can be inferred from the national business system of a country (Matten & Moon 2008). The two different elements of CSR are called explicit and implicit CSR. By explicit CSR Matten and Moon (2008) mean the companies' articulations of responsibility for societal interests. Explicit policies can be for example fundraising or voluntary work and they can result from stakeholder pressure (such as consumers and activists) or partnerships with governmental organizations, non-governmental organizations or even other companies. By implicit CSR Matten and Moon (2008) refer to formal and informal institutions for interests and concerns in the society. Values, norms and rules in the society are all part of implicit CSR. (Matten & Moon 2008.)

As can be seen in figure 5, Matten and Moon (2008) claim that the more coordinated the society, the more there is implicit CSR. Reversely, the more liberal the society is the more there is explicit CSR. They conclude that since there are regulatory elements in the European business systems, those countries impose more implicit CSR. On the contrary, for example in the United States health insurance is voluntary which gives room for explicit CSR (Matten & Moon 2008). As already stated in chapter 3, Finnish market economy has moved from coordinated market economy to a more liberal market economy. It means that Finnish CSR practices are

moving toward more explicit elements. Reminding about Whitley's (1999) dimensions of national business systems helps to understand the differences between Europe and the United States. Those dimensions are political, financial, education and labour systems, and cultural systems. All these dimensions are found in a national business system and they make the difference of countries' national business systems (Whitley 1999). For example in Finland most of the children go to public school whereas in the United States private schools are more common.

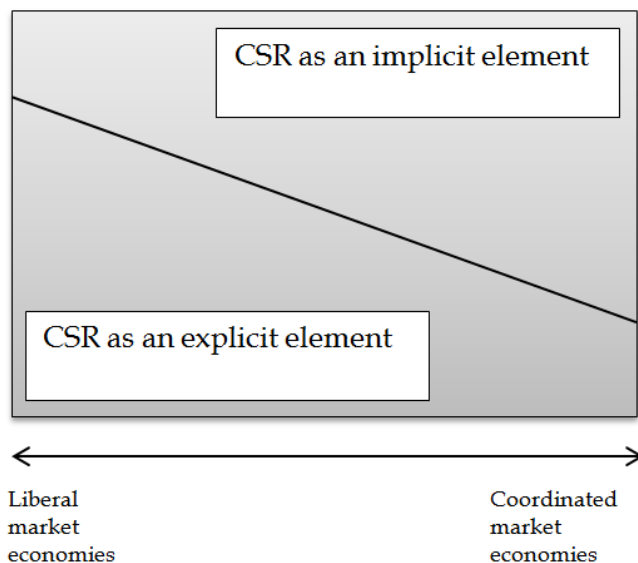


FIGURE 5 Implicit and explicit CSR (simplified from Matten & Moon 2008, 411)

According to Matten and Moon (2008) the key feature which distinguishes the European and American political systems from each other is the power of the state. They argue that the state has more power in Europe than in the United States where the companies have to take more responsibility on their actions voluntarily (Matten & Moon 2008). In the financial field the distinction can be found in source of capital. In Europe the stock markets do not have a relatively large role whereas in the U.S the stock markets are the main source of capital. (Matten & Moon 2008.) Matten and Moon (2008) also emphasize the role of stakeholders other than shareholders in the European model. When it comes to labour systems, Europe is seen to have further structuralized trade unions, which leads to negotiating labour issues nation-widely rather than corporate by corporate (Matten & Moon 2008). Education institutions are not seen as important stakeholders in Europe, partly because they are administered by the states. On the contrary, in the U.S. education is significantly important (Maignan & Ralston 2002). The biggest difference between the U.S. and Europe on a cultural level is the American reliance to 'giving back' to the community whereas

the European cultural levels trust the third parties such as unions, church or the state (Matten & Moon 2008).

Kinderman (2013) explains the differences in CSR in Europe, stating that there have been periods when CSR has been understood differently in Europe. He asks the relevant question: is CSR a domain of voluntary activity or a means to regulate the economy (Kinderman 2013, 701)? He concludes that there have and will be shifts in the meaning of CSR in European context, and the meaning is not completely set even today. CSR is elastic but also ambiguous, and it could be a powerful institution when all groups agree to its meaning. (Kinderman 2013.) European countries do not have a tradition of encouraging social involvement of the organizations, which means that European companies have not adopted CSR policies as well as their American counterparts (Maignan & Ralston 2002). North American firms also like to be responsible for the surrounding community while European companies seem to be more responsible toward larger issues such as the environment and climate (Maignan & Ralston 2002).

On a European scale CSR issues vary, but to elaborate the theme even more, Finland can be mapped to a smaller area, the Nordic countries. Gjolberg (2010) reminds of an important question when applying corporate social responsibility into practice in the Nordic countries. He introduces the Nordic Model which consists of the similarities between the Nordic governments and companies, and that is why Nordic countries can be densified into one concept "Nordic Model". Nordic countries have their own unique business systems, and CSR does not always fit in seamlessly. In Nordic countries state monitoring is more frequent than in America (Gjolberg 2010), which brings the definition of CSR a new dimension, because companies are more regulated already without CSR practices. Companies may not do statistically as much philanthropic work as their North American counterparts, but in Nordic countries companies are already obliged to offer many advantages to for example their employees (Gjolberg 2010).

Industrial structures, formal structure, institutionalized norms and current political processes are present when governments transform CSR in the Nordic context (Gjolberg 2010). For example, large operators have been able to influence the formation of CSR in the countries. Some differences are present in the Nordic countries' CSR policies, but the most fundamental definition is somewhat the same. (Gjolberg 2008.) Given all the differences, Gjolberg (2010, 210) suggests that CSR should be shaped to fit into the Nordic Model rather than trying to adopt the North American model, and Hou and Li (2014) agree by saying that countries ought to make CSR strategy which complies with its culture and economy.

4.2 Companies' CSR practices

Just as CSR may vary by different national business systems, CSR practices may vary by the size and ownership of the company. Fernandez-Feijoo, Romero and Ruiz (2014) have found out that companies which are owner-managed express less CSR information than professionals. This could originate from the fact that owner-managers are not required as much information and reporting as are listed companies (Fernandez-Feijoo et al. 2014). The same tendency is seen in comparison of big and small firms: the bigger the firm, the more it discloses CSR practices. However, large and listed companies lack credibility in their CSR, even though they have more financial resources than smaller firms. In European countries the firms disclose (e.g. via reporting) CSR more frequently than in other continents. This could be a result of the effort of European Union in CSR policies and their regulations, when especially environmental CSR ought to be reported. (Fernandez-Feijoo et al. 2014.)

Panwar, Paul, Nybakk, Hansen and Thompson (2014) researched the legitimations companies get related to CSR, and in their recent study they found out that publicly traded companies receive "bad press" while smaller, family-owned companies receive positive attributes. This is due to CSR scandals related to big companies getting much attention, and smaller ones not having any scandals on their account (Panwar et al. 2014). However, smaller companies are not reckoned to have resources for operationalizing CSR, but when they do, they are accorded higher legitimacy. This would help those companies to gain an edge on issues related to i.e. media or politics. (Panwar et al. 2014, 489.) Big companies have been claimed for greenwashing and such scepticism will affect the credibility of companies' CSR practices collectively (Panwar et al. 2014). This stance does affect the companies as a whole, even though greenwashing and scandals are related to certain individual companies (Panwar et al. 2014). In other words, some companies' hypocrite stance to CSR affects the whole industry and business life, and according to Maignan and Ralston (2002) some European companies may even hesitate to publish their CSR efforts because of the fear for public criticism.

Juholin (2004) describes Finland as a fertile ground for responsibility, and according to Kujala (2010) Finnish managers have positive CSR evaluations which have improved on a period of ten years from 1994 to 2004. However, Finnish companies do not seem to know to which extent to take part in the development of society (Juholin 2004). Juholin (2004) interviewed senior executives responsible for CSR issues in Finnish companies which had CSR on their agenda, and she found out that the most important motive for companies' CSR practices is long-term profitability, which is closely attached to company efficiency (Juholin 2004). Kujala (2010) agrees by stating that managers' views on CSR were always connected to the general as well as single company's economic situation, and in her study managers put the benefits of shareholders before benefits of the other stakeholders.

Although profitability is the main core of CSR practices, interviewees in Juholin's (2004) study emphasized that suppliers throughout the whole chain ought to be responsible as well. What is alarming, case companies' respondents agreed on having environmental questions in good state of health, and that they were not a subject of effort, even though at the same time three national level environmental disasters took place (Juholin 2004). When considering the three original pillars of CSR, environmental, economic and social pillars, according to respondents social issues were the most challenging part of CSR (Juholin 2004). Of certain stakeholders Kujala (2010) found out that NGOs and the media got less positive evaluations among respondents. All in all, managers' evaluations of CSR have improved during years, but still some preferential stakeholders can be found. Kujala (2010) believes that the more there is talk about CSR, the easier it is to raise managers' awareness on CSR issues.

When it comes to the future of CSR, Sanjoy, Ashutosh and Bharat (2014) suggest that the certain responsible view on business life should be started from management education. Universities are important areas of education, and if CSR is imbedded in the core of business ethics, it will affect the future business life (Sanjoy et al. 2014). Lämsä et al. (2008) have researched the attitudes of business students on corporate social responsibility, and their findings suggest that students support stakeholder model rather than the former shareholder model. Women students were more in favour of the stakeholder model than men, which brings challenges to future companies' responsibility; since it is harder for women to advance in their carrier to managerial positions, their more positively valued CSR thinking might not affect the companies' practices (Lämsä et al. 2008).

The actual practices of CSR in the companies vary, and there can be several practices at the same time (Öberseder et al. 2013). Öberseder et al. (2013) have divided the practices with the help of different stakeholder domains: shareholders, customers, employees, suppliers, environmental, societal, and other domains. In their study where corporate and customer perceptions of CSR practices were compared they conclude that the different stakeholder domains deserve different CSR practices, for example environmental domain includes inter alia reduction of energy consumption and employee domain includes inter alia non-discrimination and continuing education. According to Öberseder et al. (2013) companies value some domains more and leave others aside. It depends on the companies which ones they respect the most, but as already stated in chapter 2, there are primary and secondary stakeholder domains which remain rather consistent from company to another (Öberseder et al. 2013).

5 ATTITUDE RESEARCH

5.1 General attitudes versus attitudes toward behaviour

The concept of attitudes is vague in everyday life. We hear people talking about attitudes toward certain thing, be it a task or a wider theme such as vegetarianism. However, the term attitude is not well defined in mainstream literature (Altmann 2008). Altmann (2008, 145) specifies attitudes with the help of a literature review, and she has listed some synonyms used for the term attitude: orientation, approach, stance, manner, position, feelings, thoughts, mind-set, opinion, view et cetera. This shows the variation inside the term. Altmann (2008, 146) found three attitude characteristics of attitudes in the definitions: attitudes are 1) a mental state (conscious or unconscious), 2) a value, belief or feeling and 3) predisposition to behaviour or action. Ajzen and Fishbein (1977) defined attitude in year 1977 as representing person's evaluation of the entity in question. They have developed the definition further, and in 2010 they define attitude as a " - - latent disposition or tendency to respond with some degree of favourableness or unfavourableness to a psychological object (Fishbein & Ajzen 2010, 77)." Ajzen (2005) puts it more precisely: attitude is a response not only to an object but also to a person, institution or event. In this connection where corporate social responsibility issues are investigated attitudes are a response to corporate social responsibility practices, which fall into category "objects" in Fishbein and Ajzen's (2010) classification. Fishbein and Ajzen (2010) explain that attitudes are evaluative by their nature and the dimension of the evaluation varies from negative to positive (Fishbein & Ajzen 2010; Ajzen 2005). Attitudes, as well as beliefs, values and opinions are cognitive, affective and behavioural responses to the environment (Ajzen 2005; Aiken 2002).

Aiken (2002) also states that attitudes are rather individual, meaning that they are reflective and related to personal characteristics such as not giving up easily.

Attitudes are normally divided into groups depending on the level of information processing. The names of the two attitude subgroups vary from spontaneous and deliberative (Lee, Edwards & La Ferle 2014), reflective and impulsive (Strack & Deutch 2004) to implicit and explicit (Ratloff & Nosek 2010; Fishbein & Ajzen 2010; Gawronski & Bordenhausen 2006; Perugini 2005). There are even more names for the same groups, but they are more or less common in their contents. In this study I will call them implicit and explicit attitudes, because most theorists (see above) have used the same classification. By implicit attitudes theorists mean the automatic, effortless and even unconscious aspects of human processing (Perugini 2005). Explicit attitudes, on the other hand, include conscious and deliberate aspects of attitudes (Perugini 2005). Wilson, Lindsey and Schooler (2000) have argued that implicit and explicit attitudes can both be present toward one particular attitude object, whereas other theorists have investigated either of them (Perugini 2005). According to Wilson et al. (2000) implicit attitudes cause spontaneous responses while explicit attitudes cause deliberative responses. Therefore both attitude types contribute in the behaviour (Wilson et al. 2000). Perugini (2005) has tested Wilson et al.'s (2000) theory and he proposes that such model of dual attitudes cannot always be implemented, and more research on the relationship between implicit and explicit attitudes has to be done. Perugini's (2005) statement of the complexity of attitudes is supported by Strack and Deutch's (2004) reflective-impulsive model. They argue that social behaviour is not completely determined by people's attitudes, because impulsive influences may vary and cause different behaviour toward different attitude objects. Thus, Strack and Deutch (2004) add concepts of motivational science and even neuroscience to the dual-system introduced earlier, which proves that predicting the behaviour is a complex system and not easily defined. Even attitude strength and its relation to behaviour has been researched, and studies show that regardless of some correlation, attitude-behaviour relation cannot be predicted by the strength of the attitude (Fishbein & Ajzen 2010).

