"HOW TO DEAL WITH ALL THE KNOWLEDGE?" – MANAGEMENT OF CORPORATE RESPONSIBILITY KNOWLEDGE IN A MULTINATIONAL COMPANY

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ABSTRACT

Author Sofia Järvihaavisto	
Title "How to deal with all the knowledge?" – Management of corporate responsibility knowledge in a multinational company	
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Companies face pressure to contribute in solving the complex challenges of modern day due to their resources, capabilities and reach to facilitate change faster than individual governments and societies. Knowledge management has been identified as one of the key areas regarding the implementation of corporate responsibility (CR) into company strategy and operation. Managing CR knowledge can provide companies with new ways to embrace their societal role and control the CR knowledge they already possess. However, there is scarcity in the existing research of how these management efforts of CR knowledge are implemented into company's practices and how they are understood by the company employees. This thesis aims to address these challenges by providing an overview of employees' perception of CR knowledge and CR knowledge management in a growing multinational company. The objective is to provide recommendations for the company to enhance their CR knowledge management process, which can further lead to increased knowledge creation and application. Theoretical framework of this thesis considers the essence of CR, knowledge and knowledge management process. This qualitative study included three focus group and three individual employee interviews complemented by secondary data. The interviews were conducted in the studied company operating in Europe. The findings of this study were analysed using thematic network analysis. The findings show that employee involvement is crucial to manage CR knowledge. However, this requires willingness, capabilities and resources from the employees' of the company. In this study the majority of the interviewees recognized CR as a base of the operations, yet they often struggled to invest time and other resources to develop CR's position in the company. This was due to the hectic work environment and lack of capability to see CR as an instinct part of their daily work. The recommendations are stimulating employee involvement in CR by increased automation of knowledge management systems, clear and compressed communication and employee training.	
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Kasvaneiden resurssien, kykyjen ja tavoitettavuuden myötä yrityksillä on sekä mahdollisuuksia että paineita osallistua haastavien nykypäivän ongelmien ratkaisuun ja vauhdittaa muutosta kohti kestävää liiketoimintaa. Tietämyksenhallinnalla on osoitettu olevan positiivinen vaikutus yritysvastuun sisällyttämisessä yrityksen strategiaan ja edelleen toimintaan. Yritysvastuun tietämyksenhallinta voikin johtaa yrityksen yhteiskunnallisen roolin parempaan huomioimiseen ja olemassa olevan yritysvastuutiedon parempaan hallintaan. Tutkimusta on toistaiseksi ollut vain vähän siitä, miten johdon panostukset yritysvastuun osaamisen parantamiseksi käytännössä toteutetaan ja miten työntekijät ne ymmärtävät.

Tässä tutkielmassa selvitettiin työntekijöiden kokemuksia yritysvastuun osaamisesta ja tietämyksenhallinnasta kasvavassa monikansallisessa yrityksessä. Tarkoituksena oli esittää yritykselle parannusehdotuksia yritysvastuun tietämyksenhallinnan kehittämiseksi sekä uuden osaamisen luomiseksi ja käyttöönoton parantamiseksi.

Tutkielman teoriaosuus käsitteli yritysvastuun ja tietämyksen välistä suhdetta sekä tietämyksenhallintaprosessia. Työ toteutettiin tutkitussa yrityksessä laadullisena tutkimuksena kolmen fokusryhmähaastattelun, kolmen yksilöhaastattelun ja toissijaisten lähteiden perusteella. Haastattelut toteutettiin Euroopassa toimivassa kohdeyrityksessä.

Tutkielman tulosten analysoinnissa hyödynnettiin temaattista analyysiä. Tutkielman tulokset vahvistavat henkilöstön osallisuuden tärkeyden yritysvastuun osaamisen johtamisessa ja soveltamisessa. Henkilöstön osallistaminen vaatii kuitenkin heiltä itseltään halukkuutta, kykyjä ja resursseja osallistua. Tässä tutkielmassa suurin osa henkilöstöstä koki yritysvastuun olevan pohjana kaikelle yrityksen toiminnalle. Siitä huolimatta he kokivat hankalaksi ajan ja resurssien käytön yritysvastuun aseman parantamiseksi yrityksessä. Syynä tähän oli hektinen työympäristö sekä yritysvastuun hahmottaminen erillisenä omasta työstä. Tämän työn suositukset koskevat henkilöstön osallistamisen edistämistä lisäämällä tietämyksenhallintajärjestelmien automaatiota, selkeää ja tiivistettyä viestintää sekä henkilöstön koulutusta.

Asiasanat Tietämyksenhallinta, Yritysvastuu, Yritysvastuun osaaminen, Henkilöstön osallistaminen, Osaamisen johtaminen
Säilytyspaikka Jyväskylän yliopiston kirjasto

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1   INTRODUCTION

Currently, there are a number of megatrends such as climate change, globalization, growing pressure from stakeholders and development of new technologies that call for a fundamental change towards more sustainable businesses (Martínez-Ros & Kunapatarawong, 2019; Sitra, 2020; Yang, Fang & Lin, 2010). Furthermore, companies are thought to be the critical enablers of creating solutions to the more and more complex problems caused by these megatrends since the companies have even better resources, capabilities and reach needed to facilitate change than individual governments and societies (Elliot, 2013). This further puts pressure on companies to participate in solving these problems instead of being a part of them (Elliot, 2013; Yang et al., 2010).

As a response, many companies have already adopted corporate responsibility (CR) as a part of their strategy, yet the implementation is often lacking, which has led to the outcomes remaining rather shallow and sustaining business as usual instead of creating new solutions (Freeman & Dmytriyev, 2017; Miller & Akdere, 2019; Siltaoja, 2014). Thus, approaching CR from knowledge management's perspective can provide new ideas and ways that companies can utilize to better take their societal role into account (Haugh & Talwar, 2010; Preuss & Córdoba-Pachon, 2009; Siltaoja, 2014). Additionally, management of CR knowledge can support companies to gain better control over the large amount of CR knowledge they already possess, spot the knowledge gaps and further lead to capturing competitive advantage (Dalkir, 2005; Farhadi & Rezaee, 2017).

Nevertheless, employee involvement can be considered crucial for the implementation of both CR and knowledge management (Boiral, 2002; Miller & Akdere, 2019). However, developing the role of employees has been considered as one of the main challenges in the implementation of CR (Haugh & Talwar, 2010; Onkila, Koskela, Joensuu, Siltaoja, Aarras, Pesonen, Baumeister, Nurmi, 2013). Additionally, there has been only scarce research of the way that management efforts of CR knowledge are implemented into company's practices and how the employees' understand those (Siltaoja, 2014).

Thus, this thesis aims to address these prior explained challenges by conducting a study of employee perception of CR knowledge and CR knowledge management in a growing multinational company (from now on referred to as Company).

1.1   Motivation of the research

The motivation to study CR knowledge and its management can be further explained by considering both the academical and company related reasons. First, this thesis can contribute to existing literature by aiming to explain the reasons

behind why there are differences between companies in the success of implementation of CR, by taking into account the opportunities of individual employees to shape the outcome of organizational change and development (Preuss & Córdoba-Pachon, 2009, p. 525). Indeed, CR and knowledge management are both heavily reliant on employee involvement (e.g. Jasimuddin & Zhang, 2011; Quaddus & Woodside, 2015; Gao, Chai & Liu, 2018). Thus, employees' perceptions of CR knowledge can provide important insight and should be taken better into account to succeed in the implementation of both CR and knowledge management. Therefore, this thesis aims to explain how the employees of Company perceive CR knowledge.

From a company perspective, exploring management of CR knowledge can provide suggestions for example on how to incorporate stakeholder demands to operations (Haugh & Talwar, 2010; Preuss & Córdoba, 2009) as well as for process improvement, increased efficiency and employees' job satisfaction (Chion, Charles & Morales, 2019; Haugh & Talwar, 2010). Further, it can help a company to manage and apply the knowledge they already possess (Onkila et al., 2013; Preuss & Córdoba-Pachon, 2009) and might lead to developing a company's intangible assets such as innovation capacity and human capital (Chion et al., 2019; Gao et al., 2018; Guadamillas-Gómez & Donate-Manzanares, 2011).

1.2   Research questions

The aim of this thesis is to find out how the employees of Company perceive CR knowledge and what are the aspects that either support or hinder the knowledge management process in Company. The objective is also to provide recommendations for Company to enhance their CR knowledge management process, which can further lead to increased knowledge creation and application. Thus, this thesis aims to answer the following research questions:

1. *How the employees of Company perceive CR knowledge?*
2. *What supports and hinders management of CR knowledge in Company?*

To be able to answer these research questions, the current state of knowledge management in Company must first be examined and described. However, some exclusions were needed to keep this process manageable. Thus, it was decided that this thesis would consider knowledge without differing the different types of knowledge in detail. Additionally, this thesis mainly concerns CR knowledge management from employees' perspective instead of scrutinizing the impact to Company's surroundings.

The data collection was conducted as a qualitative study including three focus group interviews and three individual interviews of the employees of Company during February and March 2020. In total, 11 employees participated in the theme interviews both in person and online. The employees participating in the

interviews were selected from the group of employees that participate in CR reporting as data providers, which was thought to enable deeper discussions on the subject. Additionally, other sources of data such as Company's webpages, Intranet and internal databases were utilized. Then, the data was analyzed using thematic network analysis.

1.3   Structure of thesis

In the next chapter, the theoretical insights related to CR and knowledge as well as knowledge management and its phases are described. Then, chapter 3 explains the data and research methodology including the qualitative study and the way it was conducted. In chapter 4 the research findings are presented. Finally, in chapter 5, the findings are discussed, the research questions answered and the recommendations given. Additionally, the limitations of this thesis as well as ideas for future research are presented.

2 THEORETICAL FRAMEWORK

The theoretical section of this thesis is divided in two parts. First, the relationship between CR and knowledge is discussed by explaining both concepts and the importance of knowledge management from the perspective of CR. Next, the process of knowledge management is described from CR point of view by introducing the phases along with other relevant concepts linked to each phase. Likewise, some recommendations for implementation of each phase provided by literature are included. Finally, a summary of the theory section follows and sums up the former research in the field.

2.1 Management of CR knowledge

In this chapter the relationship between CR and knowledge is presented. First, the diverse concepts of CR and knowledge are discussed. Next, the concept of knowledge management is explained and both possible benefits and limitations of knowledge management from CR point of view are reflected.

2.1.1 The concept of CR

Corporate responsibility (CR), sometimes referred to as corporate social responsibility, has become a priority in the business environment during the past decades (e.g. Carroll, 2015; Haugh & Talwar, 2010; Miller & Akdere, 2019) majorly due to the pressure from stakeholders to be both ethically and socially responsible (Miller & Akdere, 2019, p. 860). Still, there is no dominant definition for the term CR (e.g. Carroll, 2015; Graafland & Mazereeuw-Van der Duijn Schouten, 2012; Freeman & Dmytriyev, 2017), but broadly it can be defined as a responsibility of a company for the overall impact it has on its social and physical environment (Carroll, 2015; Graafland & Mazereeuw-Van der Duijn Schouten, 2012; Miller & Akdere, 2019).

Further, CR can be considered as a desirable management concept for companies that aim to improve their financial, social and environmental performance and therefore their impact on society (Epstein, 2008, p. 19; Miller & Akdere, 2019, p. 861). Additionally, CR can be utilized for risk management (Epstein, 2008), to support corporate reputation, to increase innovations (Graafland & Mazereeuw-Van der Duijn Schouten, 2012, p. 380; Siltaoja, 2014, p. 289) and to achieve competitive advantage (Branco & Rodrigues, 2006; Epstein, 2008). Moreover, evidence has been found that companies that consider financial, social and environmental aspects equally in their operations are often more profitable in the long term (Graafland & Mazereeuw-Van der Duijn Schouten, 2012; Haugh & Talwar, 2010, p. 385; Miller & Akdere, 2019, p. 860-861).

However, CR has also gained criticism, mainly arguing that CR is rarely embedded deeply enough to company's policies and practices among others, which can lead to its outcomes remaining rather shallow and sustaining business as usual (Freeman & Dmytriyev, 2017, p. 8; Siltaoja, 2014, p. 289).

In addition, there are plenty of other concepts that reflect the responsibility of the business (Branco & Rodrigues, 2006; Carroll, 2015; Freeman & Dmytriyev, 2017; Haugh & Talwar, 2010). Variating definitions could indicate that the perceptions of CR differ between different actors (Carroll, 2015; Graafland & Mazereeuw-Van der Duijn Schouten, 2012). It is clear that different industries need to emphasize different sustainability challenges, thus individual definitions for CR may help companies to define what being responsible means to them and evaluate the importance of these aspects (Farhadi & Rezaee, 2017, p. 628; Haugh & Talwar, 2010, p. 393). Therefore, when discussing CR, the broadness and complexity of the concept has to be always kept in mind. However, for the purpose of this thesis and to simplify this work, whether the studies referred in this thesis understand or explain CR differently will not be analysed. Instead, it is assumed that CR means approximately the same regardless of the terminological and definitional differences. Nevertheless, understanding the complexity of CR is extremely important for the purpose of this thesis, especially when analysing the employees perceptions of it.

2.1.2 Knowledge and CR knowledge

In literature, knowledge has been analysed from different perspectives. For instance as beliefs, understanding and a state of mind, as an object that is open for manipulation, storing and retrieving, and as a process that includes creation, storing, sharing and application (Chion et al., 2019; Yang et al., 2010). Similar to CR, there is still not a single dominant definition for the term knowledge (Chion et al., 2019; Gao et al., 2018, p. 43; Yang et al., 2010, p. 236). Nevertheless, knowledge is not to be confused as information nor mere data. The relationship of these concepts is presented in Figure 1.
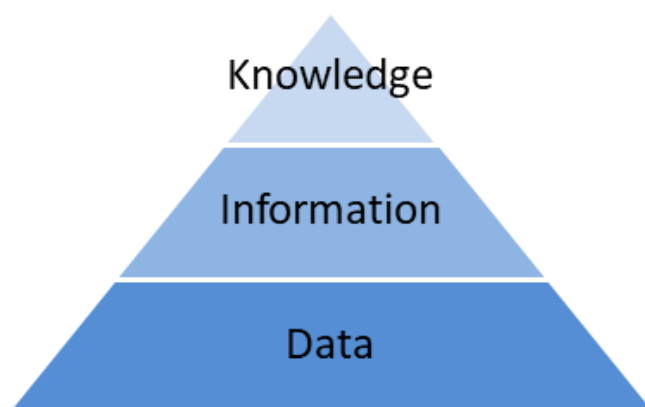

Figure 1. The relationship of knowledge, information and data (adapted from Rowley 2007, p. 167)

In Figure 1, data refers to facts or observations without discipline and processing, thus, it cannot express any specific meaning by itself (Rowley, 2007, p. 170; Braganza, 2004, p. 348). However, data can be processed to create information, thus, information can be defined as deductions and descriptions of the data (Rowley, 2007, p. 162; Braganza, 2004, p. 348). Then again, knowledge can be described as the combination of data and information that utilizes expert opinions, skills and experiences and can be used in decision making (Rowley, 2007, p. 172; Donate & Sánchez, 2015, p. 362). That is, the difference between information and knowledge is that knowledge is predictive and it can be utilized to guide action, whereas information is merely data in context (Rowley, 2007, p. 165; Siltaoja, 2014, p. 294). Thus, knowledge is a creative use of information that requires elaboration rather than merely transfer (Braganza, 2004, p. 356; Siltaoja, 2014 p. 294). However, it therefore requires the recipient to have the capabilities to absorb and interpret the information, for which this data-based description of knowledge, does not provide guidance (Braganza, 2004, ps. 353-354, 356).