Fishbein and Ajzen (2010, see also Ajzen & Fishbein 1973) criticize the use of general attitudes (explained above) or their subgroups implicit and explicit attitudes as predictors of behaviour, and they introduce another division of attitudes depending on the object of the attitude: general attitudes and attitudes toward certain behaviour (see also Ajzen 2005). General attitudes are addressed to targets such as religion and ethnicity (for example Americans, Jews), organisations and institutions (for example church, employer), and particular individuals one interacts with (for example colleagues, a fellow student) (Ajzen 2005). Attitudes toward these objects can predict acts directed to the objects, although low correlations between general attitudes and specific actions are met (Ajzen 2005). General attitudes do not specify a particular action, time or context because they only focus on target element, even though all above-mentioned factors are present in defining certain behaviour

(Fishbein & Ajzen 2010, see also Ajzen 2005). Therefore Fishbein and Ajzen (2010) argue that rather than expecting certain behaviour, general attitudes are a background factor among others, and they may influence the behaviour or not. Attitudes toward certain behaviour, alternatively, are influenced by background factors (of which general attitudes are one) and beliefs, which further influence the intentions and therefore behaviour (see Figure 6) (Fishbein & Ajzen 2010; Ajzen 2005; Ajzen 1985). To conclude, attitudes toward certain behaviour are more specific than general attitudes, and when combined them with other behaviour-predicting factors, behaviour can be explained to some extent (Ajzen 2010) but also with limitations (Kaiser, Byrka & Hartig 2010).

Kaiser et al. (2010; see also Kaiser & Byrka 2015) have investigated the links between general attitudes and behaviour from another point of view, and they argue that hypocrisy is one of the problems when trying to find links between attitude and behaviour (Kaiser & Byrka 2015). Kaiser and Byrka (2015) define hypocrisy as expressing general attitude which does not affect the behaviour i.e. not corresponding attitude-relevant behaviour. Kaiser and Byrka (2015) call these attitude-inconsistent actors hypocrites in contrast to attitude-consistent actors. Kaiser et al. (2010) acknowledge Fishbein and Ajzen's theory of planned behaviour, and they corroborate the theory with their findings. However, Kaiser et al. (2010) argue that particularly general attitudes are the ones which predict behaviour, whereas Fishbein and Ajzen's (2010) theory emphasizes particularly specific attitudes.

TABLE 1 Responses used to infer attitudes (adapted from Ajzen 2005, 4)

Response mode	Response category		
	<i>Cognition</i>	<i>Affect</i>	<i>Conation</i>
<i>Verbal</i>	Expressions of beliefs about attitude object	Expressions of feelings toward attitude object	Expressions of behavioural intentions
<i>Nonverbal</i>	Perceptual reactions to attitude object	Psychological reactions to attitude object	Overt behaviours with respect to attitude object

No matter the viewpoint, attitudes are seen to be rather consistent, which is the basis of having attitude research at all. Ajzen (2005) refers to Heider's balance theory (1958, in Ajzen 2005) when explaining consistency: people's beliefs and attitudes usually go toward balance and consistency (Ajzen 2005), and the attitudes studied in this research can be seen quite consistent. Another remark is represented in Ajzen's (2005) book: affective-cognitive consistency. It means that the more an object

causes positively valued goals and blocks negative goals, the more favourable the person's affect is toward the object (Ajzen 2005). Reflected to this study, the more CSR practices cause positive outcomes for the interviewees, the more positively they are affected to the practices. For example, if interviewees see that CSR practices enhance profitability and productivity (if valued positively), they evaluate performing the practices more positively.

Table 1 is adapted from Ajzen's (2005) book *Attitudes, personality and behaviour*, where Ajzen (2005) refers to Rosenberg and Howland's (1960, see also Rosenberg & Hovland 1969) well known model of attitude responses. It shows how an attitude toward a certain object can raise responses on verbal and nonverbal level and in three different categories. These categories are not solely unconnected, rather they can be intertwined. A debate has been going on whether the different response categories are hierarchical and correlate with each other yet not a consensus has been made. (Ajzen 2005.) Probably the most important significance of the studies has been to realize that there are different response categories related to attitudes even though their relations to each other vary and have different emphasis depending on the research conducted.

According to Ajzen (2005), cognitive responses may be verbalized beliefs toward certain attitude object or nonverbal, though hard to examine beliefs. Affective responses, on the other hand, are verbally expressed feelings (such as admiration or disgust) toward attitude object or nonverbal, facial or bodily reactions toward the object. Conative responses include all actions, commitments and intentions to the attitude object. Verbally this could mean for example stating to do something or refusing to do something. Nonverbal conative responses are for example not doing a certain task or doing something favourable. (Ajzen 2005, 4-5.) In this study the attitudes expressed are solely verbal, because data is gathered by interviews without any video connection. This means that only the attitudes expressed verbally can be examined. However, all response categories are present because interviewees can express their beliefs about the attitude object, feelings toward attitude object as well as their behavioural intentions. Next I will introduce the theoretical setting for this study in detail. I have chosen to follow Fishbein and Ajzen's theory of reasoned action and the more recent one, theory of planned behaviour by the same theorists.

5.2 Theory of reasoned action

Theory of reasoned action has been developed by Martin Fishbein and Icek Ajzen decades ago (Miller 2002). In 1975 Fishbein and Ajzen discussed how the four major classes - beliefs, attitudes, intentions, and behaviours - are related to each other. According to their approach the link between attitudes and behaviour can be found from attitudes toward particular behaviour and the way those attitudes along with

other variables influence behaviour (Ajzen 1972; Miller 2002). The approach is part of a bigger behaviour research (see inter alia Bagozzi 1981), and Fishbein and Ajzen have formed their praised (see inter alia Sheppard, Hartwick & Warshaw 1988) model on the issue in the late 1960s (Fishbein & Ajzen 2010). According to the theory of reasoned action (further on referred to as TRA), one's intention to do something is influenced by several variables. This means that the concept not only takes into account one's own attitudes toward a certain issue but it also acknowledges the social rules and other factors behind it. (Miller 2002.)

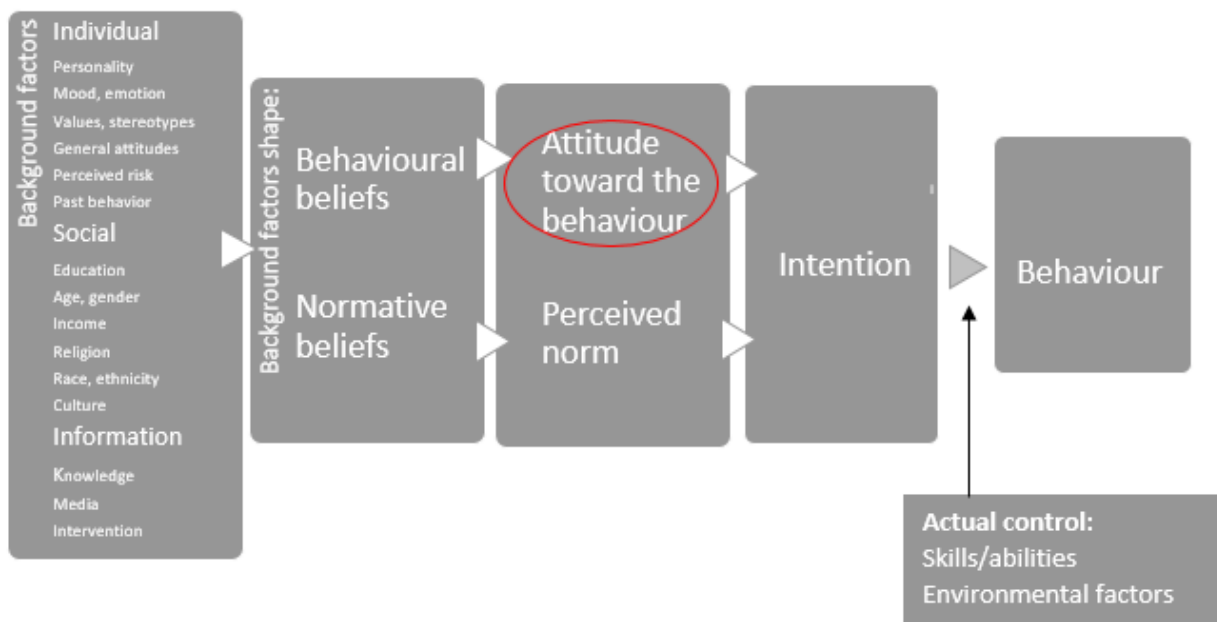


FIGURE 6 Theory of reasoned action (Adapted from Fishbein & Ajzen 2010, 22)

Ajzen (1985) notes that TRA is concerned with attitudes toward certain behaviour and not general attitudes toward for example people, objects or institutions. Figure 6 represents Fishbein and Ajzen's theory, and there attitude is addressed toward the behaviour, which is the outcome of background factors, beliefs, attitudes, perceived norms, behavioural control and intention. The easiest way to explain TRA model is to start from the outcome, certain behaviour. Ajzen (1985, 14; see also Fishbein & Ajzen 1975) says that behaviour is determined by intentions (see Figure 6). Intentions, however, are explained by the attitudes toward the behaviour and subjective norms. Behind attitudes and subjective norms underlie behavioural and normative beliefs. Finally, behind beliefs are all background factors such as values, education and culture. (Ajzen 2005; Fishbein & Ajzen 2010.) This makes the behavioural beliefs individual, because background factors originate from various sources such as personal experiences, radio, newspapers et cetera (Fishbein & Ajzen

2010). Since people's beliefs are a representation of their information worlds (whether correct or incorrect), people's behaviour is determined by this information (Ajzen 1985). It is important to note, though, that in 1985 Ajzen assumed that a person's behavioural beliefs and normative beliefs are constantly changing when new information is available, but this was proved wrong by Ajzen, Joyce, Sheikh and Cote in 2011 when they claimed that providing information does not directly result to changes in behaviour.

Behavioural beliefs are the ones that underlie in *attitudes toward the behaviour* and they "determine people's attitude toward personally performing the behaviour (Fishbein & Ajzen 2010)." Outcomes of the behaviour possess a big role in the decision-making: they form the attitude to certain behaviour (Ajzen 2005; Ajzen 1985). Hence, if a person thinks that certain behaviour will lead to positive outcomes, he or she will hold a desirable attitude toward performing the behaviour (Ajzen 1985). On the other way round, if a person thinks that certain behaviour will lead to negative outcomes he or she holds an unfavourable attitude. It means that behavioural beliefs are attached to different outcomes or other attributes and they form person's attitudes toward whether to perform the behaviour or not. For example, if a trade union representative believes that CSR practices result in good outcomes, the evaluation (attitude) of the behaviour becomes positive.

Normative beliefs, on the other hand, produce a *perceived norm* (see figure 6). It means the social pressure which underlies in whether to engage to the behaviour or not (Fishbein & Ajzen 2010; Ajzen 1985; Ajzen & Fishbein 1972). It simply means that if "important others" wish a person to perform certain behaviour, he or she is likely to perform the behaviour. Reversely, if a person thinks that others will not like the behaviour a person is about to perform, he might not perform the behaviour. (Fishbein & Ajzen 2010; Ajzen 1985; Ajzen & Fishbein 1972.) In this research context the "important others" could be for example labour force of which trade unions are representatives for. Trade union representatives perceive that labour force wishes them to act in a certain way and therefore the perception guides the representatives' behaviour. It is important to note, though, that since this study is about trade union representatives' attitudes, representatives' attitudes or perceived norm will not result in companies' behaviour directly. Nevertheless, the attitudes may predict the representatives' own behaviour, such as being favourable to companies acting responsibly or being unfavourable to companies acting irresponsibly. Ajzen and Fishbein (1972) have found out that person's evaluation of significant others' beliefs are a subject to change, and they can even be manipulated.

Even though there are two factors (attitudes toward the behaviour and perceived norm) which are in communion with the behaviour, they may not be concerned equally (Ajzen 1985; Miller 2002) in every case. Sometimes attitudes rule the behaviour over social norm, and sometimes social norms may influence the intention to perform certain behaviour more (Ajzen 1985; Miller 2002). For example, if trade union representatives have strong negative attitudes toward companies'

CSR practices, they may still express them discreetly because their perceived norm is influenced by the important others.

As explained, attitudes and perceived norm influence the intention. Intention precedes behaviour, but intentions can be seen to predict behaviour only if two conditions are met (Ajzen 1985, 18): the behaviour must be volitional, i.e. wanting to do something and not being forced to it, and the measurement of intention must reflect the respondents' intentions because they exist just prior to the behaviour. Intentions may also change by time, therefore any intention measured before change cannot be expected to predict behaviour accurately (Ajzen 1985). This means that the measurement has to be reliable. However, before intention meets behaviour, environmental factors and skills influence the behaviour (see Figure 6). Ajzen (1985, 24) calls them factors which "influence volitional control over behavioural goal", and they diminish the predictive accuracy of the behaviour. Ajzen (1985; 2010) divides the factors in internal and external.

Internal factors such as individual differences, abilities, power of will and emotions shape the behaviour in question. It is the person's own traits which have an effect on the outcome, but also external factors should be taken into consideration. (Ajzen 1985.) External factors, such as time and opportunity and dependence on others, usually lead to temporary changes in intention (Ajzen 1985). In order to certain behaviour happen, timing ought to be right. A clear example of this would be an intention to go to the movies; if the tickets are sold out the behaviour will not occur (Ajzen 1985). Naturally, if one intends to do something and the behaviour is dependent on other people, incomplete control exists and may affect the behaviour. For example, cooperative performance would not be possible if the other person does not agree. (Ajzen 1985.) Given the above factors, Ajzen (1985, 29) puts it strictly: "- - intentions can only be expected to *predict* a person's attempt to perform a behaviour, not necessarily its actual performance."

Considering the limitations of TRA, Ajzen (1985) has proposed another model for predicting behaviour; theory of planned behaviour. He states that both theories are alike when "- - the subjective probability of success and the degree of control over internal and external factors reach their maximal values (Ajzen 1985, 36)." Thus, if volitional control is at its highest level, theory of reasoned action can be applied. However, if actual control and subjective probabilities of success are not perfect, theory of planned behaviour fits in better. (Ajzen 1985.) TRA has still a place in research, although being more recent, theory of planned behaviour has taken more status in the behaviour study field. Next I will discuss theory of planned behaviour in more detail.

5.3 Theory of planned behaviour

Theory of reasoned action has been invented to predict people's volitional behaviour (Ajzen 2010). Thus, TRA fails to take fully into account the fact that people do not

always perceive to have full control over their behaviours. Due to this scarcity Fishbein and Ajzen have expanded their theory with two more variables influencing behaviour: *control beliefs* and *perceived behavioural control* (see blue circled areas in figure 7) and they have named the model theory of planned behaviour (TPB).

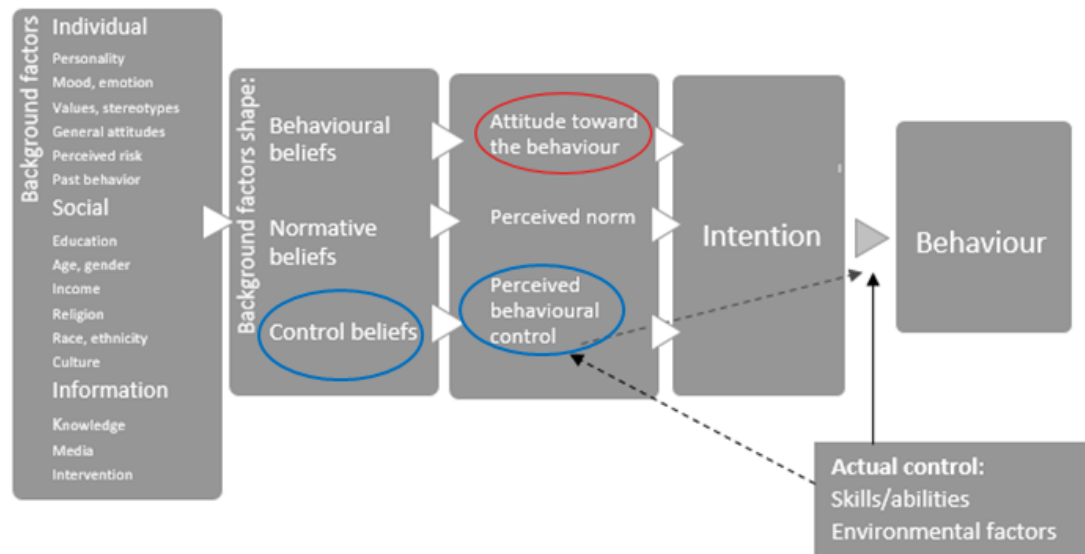


FIGURE 7 Theory of planned behaviour (adapted from Fishbein & Ajzen 2010, 22)

In figure 7 one can see the schematic presentation of the theory of planned behaviour. Generally TPB clarifies the fact that people tend to perform certain behaviour if it is evaluated positively (attitude toward the behaviour), when there is social pressure to it (perceived norm) and when they believe they are capable of doing it (perceived behavioural control). As already seen in TRA model, Fishbein and Ajzen's (2010) TPB model consists of multiple factors which all influence the behaviour in a certain situation. Background factors such as personality, values, general attitudes, education, income and knowledge are the same as in TRA model, and as stated, they always affect one's behaviour (Fishbein & Ajzen 2010). Next come person's beliefs on behavioural, normative and control levels. This part is different from TRA model, because control beliefs have been added.

On the third level of TPB are the attitudes, perceived norms and perceived behavioural control, and this level is also different from TRA model due to perceived behavioural control. Perceived behavioural control means people's perceptions of being capable of having the control over their behaviour, and it is found to correlate with the tendency to perform certain behaviour (Ajzen 2005; Fishbein & Ajzen 2010). Ajzen (2005) emphasizes that perceived behavioural control is the *perception* that people have of their capability to perform certain behaviour. Thus, it may not mean the actual circumstances and it is assumed to reflect person's past experience on overcoming obstacles. This is supported by Ajzen et al. (2011) by their finding that

gaining additional information on an issue is irrelevant in terms of performing the behaviour; the beliefs (i.e. subjectively held information) are the ones which determine intentions and actions. As already discussed related to TRA model, perceived behavioural control is a predictor of behaviour if the behaviour is not under volitional control, i.e. it is dependent on external and internal factors. (Ajzen 2005.) And when it comes to internal and external factors, they still remain in TPB model as they were in TRA model.

To fully understand the theory in question, examples are needed. Take, for example, behaviour such as CEO donating money. It is specific behaviour and therefore this Ajzen and Fishbein's model can be used. However, general attitudes lie in the background, and in this case the CEO might have general attitudes such as "donating for good purpose is a positive thing" or "helping others is my duty". Other background factors are also present, especially related to social factors such as income. Let us imagine that the CEO has beliefs that performing the behaviour has more positive than negative outcomes and that he is socially encouraged to do so. Donating money usually is socially acceptable; therefore normative beliefs might direct him on performing the behaviour. He also believes that control factors facilitate his intention. These beliefs shape the CEO's attitude toward the behaviour and perceptions on the norms and behavioural control. All the variables are now in sync with the behaviour about to perform, and even though an external factor, let us say for example the dependence on others in form of the banking system, delays his performance, he is capable of performing the act. Therefore his attitudes and perceptions guided his intentions and since any internal or external factor did not stop him, he donated the money. The example above is a rough illustration of all the factors which affect certain behaviour, and attitude is just one of them. Since this study is about attitudes toward certain (third party) behaviour, general conclusions on behaviour cannot be made. Additionally, since attitudes can be either verbal or nonverbal, this study of verbal attitudes cannot fully cover the attitude genre as a whole. However, it is fruitful to examine the attitudes in any case, because they have some connection to behaviour.

To conclude this chapter, I shortly discuss some points of the critics the TPB model has faced as well as the future of TPB. Theory of planned behaviour has been cited and tested by many theorists in various settings (i.a. Gatfield & Chen 2006; Conner, Smith & Mcmillan 2003; Armitage & Conner 2001; Bagozzi, Lee & Van Loo 2001; Vallerand, Pelletier, Deshaies, Cuerrier & Mongeau 1992), and the results show that it still continues to be a good model for predicting behaviour (Armitage & Conner 1999). Some theorists, however, have criticized the added element of perceived behavioural control for its inaccuracy and they have said that Ajzen's choice to treat self-efficacy and perceived behavioural control as synonyms is not entirely apposite (Armitage & Conner 2001). In his concluding article Ajzen (2011) discusses the criticism and further implications of the model (Ajzen 2011). He states that the basis of TPB is still up to date and proved to be a useful tool for analysing

behaviour, but he also acknowledges the present studies and their additive contribution to TPB model (Ajzen 2011). To conclude, it is reasonable to use this model in this study even though it was first introduced dozens of years ago. As a matter of fact, the model has survived the critics (i.a. Abraham & Sheeran 2003) and it has been implied by many theorists (i.a. Gatfield & Chen 2006; Conner, Smith & Mcmillan 2003) successfully even today.

6 SUMMARY OF THE THEORETICAL FRAMEWORK

In previous chapters the concepts of corporate social responsibility, national business systems and attitudes have been discussed. Also some connections between the concepts have been made. The idea of this chapter is to conclude all above concepts and formulate one, unified framework for this study. The title of this study is “The attitudes of Finnish trade unions’ representatives toward corporate social responsibility practices”. This means that the concept of attitudes has been defined as well as a certain model for attitudes has been applied. Finnish trade unions are also discussed, and they are linked to a bigger unity, national business system. The last bigger concept is corporate social responsibility and practices related to it, which is the attitude object in this study.

Trade unions, and more specifically their CSR representatives, are the subject of this study. Their attitudes are being surveyed, and according to Fishbein and Ajzen’s TRA and TPB models, those attitudes may reflect certain behaviour. The object of this study, as already discussed, is more challenging to represent. When applying TPB model, the attitudes of the representatives should affect their *own* behaviour. However, the attitudes surveyed here are the ones directed toward companies’ CSR practices, i.e. the *companies’* behaviour. This dilemma I have simply resolved by stating that companies’ behaviour will not be influenced by trade union representatives’ attitudes, because TPB model emphasizes the personal perceptions on certain behaviour. It is naturally desirable not to make any conclusions on how the attitudes of a certain group affect the other party’s behaviour. In other words, the only behaviour subject to change is the trade union representatives’ behaviour, which is not exactly the object of investigation here. However, since trade unions are a stakeholder group of a company and in the Finnish national business system their role can be regarded as salient at least in terms of legitimacy and also power (Helander & Nylund 2012), it can be deduced that the attitudes of trade unions can

have an effect on companies' CSR practices. However, in this study this effect is not in focus.

What this study gives, then, is the understanding of CSR in companies and their routines according to trade unions. There also is a prolific chance to predict some of the behaviour from the representatives' point of view: if the recipients for example evaluate companies' CSR practices negatively, their intention to influence those practices might grow. Reversely, if representatives evaluate the CSR practices as taken care of, they might not ask for companies to contribute more on those issues. This is where the TPB model and the object of this study meet: since trade unions have a strong impact in business life, their attitudes may cause some changes either directly (trade unions act) or indirectly (companies act because of trade union representatives' attitudes).

In Chapter 2 the model of stakeholder theory is introduced. Mitchell et al. (1997) state that managers give priority to stakeholders who have the most legitimacy, power and urgency. They see that employees possess all these three characteristics, therefore they are important stakeholders. Trade unions can be drawn to this classification through employees: if employees are important stakeholders, trade unions as the trustees should also be it. However, trade unions may in some cases lack legitimacy, power or urgency when considering their relation to companies. If a trade union lacks all three characteristics at the same time, it is not even considered to be a stakeholder. In this study I frame trade unions to be one of the secondary stakeholders whereas employees are one of the primary stakeholders. Since trade unions have a stable position in the Finnish business system (as validated in Chapter 3), this framing is justified.

7 METHODOLOGY

7.1 Research questions and description of the data

This study is an independent unit which uses data gathered for a wider research project by Christopher Rees, Lutz Preuss and Michael Gold from the University of London (Holloway) and international (and his) research group throughout Europe. In this thesis data from Finland is used. Already some results have been got on national and international levels, and a book has been published by research project leaders Rees, Preuss and Gold (2015) on the theme European trade unions and CSR. However, due to the low quantity of research on both national and international levels this research still ought to take place. There is a growing demand for social responsibility actions, and trade unions could have a part in the formation of these actions. The purpose of the study is to reveal the attitudes toward CSR practices from trade unions' point of view. The study will help with understanding the whole theme of CSR and how it is linked to the attitudes of trade union representatives. Therefore it provides information about the beliefs and values trade unions have toward CSR practices and in best case scenario it will enhance the dialogue between companies and trade unions.