Furthermore, knowledge can be of different types, either it can be presented in tangible form as codified or recorded for instance in a form of documents, reports, company policies and training courses (Chion et al., 2019; Gao et al 2018, p. 44; Haugh & Talwar, 2010, p. 386) or it can be embedded in the individual while involving intangible factors such as personal beliefs, behaviour, perspectives, and values (Boiral, 2002; Gao et al 2018 p. 44; Rowley, 2007, p. 173). The urge to present knowledge in tangible form comes from the need to share and apply the knowledge (Boiral, 2002; Farhadi & Rezaee, 2017; Preuss & Córdoba-Pachon, 2009) for which consulting the employees, establishing task forces or writing procedures among other later described practices (chapter 2.2.3) might be found useful (Boiral, 2002; Renwick, Redman & Maguire, 2013, ps. 16-17). However, on one hand this codifying knowledge often involves expenditures and might even lead to redundant documentation (Boiral, 2002). On the other hand, pursuing knowledge has been identified as a key source of competitive advantage for companies for quite some time already, especially in strategic management (Braganza, 2004, p. 348; Farhadi & Rezaee, 2017, p. 629; Siltaoja, 2014 p. 294). Thus, companies need to find a balance between the need to codify knowledge and avoiding excessive bureaucracy.

2.1.2.1. Defining CR Knowledge

Considering the above, CR knowledge consists of interpretations of information addressing CR (Onkila et al., 2013; Preuss & Córdoba-Pachon, 2009, p. 521) that can exist in either tangible or intangible form (Boiral, 2002; Guadamillas-Gómez & Donate-Manzanares, 2011). The progressive codification of CR knowledge during the past decades has enabled it to be presented for instance in company policies, instructions, descriptions of practices and sets of coherent standards (Boiral, 2002; Preuss & Córdoba-Pachon, 2009, p. 521; Haugh & Talwar, 2010, p. 388). Such codification has aided the capture, storing and distribution of CR

knowledge leading to increasing comparability between companies and industries, which has then fostered the emergence of goals and measures concerning the key CR impact areas (Kolk, 2010; Preuss & Córdoba-Pachon, 2009, p. 522). However, CR knowledge can as well be embedded for example in values, beliefs and behaviour of an individual (Dalkir, 2005, p. 97; Preuss & Córdoba-Pachon, 2009, p. 522), which they bring with them to any employment (Fernandez, Junquera & Ordiz, 2003, p. 647; Ramus, 2002, p. 152). These often intangible assets can further sculpt the organisational culture (Chion et al., 2019; Miller & Akdere, 2019, p. 865) and enhance employees' ability to take a part in CR activities of the company (Ramus, 2002 p. 152; Renwick et al., 2013 p. 26). Since this tangible CR knowledge can be aggregated to support decision making in a company, it is sometimes considered to be somewhat easier to manage than knowledge in intangible form (Boiral, 2002; Preuss & Córdoba-Pachon, 2009, p. 521). Nevertheless, it is worth noting that sometimes codifying knowledge might lead to undesirable outcomes such as unnecessary use of resources and extended bureaucracy restraining the innovativeness of individuals (Boiral, 2002; Preuss & Córdoba-Pachon, 2009, p. 522) and therefore, should be carefully evaluated.

However, knowledge management can be considered as a crucial part of implementing CR not least since it may provide solutions to the challenges that companies are facing during the CR implementation process (Guadamillas-Gómez & Donate-Manzanares, 2011; Haugh & Talwar, 2010). Additionally, it allows sharing the knowledge about for example CR initiatives throughout the company and beyond (Guadamillas-Gómez & Donate-Manzanares, 2011, p. 572; Preuss & Córdoba-Pachon, 2009, p. 522). Furthermore, companies often already possess quite a bit of CR knowledge due to the codification, yet the application of it could often be improved (Onkila et al., 2013, p. 49; Preuss & Córdoba-Pachon, 2009) to which managing CR knowledge can respond to.

2.1.3 Knowledge management from CR perspective

Considering knowledge as a valuable asset to sustain development has led to knowledge management becoming an even more popular concept during the past few decades (Farhadi & Rezaee, 2017; Gao et al., 2018). The concept has been studied at least from the perspectives of cognitive science, processes and business (Dalkir, 2005, p. 5; Gao et al., 2018, p. 43). However, this has not yet provided one unified definition of knowledge management, which nevertheless is common in the field of management (Farhadi & Rezaee, 2017; Dobers, Strannegård & Wolff, 2001, p. 336). One way to define knowledge management is that it is a process of continually managing knowledge by creating, storing, sharing and applying it to meet existing and emerging needs and to create new opportunities (Boiral, 2002; Dalkir, 2005, p. 5; Quaddus & Woodside, 2015). Thus, knowledge management can be thought to emphasise the human and social factors, concentrating on sourcing the right data, coding it as information, utilising technologies and creating knowledge through interpretation and social interaction (Farhadi & Rezaee, 2017; Quaddus & Woodside, 2015).

From the perspective of CR, knowledge management can help companies to meet their demands for creating new solutions to today's complex problems (Haugh & Talwar, 2010, p. 386; Preuss & Córdoba-Pachon, 2009, p. 525). Further, management of CR knowledge can help companies to integrate stakeholder priorities into their strategy and further aid the application of those, for instance by creating structures of dialogue that enable sharing of ideas (Dalkir, 2005, p. 54; Preuss & Córdoba-Pachon, 2009, ps. 523-524; Quaddus & Woodside, 2015). This may imply for example complementing the training programs of a company with activities for employees to learn more about the core activities of the business or engaging in other topics of interests (Haugh & Talwar, 2010, p. 386; Preuss & Córdoba-Pachon, 2009, ps. 523-524).

Moreover, knowledge management can help when attempting to compare the success in implementing CR between companies, since it provides a perspective on change and development that considers individual employees' opportunities to shape the outcome (Preuss & Córdoba-Pachon, 2009, p. 525) and has an ability to clarify organisational behaviour (Dalkir, 2005, p. 102; Siltaoja, 2014 p. 294). Further, management of CR knowledge can help to identify the knowledge gaps within a company (Dalkir, 2005, p. 102; Preuss & Córdoba-Pachon, 2009, p. 521) and even lead to capturing competitive advantage by developing a company's intangible assets such as innovation capacity and human capital (Chion et al., 2019; Gao et al., 2018, p. 43; Guadamillas-Gómez & Donate-Manzanares, 2011).

However, implementing knowledge management can be challenging and often requires additional use of resources (Boiral, 2002; Dalkir, 2005, p. 303). Indeed, companies need to understand that certain knowledge might not need to be coded, whereas other knowledge must be paid particular attention (Boiral, 2002). In addition, implementing knowledge management might lead to increased bureaucracy, which if not taken into account might affect the creativity of the individuals (Boiral, 2002; Burström von Malmborg, 2002, p. 319) Moreover, success in knowledge management can be thought to be largely dependent on employees' involvement since it requires input from individuals, which may further pose challenges for its management (Boiral, 2002; Dalkir, 2005, p. 304). Nevertheless, managing and applying knowledge should be aimed for due to its importance for both the success of a company's activities as well as its ability to support individual employees to succeed in their daily tasks (Dalkir, 2005, p. 20; Gao et al 2018, p. 44).

2.2 Knowledge management process and tools

This section describes the different phases of the knowledge management process and their implementation from CR point of view. First, strategies for creation

of CR knowledge are presented. Next, codifying and storing the created knowledge along with the technical tools for knowledge management are discussed. Next, the issues related to sharing the knowledge are covered. Finally, different ways to apply knowledge are discussed.

2.2.1 Knowledge creation supports implementation of CR

Continuous knowledge creation is an important part of a company's knowledge management process (Dalkir, 2005, p. 2; Farhadi & Rezaee, 2017; Preuss & Córdoba-Pachon, 2009; Quaddus & Woodside, 2015). Creating new knowledge is crucial to modern-day businesses since it helps companies to innovate and answer to complex and dynamic problems in real-world business environments (Elliot, 2013; Haugh & Talwar, 2010; Preuss & Córdoba-Pachon, 2009) for which traditional problem solving approaches following the practice from relevant to particular are not sufficient any more due to companies' unique situations (Elliot, 2013, p. 271). Further, created knowledge can be shared for instance to present the actual improvements made in the field of CR (Haugh & Talwar, 2010, p. 387).

Knowledge creation answers to the question of how new knowledge is created (Gao et al., 2018, p. 44). It involves the development of new content or the replacement of existing content within tangible and intangible knowledge through use of appropriate transformation mechanisms such as integration and learning (Dalkir, 2005, p. 43; Gao et al., 2018, p. 44; Yang et al., 2010, p. 234). Therefore, the final result of the knowledge creation process supports the increase in quality and quantity of the organisation's existing knowledge base (Dalkir, 2005, p. 146; Yang et al., 2010, p. 234). Different strategies to explain knowledge creation in companies and their environment have been suggested such as exploration strategies, institutional entrepreneurship strategies, combination strategies and exploitation strategies by Yang et al. (2010) and the transdisciplinary exploratory model by Elliot (2013). Nevertheless, there has been a little research about how these strategies are then applied to practise in order to translate codified knowledge, received from for instance CR reporting, to create new knowledge about the activities of the business (Siltaoja, 2014, p. 299).

However, creation of new company-specific knowledge can involve for instance using the existing company-specific knowledge through search, discovery, innovation, experimentation, flexibility, play and risk taking to create new knowledge (Dalkir, 2005; Yang et al., 2010, p. 233). Moreover, new knowledge can also be created by mimicking the practices of other parties in a way that is best suited for the company itself (Dalkir, 2005, p. 95; Haugh & Talwar, 2010, p. 389; Siltaoja, 2014, 297) or for example by interpreting information provided by formal education, media articles, conferences, engineering drawings, consultation manuals, textbooks and so on (Dalkir, 2005, p. 40; Yang et al., 2010; Siltaoja, 2014, p. 297). These practises are quite common in the field of CR and could even be considered as a requirement of companies in order to create more complex CR knowledge strategies (Siltaoja, 2014, p. 297). Nevertheless, since these practises highlight the content-specific nature of knowledge it may prove to be difficult to

copy them from a company to another or even between the business units (Boiral, 2002; Gao et al., 2018, p. 44; Siltaoja, 2014, p. 297).

In order to occur, knowledge creation requires managers and employees to commit to recognition of the importance of knowledge and be capable of crystallizing and connecting it with existing knowledge management system (Quaddus & Woodside, 2015; Siltaoja, 2014, p. 294). Thus, it can be argued that knowledge creation is dependent on people within the organization (Boiral, 2002; Dalkir, 2005, p. 304; Siltaoja, 2014, p. 294). Additionally, supportive systems and processes need to be intact since created knowledge must be linked to prior organisational knowledge for it to become meaningful (Quaddus & Woodside, 2015; Siltaoja, 2014, p. 294).

2.2.2 Knowledge management systems as stores of knowledge

Knowledge storage is an interactive process of recording and storing knowledge in repositories such as archives, databases and filing systems, which aims to transfer the knowledge to the ones that need to apply it (Dalkir, 2005, p. 167; Gao et al., 2018, p. 44; Jasimuddin & Zhang, 2011, p. 92). These supportive systems and processes are necessary to link the created knowledge to prior organisational knowledge, which then makes the created knowledge meaningful (Quaddus & Woodside, 2015; Siltaoja, 2014, p. 294).

Furthermore, the knowledge management system consists of four parts including repository, collaborative platform, network and culture (Dalkir, 2005, p. 168; Tiwana, 2000). Here, the repository functions as the basis of the knowledge management system, storing and collecting both formal and informal knowledge for future use (Dalkir, 2005, p. 168; Tiwana, 2000). Collaborative platform enhances work distribution, while including guidelines to find the actual data, databases of skill-sets, specialist locations and channels for informal communication (Dalkir, 2005, p. 168; Tiwana, 2000). Further, the network includes both physical and social networks, which as well as the organisation culture, support communication and sharing the knowledge between employees (Preuss & Córdoba-Pachon, 2009, p. 520; Tiwana, 2000). These networks of individual employees can act as a powerful medium of storage and retrieval of organisational knowledge by collecting and storing knowledge about company's experience and allowing individuals to locate and access this knowledge (Jasimuddin & Zhang, 2011, p. 85). However, in this section, the focus is more on the knowledge management systems themselves and organisational culture is discussed more in the next chapter.

A knowledge management system needs to be able to support complex informal knowledge by allowing the coding and sharing of best practices and the creation of both: guidelines to find the actual knowledge and knowledge networks, to fully respond to the needs of knowledge management (Tiwana, 2000; Chion et al., 2019). These processes can increase the intellectual capital of a company and ultimately, become a source of competitive advantage (Chion et al., 2019). Further, as explained in earlier chapters, codifying and storing CR

knowledge can aid its distribution (Dalkir, 2005; Guadamillas-Gómez & Donate-Manzanares, 2011, p. 572; Tiwana, 2000). However, it can be also considered crucial from the perspective of CR reporting (Preuss & Córdoba-Pachon, 2009, p. 521). In fact, implementing some set of reporting standards is thought to support capturing, storing and sharing the CR knowledge (Onkila et al., 2013, p. 51; Preuss & Córdoba-Pachon, 2009, p. 521). Further, using knowledge management systems to create a CR knowledge base can support employee training (Jasimuddin & Zhang, 2011, p. 85; Renwick et al., 2013, p. 10).

However, managing large amounts of knowledge often needed for this can be laborious or sometimes even impossible without support from well-planned and structured technological infrastructure (Tiwana, 2000; Chion et al., 2019). Then again, maintenance of knowledge management systems is sometimes argued to be expensive, thus companies need to carefully evaluate which technological tools are necessary to fulfil their unique needs (Jasimuddin & Zhang, 2011; Tiwana, 2000). Tools such as Intranet, email and electronic bulletin boards can be used as an interactive medium for communication among the company employees while simultaneously storing the shared knowledge (Jasimuddin & Zhang, 2011, p. 85, 87).