This study will classify the different sorts of attitudes trade union representatives have toward CSR practices. It is important to understand and name the different attitudinal characteristics in order to develop the understanding of trade unions and their attitudes related to CSR. According to Fishbein and Ajzen's (2010) theory of planned behaviour, attitudes have a role in behaviour, which is the reason why these attitudes ought to be investigated. In other words, attitudes affect behaviour and therefore trade unions' stance might give some clue for their future intentions. Trying to predict the behaviour is not very favourable, though, because

as Ajzen (1985) points out, TPB is not invented to predict people's behaviour but to understand it. Very far-going conclusions cannot in that sense make. What in this study can be done is to group attitudes which affect the future behaviour. For instance, if a trade union representative believes that CSR is essential for the future of Finnish firms, his or her behaviour might most likely be favourable toward CSR.

According to Viljanen (2013) the relationship between CSR and trade unions has not been researched previously on a Finnish scale. Viljanen (2013) has done her masters' thesis on the subject in 2013 and I will continue on the theme with the same data she has gathered. I will focus solely on attitudes toward CSR practices, whereas Viljanen (2013) has analysed the data in a more general way making a good overview on the subject.

My research questions to the empirical study are the following:

1. What kinds of attitudes do Finnish trade unions' representatives have toward corporate social responsibility practices?
 - 1.1 Are the attitudes related to certain stakeholders?
 - 1.2 Are there differences in attitudes between nationally operating companies and multinational companies?

The research data consists of interviews which have taken place in 2011 and 2012 and they were collected by M.Sc. (econ) Soilikki Viljanen. I have the permission to use the data for my research purposes and afterwards I am obliged to decimate the data from my possession. The interviews have been gathered mostly in winter 2011 and spring 2012. The respondents are representatives of trade unions, and since the original research was part of a bigger research, some aspirations were followed: the trade unions were aspired to be central trade unions, sector-oriented trade unions and trade unions from technical, metal, electricity and waste management industry (Viljanen 2013). Altogether there were 15 hours 45 minutes of interviews (Viljanen 2013) which made 206 pages of transcribed data.

The trade unions selected are the following (see detailed description below): three central organizations SAK, AKAVA and STTK, their member unions Finnish Engineers' Association engine officers, TEK, The Finnish Metalworkers' Union, JHL, Finnish Electrical Workers' Union and PRO. Trade Union Solidarity Centre of Finland, SASK, was also involved in the study because of the close co-operation relationship with the trade unions. A more detailed explanation of the organizations has been made by Anna-Maija Lämsä and Soilikki Viljanen (2014, 8-9) in their article FINLAND: Positive union engagement with CSR:

Suomen Konepäällystöliitto, Finnish Engineers' Association engine officers
 - affiliated to STTK, the union represents engineering experts and supervisors (mainly in seafaring and power plants) and has about 4,500 members.

STTK, The Finnish Confederation of Professionals, Toimihenkilökeskusjärjestö

- this confederation consists of 18 affiliated trade unions representing approximately 600,000 professional employees in the public sector, private industry and the private services sector.

TEK, Academic Engineers and Architects in Finland, Tekniikan Akateemiset

- affiliated to Akava, TEK represents engineers and architects and has about 73,500 members working in the field of technology.

Metalliliitto, The Finnish Metalworkers' Union

- affiliated to SAK, this union represents industrial workers (mainly in technology, the electronic and electrical industries and ICT) and has about 160,000 members.

Akava, Confederation of Unions for Professional and Managerial Staff in Finland

- the confederation for those with a university, professional or other higher qualification, has more than 30 affiliates with altogether over half a million members, as well as over 100,000 student members;

JHL, Trade Union for the Public and Welfare Sectors, Julkisten ja hyvinvointialojen liitto

- affiliated to SAK, JHL represents the public and private welfare services sector and has about 240,000 members.

SASK, Trade Union Solidarity Centre of Finland, Suomen Ammattiliittojen Solidaarisuuskeskus

- the solidarity and development cooperation organization of Finnish trade unions has approximately 1.6 million members belonging through their trade unions.

Sähköliitto, Finnish Electrical Workers' Union

- affiliated to SAK, the union represents electrical workers and has about 35,000 members.

Ammattiliitto Pro, Trade Union Pro

- affiliated to STTK, the union represents clerical employees in the private sector and has about 130,000 members.

SAK, The Central Organisation of Finnish Trade Union, Suomen Ammattiliittojen Keskusjärjestö

- the largest confederation consists mainly of blue-collar unions organized by industry and represents more than one million members in 20 affiliated trade unions.

The actual representatives were picked by the trade unions themselves and they were the experts on CSR issues in their home organizations. The interviewees have represented the trade union as a whole but they have been interviewed personally. The interviews were semi-structured meaning that all the representatives have been asked the same questions but they have been able to answer in their own words and take the discussion further (Remler & Van Ryzin 2011). Thus, the questions were open-ended and the structure was flexible. The same interviewee guide was used in the broader international project (Rees et al. 2015) in all participating countries.

7.2 Content analysis approach

I will use a qualitative research method, more precisely content analysis as the guiding framework for this study. Qualitative research is usually presented by its differences to quantitative research (Eskola & Suoranta 2014; Remler & Van Ryzin 2011). Qualitative research includes typically descriptive, non-numerical data (Remler & Van Ryzin 2011). For example interviews, written texts, visual documents and observations of behaviour can be qualitative data (Remler & Van Ryzin 2011). Remler and Van Ryzin (2011) point out that qualitative methods rely on interpretation, which is the basis of making this sort of research. This study relies on my own interpretation on attitudes of a certain sort. Qualitative data most often involves small n , meaning that the sample groups are often small and also purposefully chosen (Remler & Van Ryzin 2011). This study consists of ten interviews of altogether 206 pages of transcribed material, which suits the proposition by Remler and Van Ryzin (2011); qualitative research trades off the generalizability to more in-depth description of the case.

Tuomi and Sarajärvi (2013) point out the differences between traditional American content analysis and its Finnish implications. In Finnish literature the terms content itemization and content analysis are separated, whereas in American tradition they are synonyms. According to Tuomi and Sarajärvi (2013) content itemization focuses on qualitative data gathering whereas content analysis is the intention to describe the contents verbally. Remler and Van Ryzin (2011) verify it by stating that content analysis is a tool for analysing the data by coding (Remler & Van Ryzin 2011). The codes form groups and even some numerical information can be gained. The debate between qualitative and quantitative data analysis has shown that it is not always accepted that qualitative data brings in quantitative results (Remler & Van Ryzin 2011). Remler and Van Ryzin (2011) illustrate the relation between qualitative and quantitative data analysis in a table adopted from Bernard

(1996, in Remler & Van Ryzin 2011, 81) by stating that from qualitative data one can turn words or images into numbers via content analysis. Without going any further to the mixed qualitative and quantitative methods, I will conclude that coding the data and grouping the codes into frequency groups is appropriate and illustrative, and if it is necessary, it is also accepted (Tuomi & Sarajärvi 2013). I have used both quantitative and verbal ways to express the results, because in order to express the frequency of certain attitude subclass I find it illustrative.

“Content analysis is a research technique for making replicable and valid inferences from texts (or other meaningful matter) to the contexts of their use (Krippendorff 2013, 24).” It involves certain procedures which result in the analysis being replicable, i.e. providing the same results even if another researcher did the study (Krippendorff 2013). Krippendorff (2013) emphasizes the objective nature of content analysis: the results must be valid and objective. However, Krippendorff (2013) admits that content analysis is always constructed by someone and it is the researcher’s own choices which lead him or her to end up reporting something. Drawing from Janis’ (1965, in Krippendorf 2013, 49-50) classification, my research technique followed semantical content analysis, which means the procedures which classify signs according to their meanings. A subgroup for semantical content analysis is attribution analysis, in which the frequency of certain characteristics is researched (e.g. references to dishonesty). In this study all references to negative, positive or neutral attitudes were picked which followed other defining (see chapter 7.3 Data analysis), therefore this researched followed semantical content analysis method. Tuomi and Sarajärvi (2013) divide content analysis in different groups: the data may be either classified, themed, or typed into categories. In this study typing was present the most, because I typed a group of a certain theme into one typical example.

Hsieh and Shannon (2005) discuss the tripartite classification of content analysis: conventional, directed and summative. In conventional content analysis the aim is to describe a phenomenon typically when existing theory is limited (Hsieh & Shannon 2005). The analysing units are not determined in advance, when there is room for own theoretical framework (Tuomi & Sarajärvi 2013). The second class, directed content analysis, aims at validating or extending an already existing theory. Researchers begin by identifying key concepts, and that helps to focus the research questions (Hsieh & Shannon 2005). In directed content analysis open-ended questions are usually made, and sometimes they follow targeted questions (Hsieh & Shannon 2005). Theory guides the analysis, and usually the existing theories are being tested (Tuomi & Sarajärvi 2013). The third way to analyse the data is summative content analysis. In summative content analysis the analysis has some theoretical connections, but the aim is not to test a certain theory but rather to open some new connections (Tuomi & Sarajärvi 2005). This study does not necessarily test any existing theories, even though a certain model (theory of planned behaviour) is introduced related to attitudes. This study follows the characteristics of summative

content analysis where theoretical connections are made but they do not determine the whole analysis. This study is not conventional either, because even though the data has a role in forming the research questions and directing the study, the theoretical framework guides the analysis as well.

7.3 Data analysis

Creswell (2007) has reported the general steps of qualitative data analysis. Those steps are preparing and organizing the data, reducing and summarizing the data, and presenting the data in narrative form, in figures or tables. Because I have not been able to take part in the gathering or transcribing the data, my introduction to the data started with scanning through the 206 pages of transcripts. In appendix 2 I have listed the detailed steps of the data analysis of this study, but now I will briefly introduce the main stages of my data analysis.

I started by scanning through the data which consisted of 206 pages of transcribed interviews. I searched for all negative, neutral or positive attitude quotes with the help of qualitative data analysis software Atlas.ti. I coded the quotes by positive/neutral/negative. Then I moved on to outline all quotes without reference to CSR practices, e.g. attitudes toward companies and their CSR practices. For example attitudes toward other trade unions were left from the classification. Then I formed the subgroups for negative, neutral and positive attitudes. Those groups were typed with certain names. Next I grouped the same attitude quotes a little differently. I searched for links between attitudes and stakeholders and also attitudes and the origin of the companies. These groupings formed the other two research questions.

In this context I want to emphasize that not all attitude quotes were picked, mostly if they were related to other than companies' CSR practices. It means that all expressions on companies' *real* actions have been analysed. If there were quotes with attitudes about how companies *should* act, those were outlined. However, all attitude quotes with attitudes related to companies' CSR practices were included, even though the company itself was not exposed even a little. Quotes like that would be more like the following: "CSR could be used wrong" or "they may use this as a tool". The difference between the future tenses *should/ought to* and *could/may/will* is that *should* refer to what the respondents think ought to be done whereas *could* and its close synonyms refers to what companies might or will do, or even have done but the representative puts it more universally.

7.4 Trustworthiness of the study

The two elements of the trustworthiness of the study are reliability and validity (Krippendorff 2013). These elements are present in every study whether qualitative or quantitative, and depending on the nature of the research they require different considerations. Even inside qualitative traditions the emphases on trustworthiness have been different (Tuomi & Sarajärvi 2013). Validity, i.e. investigating what is promised, is taken into account in this study. My intention is to study trade unions' representatives' attitudes, and after defining the term attitude I have picked those parts from the data. This study uses the data collected for a bigger-scale research project. Even though this study is its own independent study and not supervised by the research group, the data collecting has been done carefully and complying with the general wishes. It enhances the reliability, because the interview form has been considered carefully and right questions have been asked. Reliability, i.e. repeatability of the findings, is also considered to be good. I have discussed some tricky parts of the findings in a study group; therefore I have got support for my decisions considering the findings.

Eskola and Suoranta (2014) emphasize the two central concepts related to qualitative study; confidentiality and anonymity. In this study anonymity has been made sure to the extent that representatives' name, age or position will not be showed. Content analysis aims at objectivity, and in this study it has taken place well. I have not been in touch with the interviewees and I do not know their names. Thus, it strengthens the objectivity of this study. Even the different trade unions will not be showed in relation to the attitude quotes. However, an ethical consideration strives from the same issue of me not being part of the data gathering process: I am using the data someone else has gathered and transcribed so a slight chance of misunderstanding could take place. The chance of misunderstanding was minimized by an ongoing dialogue with other students and the supervisor. One other thing which should be taken into consideration is to understand that the representatives have represented the whole union instead of themselves.

Interviewees had the possibility to prepare themselves with the interview framework (Viljanen 2013). They were informed of the recording with a dictator, and they were asked for permission for exposing the organizations they represented (Viljanen 2013). The interviews were numbered from R1 to R10, but the numbers do not follow the same order as in the introduction of the organizations above. This is to make sure that a certain quote will not be linked to certain trade union. I analysed the data with the help of qualitative data analysing software, which facilitated the coding system I made for content analysis. The consistency of the codes becomes important, and Remler and Van Ryzin (2011) call it as intercoder reliability, which means that the codes are consistent throughout the whole data analysing process. When one person makes the coding (as in this case), reflectivity is important and

double-coding (i.e. coding the data twice) is suggested. In this study intercoder reliability was ensured by two means: the codes were checked twice and some tricky parts were discussed in group meetings with the supervisor and other students. Analysing the data from another point of view (triangulation) is also one part of trustworthiness (Tuomi & Sarajärvi 2013). I tried many classifications before choosing the final one. Also study group and supervisor were able to comment, which means that triangulation occurred.

8 FINDINGS

8.1 Attitudes toward corporate social responsibility practices

Finnish trade union representatives have respectively many attitudes toward corporate social responsibility practices and they express them quite freely. From these attitudes one can find groups that have similar features. Next I will present these groups along with their occurrence in the interviews. Table 2 shows the different attitudes (from negative to positive) divided into smaller groups according to their characteristics. These groups will be explained in more detail later.

TABLE 2 Attitudes presented in groups

<i>Cynical attitudes:</i> Companies...	<i>Attitudes of restriction:</i> Companies...	<i>Proactive attitudes:</i> Companies...
...are reluctant	...act under pressure	...invest in CSR
...are indifferent	...lack the understanding	...are transparent
...are not transparent	...lack the resources	...consider CSR as an advantage
...are hypocrite		...understand how CSR enhances profitability
		...have genuine concern

Attitudes may also be showed as a table of their prevalence and the number of trade unions per each attitude group (table 3). One can see that the biggest attitude group is acting under pressure with quotes from all trade unions and altogether 46 attitude quotes. Table 3 also demonstrates the prevalence of trade unions in each attitude group. For example, “Companies act under pressure” was met in all but one of the interviews, and alternatively 2-7 trade union representatives expressed an attitude “Companies have genuine concern”. This detail indicates the strength of the attitude group when comparing it to others.

TABLE 3 Attitude categories presented by their prevalence

<i>Classification groups</i>	<i>Attitudes that fall into these categories</i>
<i>Large category</i> - 9 trade unions - 46 quotes	Companies act under pressure (attitude of restriction)
<i>Medium category</i> - 5 - 7 trade unions - 8 - 15 quotes	Companies are hypocrite (cynical attitude) Companies are indifferent (cynical attitude) Companies are not transparent (cynical attitude) Companies are reluctant (cynical attitude) Companies lack the understanding (attitude of restriction)
<i>Small category</i> - 2 - 4 trade unions - 2 - 7 quotes	Companies lack the resources (attitude of restriction) Companies invest in CSR (proactive attitude) Companies are transparent (proactive attitude) Companies consider CSR as an advantage (proactive attitude) Companies understand how CSR enhances profitability (proactive attitude) Companies have genuine concern (proactive attitude)

Medium and large categories have only attitudes of restriction or cynical attitudes in it, which means that proactive attitudes were met most rarely. Table 4 demonstrates this even more precisely. 20 % of all attitude quotes belonged to proactive attitudes, whereas cynical attitudes were met on 38 % of all attitude quotes. Attitudes of restriction are the biggest group with altogether a 42 % share of all attitude quotes. This is mostly explained by the biggest attitude group “Companies act under pressure”. Of all attitude quotes acting under pressure has a 34 % share.

TABLE 4 Ratio of the quotes

	<i>Cynical attitudes</i>	<i>Attitudes of restriction</i>	<i>Proactive attitudes</i>
<i>Fraction</i>	51/134 quotes	56/134 quotes	27/134 quotes
<i>Percentage</i>	38 % of all quotes	42 % of all quotes	20 % of all quotes

Next I will explain the different groups of attitudes by giving examples and discussing their differences and similarities. I start with the cynical attitudes and move then to the ones of restriction and finally to the proactive attitudes. This classification is not as linear as it seems. Preferably one should see the groups as overlapping:

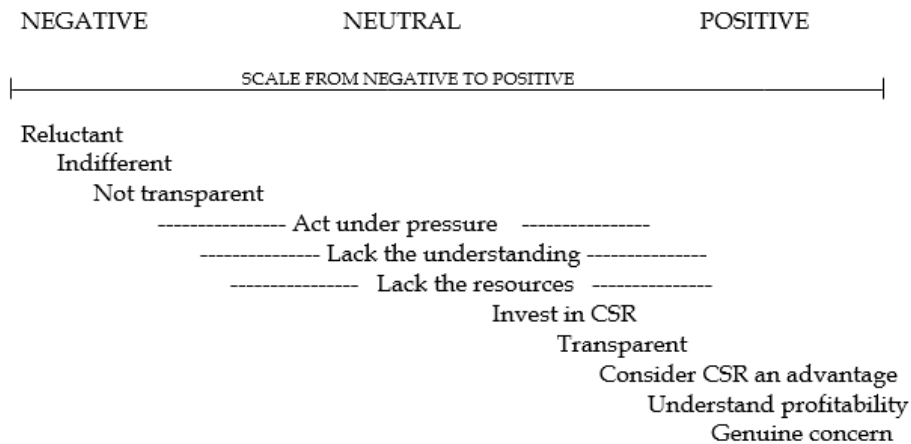


FIGURE 8 Overlap of attitude groups

8.1.1 Cynical attitudes

There are four groups in cynical attitudes. I start with the most negative one and move on to the more neutral ones.

Companies are reluctant

Being reluctant is the most negative attitude in this study, one might say. Reluctant means negative response and stance. It is not only just not having any CSR practices but even more it is trying to harm any openings dealing with CSR.

R3 - - these big companies rarely get caught for any impertinence, but then the small ones, there are companies that freely respond to responsibility issues negatively.

Reluctant companies even try to sabotage CSR openings and resist corporate social responsibility.

R4 The discussion about corporate social responsibility is held just the same way as there is discussion about how to damage corporate social responsibility in the most harmful way - - -

Representatives also compare CSR practices with other extremity, dealing only with corporate responsibility and forgetting all other stakeholder groups than the owners.

R10 Lets take another extremity, some [head of a company], who believes that there is only corporate responsibility. That is actually the competing term [to CSR].

Companies are indifferent

This group highlights the fact that companies do not have CSR practices but unlike the previous group, companies are not trying to sabotage CSR openings. Companies simply are not interested in corporate social responsibility even slightly. This can result from either companies being under pressure by the finances or just pure apathy toward CSR practices.

R6 If the finances are getting tough, the good will disappears.

Below are two examples of pure apathy toward corporate social responsibility. One is directed toward employees and the other is more about organizational culture which does not worship CSR in general.

R8 One problem is that older employees are not respected, their know-how is not transmitted. They are seen as a burden.

R6 There probably is a time perspective meaning that if a company's business idea is "take the money and run", that is when there is no idea making corporate social responsibility - - -

Companies are not transparent

The characteristics of this group are best described by comparing it to the previous groups. This group contains quotes with negative attitudes toward companies and their transparency. It was quite clear that according to the representatives some companies do not involve all employees to the CSR definition process. This results that managers may make their own definitions which lack some parts of corporate social responsibility. Here one can already see a slight approval of CSR, which is not seen in previous groups. Yet, the intentions are wrong and the practices may harm CSR rather than improve it.

R5 There is a problem as long as the personnel is not able to take part in the definition of the corporate social responsibility concept, the reporting itself is not too, could you say, transparent, and if the reporting is done by a third party which is in a customer relationship to the company, the trustworthiness is not very strong.

Lack of transparency can also be seen in companies which act as if they do not know what is actually going on in the field.

R6 It is another story with the companies, if we talk about supply chains and others, of course they have the possibility to visit the mills, if they just want to, but they do not want that information public.

Companies are hypocrite

R2 There is, if one thinks sadly, there is some greenwash intention as well.

This group includes all attitudes that relate to transparency but have one more dimension, public declaration. According to the representatives some companies are not transparent and responsible even though they claim to be.

R3 And especially this has been seen in countries such as in Eastern Europe where trade unionism is weaker, there can be companies which treat their employees extremely badly and which are set against to employee's organizing, but publicly they can present themselves through this charity work and present themselves as responsible in a big way - -

Representatives have strict attitudes toward this sort of activity.

R7 I say it like this, that if a company which claims to be socially responsible, but at the same time violates against these very basic things such as employee equity or fair pay or working conditions or so, it cannot be socially responsible, it simply cannot be it.

8.1.2 Attitudes of restriction

In this group are the attitudes which have negative and positive evaluations, but the connective theme is the factors which restrict the companies from fully implementing CSR practices, be it financial resources, cognitive resources or experiencing pressure.

Companies act under pressure

This is undoubtedly the biggest group in this study. Almost all trade union representatives mentioned practices which have some sort of pressure involved. This pressure can be directed from different stakeholder groups or for example the markets. The most common pressure mechanism is maintaining the reputation.

R5 Companies are very sensitive with their public reputation and by questioning these corporate social responsibility issues they react very quickly or at least strive to react, whatever the react mechanism is. They are very interested in it. Reputation is one viewpoint nowadays.

R1 Well I think that at least the companies which think more about their reputation and are kind of these for example international companies then they surely pay more attention to these things, when there is dialogue and pressure from outside to the matter that these things should be paid more attention to - -

As said, there is a positive side to this group, because even though acting under pressure is not the best way of practising corporate social responsibility, it is better than nothing.

R3 - - of course there is a positive side that being aware of the significance of the public debate, companies do things better than before.

Companies lack the understanding

Some representatives think that rather than being reluctant, companies simply lack the understanding of corporate social responsibility. This is associated with small companies which do not have the same resources to find out about the characteristics of CSR as bigger companies.

R3 If we go to small and middle sized companies and companies operating on a Finnish market, there it is very random if they even have thought about responsibility issues. It is more like single entrepreneurs being responsible, but it is very exceptional to know these international norms and standards.

This group is not classified in cynical attitudes because it is more like not even knowing about CSR than intentionally neglecting it. Regardless of the non-existing practices under the name of CSR some companies can in any case be responsible in their own way.

R1 - - I think there are differences between small and big companies, because also small companies can put effort on this corporate social responsibility but they do not actually know it or they do not know how to report it.

Companies lack the resources

Lacking resources also highlights small companies as does lacking the understanding.

R10 The smaller the company, the less there are resources to think about these issues and it is even voluntary on big part.

This group is a combination of the negative dimension “companies do not have CSR practices” and the positive dimension “they would if they had the money”. Lacking the resources is not necessarily related to only small companies because there are also some fields where companies are more likely to neglect the issues because the lack of resources.

R5 I would imagine that it is more a resource question. On some trades or some fields there are clearly weaker resources and probably this narrower commitment drives from that than the genuine will.

8.1.3 Proactive attitudes

Proactive attitudes can be divided into five groups depending on the characteristics of a certain attitude quote. Attitude groups are introduced moving from the least desired sorts of CSR practices to the most desired and ideal CSR practices.

Companies invest in CSR

The first attitude group in proactive attitudes is investing in CSR, which has a positive nature but is not the most ideal way of having CSR practices. Quotes in this group acknowledge the fact that it is a good start to understand corporate social responsibility and steer money and resources for it. However, the intention behind it (whether it is genuine or hypocrite) remains unclear.

R5 Of course it centres on multinational companies and they already have resources, meaning that bigger multinational companies, even the Finnish ones, have the people who deal with these issues full-time.

R10 Especially in clothing business these H&M-styled operators, they are much further with these responsibility questions, they put a lot more effort on reflection and monitoring, developing the system and so on - - -

Companies are transparent

This group emphasizes the attitude of companies being transparent in their actions. Corporate social responsibility has affected the level of transparency in some companies, and in general it was seen a good thing among representatives.

R3 I believe that for example when considering the role of Finnish companies in these countries of cheap imports, and what significance their choices carry to the position of the employees there, people would not probably talk about it without this corporate social responsibility discussion. And of course it respectively has got managers in open companies to think about these things, how to make things better.

This group is an opposite to the cynical attitude group “companies are not transparent”. Here companies have given thought to CSR and they have chosen to be transparent. However, intentions behind these actions remain unclear, just as in the previous group.

Companies consider CSR as an advantage

This group is more different from the previous two, because this can also be seen somewhat negative. According to some representatives, companies have started to see the advantages in CSR issues, and they might act in a different way because of that. Companies see possibilities in CSR and they do not automatically reckon it a burden.

R2 [Considering corporate social responsibility as an effective tool for solving social and environmental problems] varies and as I earlier mentioned, partly it bothers me that there are aware people who are conscious of the possibilities that are related to this. But there is also the old-fashioned thinking where they try to rule this out. - - I fear that on the background there is a false assessment of the situation and incapability to see the bigger trends and the possibilities related to influencing the development.

Understanding the advantage does not still mean that companies would automatically know how to use CSR as an advantage. As the previous quote implies, there are aware people and there are people who fear it.