However, the technology should not be used to completely replace face-to-face conversations, but rather support interaction between individuals (Dalkir, 2005, p. 96; Jasimuddin and Zhang, 2011, p. 87). Nevertheless, the success of a knowledge management system depends on supportive organisational culture and employees' willingness to share knowledge (Dalkir, 2005; Haugh & Talwar, 2010, p. 393; Tiwana, 2000). However, knowledge that is merely shared has limited value, which can be increased if it is stored and therefore available for present and future implementation (Burström von Malmborg 2002, p. 316; Jasimuddin & Zhang, 2011, p. 85).

2.2.3 Knowledge sharing demands employee involvement

Knowledge sharing, sometimes referred to as knowledge transfer, is a process where knowledge, experiences and skills are transferred through social interaction among individuals (Chion et al., 2019; Gao et al., 2018, ps. 44, 47; Jasimuddin & Zhang, 2011, p. 85). Knowledge sharing is an important part of knowledge management since it enables transferring knowledge to locations where it is needed and can be applied (Dalkir, 2005, p. 167; Gao et al., 2018, p. 44; Jasimuddin & Zhang, 2011, p. 92) while simultaneously producing changes in the knowledge base (Burström von Malmborg 2002, p. 314; Dalkir, 2005, p. 45; Gao et al., 2018, ps. 44, 47).

Knowledge sharing can occur within organisations or between the members of different organisations (Chion et al., 2019; Dalkir, 2005) in a form of formal communication, participating in events, meetings and courses (Brunton, Eweje & Taskin, 2017, p. 32; Huysman & Wulf, 2005, p. 44; Madsden & Ulhoi, 2001, p. 59), employee training (Jasimuddin & Zhang, 2011, p. 85), informal discussion and so

on (Dalkir, 2005, p. 54). Further, applying policies and practises to promote collaboration between private sectors and public research institutes could lead to more knowledge sharing, which could benefit the society as a whole and perhaps raise the common standards of CR (Martinez-Ros & Kunapatarawong 2019, ps. 1045, 1055; Siltaoja, 2014, p. 297; Yang et al., 2010, p. 234). However, in this thesis the focus is on the employee's point of view, thus the possibility to affect the institutional context is not further considered.

Knowledge sharing deals with questions with whom to share, what is to be shared, and what are the best practises to share knowledge (Huysman & Wulf, 2005, p. 44; Jasimuddin & Zhang, 2011, p. 85). The success of knowledge sharing can be evaluated by focusing on following aspects: the existence and richness of distribution channels, the degree to which the knowledge is internalised by the receiver, the willingness of both the distributor to share the knowledge and the receiver to internalise it (Dalkir, 2005, p. 45; Gao et al., 2018, p. 47) and the absorptive capacity of the receiver (Chion et al., 2019; Dalkir, 2005, p. 148).

Thus, to succeed knowledge sharing requires employee involvement and can further support knowledge management when individuals do not keep their knowledge to themselves, but rather share it (e.g. Chion et al., 2019; Jasimuddin & Zhang, 2011; Quaddus & Woodside, 2015; Gao et al., 2018). The same could be said about CR practises, which demand wide employee involvement to prosper as well (Fernandez et al., 2003 p. 644; Renwick et al., 2013 p. 16). Nevertheless, promoting this kind of behaviour can be considered as one of the major challenges in knowledge management (Dalkir, 2005, p. 133; Gao et al., 2018, p. 47).

However, constructing suitable knowledge management system that enables employees to actively participate in knowledge sharing activities (Dalkir, 2005, p. 132; Jasimuddin & Zhang, 2011, p. 85) as well as cherishing cultural enablers (Dalkir, 2005, p. 45; Delong & Fahey, 2000, p. 126) and paying attention to leadership, communication and incentives to increase individual motivation (Burström von Malmborg, 2002, p. 314; Chion et al., 2019; Renwick et al., 2013, p. 19) can be used to increase employee willingness to share CR knowledge and support the implementation of CR practises (Farhadi & Rezaee, 2017, p. 628; Renwick et al., 2013 ps. 16, 19). Additionally, to support the sharing of CR knowledge, it is crucial to gain feedback of the process from the employees (Dalkir, 2005, p. 34; Gao et al. 2018, p. 48). Further, providing employees with these opportunities to engage in knowledge sharing and problem-solving activities by introducing them to employee training programs may have a positive effect on a company's constant development (Renwick et al, 2013 p. 4). This chapter focuses on these factors, apart from technological infrastructure, which was discussed in chapter 2.2.2.

2.2.3.1.   The effect of an encouraging organization culture

There are multiple definitions for the term organisation culture, thus there is not one universally accepted definition (Chion et al., 2019; Dalkir, 2005, p. 179). One way to define it however, is that it includes the values, norms, beliefs and feelings

that exist in an organisation and the process of transferring those to all the members of the organisation (Chion et al., 2019; Dalkir, 2005, p. 178; Miller & Akdere, 2019, p. 865). Therefore, organisation cultures are impossible to replicate since the patterns of behaviour, the leadership capacity and thus the culture itself are based on certain values existing in specific context of a company (Fernandez et al., 2003, p. 635).

Further, an organisational culture controls the daily labour relations among the employees of a company by guiding how to behave and communicate, considering for instance who is supposed to share and not share knowledge and with whom (Brunton et al., 2017, p. 33; Chion et al., 2019; Delong & Fahey, 2000, p. 125). Thus, organisational culture establishes expectations about what knowledge is, what knowledge is worth managing and which sources of knowledge are more valuable than others (Dalkir, 2005, p. 145; De Long & Fahey, 2000, ps. 113, 125). It also defines opportunities for sharing the knowledge and the techniques that individuals use to embrace or dismiss new knowledge (Delong & Fahey, 2000, p. 126; Guadamillas-Gómez & Donate-Manzanares, 2011, p. 577).

Likewise, organisation culture is also affected by the company's strategy in the form of motivation and involvement of employees in CR issues and as a driver of communication that enables improvement in the CR performance of the company (Farhadi & Rezaee, 2017, p. 634; Fernandez et al., 2003, p. 635). Therefore, it could be argued that developing employees' skills through their involvement and work in CR teams should be included in the most advanced CR strategy (Brunton et al., 2017, p. 46; Fernandez et al., 2003, p. 636). By the above, organisational culture can be considered important from the CR point of view and the way that CR is embedded into the practices of a company (Farhadi & Rezaee, 2017; Guadamillas-Gómez & Donate-Manzanares, 2011, p. 570; Haugh & Talwar, 2010, p. 387; Miller & Akdere, 2019, p. 865).

Moreover, organisational culture affects employees' willingness to collaborate and trust between employees (De Long & Fahey 2000, p. 117; Guadamillas-Gómez & Donate-Manzanares, 2011, p. 577), for instance, whether individual employees actively support and help each other to resolve different work issues (Chion et al., 2019). Therefore, an organisational culture that encourages knowledge creation, storing, sharing and application can be considered crucial for successful knowledge management (Chion et al., 2019; De Long & Fahey, 2000, p. 113; Suppiah & Singh Sandhu, 2011, p. 472). Furthermore, wider employee participation in CR management endorses supportive company cultures (Farhadi & Rezaee, 2017, p. 630; Renwick et al., 2013, p. 19).

Moreover, an organisation culture that is built upon strong employee dedication to the company and vice versa as well as well-embedded values that encourage trust and teamwork can have a beneficial effect on the sharing of knowledge (Suppiah & Singh Sandhu, 2011, ps. 465, 471). Further, an organisation culture enhancing experimenting, responsible risk-taking and learning responds to the needs of companies to be able to rapidly adapt to changes in the internal and external environment (Farhadi & Rezaee, 2017, p. 630). Additionally,

a company with such organisational culture has better opportunities to get through possible problems such as changes in managerial personnel or if a company's priorities damage employee commitment to knowledge management initiatives (Farhadi & Rezaee, 2017, p. 630; Guadamillas-Gómez & Donate-Manzanares, 2011, p. 577; Renwick et al., 2013, ps. 19-20).

However, organisational culture can also act as a barrier to knowledge sharing if employees are resistant to change or unwilling to share their knowledge (Chion et al., 2019; Suppiah & Singh Sandhu, 2011, p. 465). Some researchers argue that employees in general tend to use all the easily accessible knowledge, but are also motivated to hoard instead of sharing the knowledge they possess to maintain a competitive advantage (Dalkir, 2005, p. 133; Gao et al., 2018, p. 47; Suppiah & Singh Sandhu, 2011, p. 465; Tiwana, 2000).

Nevertheless, some believe that an organisational culture that encourages knowledge sharing can be developed by for instance using the right incentives, leadership and technology (Farhadi & Rezaee, 2017, p. 634; Renwick et al., 2013, p. 19; Suppiah & Singh Sandhu, 2011, p. 465). These can be utilized for example by encouraging openness to experience, communicating about a company's commitment to CR, applying ethical codes, learning from mistakes and increasing CR training to enhance the capabilities and willingness of employees (Burström von Malmborg 2002, p. 318; Guadamillas-Gómez & Donate-Manzanares, 2011, p. 577).

2.2.3.2.   CR communication and CR report

CR communication is crucial in efficient CR management (Brunton et al., 2017; Ramus, 2002, p. 161) since it can be utilized to communicate about a company's CR activities to employees and further actively involve them in the process and ensure that CR activities are embedded in organisational culture (Brunton et al., 2017, p. 31; Madsden & Ulhoi, 2001, p. 59). Additionally, it has been found that companies that communicate about their commitment to CR have higher probability of employee involvement in CR (Ramus, 2002, p. 160). Nevertheless, to utilize CR communication as a tool for knowledge sharing, the knowledge itself has to make sense in a way that it is clear to all participants that the knowledge benefits both the company and the individuals involved (Dalkir, 2005, p. 34) or otherwise the message will not be internalized by the employees, thus, communication will not facilitate action (Brunton et al., 2017; Miller & Akdere 2019, p. 865; Renwick et al., 2013 p. 18).

A company can utilize different channels for CR communication such as websites and intranets, written sources such as newsletters, reports and notice boards, both individual and group meetings (Brunton et al., 2017, p. 32; Madsden & Ulhoi, 2001, p. 59). Likewise, due to their content CR reports can be used to communicate about a company's CR performance for different stakeholders (Haugh & Talwar, 2010, p. 389; Reinecke, Manning & Von Hagen, 2012).

The CR reports are voluntary reports written by a company that contain both qualitative and quantitative information in the form of monetary and non-monetary statements about their CR performance and commitments (Fuente,

García-Sánchez & Lozano, 2017, p. 738). According to The Ministry of Economic Affairs and Employment (MEAE, 2019), who gives the instructions for sustainability reporting in Finland, a report is usually published once a year and can be integrated in the annual report or published as a separate report. In the EU countries the CR reports are demanded by the EU directive from listed companies, credit institutions and insurance companies with an average of more than 500 employees and turnover greater than EUR 40 million or a balance sheet total more than EUR 20 million per financial year (MEAE, 2019). However, there are currently no binding instructions on how to present the information, which leaves room for customization of the reports (MEAE, 2019), but might lead to losing the comparability of the CR reports between companies (Kolk, 2010; Reinecke et al., 2012).

Nevertheless, many have adopted one of the numerous alternatives of reporting standards, which provide the company some guidance about the way of reporting while simultaneously enhancing a company's overall credibility due to added transparency and comparability of the reports (Fuente et al., 2017, p. 739; Kolk, 2010; Reinecke et al., 2012). However, even if helpful these standards might cause the company to limit them to consider CR merely according the standards instead of comprehensive outlook, which sometimes might be better for the company's continual improvement (Onkila et al., 2013).

Despite the implementation of CR reports and the comprehensiveness of CR reporting, combining CR as a meaningful part of employees' daily work can prove to be difficult for companies (Fuente et al., 2017 p. 742; Onkila et al., 2013, p. 52). Further, using the CR report in internal communication may not be the most efficient way of internal communication since the employees often feel that the CR report is not aimed for them (Onkila et al., 2013, p. 52). Moreover, there is a need for the communication to be concise for the knowledge to be internalised and later applied (Dalkir, 2005, p. 86). Therefore, companies should simultaneously engage in more diverse CR communication including for instance employee magazines, leaflets, instructions as well as discussing CR related issues in team meetings (Haugh & Talwar, 2010, p. 393; Onkila et al., 2013, p. 52). However, communication should always come through appropriate channels, for example printed material may not be considered as environmental and the load of information in employees' emails or in the intranet can already feel overwhelming for individual employees (Onkila et al., 2013, p. 53).

Furthermore, it is worth noting that interpersonal communication is thought to be more effective than mass-communication when the aim is to change either cognition, value, action or behaviour of an individual or a company (Burström von Malmborg, 2002, p. 314). However, it is clear that to cultivate commitment to CR, communication needs to be interactive involving the employees (Burström von Malmborg, 2002; Brunton et al., 2017, p. 45; Onkila et al., 2013, p. 53). Further, despite the variety of different communication channels, many prefer the systems they are already familiar with when searching for information, for example by favouring face-to-face meetings over videoconferencing (Dalkir, 2005, p. 123). Indeed, there has been some research implying that face-to-face

communication would also have a positive effect on employee perceptions about CR initiatives (Brunton et al., 2017, p. 45).

Nevertheless, there might be differences between what the transmitter believes that they communicate and how the receiver then internalises the knowledge, which might have to do with the lack of capabilities the receiver has or lack of willingness to prioritise CR over general business (Brunton et al., 2017, p. 45; Onkila et al., 2013). However, this leads to these issues being neglected from the company's priority list (Miller & Akdere, 2019, p. 864). To conquer this phenomena a company can utilize practises such as increased internal training, implementation of company specific tailored activities and communication of the necessary information related to CR (Haugh & Talwar, 2010, p. 393; Miller & Akdere, 2019, p. 864).

2.2.3.3. Employee training

Employee training can improve both employees' capabilities and willingness to participate in knowledge management activities (Guadamillas-Gómez & Donate-Manzanares, 2011, p. 577; Haugh & Talwar, 2010, p. 392) and to provide high quality contributions to CR activities (Fernandez et al., 2003, p. 648; Ramus, 2002, p. 154). Additionally, creating opportunities for employees to grow, develop their skills and contribute to company goals, regardless of their background can be considered as a part of a company's social responsibility (Miller & Akdere, 2019, p. 866).

Moreover, education and training are crucial aspects of effective environmental and resource management and therefore needed when moving towards a more sustainable business (Madsden & Ulhoi, 2001, p. 57). Thus, companies with CR goals put on place, should aim to change employee attitudes to appreciate CR as a fundamental element of the company instead of an add-on, which most likely requires investment in providing employees with opportunities to learn about the CR efforts of the company (Haugh & Talwar, 2010, p. 386; Onkila et al., 2013, p. 49).