Companies understand how CSR enhances profitability

Understanding that corporate social responsibility enhances profitability is one more step from understanding the advantages. This group highlights the business advantage and clear profit intentions in companies. This is not labelled as a cynical attitude, because representatives in general think it is a good thing to understand CSR practices' profitability and see how a company can make money with it. One could call it a win-win situation. Even though some companies may have started their CSR practices under pressure or because they have wanted to protect their image, some have realized that there are actual business advantages in it as well.

R10 It all started from taking it as lowering the image risk and only recently people have woken up to the fact that this could even be good business, one

could probably gain business advantage directly from this responsible activity.

The debate about profitability may rise from the other extremity, losing reputation if not having any CSR practices. One could say that this is a continuum from acting under pressure.

R5 Well of course if the company is not responsible toward the surrounding society, of course it easily brings up elements that harm the company's brand by one way or another and it has clear economic effect and of course vice versa. A company which owns a good brand respects corporate social responsibility.

Companies have genuine concern

The final group is the aim of corporate social responsibility. At best CSR practices stem from genuine concern toward others than only owners. Companies are concerned about their community and other stakeholder groups. They act responsibly and try to solve cases taking into consideration as many stakeholder groups as possible.

R3 [Companies] have started to realise that you do not only do things for the owner, but you should always take into account all the stakeholders, realise that we are kind of responsible for everyone for what we do.

However, the next quote verifies that these cases are rare.

R10 There are some good examples of companies being able to do quite many [corporate social responsibility practices] if it only wants to. There is evidence. But they are rather single cases. It depends on the company's own activity.

8.2 Attitudes related to certain stakeholders

R3 In companies, at least in the best ones people have started to think differently about the nature of business. They have begun to see that they do not do things only for the owner but they should take into account at least all stakeholders. They understand that they are responsible for everyone for what they do.

From the interviews one could find some connections between different attitude groups and stakeholders. The quote above is the only one where stakeholders are mentioned as a whole, and generally in the quotes where the stakeholders were able to identify, were connected to one or few stakeholder groups. One should note that this classification does not have strict lines either, because one attitude quote may

belong to one or many stakeholder groups. Additionally, not all attitude quotes were attached to stakeholders, only the ones with apparent relation to stakeholders.

8.2.1 Management

As stated in theoretical framework, managers are not a stakeholder group of their own. They in fact are the ones who are in the centre of stakeholder theory (Mitchell et al. 1997). The reason I have included management in this section is that some representatives mentioned the role of certain manager characteristics and not “companies” in general. In this connection one should note that when representatives mention “companies do this and that” it actually means the managers, decision-makers of the company. A non-organic company itself does not do anything; the people working there are the agents.

Moving on to the certain manager characteristics, attitudes related to management vary from genuine concern, lacking the understanding and reluctance. Representatives acknowledge the importance of young managers who are interested in enforcing CSR practices, but they criticize the mind-set of an experienced manager.

R3 For example young entrepreneurs, I have done co-operation for example with the business school, there people have a built-in inclination to [CSR], this is today and things are done in a more responsible way.

A more negative way to see managers’ CSR practices is to criticize them for being reluctant. The already earlier mentioned quote fits also here:

R10 Lets take another extremity, some [head of a company], who believes that there is only corporate responsibility. That is actually the competing term [to CSR].

Next I will list the found stakeholder groups and their connections between attitude groups.

8.2.2 Primary stakeholders

Consumers

Consumers as stakeholders are a group linked mostly to pressure. Consumers and competitors are in close contact because in some business fields gaining consumer trust is the only way to survive in comparison to the competitors. Attitude quotes are very much the same, highlighting the fact that consumers have power in companies’ actions and they may influence the company by their choices.

R7 - - - it cannot be continued in a way that companies dispossess people and then sell those shoes expensively for us in the Western countries. Consumers do not accept it, today brand is such an important question, and if it stains, I think that it is simply an economical question for the companies.

R2 Consumers do not absolutely with their behaviour accept certain things, so companies are forced to take it into account. It comes true particularly through this market-based mechanism.

Employees

The attitudes related to employees are segmented into three big themes within this stakeholder: cynical attitudes in general, pressure and genuine concern. There are many cynical attitudes linked to employees as a stakeholder. These attitudes vary from companies being reluctant, hypocrite, not transparent and indifferent. Hypocrisy is seen in situations where companies claim to be socially responsible but in the meantime they trample the interests of the employees.

R8 Maybe firms have gotten their way out in a way that they mention that they pay attention to, that they act in a socially responsible way. What it concretely is, making it visible for example in the lives of our members? I do not find it visible in any terms other than empty phrases.

Employees are not able to take part in the CSR discussion, which is a sign of not being transparent.

R5 According to my understanding the biggest debate is about who has the right to take part in the definition of CSR rules. Is it done by the management single-mindedly or are employees, different authorities and non-governmental organizations able to take part?

Pressure is one dominating attitude group here as well. It is strongly related to either image and reputation or the relationship between the management and employees.

R1 If there is weaker labour force on some fields, of course employees seek to places whose reputation is better.

Genuine concern, on the other hand, is also linked to employees. Attitude quotes highlight that companies also have genuine goals to make their employees' lives better.

R4 These are clear elements which speak for their selves that there is corporate social responsibility and through it companies try to bring added value to

working life and ease the path that people do not leave working life that quickly.

Community

Cynical attitudes such as “Companies are hypocrite”, “Companies are not transparent” and “Companies are indifferent” are linked to both the environment and human interactions. For example, companies may be hypocrite by talking about saving the environment or helping the elderly people but in the meantime the company wants to make profit and keep its image clean.

R3 - - by talking about being responsible the company expresses it for example with co-operation with the local kindergarten or with some other, sort of in a marketing sense good-looking and truly good co-operation, it can also be a way of bringing good publicity in situations where the company has had problems in its mill and employees have loudly been demanding for their rights.

Indifference is seen in cases where companies claim not to see the effect of their actions in the community.

R7 Company image cannot afford the sort of stain of not caring what happens to people, as long as they get land for their own project. There have been times where some have tried to clean their hands saying that it is the job of the local authorities, saying that “we have done these contracts in good will”, but it is not enough anymore.

Authorities

Attitude group “Companies act under pressure” is related to authorities because the representatives see that considering a new law encourages the companies to make their own voluntary CSR openings in order to prevent a new law.

R3 At the time when companies realize that some issue is in consideration for a new law, they usually start doing the same thing voluntarily

Some companies may still act against the law, and that is related to the attitude group “Companies are reluctant”.

R4 All foreign companies whose employees’ pay terms we have investigated have acted against the Finnish law and collective agreements. Thus not even single one truly honest company has been found, not even one.

Owners

The dominant attitude groups related to owners as a stakeholder are “Companies are reluctant”, “Companies are indifferent” and “Companies understand how CSR

enhances profitability". Attitudes are rather negative, although according to representatives some owners have realized the potential of corporate social responsibility.

R4 There are differences, as I already mentioned in the beginning, if the ownership is somewhere far away and totally faceless, that sort of company does not have any CSR or any moral at all. Its duty is to make as much profit for the owners as possible.

Owners are the ones who gain profit and that is why business advantage is also one big concern in this stakeholder group.

R10 And then there in economic life also are some operators who do this work, who have seen that it could be commercially profitable.

Subcontractors

In this connection subcontractors have caused some transparency problems to companies. According to representatives companies intentionally or unintentionally behave irresponsibly toward people and community at the end of the production chain. The attitude group "Companies are not transparent" is the dominating group here.

R5 In company's own branches they may act reasonably well, but then today's global trend is that the company decentralizes its production into long production chains and if the responsibility is not recognized, then the credibility of the actual branch vanishes. - - - So if this reporting is not transparent, it is as damaging to the brand, no matter has it been done by their own employee or the weakest link.

8.2.3 Secondary stakeholders

Competitors

This stakeholder group is only linked to one attitude group, pressure. It is clear that companies operating on the same market are competitors and they bring pressure to each other.

R2 I used to work long in a multinational company for ten years, and it is true, they were many years ahead with these issues. It probably results from two things: international group - - - and secondly it was American company so that they have competitive society and pretty direct and cruel society. It in one sense forces to take these things into consideration.

Employers' organization

Attitude groups linked to employer's organization are either cynical or attitudes of restriction. Representatives think that employer's organization hinders CSR practices, and it can affect the conduct of the companies. In the example below pressure is being set on companies by employer's organization.

R5 My understanding of the situation is, and this is my personal opinion, that it is in the interest of employer's organization that the less this [CSR] is discussed, the better. Some companies would be ready for further discussion but employer's organization does not want to.

The media

Attitudes toward the CSR practices are in general mainly related to companies' public announcements and media attention. Media is related significantly to attitude groups "Companies are hypocrite" and "Companies act under pressure". Companies may use the media to benefit from its publicity in order to gain positive publicity. In the meantime companies have practices that are not socially responsible, indicating that companies are hypocrite.

R3 This responsibility debate itself, it can also be misused, it can be used to talk about responsibility and actually people can cover up some things.

Media is also a good pressure mechanism, because information diffuses quickly. Because of social media companies need to be cautious.

R4 Then there is this electronic media, through which some company's operations can be raised in front of the big crowd. In a way this entire social media has developed so fast that it creates its own pressure. Companies do not let up on like before.

Non-governmental organizations

Like consumers, non-governmental organizations also have power over companies' practices. They can put pressure on companies so that companies need to start to take corporate social responsibility issues into account.

R1 Many organizations such as SASK and Finnwatch and so on monitor also these Finnish international companies out there in the world, and how they treat their personnel and environment or so on. I think it is also one thing which has quite a lot [affected], because these reports are being published.

Another focus lies on standards and their function. There can be quasi-reporting where a company claims to conduct according to the standards but in the meantime

it does not respect all the terms. This is related to the attitude “Companies are hypocrite”.

R8 I googled for example the certificate of [one big Finnish company], this ISO, and there it was announced that “we follow these ISO certificates and try to take it into account”, but it still is not approved. Sort of as if “it was already our action, but we still do not want to sign the certificates”. It is kind of like benefitting of something without fully committing to it.

Standards are also vaguely unknown, but when they are assimilated, they help the companies being transparent and initiators in CSR issues. This is related to attitude group “Companies are transparent”.

R10 It is seen in pretty many companies that they even have big CSR departments, mostly in big companies, there is staff whose duty is to put their minds to these questions and develop systems and methods with which this responsibility is dealt with in the production chain, there is clearly. Companies compete with CSR reporting and so on - -

Trade unions

Attitude groups linked to trade unions alternates between reluctance, transparency, lack of transparency and pressure. Cynical attitudes, attitudes of restriction and proactive attitudes are linked, but not a clear line can be made. For example, according to representatives trade unions are left aside of the decision-making and creation of CSR practices. Even reluctance is met, when companies refuse to cooperate with trade unions. However, some companies have been willing to cooperate, which is a sign of transparency. Sometimes the pressure has been effective, as seen below.

R5 We have been able to interfere in single cases, in single problems specifically concerning big companies in different countries.

8.2.4 Summary of attitudes related to stakeholders

Table 5 demonstrates the links between stakeholders and attitude groups. To conclude, some attitudes were met more often than others in relation to stakeholders. Some attitudes were not related to stakeholders at all.

TABLE 5 Summary of attitudes related to stakeholders

<i>Cynical attitudes:</i> Companies...	<i>Attitudes of restriction:</i> Companies...	<i>Proactive attitudes:</i> Companies...
...are reluctant: management, employees, authorities, owners, trade unions	...act under pressure: consumers, employees, authorities, competitors, employers' organization, the media, NGOs, trade unions	...invest in CSR
...are indifferent: employees, community, owners	...lack the understanding: management	...are transparent: NGOs, trade unions
...are not transparent: employees, community, subcontractors, trade unions	...lack the resources	...consider CSR as an advantage
...are hypocrite: employees, community, the media, NGOs		...understand how CSR enhances profitability: owners
		...have genuine concern: management, employees

Almost all stakeholders were related to acting under pressure, whereas inter alia lacking the resources or investing in CSR was not related to any of the stakeholders.

8.3 Nationally operating companies and multinational companies

In this part I observe the differences in attitudes between small or nationally operating companies and multinational companies. One should note that I have combined attitude quotes with associations to small companies to attitude quotes with associations to nationally operating companies. To combine small and national companies together as one group is reasonable because if a company was of other origin than Finland, it would be multinational rather than small or medium-sized business. Someone would do the division differently, but in this case it is accepted because the main intention lies on investigating national and multinational differences.

TABLE 6 Attitude quote characteristics divided by the size and origin of the company

	<i>Small or nationally operating Finnish companies</i>	<i>Multinational companies of Finnish origin</i>	<i>Multinational companies of foreign origin</i>	
C Y N I C A L	<i>Companies are reluctant</i>	big companies are not irresponsible but smaller ones are	if not monitored by the authorities, act reluctantly	faceless owners
	<i>Companies are indifferent</i>	harm the environment	do not care about their employees	profitability counts
	<i>Companies are not transparent</i>	-	production chains are not transparent	-
	<i>Companies are hypocrite</i>	-	claim something in the media and do otherwise	publicly claims to be responsible, not actually true
R E S T R I C T	<i>Companies act under pressure</i>	maintaining reputation in the area, are dependent on the markets	reputation is important, cannot afford losing it	especially brand companies, global pressure
	<i>Companies lack the understanding</i>	do not know what is CSR in practice	-	-
	<i>Companies lack the resources</i>	would do things differently but lack resources	-	-
P R O A C T I V E	<i>Companies invest in CSR</i>	-	invest in CSR practices	big retail companies; have image to protect
	<i>Companies are transparent</i>	companies owned by the state or regions	willing to have dialogue	-
	<i>Companies consider CSR as an advantage</i>	-	-	-
	<i>Companies understand how CSR enhances profitability</i>	-	-	-
	<i>Companies have genuine concern</i>	easier to put into practice in family businesses	pioneer company in child labour deduction	-

I have divided multinational companies into two groups, of Finnish origin and of foreign origin. For that reason not all quotes with association to “multinational companies” were picked, because the origin was unclear. In table 6 the characteristics of quotes of each attitude group are listed and divided according to the size and origin of the company.

Similarities

All companies, whether small or multinational, act under pressure. Companies have had to change their practices in order to maintain reputation and on that account their profitability. An example related to Finnish multinational companies demonstrates the attitudes:

R7 I think companies have learned from this, they cannot afford it. For example this, was not it in Germany where was this tough boycott or was it even forbidden, this when they brought wood from old Finnish forests, they do not want to buy it there anymore? Not to even mention this case Nokia when the Germans refused to buy Nokia phones.

Companies of all size and origin are also reluctant and indifferent. Representatives claim that companies do not respect the rights of employees or other areas of corporate social responsibility. Nordic multinational companies, which Finnish companies part of, are indifferent:

R3 Even in Nordic companies which operate in Baltic countries, there the attitude toward trade unions might be worse, kind of like the opportunity makes a thief.

Multinational companies might also be of Finnish origin but most of its ownership is in some foreign countries. This gives room for reluctance, if the owners want the company to make profit over other CSR issues.

R4 This given company, it has some Finnish owners but 98% of it owns some, whatever they are financial institutions, so, well, there comes an order to turn the operations profitable. By any means, not by any means taking corporate social responsibility into account.

Differences

Not being transparent or being hypocrite was met mostly related to multinational Finnish companies. Companies may act responsibly in Finland but when they go abroad, they are irresponsible and harm the stakeholders.

R5 The ending was pretty harsh, that this Nordic working life dialogue did not transfer at all with the investments, so logically these Nordic ones, there were companies from every Nordic country, and they were established in different Baltic countries. They logically refused any dialogue and turned to sort of the old host country behaviour.

One respondent said that multinational companies with foreign owners have no moral at all.

R4 - - if the ownership is somewhere there far away and faceless, that kind of company has no corporate social responsibility and actually no moral.

Only small or nationally operating companies lack the understanding or the resources. Small companies lack resources to develop corporate social responsibility practices, and unlike bigger companies they do not have specific people to be responsible for CSR practices. There were not any mentions about multinational companies lacking the resources for corporate social responsibility.

R9 But I would say that smaller or medium sized businesses, they probably have quite marginally information on this. Maybe methods are a bit in that direction. Actually this corporate social responsibility itself, if we think about what has been agreed by the standards, it appears to be very weak. Because there is no information.

Proactive attitude groups were dominated by multinational companies of Finnish origin, even though table 6 suggests otherwise (quantities are not shown). There were quotes related to all company sizes and origins in proactive attitudes, but multinational companies of Finnish origin were met the most commonly. According to representatives multinational companies are willing to have dialogue, which refers to attitude group "Companies are transparent".

R6 [One multinational Finnish retail company] has been willing to have dialogue with [a Finnish trade union], we have to give it a good score. They have been ready and they have been ready to spread their viewpoint. They have also been ready to expose their own viewpoint to others.

Finnish multinational companies also direct resources to CSR practices.

R3 Well one could say that, well, the companies which invest in CSR are the biggest ones as a rule. - - - They all are sort of the ones which have at least an international dimension, so they are either multinational companies such as Nokia or Kone or big Finnish paper companies.

Genuine concern is only linked to Finnish multinational companies and national companies. Related to small, national companies, one representative has said that CSR is easier to put into action in family businesses. One Finnish multinational company is mentioned having had genuine purposes and being a pioneer in CSR issues.

R6 But [a Finnish multinational company] is clearly a forerunner; I used to work close to these child labour things in the 90s. This [Finnish multinational company] was in many situations the only one from business side. I remember

it concretely. And they took Fair Trade products on their shelves so they obviously have had this pursuit already.

9 DISCUSSION AND CONCLUSIONS

This study shows that Finnish trade union representatives have many sorts of attitudes toward companies' CSR practices. The attitudes are not only negative (cynical), which means that trade union representatives have also positive (proactive) attitudes toward companies' CSR practices. However, the quantities of the cynical attitudes compared to proactive attitudes reveal that the most there were cynical attitudes. Next I will discuss some major guidelines which can be concluded from the results.

9.1 Various attitudes toward CSR practices

Altogether twelve types of attitudes were found, four of which were cynical, five proactive and three attitudes of restriction. As already reminded in the results, the groups overlap and the division between negative/neutral/positive attitudes is not strict. The main attitude group with more than one third of attitude quotes was acting under pressure. Analysing table 3 (p. 52) small attitude groups were mostly the positive groups. Medium-sized groups held mostly cynical attitudes, and the biggest group was pressure, as already mentioned. This finding is in line with other studies where pressure is seen as an important tool for enhancing CSR practices (Matten & Moon 2008). The results are also in line with Öberseder, Schlegelmilch and Murphy's (2013) findings which suggest that there are three levels of commitment in companies toward CSR: CSR as a miminal response (acting under pressure), CSR as a departmental response (a will to act responsively but obstacles hinder the actions) and finally CSR as a committed response (genuine will and effort to act responsively).

Matten and Moon's (2008) division of explicit and implicit attitudes was seen in this study as well. The findings suggest that explicit, articulated CSR practices such as fundraising take place in the liberal market economies which Finland is. Recipients criticize the hypocrisy of the companies, where public articulations of CSR take place but in the meantime other parts such as employees are not treated with great respect. A recent public scandal on a Finnish scale shows that hypocrisy exists; a Finnish chocolate fabricator announced in a newspaper that it will donate five cents to Ivory Coast for building a school of each chocolate bar sold (Hirvonen 2012). The intention is genuine but the scandal rose from the fact that the same company might use child labour in Ivory Coast for gaining profit (Hirvonen 2012). Later the company apologized and promised to consider CSR issues more carefully (Pekonen 2012).

Juholin (2004) argues that in Finland the companies' most important motive for CSR practices is profitability, more precisely long-term profitability. Some (although few) respondents said that companies understand how CSR enhances profitability. According to the respondents, starting CSR practices under pressure may result in profitability. The link between profitability and CSR has been already proved by many theorists (Khojastehpour & Johns 2014; McWilliams & Siegel 2001), and it is positive information for corporate social responsibility. If companies really understand the link between profitability and CSR, they may increase the use of CSR practices. The results also show that attitudes were positive on the grounds of advantage. Even though not talking about clear profits, seeing advantage in CSR is a good start. This is in line with Mbare's (2004) observation that companies ought to see the advantages in CSR and rather than seeing it a burden see it as an opportunity.

Genuine concern was also a delightful attitude group to find. It means that trade union representatives evaluate CSR practices to be of genuine origin. These articulations were quite rare, but they were common in the positive stance that companies have genuine concern over people and the environment as well as the finances. Carroll's (1991) pyramid of corporate social responsibility demonstrates all the levels of CSR, and on ethical level there are three subgroups depending on the morality of the organization: immoral, amoral and moral. Genuine concern would refer to a moral organization, which was also seen in the attitudes. Respondents emphasized the added value in working life and so the employees' opportunity to stay in working life longer. Next I will discuss the main theme which rose from the attitudes: pressure. I will go through it with the help of stakeholders because they are the ones setting pressure to companies.

9.2 Stakeholder pressure

The biggest group of the attitudes in this study is with no doubt "Companies act under pressure". This proves the yet conditional actions companies have related to

CSR, and is parallel to the definition of CSR by the European Commission (2011). The Commission (2011) highlights the power of consumers, trade unions and investors in companies' actions, and in this study the attitudes reveal that the same tendency has taken place. Companies mostly respond to pressure by different means, and if corporate social responsibility practices are required, companies may act more responsively in order to maintain their reputation. Stakeholder theory has been seen as an opposite for stockholder-based mind-sets (Freeman 1984). According to the attitudes stakeholder theory is not fully implemented in companies; there still are managers who believe that only the financial (corporate) responsibility is required of companies.

Since there are more important and less important stakeholders (Laplume et al. 2008), it is interesting to see how these stakeholders were articulated in representatives' attitudes. Some general guidelines can be found from the power of pressure. Since companies change their practices under pressure (according to the respondents), the stakeholders with most power, legitimacy and urgency (Mitchell et al. 1997) are able to influence the companies' actions. Exploring the stakeholders via Clarkson's (1995) theory of primary and secondary stakeholders, we can conclude that subcontractors, community, consumers, authorities, employees and owners are the most important i.e. primary stakeholders (see figure 3, p. 15). In this study representatives' attitudes revealed that consumers have the strongest pressure legitimacy, and other important pressuring stakeholders are employees and authorities. However, community, owners or subcontractors were not related to pressure in CSR practices. This may result from the notion that community does not have enough power to influence the companies even though they most certainly have the legitimacy and urgency. Owners are on the "same side" as companies, therefore if a company does not act responsively, owners are not the first ones to report of it. Quite the contrary was found in attitudes; owners may pressure the companies to leave all CSR practices and focus on profits. Subcontractors, even if primary stakeholders because of the material distribution or other cooperation, do not necessarily pressure companies to be more responsible. In the European Commission's (2011) definition of CSR the importance of responsibility throughout the supply chain is stressed. The results show that subcontractors are only related to CSR practices via attitude "Companies are not transparent". It shows that the supply chains are not transparent and therefore the Commission's definition is not materialized in this study.

Considering the secondary stakeholders (i.e. competitors, employers' organization, the media, NGOs and trade unions) in this relation, some secondary stakeholders seem to be more powerful than others. The European Commission (2011) points out that trade unions have a role at identifying problems and bringing pressure to the enterprises in CSR issues. However, it is important to remember that trade unions may in some cases lack legitimacy, power or urgency when considering their relation to companies. Representatives' attitudes match this thinking, because

they feel that companies are reluctant to have dialogue with trade unions. Pressure is also rejected by employers' organization, which directs the companies' actions toward other than dialogue. In this context I want to note that one future action may take place; if companies become aware of the trade union's attitudes toward their CSR practices (as reported by me, Viljanen 2013 and Rees & Preuss 2015), they may want to change their practices to be more responsible.

The media was linked mainly to pressure. This stakeholder group has a lot of power and therefore pressure ability as a stakeholder. Clarkson (1995) defines secondary stakeholders as the ones which are not in a dependant relationship with the company but in worst case it can harm the company. The media is a perfect example of a harmful stakeholder in this study; attitudes reveal that media is a powerful pressure mechanism. Other stakeholders can communicate through it, and it results in bad reputation. According to Freeman and Liedtka (1997) the importance of stakeholders can be analysed by the cooperative potential and competitive threat, which both the media possesses. According to the results the media is a tool for companies to declare their responsibility (cooperative potential), but the media may also be a tool for harming the company (competitive threat). Of secondary stakeholders the competitors were also found to be pressuring. In order to maintain a competitive status in the industry the companies may act more responsibly. This may relate to Panwar et al.'s (2014) findings of bad press. Scandals may be compromising and give competitors a competitive advantage. However, scandals of one single company may also harm the other companies' reputation (Panwar et al. 2014) which means that not all scandals happening to other firms result in good outcomes for the other companies in the industry.

Before proceeding to the discussion about small and big companies of different origins, I conclude this part by few mentions. Attitudes related to pressure were the most common. As already stated in results, acting under pressure is not as bad as some would consider it to be. Once the company has had to react to pressure from stakeholders it may do things better next time. This continuum from acting under pressure to realizing the profitability factor is desirable, and hopefully it will continue to grow; acting under pressure sure is a good starting point even though it is not the ideal case. The respondents also saw a difference in reluctance and indifference contrasted to acting under pressure; acting under pressure might lead to acting voluntarily and achieving general concern toward CSR whereas reluctance simply means wanting to reject the whole system of CSR.