In practise training can use forms of education and skill development for example offering courses and programs on the subject as well as providing employees with a possibility to participate in outside courses, job rotation and site visits (Haugh & Talwar, 2010, p. 387; Ramus, 2002, p. 154). Depending on the strategy, some companies aim to integrate CR into most of their training programs for different levels of employees and managers, while others offer programs that focus on environmental, health and safety related issues alone (Ramus, 2002, p. 154). However, to create an emotional involvement in CR demands increased employee awareness and knowledge as well as improvement of employees' skills (Renwick et al., 2013, p. 7; Madsden & Ulhoi, 2001, p. 60), thus the training required for this should be available for all the company's employees (Fernandez et al., 2003, p. 644). Further, such procedure may increase the CR knowledge in the company's knowledge base (Renwick et al., 2013, ps. 7-8).

Then again, education of the employees does not reach its full potential if it is not accompanied by the necessary instruction each activity demands, which is crucial to bring out the capacity to make good use of knowledge (Fernandez et al., 2003, p. 645). Thus, employees need tools to further apply the knowledge they gain from training, which they can acquire by participating in knowledge management (Dalkir, 2005, p. 20; Gao et al., 2018, p. 44).

Moreover, the effectiveness of training can be affected by the way that it is delivered, for instance if employees experience that the training is overly politically correct or that the content is not relevant to their daily tasks, they might express cynicism regarding the importance of the issues involved (Renwick et al., 2013, p, 8). However, it has been proven that employees have a growing interest in knowing more about CR issues and might therefore insist on the opportunities to engage in training themselves (Madsden & Ulhoi, 2001, p. 61; Onkila et al., 2013). Thus, answering to the demands of these increasingly environmentally aware employees might not only improve company's CR performance but also lead to improved employee wellbeing and even an increase in job satisfaction (Miller & Akdere, 2019; Renwick et al., 2013 p. 29). Nevertheless, when additional training is applied it should not take place during employees' leisure time to cherish the employees' motivation to participate (Madsden & Ulhoi, 2001, p. 61).

2.2.4 Knowledge application brings it all together

Knowledge application occurs when the knowledge that has been created, stored and shared or otherwise made available is utilized (Donate & Sánchez, 2015, p. 362; Gao et al., 2018, p. 44). That is, where knowledge creation refers to creation of new knowledge (Gao et al., 2018, p. 44; Yang et al., 2010, p. 234), knowledge application means putting that created knowledge, which has been transferred and stored, into use. Therefore, knowledge application does not necessarily create new knowledge, but it is applying existing knowledge to make a decision or resolve a problem (Donate & Sánchez, 2015, p. 362; Farhadi & Rezaee, 2017, p. 626; Gao et al., 2018, p. 44).

Further, reusing the existing knowledge can provide a long-term advantage when employees do not need to reinvent the wheel, but they are able to use for instance the references with guidelines, different ready-made components such as programs and text, templates, patterns, or other types of containers to complete a task (Dalkir, 2005, ps. 146-147). This can mean for example reusing reporting templates that include all the necessary fields or calculation instructions for different types of values. Further, this type of acting can lead to improvements in the efficiency by reducing both costs and time that it takes to complete a task and by maintaining the quality standards of the tasks execution (Donate & Sánchez, 2015, p. 362; Gao et al., 2018, p. 44).

However, to efficiently adopt knowledge application, requires the knowledge to be accessible to all employees through the knowledge management systems or through knowledge sharing and that the knowledge remains accessible for as long as it is useful (Dalkir, 2005, p. 147; Jasimuddin & Zhang, 2011, p.

85). Nevertheless, keeping the knowledge accessible for employees, requires continuous organising by disposing old frameworks, breaking away from inadequate processes, learning from mistakes and failures or by redeploying the knowledge elsewhere (Dalkir, 2005, ps. 35, 104; Preuss & Córdoba-Pachon, 2009, p. 524). Thus, processes should be continually evaluated and refined when beneficial to improve the efficiency but also the quality (Chion et al., 2019; Preuss & Córdoba-Pachon, 2009, p. 524). Simultaneously, the employees need to both know how to use the knowledge management systems correctly and be able to propose solutions and alternatives so that the processes can be improved (Chion et al., 2019; Jasimuddin & Zhang, 2011).

Nevertheless, knowledge application might lead to creating new knowledge since application often requires not only understanding the content but also evaluating whether the content is good or even a better way of doing things, thus knowledge should be converted into value, instead of merely repeating the instructions embedded in the knowledge (Dalkir, 2005, ps. 35, 147; Donate & Sánchez, 2015). Furthermore, from the perspective of CR more rapid and profound changes are often needed to tackle complex modern-day challenges for which the mere reuse of knowledge is often not enough (Burström von Malmborg 2002, p. 317; Chion et al., 2019). However, to make the most out of the knowledge, the employees require capabilities to evaluate and treat the knowledge as well as an understanding of the entirety and believing that using the knowledge will actualises as an improvement in their work (Chion et al., 2019; Dalkir, 2005, p. 145). Additionally, it is clear that the larger and more complex the content is, the harder it gets for the receiver to internalise the knowledge from documentation alone (Dalkir, 2005, p. 147).

To develop employees' skills and to enhance their motivation, employee training can be used (Fernandez et al., 2003, ps. 646-647; Guadamillas-Gómez & Donate-Manzanares, 2011, p. 577). Further, encouraging management activities along with efficient communication have proven to be effective when aiming to increase employee involvement in knowledge application (Donate & Sánchez, 2015, p. 366; Ramus, 2002, p. 151; Quaddus & Woodside, 2015). Further, to boost the application of knowledge as well as to express commitment to CR, managers can utilize broad guidelines that guide employees in their work, give them the ability and authority to affect their work scheduling and stimulate employee networking (Fernandez et al., 2003, ps. 646-647; Quaddus & Woodside, 2015).

To conclude, to succeed in applying the existing knowledge, the stages of creation, store and sharing need to be successful as well, thus knowledge application is highly dependent on the other phases of the process (Chion et al., 2019; Donate & Sánchez, 2015, p. 367). Therefore, the success of knowledge application concerns the capabilities and willingness of an individual, the knowledge content and its suitability for the purpose as well as the organisation culture and use of the knowledge management systems (Dalkir, 2005, p. 148). Additionally, em-

ployee creativity and innovation can be increased by engaging in managerial behaviours that support employee actions (Donate & Sánchez, 2015; Ramus, 2002, p. 151).

Furthermore, applied knowledge can be considered as a valuable asset and a source of competitive advantage due to its complexity and context-specific nature, when embedded in a company's unique routines, documentation or trade secrets (Burström von Malmborg 2002, p. 318; Donate & Sánchez, 2015, p. 362; Farhadi & Rezaee, 2017, p. 626; Yang et al., 2010, p. 234). Additionally, companies that are capable of utilising the knowledge they accumulate are often the ones that have better possibilities to enhance profitability in a sustainable manner over time (Chion et al., 2019). Nevertheless, without proper knowledge application, the benefits of knowledge management remain vain (Dalkir, 2005, p. 145; Farhadi & Rezaee, 2017, p. 626).

2.3   Summary of theories and literature

It is now clear that companies currently encounter more and more complex challenges caused by for instance climate change, globalisation, pressure from the stakeholders and development of new technologies. Thus, creation of new knowledge and solutions is required to perform the demanded rapid changes.

Many companies have already adopted CR as a part of their strategy to respond to these challenges and due to the numerous other possible benefits, it can lead to such as supporting corporate reputation, enhancing innovations and capturing competitive advantage. However, the proper implementation of CR to for instance company's policies and practises is often lacking. Thus, the outcomes might remain rather shallow and sustaining business as usual, instead of creating new solutions.

Managing CR knowledge can provide companies with new ways to manage large amounts of data and information by transforming it into easily accessible knowledge. This process of continually creating, storing, sharing and applying the knowledge can help companies to meet those existing and emerging needs and further lead to creation of new opportunities. In fact, knowledge management has been identified as one of the key areas regarding the implementation of CR into company strategy and operation.

However, how these management efforts of CR knowledge are implemented into company's practises and how they are understood by the company employees has been scarcely researched. Thus, this thesis aims to address these questions by providing an overview of employees' perception of CR knowledge and recommendations for application of CR knowledge.

3   DATA AND METHODOLOGY

This thesis examines how the employees perceive CR knowledge and the aspects that support and hinder knowledge management from CR's perspective in a multinational company. To be able to answer these questions, the current state of CR knowledge management must first be described. The data for this thesis was collected using qualitative focus group interviews both in-person and online. Additionally, secondary data from the company website, Intranet and other internal databases was gathered and studied. The methodological choices of the thesis are presented and justified in the following chapter.

3.1   Research design

Qualitative research method was chosen to study and explain the employees perspectives on CR knowledge management. A qualitative approach often enables a gain of deeper and more descriptive data than a quantitative approach could provide (Bryman, Bell & Harley, 2019, p. 356). Additionally, the qualitative approach emphasizes understanding of social phenomena, thus it can be considered especially useful when examining human interaction in naturally occurring situations (Bryman et al., 2019, p. 356). When studying CR and knowledge management, both of which demand extensive employee involvement, it is justified to use a qualitative method that perceives employees as active creators of their social world (Bryman et al., 2019, p. 356).

The chosen data collection methods included primary data from focus group and individual theme interviews as well as secondary data gathered from the company's website, CR report, Intranet and other internal databases. Additionally, participating in an internal kick-off event for CR reporting, meetings considering its third-party verification and team meetings of the CR department gave context for analyzing the employees' opinions. These data collection methods provided versatile and rich data, which created a comprehensive picture of the current situation.

This thesis utilized interviews for data collection, since they enable investigation of the dependence of circumstances in detail and therefore can provide qualitatively rich data (Hirsjärvi & Hurme, 2008, p. 59). The wide spectrum of different interviewing types includes structured interview, theme interview and unstructured interview (Hirsjärvi & Hurme, 2008, p. 43). The difference in these types of interviews is the level of structure considering how strictly the questions are formulated and how controlled the interview is overall (Hirsjärvi & Hurme, 2008, p. 43). Structured interviews are naturally the most structured, while unstructured interviews may only have an opening question and base the rest of the interview on the respondents answers (Bryman et al., 2019, ps. 209, 211).

Theme interviews are somewhere between these two, enabling the interview not only to have some structure but also react to the responses of the participants by for example repeating the questions or asking for specification to avoid misunderstandings (Hirsjärvi & Hurme 2008, ps. 34-38). This is extremely valuable since the interviews are conducted in collaboration with the participant, which makes the situation open for surprises (Hyvärinen, Nikander, Ruusuvuori, Aho & Granfelt, 2017). Therefore, this possibility for follow-up questions added to the relevance and validity of the data gathered from the interviews.

Considering the above, to succeed in gaining a comprehensive picture of Company's situation, multiple theme interviews were performed. The choice of method is further rationalized considering the nature of the research questions and often content-specific knowledge. That is, the possibility to strictly set the questions beforehand would have been troubled and could have further compromised the validity of the data. However, theme interviews allow the interviewer to be in control of the data collection (Bryman et al., 2019, p. 438), which allows comparing the results of each interview, thus a theme interview can provide a more accurate description of the actual situation.

When aiming to review the process of CR knowledge management, the data needs to be comprehensive, thus some level of structure is needed. Additionally, this can help the participants to focus on the relevant topics from the perspective of this thesis. However, a completely structured interview might in this case come at the cost of losing the creativity of the participants, which was needed for instance to gain new ideas about knowledge application. Still, carefully planning the interviewing themes and including open questions in the interviews was extremely important to understand the perceptions of the employees. However, the comparability of the theme interviews can lead to a more accurate description of the actual situation than unstructured interviews could provide.

The interviews were conducted as both focus group and individual interviews. In focus group interviews the moderator has a list of topics and questions to guide the conversation, but the participants can answer the questions using their own words (Hair, Wolfinbarger, Money, Samouel & Page, 2015, p. 201). Thus, it enables collection of different perspectives on the subject and supports understanding of the reasons behind the answers (Bryman et al., 2019, p. 463; Ruusuvuori, Nikander & Hyvärinen, 2010). Additionally, focus group interviews allow individuals to comment on the answers and views of the others, thus they may give a better idea of the particular subject (Bryman et al., 2019, p. 464). Since one of the research questions of this thesis aims to describe how the employees perceive CR knowledge, understanding the background of the answers is crucial. Further, participants may feel less fearful about being evaluated while working as a group (Bryman et al., 2019, p. 478). However responses can also be more extreme and lack the personal opinion of the individuals, who might rather agree with the group opinion than share their own (Bryman et al., 2019, p. 479). Therefore, individual interviews were also conducted.

3.2   Data collection

The data collection for this thesis included gathering information from the focus group and individual theme interviews of Company's employees as well as from Company's website, Intranet, different internal databases and participating in events such as an internal kick-off event for CR reporting and meetings considering its third-party verification. Additionally, the author of this thesis was following the work of the CR department by participating in different events related to CR reporting as well as CR departments team meetings. The secondary data completed the primary data and further supported the analyzing of it for instance by providing some context for the interviews. During the data collection process these methods were used side-by-side instead of performing them in a strict order. This led to a more accurate picture of the current situation and therefore enabled better suggestions of actions for the future.

The interviews were conducted during February and March 2020. In total three focus group interviews and three individual interviews were conducted, resulting in participation of 11 employees. The interviewees were chosen from the pool of employees participating in producing numbers for the CR report in a way that they would represent as wide range of employees as possible from different locations and a variety of work experience in Company. The majority of the participants were working in Company's headquarter in Finland, while a few employees from two of Company's subsidiaries were also interviewed for this thesis. The decision to choose the interviewees from the employees who participate in producing the data was based on expecting them to have the best expertise on the numbers that they provide, thus their relevance for the aim of this thesis (Hair et al., 2015, p. 201). Additionally, the fact that the employees already knew something about CR prior to the interviews was thought to allow deeper discussions about the subject.

In the focus group interviews the participants often have something in common (Hair et al., 2015, p. 201). Thus, the interviewees were grouped with the help from the CR department by the aspects of responsibility (environmental, social, financial and digital) that they were thought to resonate the most with. Additionally, the personal relations were considered not to compromise the employees' willingness to share their opinions. The participants of focus groups are presented in Table 1 below.

Table 1. Focus groups

Group 1. (Financial responsibility)	Group 2. (Social responsibility)	Group 3. (Digital responsibility)
• Head of finance • Head of investor relations • Head of communications	• Staff manager • Head of finance in subsidiary • Executive assistant of subsidiary	• Compliance manager • Head of privacy

As presented in Table 1 the majority of the interviewees were working in a professional or mid-management level position. Additionally, three individual interviews were conducted:
- Head of technology, Environmental responsibility
- Head of services, Environmental responsibility
- HR specialist in subsidiary, Social responsibility

The employees from subsidiaries participated in the interviews online via videoconferencing due to geographical distances. This enabled the participation of those employees who otherwise may not have been able to participate, which is thought to be one of the biggest advantages of online focus group interviews (Bryman et al., 2019, p. 474). Further, it was important to gain perspective from those working in Company's subsidiaries. Additionally, the employees of Company are used to remote work and online meetings, thus the lack of physical interaction was not considered as a problem.

Prior to the interview, the participants received an invitation, which included for instance a short introduction of the interviewer, acknowledging the main theme of the interviews being CR and the suggestion of time and place. This has been thought to add the trust between the participant and the interviewer (Bryman et al., 2019, p. 474). Additionally, the participants were able to choose the language of the interviews. Thus, part of the interviews were conducted in Finnish and part in English.

Instead of following a strict line of questions, the interviews were built around themes, which were then further discussed in the interviews. This was thought to allow the interviewees to answer the questions more freely and widely by elaborating on their answers to the extent they wished as well as noting additional information that was not specifically asked (Bryman et al., 2019, p. 253). Thus, the answers to open-ended questions allowed discovering aspects that were not known to exist prior to the interview.

The themes should always be selected based on the theory since they should represent specified parts of it (Hirsjärvi & Hurme, 2001, p. 66). However, it is possible to let the participants contribute to the chosen themes for example if a theme is not as important to the respondent from the point of the research it could be left out (Hyvärinen et al., 2017). When planning the interviews, the

themes of the interview questions were carefully planned, keeping the focus group approach and limited interviewing time in mind. The themes for the interview questions were:

- o *Organizational culture and internal communication*
- o *Employee motivation and orientation*
- o *Relevance and understandability*
- o *Learning and business development*
- o *CR report and the reporting process*

The interviews began with introductory questions about the interviewees, their position and career. This is not only thought to provide a context for the answers but also to increase the comfortability of the interviewees to answer the following questions (Ruusuvuori et al., 2010).

After the focus group and individual interviews, the themes raised in the interviews were discussed with the members of the CR department to hear their ideas, perceptions and explanations. These were further taken into consideration when analyzing the data. Additionally, each interview was recorded and afterwards transcribed in a substantial manner by the interviewer. Recording the interviews is thought to support the quality of the research since the data does not rely on the memory of the interviewer (Ruusuvuori et al., 2010). In addition, transcribing provides an interviewer with a chance to better know their data, which forms the basis of scientific research (Ruusuvuori et al., 2010). Scoping out the small talk from transcriptions helped to keep the data in order and easier to manage (Ruusuvuori et al., 2010), however the atmosphere of interviews was still included in the interpretation of data since the data was analyzed by the interviewer.

3.3   Data analysis

The thematic analysis was chosen to analyze the collected data for the purposes of this thesis. The aim of the thematic analysis is to understand an issue or significance of an idea by coding and grouping the data according to different aspects (Attride-Stirling, 2001, p. 387). Additionally, the thematic analysis emphasizes the content of the themes. This supports the aims of this thesis to understand the employees' perceptions of CR as well as the CR knowledge management process.

In thematic analysis the interesting and relevant parts of the data are first distinguished and then marked to form the codes (Attride-Stirling, 2001, ps. 388-389). Indeed, there is not one exact way of coding, instead in principle anything that appears in the data can be given a label since those chunks of text present something in the material (Attride-Stirling, 2001, p. 390).

The analysis began already in the transcribing phase, which was followed by reading the interview materials repeatedly. This is thought to support familiarizing with the data (Bryman et al., 2019, p. 254). Next, the initial codes were formed based on the analytical questions made for the data (Hyvärinen et al., 2015; Ruusuvuori et al., 2010). The questions were related to for instance the ways that the employees described CR and their work environment. After those initial codes were formed they were inspected through the theoretical framework.

Next, the themes were identified starting from the basic themes. Some of the basic themes were identified at this phase of the analysis, but some arose later from the data when grouping previous categories together. Those new themes were then added and further organized. Next, the basic themes were organized by dividing themes into clusters of similar issues to present the global theme (Attride-Stirling, 2001, p. 389), in this thesis the CR knowledge management. Basic structure of thematic network is described in Figure 2, which is adapted from Attride-Stirling (2001, p. 388).
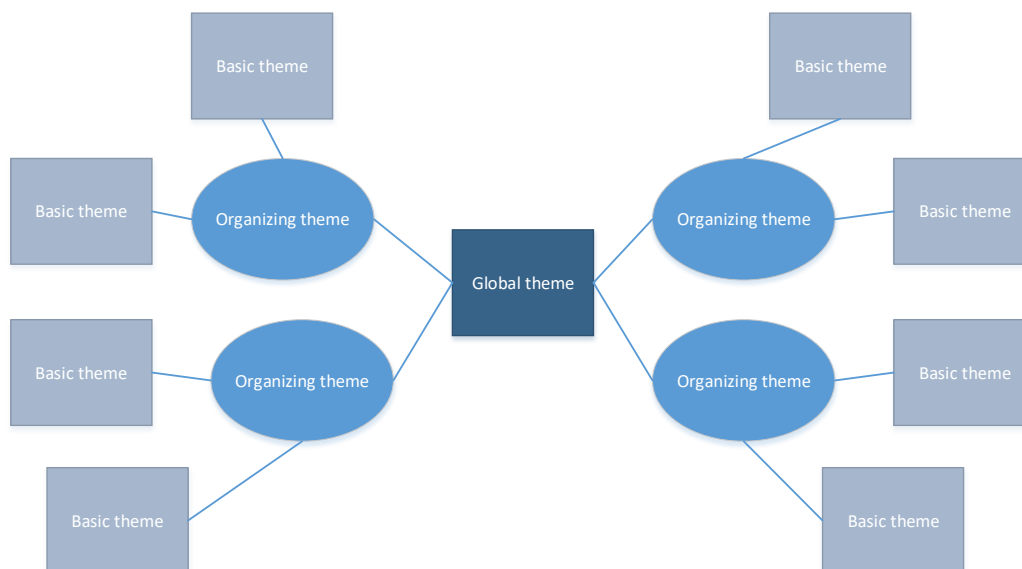
Figure 2. The basic structure of thematic network (adapted from Attride-Stirling, 2001, p. 388)

Organizing the themes according to thematic network presented in Figure 2 required a lot of grouping since the themes were often overlapping. Therefore, this phase required also exploring and summarizing the created thematic networks as well as final evaluations of the relevance of the themes.

Finally, the data was reconstructed according to the thematic network, which further enabled the interpretation. To validate the accuracy of the information, the limitations of the chosen method are discussed in the next section. Additionally, the theoretical framework was revisited and utilized in the analysis to further understand the interconnections of issues.

3.4   Reflecting the research method

Qualitative research has been accused of being too subjective, difficult to replicate and sometimes even lacking transparency (Attride-Stirling, 2001, p. 402; Bryman et al., 2019, p. 374). Indeed, in qualitative research the role of the researcher is highly important since they gather, organize and interpret the data (Bryman et al., 2019, p. 374). Further, in theme interviews the moderator has responsibility over the interviewing and in this thesis process, also over the analyzing process (Bryman et al., 2019, p. 469). Considering these aspects it can be considered as a limitation that there was not strong background of interviewing behind the moderator. However, this was aimed to be overcome by carefully preparing for each stage of the thesis process. When it comes to the repeatability and lack of transparency, the methods, theories and exclusions as well as the consistency of the material used in this thesis process were attempted to describe as precisely as possible, which should add to the transparency (Ruusuvuori et al., 2010).

The number of observations in the focus group approach is rather small, thus they may not be able to represent the target group in full (Hair et al., 2015, p. 203). Therefore, the data resulting from other sources was considered important to give perspective for analyzing the interview material. Here, the majority of the interviewees were working in managerial or mid-managerial positions, which could also have an influence on the generalization of the results even within Company.

Additionally, interviews are highly resource consuming to organize as well as to transcribe (Bryman et al., 2019, p. 445), although the theme interview is considered to be more time efficient than for example unstructured interview since the data is easy to synthesize and analyze (Hyvärinen et al., 2017). Another con is that the respondents can try to control the conversation and situation by for instance leaving something out or by refusing to give an interview (Hyvärinen et al., 2017). Therefore, the choice of the participants could have a huge effect on the whole project. Thus, the participants were chosen after a careful evaluation, keeping in mind that CR is and should be the issue of the whole company.

Further, the interviewees were grouped by the aspects of responsibility (environmental, social, financial and digital) they were thought to resonate the most with which may have assisted the depth of the conversation on the subject in given time, but also may have affected the broadness of the conversation. Therefore, it is left unclear whether this lead to highlighting the interviewees' own perspectives rather than giving them new perspectives on CR.

Additionally, the length of the interviews might have been a limitation since the time reserved (60 minutes) was often used in its entirety. In part of the interviews the employees had more to say, but had no time due to their own time restrictions. Thus, it could be that having more time for the interview would have

brought up new ideas and perceptions. However, if the time reserved for the interview was longer, it is possible the interviewees might not have had an interest to participate.

4 THE RESEARCH FINDINGS

This section addresses the research findings and the analysis conducted in a qualitative manner. Thematic analysis was conducted to gain an overview and to provide a description of the data by coding and grouping it into themes. Additionally, this procedure enabled the discovery of the repeating aspects that further act as a basis for the thematic analysis.

A key source to understanding the background of the employee statements, was participating in different meetings and having access to Company's Intranet along with other knowledge storing tools. The three focus group interviews accompanied by the three individual interviews provided insight of the CR knowledge management process from the employees perspective. Further, the multiple discussions with the CR department of the Company ensured that the employee statements are correctly understood, for instance concerning the use of abbreviations and explanations of the company practices. The thematic analysis allowed combining and interpreting the data to form an overall picture of the current state of CR knowledge management in Company.

To answer the research questions "*How the employees of Company perceive CR knowledge?*" and "*What supports and hinders management of CR knowledge in Company?*" the themes were conducted based on the different stages of knowledge management. However, due to their overlapping nature, they are presented partly combined and in an order that supports the readability of this thesis. The themes are presented in the Figure 3 below.
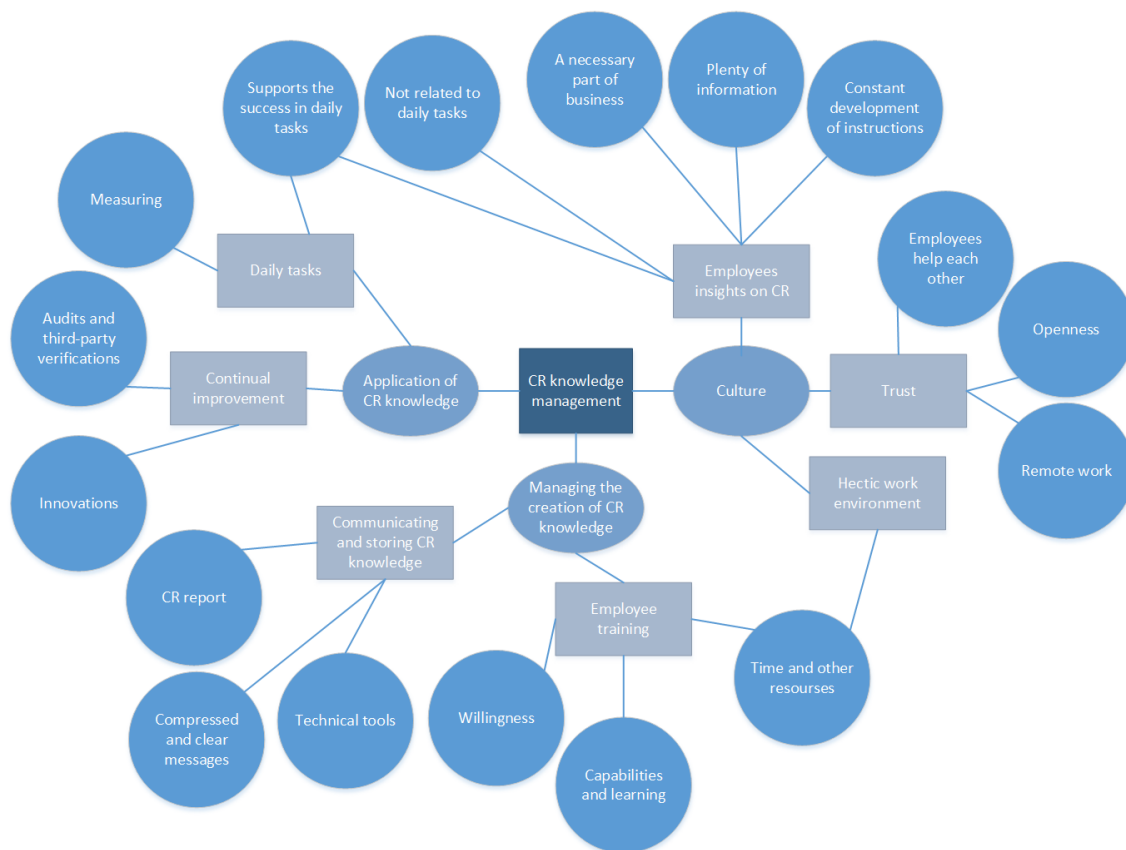
Figure 3. Thematic network

The material from the interviews is organized in themes in Figure 3. Coding enabled identifying the basic themes, which were repeatedly recognized from the interview material. These basic themes are presented as blue circles in Figure 3. Further, the clusters were created based on the basic themes. These clusters form the organizing themes, which are presented as grey rectangles in the Figure 3. Finally the global themes were identified and marked with blue ellipses in Figure 3. Since the aim of coding and identifying themes is to reduce the data (Attride-Stirling, 2001, p. 390), the network itself is a remarkably simplified presentation of the data collected for the purposes of this thesis. Additionally, the separation of the themes is artificial and in reality the themes are more interconnected. However, the themes are created and presented in rather independent units in Figure 3 to create clarity and make the patterns easier to identify. In this section, the thematic network is explored starting from employees' insights on CR followed by their experiences of the culture. Next, the chapter continues by describing issues that employees attach to CR communication and knowledge storages and employee training. Finally, innovation and process improvement are discussed based on the interview materials.

4.1 Introduction of the Company

Company, where the focus group interviews were conducted is a specific grow-ing multinational company located in Finland and employing thousands of em-ployees internationally. During the recent years Company has issued more focus and resources to CR in order to act as a forerunner in their field when moving towards sustainable development. However, there is a sense within the manage-ment board that occasionally the flood of information can be overwhelming for them and for the employees. Therefore, this thesis aims to clarify whether man-agement's perception is correct and propose guidelines for practices of CR knowledge management in Company.

All of the employees interviewed for this thesis were working for Com-pany either with a direct employment contract or by a subcontract. The majority of the interviewees were working in a professional or mid-management level po-sition. Employees who took a part in the interviews for this thesis were from dif-ferent geographical locations in two European countries. The majority of the par-ticipants were working in the company's headquarter, while a few employees from two of Company's subsidiaries were also interviewed for this thesis. Natu-rally the situations vary between Company and subsidiaries, but to enhance overall knowledge management, it is interesting and important to investigate how these subsidiaries experience for example knowledge sharing between Company and them. However, in this thesis the aim is to propose actions for Company as a whole, from which these subsidiaries can then implement the ones they find most suitable.