9.3 Various attitudes toward different types of companies

This study was implemented on existing data, which was gathered for another purpose than studying attitudes. The interviews lead the representatives mainly to talk about Finnish companies, although foreign-owned companies were mentioned

to some extent. Given the limitations, the results of the attitudes related to company size or origin were ruled by the big, multinational companies of Finnish origin. The Finnish companies may have been multinational for the reason that in literature it is suggested that only bigger companies have CSR duties and the smaller ones are not expected to implement CSR (Panwar et al. 2014). Findings could be different if the representatives were asked to compare Finnish and foreign multinational companies, although some respondents did it voluntarily in this study.

A rather strong attitude was related to multinational companies of foreign origin. One representative stated that companies of the type have no moral at all. It is important to note that this was only one attitude among numerous others, but as the literature (Panwar et al. 2014) suggests, the attitudes toward certain CSR practices may reflect in a more general stance and result in considering that all foreign-owned multinational companies are alike. Results also suggest that mostly Finnish multinational companies are not transparent or they are hypocrite. The other two company groups (multinational of foreign origin or small, national companies) were not mentioned that often in relation to transparency or hypocrisy, though. This leads us to a question whether the other types of companies are not at all hypocrite or not transparent or they just have not been mentioned. The case might be it at least related to foreign multinational companies, because I had to delimit all quotes with an indefinable reference to company's origin, for example quotes like "multinational firms are hypocrite". Those quotes most presumably were directed at foreign companies, but since the possibility of them meaning something other was present, they were ruled out.

Small, national companies were connected to the lack of resources or understanding. This is in line with the theorists who claim that smaller, many times family-owned companies receive positive attributes related to CSR (Panwar et al. 2014). This sort of favouring and understating of little businesses' CSR is visible in the attitudes in this study as well. The neutral attitude "Companies lack the resources" was never connected to multinational companies, and it was a way of explaining why smaller companies do not have CSR practices. Lacking resources is a desirable way for the small companies to be characterized, and compared to for example being reluctant it is even a positive evaluation. Panwar et al. (2014) discuss the legitimation process and criteria, and they state that legitimacy is not determined by the organizations' actions. Moreover, legitimacy strives from rooted societal beliefs and values (Panwar et al 2014). It is in some terms legitimated, and even accepted by the authorities (such as the European Commission 2011) that smaller firms do not have to have CSR practices of the kind bigger companies have. Fernandez-Feijoo et al. (2014) state that listed companies lack credibility in their CSR practices, which is not the case in smaller companies. This supports our findings, because cautious attitudes such as hypocrisy were most often directed at multinational companies and their practices. The participants criticized the actions where companies hire a third-party consultant for making their CSR visible. This is

not in accordance with Panwar et al.'s (2014) suggestion that since larger companies receive a lot of suspicion toward their CSR, they ought to communicate their CSR practices even more.

Since multinational companies were not connected to lacking resources in this study, the question remains why do they not invest in CSR? In literature (Fernandez-Feijoo et al. 2014) lacking financial resources in sustainability reporting is not seen as a problem for stock-listed companies. Even though the cases of this study and Fernandez-Feijoo et al.'s (2014) study are not alike, some considerations can be made. If a company has finances for sustainability reporting it means that the company has done some sustainable adjustments. In other words, the reporting is not the part which counts but the adjustments are. That is why CSR practices and sustainability reporting can loosely be parallel. Therefore the Fernandez-Feijoo et al.'s (2014) statement on stock-listed companies' better financial resources is parallel to the recipients' attitude that smaller companies do not have the resources for CSR. This brings us to the same legitimacy question as before; are bigger, multinational (or stock-listed) companies more expected to have CSR practices? This brings one more dimension to the earlier question and one could reconstitute the question as the following: Are bigger companies expected to have more CSR practices than smaller ones because they (presumably) have better financial resources for it? The question remains unanswered and needs future research.

I move from negative and neutral attitude types to positive attitudes related to the size and origin of the firm. There were quotes related to all company sizes and origins in positive attitudes, but multinational companies of Finnish origin were met the most commonly. Here the reason could once more be that trade union representatives mainly referred to Finnish companies, but happily all company profiles were mentioned in positive evaluations. The results show that state-owned or monitored companies and small enterprises are transparent and have genuine concern. Finnish multinational companies were mentioned related to genuine concern, although there one particular company was mentioned to be the pioneer. One can conclude that if the company is monitored by the state or if it is small enough, CSR practices are transparent. This does not always apply to multinational companies, although some are, according to the recipients, willing to have dialogue. What is alarming, multinational companies of foreign origin were only mentioned related to image and reputation which needs to be protected. This could be a result of not having enough data on the matter or simply reflect the attitudes of the recipients.

Employer's organization was mentioned few times for obstructing the dialogue between multinational Finnish companies and trade unions on CSR issues. According to representatives, employer's organization advises companies not to do any contracts with trade unions or other parties, even though companies may be willing to do so. This may originate from the rivalry of trade unionism and

employer's organization in general in Finland; contracts have to be discussed thoroughly and short-tempered contracts should not be made.

Representatives acknowledge the importance of young managers who are interested in enforcing CSR practices, but they criticize the mind-set of an experienced manager. Results show that young managers are more responsible and understand that CSR is a core element in today's operations. This finding is in line with Lämsä et al's (2008) research findings that business students see stakeholder theory a crucial part of business life and they neglect the idea of companies having only economic responsibilities.

9.4 Theory of planned behaviour – what to expect?

The theory of planned behaviour by Fishbein and Ajzen (2010) formed partially the theoretical framework for attitude research in this study. Their TPB model helps understanding the behaviour people have, not necessarily predicting certain behaviour. If this study had been about behaviour, TPB could have been used for explaining the behaviour. However, since the attitudes investigated here were one of the three influencing factors in behaviour (the other two being perceived norm and perceived behavioural control), general conclusions cannot or are not even appropriate to be made. Figure 9 illustrates the TPB framework and the question addressed here.

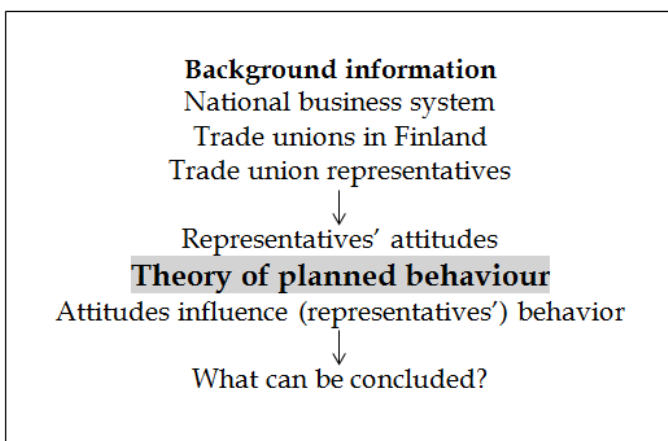


FIGURE 9 TPB and representatives' attitudes: What can be concluded?

Positive, neutral and negative attitudes were found, which means that different intentions and therefore behaviour may result from the attitudes. If all the attitudes

toward CSR practices of companies had been proactive, one could expect that behaviour of trade union representatives may not change at all. Thus, there were also cynical attitudes (which overruled the proactive ones) so one could expect that representatives will act and pressure companies to be more responsible. Since the most general stakeholder group in the interviews was employees, trade unions may act mainly to enhance the responsibility toward employees. Reversely, if the interviews were directed at environmental NGOs such as WWF or Greenpeace, their answers may mostly have related to environmental issues and therefore their actions may have been directed at those issues.

From TPB's and also CSR's point of view it is fruitful to have all sorts of attitudes directed at CSR practices. This means that certain actions will take place but the field of work is not entirely a mess. CSR may never reach its top, which means that there are always new challenges for companies in the area. If all attitudes had been proactive, trade unions' actions to enhance companies' responsibility may have diminished or ran low by time. Only proactive evaluations could have resulted in Juholin's (2004) finding where senior executives collectively reckoned that environmental issues were fully implemented and therefore they did not have to be taken more precisely into account. This could most presumably result in neglecting environmental issues in the future.

9.5 Limitations and future research implications

Right now in Finland there are negotiations whether trade unions should form one big central organization where the smaller ones (SAK, STTK and Akava) are united (Luukka 2014). If the central organization will come true, will it affect the opinions and attitudes of the representatives toward companies' CSR practices? The attitudes may at least be more in line between the smaller trade unions and they may be more powerful. If the attitudes of trade union representatives were to be studied in the future, the timing could be favourable when the central organization is formed. However, then CSR may already have gained root in Finland in general which may also explain the differences. Another future research implication is to test the results of this study and form an interview based on attitudes and their subgroups; will the grouping and quantities stay the same when the interviews are formed in grounds of this study? Also a quantitative questionnaire could be possible; that way the existing results could be tested with a broader sample. With the data gathered by quantitative form a gauge could be formed.

There are some limitations to this study. Firstly, interviews were not solely based on my research questions. Therefore some important research findings may be missing and it may harm the results and conclusions. However, since the attitudes were picked from answers to other than directly attitude questions, some attitudes may be more genuine than well thought out answers where the recipient

has had time to form its answer. Secondly, trade unions which were picked for the interviews were from technical, metal, electricity and waste management industry, i.e. mainly rough industries and not for example humanistic industries. The previous demarcation may influence also the answers and therefore the attitudes. If the emphasis was different in trade unions, the answers may have been different. One future research implication could therefore be the same sort of study on different trade unions. My interest also lies on interviewing more than one representative from each trade union, which would enable a more in-depth analysis. Since pressure is a key element in this study, it could also be fruitful to interview other pressuring stakeholders than trade unions. If for example all primary stakeholders were taken into consideration, a broader picture of the pressure toward companies in their CSR practices could be drawn.

One more limitation of this study is the weak connection of attitudes and behaviour. If wanted to study intentions (which are prior to behaviour) as a whole and not only attitudes, the interviews should have been about attitudes, perceived norm and perceived behavioural control. In this study only the attitudes were investigated, but future research could take into account also the other two determinants of behaviour, i.e. representatives' perceptions. In this study some perceptions were visible, but they were not the object of investigation.

9.6 Conclusions

To conclude this study, the most important finding is that there are cynical attitudes, attitudes of restriction and proactive attitudes toward corporate social responsibility practices expressed by trade union representatives. There are most attitudes of restriction, and cynical attitudes were met most recently than proactive attitudes. However, when investigating the attitude subgroups, one can see that there are already many positively evaluated CSR practices which give hope for the future but also practices which need to be discussed in the field of companies and CSR.

Pressure is the key element in companies' CSR practices, and it is linked to many stakeholders, whether primary or secondary. Attitudes toward different company profiles also vary, because multinational companies got different links in attitudes than smaller, national ones. Thus, companies are set against different attitudes from trade union representatives depending on their sizes. This study is, as many studies before a good ground for CSR dialogue, and as Kujala (2010) puts it; the more there is talk about CSR issues the easier it is to raise managers' awareness over them.

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APPENDIX

Appendix 1: Background of the unions which took part in the interviews. Information is told by the union representatives. Edited from Viljanen (2013, 142-143).

<i>Unions that took part in the study English translation / Finnish name</i>	<i>number of members</i>	<i>level of organizing</i>	<i>financial situation</i>
Academic Engineers and Architects in Finland / Tekniikan Akateemisten liitto	73 000	73%	steady
Confederation of Unions for Professional and Managerial Staff in Finland / Akava	over 575 000		
Finland's Engine Officers' Union / Konepäällystöliitto	4400	almost 100%	
Finnish Electrical Workers' Union / Sähköalojen Ammattiliitto	33 000	77-80%	stable
The Central Organisation of Finnish Trade Unions/ SAK	1 033 200		steady
The Finnish Confederation of Professionals / STTK	608 000		
The Finnish Metalworkers' Union / Metallitöväen liitto	155 000	80%	very stable
Trade Union for the Public and Welfare Sectors / JHL	240 000	public sector 75-80%	stable
Trade Union Pro / Ammattiliitto Pro	circa 130 000	on average 70%	stable
Trade Union Solidarity Centre of Finland / SASK	two organizations of wage earners and 31 trade unions		stable

Appendix 2: Stages of data analysis

Stage	Action	Notes
1	Scanning through data transcripts	Transcripts made by Soilikki Viljanen based on interviews
2	Starting to prepare theoretical framework	Not finished -some general guidelines were made
3	Proceeding to a more thorough data analysis for research question 1	First classifications were made
4	Searching all positive, negative or neutral attitudes references from the text	With the help of qualitative data analysis software Atlas.ti
5	Defining more accurate classifications by trying few definitions, counting quantities	One of the classifications (CSR and stakeholders) was later chosen as a sub question for the research
6	Outlining was made: <ul style="list-style-type: none"> a. removing all attitude quotes that were not directed toward companies' practices b. removing all quotes that were about what companies should do 	
7	Creating types for the groups	Naming the groups
8	Moving on to research questions 1.1 and 1.2.	More detailed than research question 1
9	Outlining research question 1.2: <ul style="list-style-type: none"> a. removing all quotes in which the companies' origin was uncertain 	
10	Reporting the findings	