In the following sections direct citations by the interviewees are used to indicate and support the findings of this thesis. The citations are marked with a letter (A, B, C) that refers to the location where the employee who gave the com-ment works in. Therefore, citation code does not refer to any individual, but to the focus group. Here, letter A refers to the employees working in the headquar-ters, while groups B and C represented different subsidiaries of Company in dif-ferent geographical locations.

Nevertheless, it should be noted that when the interview was conducted in Finnish, the citations were also translated from Finnish to English. The trans-lations are made as directly as possible while aiming to maintain the original tone and meaning of the citations.

4.2 CR knowledge management process in Company

This section describes the employee opinions, attitudes and insights related to the management process of CR knowledge in Company. The findings are not

presented in the order of the process due to their overlapping nature. Additionally, the chosen order will give the reader a better overview of the findings. First, it is described how the employees experience CR and how the organization culture affects the sharing of the CR knowledge. Next, the current state of communicating and storing of CR knowledge is described. Then, the impact of employee training and its current state is explained. Finally, the application of CR knowledge is presented.

4.2.1 Employees' view CR as a base of operations

The majority of the interviewees were able to describe CR in the way that it is presented in Company's web pages.

> A: "Corporate responsibility is of course first of about doing the right thing and in a desirable manner and rather to act as a pioneer in this society --then of course there are the different aspects of responsibility ergo financial, social, environmental and digital responsibility."

However, the statement that employees of Company generally know how to define CR and the aspects that are related to it, is supported by their ability to discuss both the big picture and the smaller actions that support the phenomena. This might indicate that CR is truly a part of the work of the employees in Company. Further, a majority of the interviewees articulated that CR in Company concerns not only the company in which they work but also the effects to the surrounding societies. There were comments for instance about an ethical production chain and voluntary work that Company contributes to.

> B: "--that responsibility needs to be considered in all operations in the word's truthful meaning, not only inside the company but also how it affects the outside and how we can keep the promises we have made. And we need to more and more take into account these climate issues and others, for example considering travel and these kinds of things that we think for example do we need to travel, if so then what is the mode of transport, are we having unnecessary meetings or not. So that we think about issues from that perspective as well."

> A: "Then [CR in Company] of course also means that it cannot end inside the walls of Company or its subsidiaries but of course we also need to act as responsible companies and then we investigate and go through and audit for example our supply chain and check for instance that they do not use child labor in manufacturing the products we use in our products or production."

Based on the interviews, employees relate to CR using different manners. Fortunately, the majority of interviewees see CR as the basis of Company's operations and not to be considered as a separate function. One interviewee noted that thrifty CR in a company supports its business and might gradually lead to increase in operating income. Thus, part of the interviewees were able to associate CR with business itself.

> A: "There is not a field in our work, working or in Company that CR did not reach. So it has to be the basis of everything that we do."

> *A: "And it (CR) further supports the business and now if we talk about people today, all of us, then you can see that the awareness has increased, so a company that focuses attention to these environmental values, probably is in the group of the ones that succeed."*

Additionally, CR was thought to support and guide the daily tasks of a part of the interviewees. There were arguments about this in every interview, which further supports the statement that CR is actually a recognizable part of the Company's employees daily work across the board. The statements were related to for example work of the finance department, marketing, HR, data analyst and other departments in Company.

> *C: "--I'm already thinking more that I follow Company's values. And how these values are used and presented and how to work according to these values in my everyday work. --I'm always thinking how to support the big goals that our company has. So maybe I don't think that every day but I'm doing it in my head so these thoughts are following me, supporting me."*

However, the other part of the employees did not identify CR as an intrinsic part of their work. Thus, even if they stated that CR is and should be the basis of the operations, they did not make the connection between CR and the success of the business.

> *A: "I do not perhaps know enough about that (the CR in Company), because I am not really a part of the CR team, instead in our team we are pretty attached to the everyday work. So in a way we do not that comprehensively look at [the big picture of CR]. --And on the other hand that three to four days that I myself spend on that CR report --luckily during that time my own tasks do not fall on me."*

> *A: "Of course the goals are good and we aim for carbon neutrality and so on, these are something that certainly we need to be involved in, but the business needs to keep running too."*

Additionally, a small minority of the interviewees seemed to think that there is a certain level in CR, that is sufficient if reached. It appears that these interviewees have the skills to find the necessary CR information, yet they are not that willing to absorb it, but rather focus on the main tasks that they have been given.

> *A: "But considering my own work, if we do these things in the right way and report correctly then that is sufficient level. So at most I need to be able to answer those questions that may come, but for that this very superficial level is enough."*

Nevertheless, this is in contradiction to the overall opinion of the interviewees that CR is part of the existing operations and not to be considered as a separate. Therefore, this could indicate that employees either do not have the resources for it or that they are not that familiar with CR in Company. Thus, they might need more knowledge about CR to combine it with the success of the business. In fact an internal CR campaign that promotes and explains Company's CR goals and describes plans to reach those, was launched almost right after the end of the interviewing process to boost the employees' knowledge.

4.2.2 The culture encourages employees to share knowledge

The values of Company are responsibility, customer orientation, constant development, result orientation and collaboration. The mission has been recently updated and composed in a way that it combines the ambitious responsibility aims and the societal role of the company. The modification of mission was made to emphasize the role of CR in Company and to simultaneously steer the organizational culture towards sustainable development.

Overall the interviewees seem to relate to Company's values and mission. Indeed, almost everyone agreed that the ambitious sustainability goals put on place are interesting, inspiring and necessary. Further, overall the interviewees seemed to be proud of the company they represent.

> A: "But first of all there needs to be the understanding of all the ways we influence and what would be left out if we would not operate as effectively and productively as we do now."

However, many also noted that there could be more discussion and communication about Company's values, which according to interviewees, could lead to promoting the CR actions. Many agreed that now would be the right time to advertise the values internally due to recent reforms considering Company's desire to act as a forerunner within its industry.

> A: "So the more we embrace the values and model of collaboration, the easier it is for us to get people to voluntarily raise the faults and issues, so that we can then interfere and train those involved so that the same behavior will not happen again."

The second thing that the interviewees called for would be more aggressive communication about Company's mission, which in their opinion, combines CR and the industry in an ambitious manner. Some of the interviewees thought that this could even act as a catalyst and further accelerate the innovations among employees.

> A: "--If we consider the entire Company and not only from the perspective of our own tasks then in a way accenting the mission from the family of CR and sustainability could have an effect and foremost foster innovativeness at least a bit. I mean considering what we can do differently and better."

Due to the atmosphere in the interviews and during the overall thesis process it appeared that the employees have the courage to express their opinions and that there is mutual trust. The majority of interviewees brought up that they always have the possibility to ask for help from their colleagues. In fact, one of the interviewees called their colleague during an interview since they needed help to find some files they wanted to share in the interview. This further supports the assumption that the employees indeed have a possibility and courage to ask for help when needed. Additionally, they have an anonymous channel to use for delicate issues. Some interviewees also suggested that creating and sustaining a culture of trust is a common goal at Company.

> A: "We work in a company where we all probably want to build and maintain that kind of atmosphere and culture of trust, so that people have the courage to

shed light on these faults without a fear that something bad might happen to them if they tell about a case."

The culture of trust has been supported by increasing the knowledge sharing and therefore the available knowledge, which further has increased the transparency. This is also thought to support social responsibility, especially employee equality and wellbeing in Company.

B: "Yes and it increases trust, when the information is available and everyone has the same rules and nobody tries to fool anyone and if somebody then suspects something, then we can read the instructions together and follow them and that is it."

When it comes to organizational structure, it is no surprise that there needs to be some levels of hierarchy in Company, considering its size. However, this was not considered an issue among the interviewees, on the contrary, it was noted in an interview that the existing hierarchy encourages managers to act thoroughly and more responsibly.

B: "--in Company there are more of those approval stages (A: "True"), which brings more responsibility for the one giving the approval. When you know that you have more responsibility over something then you already think about it in a different way. --thus it is then a rational process, though it is heavier."

However, some points were made that this rather heavy process might lead to slower pace of developing practices. Regardless, interviewees felt that they are able to bring their ideas forward to the managers and that they are also heard.

C: "I think that it is [easy to bring up new ideas in their organization]. Really every employee matters, it does not matter if you are a manager or not, you always have the right and possibility to say what you think."

One interesting idea of the interviewees was to look at CR as a matrix function, which it technically is in Company. This refers to a way of working in which the CR team acts as a director of CR related issues and the responsibility of executing the activities is shared between all the other company functions. This way of acting can support employee involvement in CR across the company, if the employees have the abilities and receive the encouragement to contribute their share. However, it seems that the full potential of this is yet to be exploited since for example the teams do not always hold all the knowledge they might need to best practice CR policies.

Remote work and hectic working environment

In Company organizational culture aims to support flexibility from both employer and employee side. This is backed up by providing employees with possibility to work either from the office or some other location. The knowledge management systems (discussed later in chapter 4.2.3) also support remote work. This is important since regardless of remote work Company operates from offices in multiple locations and has subsidiaries across Europe, thus collaboration between them often demands use of technical tools.

C: "I have understood that in Company they are working even more remotely, really remotely. Some team members have told me that they only meet once a month or once in a quarter --Even if they are in the same country some of them are from different offices so they are not sitting together so.. This is something that is part of our digital work here in Company. We are really used to having video meetings and.. The video calls really help, I can just say that "hey can I call you I have a question" and then I'll make the call and they'll explain. So it works."

However, in one of the interviews it was noted that remote work does not always fit to the occasion, which might sometimes lead to conflicts between employees and their managers or even feelings of inequality between different employee groups.

A: "When it comes to remote work, in some cases things have already got out of hand. I mean that everyone expects that they have a right to do it from anywhere. --What if a customer requires that customer projects are only handled in places that have a specific safety classification and then there are these comments "but this is not in line with our company culture". And then I am left confused."

Nevertheless, most of the interviewees did not see a problem in remote work and believed that employees are willing to be flexible if similar behavior is applied by the employer's side as well. However, a concern raised in the analysis if working remotely eliminates opportunities for knowledge creation and sharing. For example when discussing simplifying CR communication, one interviewee told that they had a lunch conversation with a colleague in which they discussed different knowledge sharing opportunities and condensing messages. These informal knowledge sharing situations can support knowledge creation as well and can be hard to recreate in remote work environments.

Further, many interviewees expressed an interest to learn, but did not respond well to suggestions of CR training. Moreover, they seem to be more interested in familiarizing themselves with CR by for example reading about it whenever it would best suit their own schedules.

A: "Well I have that level of interest in it (CR) that for example if there is something in our Intranet about CR I always read it. And then if there is something in the magazines relating to this subject I read it right away, if it would then bring some ideas here as well."

In addition to the lack of capabilities to associate CR or sustainability with Company's core business, another explanation for this behavior could be the hectic work environment that the majority of the interviewees described. Here, it is worth noting that most of the interviewees worked in either a professional or mid-management level position, while it explains the fairly rough prioritizing of time and resources it is a pity that the majority had not for example read the CR report entirely, which often is one of the main channel of CR information.

A: "Well I have read it on a general level, but when there is so much work, then we can put it so that one has to choose whether they read the CR report or attend a meeting."

4.2.3 Communicating and storing the CR knowledge

Most of the interviewees communicated that CR has gradually gained more ground and visibility in Company during past years. However, the majority of the interviewees acknowledged that there is still more to learn about CR if encouraged. Fortunately, the employees seem to think that they have a possibility to reach this information, but it also seemed to make them feel a little overwhelmed. Therefore, clarification of knowledge catalogues and potentially diminishing the amount of systems might be appropriate.

When considering the sources of CR knowledge, Intranet was often the first channel that interviewees mentioned. Based on the interviews and secondary data from a survey by Company's employees, it can be deducted that Intranet reaches Company's employees well. Additionally, events and meetings considering CR were experienced as an efficient channel of CR communication.

A: "I believe that the visibility has increased as well. Even within a year CR has been clearly more visible in our intranet."

A: "On a personal level, I feel that I still have a great amount to learn, so that I should probably go searching (from Intranet and other knowledge management systems) a little bit about what the CR department has published and what materials there are. I believe that there probably is a lot of information, if only one would take the time and go through it."

A: "Well yes it (CR) is that interesting that for example if there is something in our Intranet about CR I always read it. --and we [in our team] check Intranet every day. I believe that for the majority of employees in Company it is a part of the routine, so that is one efficient way [to communicate about CR]."

When it comes to the CR report the interviewees thought that the numbers resemble the actual situation quite well and are comparable within countries that Company operates in. This indicates that according to interviewees, the numbers are valid and fulfill the current business needs. Additionally, the CR report was perceived easy to read for the employees and that its content has been developed to the right direction within the past years. However, this does not rule out the need of constant development to keep up with the updates and changes in the field of CR.

C: "I think that the numbers that we have at the moment are easy enough so that they suit every country that Company operates in so we can compare."

A: "Yes it is easy to read and what is important is that in the beginning there was this fluff in a form of self-congratulatory, which has now been removed leaving the facts. It has really been clarified in that sense."

To conclude, the interviewees agreed that in CR communication it is important to have the courage to compress the message for both external and internal audiences. This was thought to help employees to digest the information regardless

of the time issues discussed earlier in this chapter. It was noted that if the communication is not clear enough it might affect for instance the reputation and results of external ratings of the company.

> A: *"Then one has to just hope that our report and the information for instance in our webpages are so clear and fine that even the dumbest reviewer will find the right information from there, if they do not check those with the company itself."*

> A: *"--it in a way is so that when we excel in many things and the concept of CR is very wide, then we have to have courage to make those choices about what are the ones that [are relevant] from a purely communications perspective. Because we cannot get everything through, not even for our own employees, so we need to make those choices."*

Technical tools for storing and sharing the CR knowledge

During the interviews it was made clear that there is a ton of data, information and knowledge related to CR in Company. In Company CR knowledge seems to be stored in a number of repositories that contain for example a shared document repository and web content management system, a repository for conversations, doodles and notepads, and a repository for audio recordings and video content. This use of multiple repositories is justified by the fact that the knowledge, which requires storing is both formal and informal in nature. However, it may affect the findability of knowledge if employees are not trained sufficiently to find the knowledge. Indeed, some of the interviewees did not know that some specific information exists, although it could potentially have an effect on their work. This was discovered when discussing the interviews with the CR director of Company. To make the knowledge more accessible in the future, collaborative platforms as well as communication could be further emphasized.

The other aspect that was noted during interviews was that CR information is surprisingly often managed using MS Excel. However, interviewees seemed to be quite happy with its flexibility especially when it comes to formulating different reports.

> C: *"But if someone needs it then I'll do the report. I do not have that big of a need for some very big regular reports that I would be upset to do manually. Because there is no meaning to ask the IT department to create an excel for me with these and these columns because these specific reports are often only once needed."*

Some of the interviewees saw the CR reporting process as quite resource intensive and therefore were not thrilled by the idea of more frequent follow-ups, which could also be explained by the lack of coherence of the CR reporting system and other knowledge repositories. However, the employees reassured that the individual numbers delivered for the reporting purposes are scrutinized daily, weekly or monthly and can be used in for instance budgeting.

> A: *"Yes so the more precise monitoring takes place as daily, weekly, monthly and then the CR report is typically predominantly the yearly aggregation. But they are the same numbers too in one way or another."*

Further, part of the interviewees did not recognize that there would have been a lot of development on their behalf in the CR reporting process. It could be further examined, whether this is due to practices being efficient and prompt, lack of the capabilities or resources to develop the process or for some other reason. Nevertheless, the interviewees thought that the new reporting system implemented a few years ago made it easier for them to provide the data and other documents needed for the CR report.

> A: "This our side [as producers of knowledge] has not really changed that much, but of course there are now different systems and the presentation mode is constantly being developed. Due to the perpetual establishment of different environmental and reporting obligations for especially bigger companies."

However, in the interviews it was also noted that constant upgrades and development occur, when it comes to the technological tools in Company. They also indicated that this is the case in both subsidiaries. Additionally, Company aims to scout if it would be beneficial for subsidiaries to implement the same systems and solutions that are used in Company.

> A: "Well there is always something that comes to mind that could be improved even further (considering the technical tools). And we also constantly develop those, we have these development meetings every quarter. We will have needs and they will have new features."

Still, almost all of the interviewees wished for more automated processes to release the human resources for other use. Some said that they are already scanning for best ways to organize it, while others said that it might not be worth the investment since the hours put to providing information for CR reporting are not significant. However, this could be reevaluated, considering the potential benefits of automation such as increased cohesion of information systems, which could further lead to for example better use of existing knowledge.

> A: "It would be great if it could be automated so that everything would fall under one system and a report could be formed just by pushing a button. That would be the dream. I know that in our team there are a couple of persons who are thinking about whether this would be possible at some point. But for now, at the end of the year I spend three to four days collecting and entering the information, so it takes it time after all."

Most of the interviewees did not note any other inconveniences in the provided technical tools. However, an interviewee working at one of the subsidiaries noted that their tools do not always provide enough information for instance about the decisions made by managers and therefore require more investigation and communication. The situation is complicated by the fact that employees work in different locations, thus cannot be physically contacted. This requires appropriate networking tools among other technical solutions.

> B: "--we are not in person there as we have [many] offices so we only see what has been entered to the systems and the interpretations behind them. When the managers come from different backgrounds, it often requires us to ask them how they have come to certain decisions."

A: "And we should always systematically get a confirmation when the person has familiarized with the Code of Conduct for instance. Because then if some blunder will happen to someone then they may argue that they did not know, but [if we would get the confirmation] then we could say that you have read and accepted these so you indeed have known."

Indeed, Company provides different tools for its employees to network. Along with technical appliances such as a mobile phone with a subscription and a laptop, they provide different programs especially for networking and videoconferencing. As found during the thesis process, the majority of Company's employees use the most important of these programs fluently and side-by-side. This is especially important since many of the interviewees noted that part of Company's employees tend to work remotely at least for part of the week. Thus, part of the physical network should be compensated by technological or social networks.

However, some of the tools are not used or available for everyone for multiple reasons such as employees are not willing to enter chat room -type services using their own social media account or the information about existence of those have not reached the employees. Although some of the employees thought that these current social media chat rooms are a good form of internal communication and that providing informal networking platforms are encouraged by literature, perhaps some of the existing office tools could be a better option so that there is no selection of employees who are able to participate.

During the thesis process and due to being able to see how employees in Company actually work and by participating in different meetings, it became clear that one specific technical tool is part of both the collaboration platforms and networking in Company. However, this was not noted in the interviews since none of the interviewing questions dealt directly with collaborative systems of storing CR knowledge. The same system is used for hosting video conferences, storing documents under development and also as a form of both formal and informal communication. This seems perfectly justified since the storage is easy to use and to reach even when working remotely, which in Company is quite common. However, employees need to be trained to know what kind of knowledge to store in each technological tool or otherwise the knowledge may become shattered and therefore hard to find and apply.

Many of the interviewees agreed that they usually know from whom to ask if they are looking for some specific information or knowledge. This indicates that networks of individual employees are also an important source of knowledge for Company's employees. This could prove to be a challenge for an international company that encourages employees to work remotely. However, interviewees did not see this as a problem but though that current networking tools are sufficient and support networking between Company and subsidiaries as well.

C: "Now that I have had these regular meetings I have found more new colleagues in Finland whom to ask and share practices with."

4.2.4 Employee training

Supporting the employees in developing their professional skills does not only help employees to succeed in their tasks and contribute to company goals, but it is an important part of social responsibility (discussed in chapter 2.2.3.3.). All the employees should have a possibility to develop regardless of their background and career issues they might be facing. This idea of enabling employees to develop their professional skills is also highly encouraged in Company and majority of the interviewees told that they have participated in either internal or external training discussing CR. Currently general employee orientation includes a few mandatory online courses about for instance company values, policies, confidentiality and conflicts of interest.

However, as some interviewees noted and what was noted during participation of these online orientation courses for the purpose of this thesis, they only address the very necessary issues in a general manner. Thus, for example Company's values are only shortly stated and not further explained. However, the values are embedded to the rest of the orientation courses even if not clearly mentioned. The presence of cooperation and employee wellbeing are apparent for example in orientation about the work community and how to report if there is a fault for instance in managers behavior.

> A: *"The mandatory training of course as online-training. But maybe there has not been a separate one [about CR]. Then we have had some events, for instance there have been these different visiting lecturers addressing CR related issues. Last time there was this very interesting speech about preventing bribery among other themes."*

As discussed in chapter 2.2.3.1., employees bring different sets of skills, qualities and attitudes with them to the employment. In both Company and one of the subsidiaries the employees tend to overall be on the younger side of the spectrum especially in particular positions due to the field and nature of the working environment. This calls for top-notch performance from the management when teaching the employees work-life skills while both providing each employee the support they need to acquire those and treating employees equally.

> B: *"--So in that way our field is a bit dangerous that if we are unable to provide, then quite a few of those who have left, being so inexperienced in working life that they do not even understand their own rights yet, then when they get into those learning institutions and gain more experience from different places, then they start to notice if it does not resemble how things were handled in here."*

To support the idea of continual employee training and professional skill development, it is worth noting that many of the interviewees told that they are interested in learning more about regulations, reporting instructions and actions that Company does related to CR. This supports the overall atmosphere of the interviews concluding that employees are interested in CR and they understand the CR aspects directly related to their own work, but lack the comprehensive outlook.

A: "If we would have some kind of general framework that we would familiarize everyone in Company with. That everyone would know the basics, then they would have the ability to also ask for more."

A: "Of course one roughly knows, the way we define CR and so on and what are the concrete actions that we do, but at least I myself enjoy specific systematics and standards. So in that way maybe being familiar with the auditing guidelines could open up the CR activities too and the big picture."

Further, the interviewees indicated that this knowledge would not only support them, when they understand for example what they are supposed to provide and for which purposes it needs to be applicable, but also they are assumed to possess it.

A: "Maybe if one thinks about the role [we have] and in a way what is expected from us when it comes to CR and CR measuring, then precisely training about the groundwork that would go deeper than just a short pitch on issues such as reporting standards or their content, how they work, how they should be interpreted or how one's own division should be interpreted could be useful. But indeed through those individual findings."

Additionally, part of the interviewees seem to have a capability to recognize the level of CR knowledge they currently possess and aspects they still need to learn. However, in the interviews it stood out that not everyone has the same resources to begin with. Only part of the interviewees seemed to have a possibility to reserve some time from their work day to execute the learning. The main issue seems to be the lack of time and other resources, resulting from not being able or willing to prioritize learning about CR over daily tasks.

A: "At least I currently have this framework-issue. Therefore, I have already set myself a goal to try to understand more about [one specific framework], so that I in a way know how we already respond to that. And this upcoming EU taxonomy is another thing."

A: "I have sometimes thought a little bit about whether the measurements in the CR report provide relevant information or not, but I have not had too much time to think about it further. So I cannot really answer to that. But in a way I have entered the numbers that I can provide."

This discussion of time and other resources came up in almost every interview. The interviewees seem to be somewhat critical towards the resources used for CR training. Sometimes it seemed that employees wanted to provide the numbers that were requested without providing their opinion about their relevance. This could indicate that employees do not always consider that increased CR knowledge would have a positive effect on for example their performance in their daily duties.

A: "We could say that there is a basic understanding of such and if a manager orders then we will dig deeper into the subject and the same goes for many other things as well. So there needs to be an understanding of what is relevant and one

should not go too deep, otherwise the time we have will not be enough. That is responsibility too that we will not grovel on the irrelevant things."

The other issue some of the interviewees had on their way to comprehensive CR knowledge seems to be how to manage the large amount of external CR information that is constantly updated.

A: *"--this changes so much, all the time something new comes up."*

This calls for an active attitude from employees' side to find, internalize and share the new knowledge affecting their work. Luckily, many of the interviewees have a strong background from their current field of work, which could indicate that they already know the basic CR issues and regulations affecting their duties. Some of the interviewees thought that the changes in the existing regulations are often minor and do not demand too much effort for them to be embedded in current instructions and practices.

A: *"--there is so much material related to this (considering their job description), so nobody knows those word by word, but of course I have been in the field for [a long time] already so little by little it I have become familiar with it and of course there are changes all the time so I try to stay up to date. But the standards do not change every year --There are not that many changes, so those are quite minor. But sometimes there is something that we need to change our instructions too."*

Nevertheless, it was noted that also the managers come from different backgrounds and not every one of them has been working in managerial positions before, which means that they also have things to learn. Further, when discussing accepting sick leaves, it was mentioned that sometimes managers need to be reminded about how to act in an equal manner. Therefore, it is extremely important that also the managers are trained not only about how to succeed in their position but also how to take the CR aspects into account.

B: *"And all of the people do not have that robust managerial background from previous life so they are still learning too."*

A: *"And the better managers we get to work with those youngsters [the better], so training and supporting the managers is important since they are the key persons when it comes to working with the youngsters."*

However, it seems that interviewees understand, to some extent, that having a comprehensive outlook on the corporate responsibility could provide a basis for continual improvement of processes and open possibilities for developing personal skills. The more employees know about the phenomena as a whole the easier it gets for them to spot the potential lack of knowledge they might have and ask for training that will support their professional development.

A: *"Cannot think about anything else. Or in a way maybe I am not sure what there would be."*

Nevertheless, as discussed, all of the employees were not thrilled about the idea of added internal CR training. Instead, they wished for conversations in teams about implementing updates of issues that concern CR such as legislation, directives and so on.

> *A: "I think that when those [changes] will become clear then there will be these different external parties offering training. In principle I wish that it would be so clear that specific training would not be needed. The implementation of it is then more or less teamwork and discussions about what we will implement and how."*

Additionally, the majority of the interviewees told that they participate in different external trainings, webinars and development days that consider the issues related to CR. In addition, employees described the participation in these events as an easy way to update their own knowledge, discuss CR issues and share practices between different actors.

> *A: "I participate earnestly in these various ESG (Environmental, Social, and Governance) training and seminars provided by external parties. In fact we just had a laugh about how all of the training and seminars for the past two years have considered ESG or CR reporting in one way or another.*

However, it was discovered during the interviews that other than compensation for ideas that lead to successful improvements of business, there are no monetary incentives directly linked with CR or the employees are not aware of these or they are not individually able to affect whether the goals are reached or not. To add, employees did not mention other forms of rewards or compensation for CR activities or for participating in CR training either. This could be something to consider in the future.

> *A: "Well I have some upper level targets, but in my opinion I do not have any that would be directly tied to success in CR. We used to have some carbon footprint calculations, but in my opinion those were not used in our department. But I am not sure since I cannot recall whether there are some specific measures directly related to this. But there might as well be some, but there should also be a little more time to investigate those too."*

To get the employees to put the right amount of emphasis and resources to familiarize oneself with CR, employees need to understand why it should be done and what could come out of it. Understanding the reasons behind for example reporting certain numbers can help employees to come up with solutions to ease and enlighten processes and therefore possibly enhance data quality. It could also encourage employees to put the effort into the process, when they can understand the part it plays in the company.

> *C: "-- if I feel that I do not know why we are doing something like this, then you always have the possibility to ask. And if it is annoying but you still have to do it then then you understand better and can accept that okay then it just has to be done. Yes, just like I said I like to understand the meaning of why we are doing things."*

4.2.5 Innovations and process improvement

After participating in meetings of the CR executive committee, it seems that Company's management is in fact committed to CR activities. The committee combines employees from different departments and aims to for instance promote

communication about CR and the implementation of the CR strategies. Ideas are shared in these meetings and progression of on-going projects are followed.

Further, employee engagement is crucial for companies to reach their sustainability goals and as stated in chapter 2.2.3, especially this results to the success of CR practices. Company also recognizes this and puts value on the employees' level of knowledge.

> *"When we are about to make new investments, then we need to consider how we can execute those as energy efficiently as possible. This, in turn requires that we can consider the related aspects widely enough" - Corporate Responsibility Director of Company.*

To be able to innovate as well as to develop processes and practices in one's daily tasks and to contribute to the CR in the company in general, the interviewees believe that they would benefit from having a comprehensive outlook on CR. With better understanding of the aspects related to CR, employees could be encouraged to creative thinking. This could lead to enhancing internal processes but also inventing new innovative solutions for customers of Company. Interviewees' especially emphasized the importance of solutions that could lead to emission reductions of Company's customers.

> *A: "I would say that being able to manage the entirety would be something that would at least for me open up --perhaps it would be easier to participate more in CR and not only from this own perspective."*

> *A: "--if you think that not only the aspects that are related to our industry but also from the perspective of digitalization, we are and will be interested in the problems and requirements of all the other industries as well. Because then maybe we can sell some service to some other industry that we have ourselves innovated, which can take into account some aspect that is related to some other company's CR."*

Furthermore, the interviewees working at one of the subsidiaries of Company, told that they are only now starting to emphasize CR in similar scale as in Company. Therefore, they might indeed benefit if they can learn from Company's practices and policies.

> *B: " In my opinion, this CR as a word as well as discussions about values and so on, have recently started to get more and more ground. So we are a bit behind here."*

On the other hand, when it comes to Company's other subsidiary, they both benefit from employing experts from the country of operations due to for example cultural issues. While both Company and the subsidiary operate in an EU country and therefore can to some extent share and utilize each other's insights and knowledge, for example the attitudes towards 5G are different in Finland and in the subsidiary's operational region. This issue was raised in the meeting of the CR executive committee as a form of survey conducted by the subsidiary. In this case, local experts may have a better chance at sensing these attitudes and therefore, be able to acknowledge them in an adequate manner. However, after the acknowledgement both Company and the subsidiary could benefit from

knowledge exchange to find the best practices, depending on the nature of the issue.

Improving measures and processes

When it came to the question whether the interviewees thought that Company is currently measuring relevant aspects or not the answers were polarized. Some of the interviewees noted that according to Company's strategy of continual improvement, these measures and processes should be constantly evaluated. On one hand part of the interviewees stated that they have not had time, capabilities or other resources to think about it, which leaves the question whether they believe that this continual improvement still exists in their own work.

> A: "At least for now I cannot come up with any specific measure, but maybe it would be a good idea to calm down for a minute and consider if we should have something, but then again this is constant. Here in Company we have this ideology of continual improvement that we all the time think how we could do things better."

Additionally, many of the interviewees emphasized that the added value should be carefully evaluated before adding or changing the current measures considering CR.

> A: "--we have to consider what are the measures that pays off to follow. Because it takes time to follow those and do the reports and analyzing and so on. --So we have to realistically consider what is the added value that the measure brings to the company. So in a way sky is the limit, but there is no time to climb there."

Then again, the other part of the interviewees told that they had updated the measures recently and have a plan on how to follow and update those. It was made clear that there has been thought and resources put to ensuring that the reported numbers, along with other followed numbers, will give some new information that can be further utilized. In the given context, it is fair to assume that these updates have been made after discussing them within other employees in the team. Additionally, part of the interviewees noted that there is an ongoing conversation between their team and the CR department, which could indicate that the numbers produced for the CR report are somewhat regularly revisited.

> C: "--we have recently updated the numbers that we want to follow and discussed what they could give. I think that we have enough time to follow them because we have agreed that we start these new things and we have also agreed in our calendars that we are meeting and looking at the numbers together. We do not want to put time into just following the numbers, but think how we could use these numbers in our work. And to make Company an even greater place to work."

> A: "Quite often we have conversations especially with [the Corporate Responsibility Director of Company] and we have different kinds of discussions quite a lot too."

While this is a good start, the way that the process of updating measures was described in another interview (the below description), could possibly lead to

better outcomes, since through company-wide participation the creation of measures has potential to utilize a bigger portion of the knowledge that Company already possesses. Further, after the creation, the measuring process is already approved and accepted by the employees involved.

> A: *"We had stakeholders around the house, so that we in a way got the visibility as well as the understanding from both sides, whether these measures are measurable and can have an effect. Simultaneously the measures were accepted by the ones involved and further taken forward."*

Learning from third-party verifications

To prove the quality of the data in the CR report, Company has a third party verification on both the actual data in the report and the data creation process. Additionally, this procedure supports employees in providing the information for the CR report since it forces employees to provide the information source and possible calculations behind the data and can further help them to internalize it as knowledge. It can also encourage employees to come up with simpler processes to provide the data.

> C: *"These [audits] give us feedback and it encourages you to always think through, what you are doing and maybe what kind of processes could support that as well. And also [audits can help us to] find the ways so that we don't do useless work. Everything has a meaning."*

In Company there are also other kinds of third party audits than the verification of the CR report. Some of them are voluntary and Company participates in them in order to improve the data quality and enhance readability. For instance Company also participates in third party valuations of CR report, where CR reports of similar size companies are compared and valued. Based on the results Company aims to improve both their CR report and reporting process.

> A: *"And we use a partner in that process for instance the layout we purchase as well as two proofread rounds, so that we have someone from the outside to do that. When you are so deep in there yourself it becomes hard to find the relevant or what is incorrect or what could be put differently."*

In addition, the employees participating in the publication event of CR report valuation, can learn from what other contestants are doing and can improve their own practices accordingly. A few interviewees emphasized the importance of this to keep on track with the development. Another reason why the interviewees found these other third party audits important was to enhance the credibility of claims in the eyes of external stakeholders such as analysts, shareholders and customers. Additionally, interviewees thought that the based on the results of these third party audits they could enhance communication with especially these particular stakeholder groups.

> A: *"For instance three years ago we switched from web-based CR report to PDF-format, for which the idea came from the publication event of CR report contest. It was based on research that it is the format that stakeholders, especially analysts*

and shareholders want the information in. So somehow you have to be involved in this kind of behavior, so that you know where it is headed."

In addition the two-way communication between the auditors and employees was seen as beneficial when evaluating the results of the changes. Employees feel that they can learn and adapt processes and communication based on the results and feedback.

C: "After we have made improvements I can ask from the auditors if they have noticed that we have made a lot of changes? And that is how we support each other. --If we see that there is something that might change then it shows that this is due to our thinking."

A: "--often you can see better from the far. Those analytics have time as a restrictive factor, when they have many companies that they need to keep up with they cannot spend the whole day for only one. So we need to be able to compress. It is in fact certainly educational."

4.3   Summary of findings

In this section the main results are shortly presented. Here, Figure 4 is used to sum up the key findings.
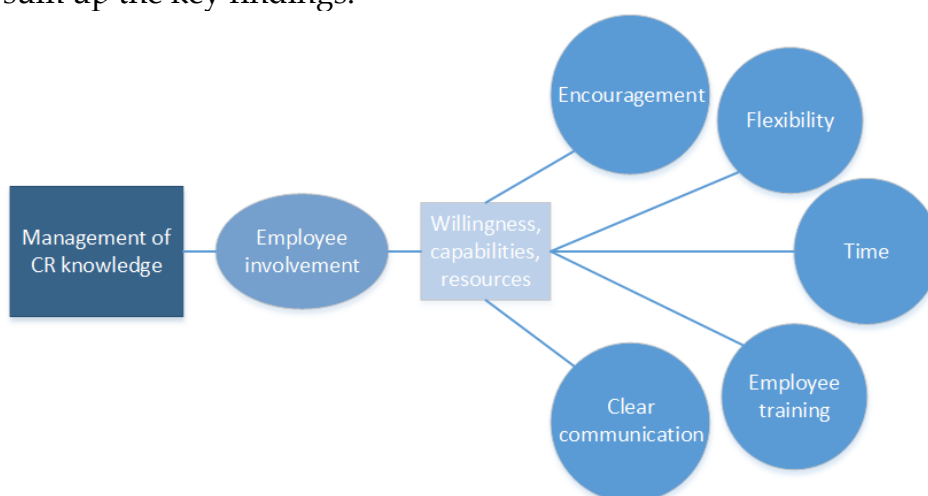

Figure 4. Summary of the findings

Based on the interviews, and as presented in Figure 4, it is justified to argue that employee involvement is crucial to manage CR knowledge. However, it requires willingness, capabilities and resources from the employees' side to get involved. In Company's case while the majority of the interviewees saw CR as a base of the operations, some of the interviewees struggled to see CR as an intrinsic part of their daily work. Additionally, for some part it seemed that employees wanted to merely provide the numbers that they were requested without providing their opinion about their relevance.

Moreover, the atmosphere in the interviews and during the overall thesis process made it appear that the employees indeed have the courage to express their opinions and that they trust each other. Further, many of the interviewees told that they actively collaborate with their colleagues to solve problems they might face in their daily tasks.

Furthermore, the interviewees expressed that to contribute more in CR they would need to orientate themselves more with it, that is, to obtain the capabilities to participate. However, the interviewees also brought up that they rather participate in activities that they see as directly beneficial for them or Company, thus the employees did not feel that their participation in CR activities was directly linked to for instance the company's financial performance. Therefore, the motives and plausible benefits of the training should be clearly explained for the employees to boost their willingness to get involved. To add, the interviewees did not mention that other forms of rewards or compensation for participating in CR activities would currently exist either.

Further, due to the hectic work environment, part of the interviewees were not thrilled with the idea of additional training. Instead, they wished for discussions of the CR related issues within their team and when required in bigger groups. These sessions were also seen as a channel for suggestions of improvement. Nevertheless, part of the interviewees were interested in CR training, but they also asked for flexibility from it, meaning for example participating in online training when it suits them the best. They would also require more time to be directly indicated to the orientation of CR, both to be allocated by themselves during the workweek and in a form of for instance webinars by external specialists.

Additionally, the interviewees suggested that automation and added coherence between the technical tools could lighten their workload, which could further lead to them having more time to be involved in CR. Some said that they are already scanning for best ways to organize it, while others stated that it might not be worth the investment.

When it comes to the CR report the interviewees thought that the numbers resemble the actual situation and are comparable within countries that Company operates in. The majority of the interviewees also described that they use the same measures that are used in the CR report and follow at least part of them at a more frequent pace. Further, they implied that measures and processes are constantly evaluated and developed according to Company's commitment to continual improvement. Nevertheless, the majority of the interviewees also argued that they themselves have not had time to think whether the measures are sufficient or not.

However, the interviewees expressed the need for compressed and clear CR communication to support them and also the external partners to obtain the knowledge in the hectic environment they both operate in. Indeed, the fact that few of the interviewees did not know that some specific information which could

affect their job exists, also speaks for embracing clarity. Thus, it seemed that clarity and compression are the guidelines the interviewees want to give for all the issues related to CR, not only in training and communication but also in instructions and storing the knowledge.

5 DISCUSSION AND CONCLUSIONS

This section of the thesis includes conclusions, answering the research questions and recommendations for Company as well as discussing the limitations of this thesis and suggestions for future research.

The theoretical framework section of this thesis examined the relationship between CR and knowledge management. Studying management of CR knowledge is important considering the crucial role the individual employees have to shape the outcome of organizational change and development (Preuss & Córdoba-Pachon, 2009, p. 525). Further, exploring management of CR knowledge can help a company to manage and apply the knowledge they already possess (Onkila et al., 2013; Preuss & Córdoba-Pachon, 2009). Additionally, it can provide suggestions for process improvement, increased efficiency and employees' job satisfaction (Chion et al., 2019; Haugh & Talwar, 2010). However, there has been a little research on how the management efforts of CR knowledge are implemented in the company's practises and how the employees' perceive the efforts (Siltaoja, 2014).

The empirical part of this thesis examined CR knowledge management in a multinational company. The data collection exploited qualitative research methods in a form of three focus group interviews along with three individual interviews of Company employees, totaling to 11 interviewees. Additionally, there were multiple discussions with the CR department considering both the material of this thesis and their daily work. Perspective for interpretation and background for analysis of the interviews came from participating in different events and meetings as well as having access to Company's knowledge storages. Further, the analysis was conducted in a form of thematic network analysis.

The main findings of the empirical part imply that CR is important for the employees and they believe that it currently is and should be the basis of the operations. Nevertheless, the employees are hesitant to put time and other resources to develop CR's position in Company due to the hectic work environment and lack of capability to see CR as an instinct part of their daily work.

The following sections provide a more detailed description of the research findings by interpreting them in the light of previous research. Next, the research questions are answered and recommendations aimed for Company are presented. Finally, the limitations of the thesis are discussed and suggestions for future research are presented.

5.1 Discussing the research findings

The findings of this thesis support the statement of the literature that knowledge management demands employee involvement (e.g. Chion et al., 2019; Gao et al., 2018; Jasimuddin & Zhang, 2011; Quaddus & Woodside, 2015). In general, employees recognized CR as a basis of the operations in Company. They perceived CR as important and CR strategies and policies necessary. Similar results have been found in previous research (e.g. Miller & Akdere, 2019; Onkila et al., 2013). In Company, CR knowledge management is supported by the employees' interest in CR as well as the culture of trust and the diverse knowledge management systems. However, employees experienced the lack of time and comprehensive outlook preventing them from investing enough attention to CR.

The majority of employees instantly identified the environmental, social, financial and digital aspects of responsibility as a part of CR, which are the aspects defined in the Company's Intranet. Moreover, the statement that employees in Company generally know, what are the aspects that are related to CR, is supported by their ability to discuss both the big picture and the smaller actions.

However, it is worth noting that the more detailed descriptions of CR given by the individual employees often emphasized the perspective of their position. For instance, employees working in HR noted issues such equality and employee wellbeing being strongly part of their everyday work. Further, the employees in the focus group of financial responsibility as well as the employees interviewed for the perspective of environmental responsibility had more of a technical approach to CR, discussing for instance taxes, budgeting, purchasing and energy efficiency. Similar results have been found in the research by Onkila et al. (2013).

This was anticipated when constructing the focus groups by the aspect of CR that the employees were assumed to be most familiar with. This was thought to give deeper and broader insight of the employees' perceptions of CR as a group. However, it is unclear if the grouping further enhanced the interviewees' assumed perspective rather than pushing them out of their comfort zone to state and create new ideas and perspectives on CR. Nevertheless, it is worth noting that all of the employees were able to relate the aspects discussed in the interviews to the societal role of Company and saw them as an important part of the business.

Part of the employees stated that they or their colleagues use CR knowledge to succeed in their everyday business. However, part of the employees struggled to see CR as an intrinsic part of their daily work, rather than a necessary add-on. Additionally, the employees articulated that lack of time prevents them from either reaching or internalizing the shared knowledge. Here, the lack of time could also mean that employees are not willing to prioritize familiarizing themselves with CR over their daily tasks, as suggested by for instance Brunton

et al. (2017) and Onkila et al. (2013). However, the findings of this thesis do not provide a straightforward answer to this question, but suggest that the employees lack time and willingness. Regardless of the reason, understanding the entirety of CR could enhance employees' faith that using the available CR knowledge can actualize as an improvement in their work (Chion et al., 2019; Dalkir, 2005). Some of the employees seem to understand this, but either lack the capabilities or resources to make the most out of the available CR knowledge. Employee training along with reinforced communication could be utilized to conquer these obstacles of knowledge application, (Haugh & Talwar, 2010; Miller & Akdere, 2019).

Further, the employees resonate with Company's mission that combines its ambitious responsibility aims and the societal role of Company. The employees also noted that the mission resembles the needs of a modern day business. Additionally, employees were proud of the company they represent. The promotion of flexibility and ability to work remotely was perceived as Company trusting its employees. In the research organization cultures, that base on employee dedication to the Company and vice versa while emphasizing trust and teamwork, have been recognized to endorse knowledge sharing (Suppiah & Singh Sandhu, 2011).

Further, employees noted that they are able to ask for advice from their colleagues as well as question the current way of operating and bring out their ideas for improvement. They added that there is an anonymous channel for this as well. This collaboration in the form of employees supporting each other to solve different work issues has been thought to support knowledge creation (Chion et al., 2019; Guadamillas-Gómez & Donate-Manzanares, 2011). Indeed, employees of Company are willing to share their knowledge with their colleagues and aim to *"make Company an even greater place to work"*. This seems to be in contradiction to the literature often arguing that employees might be reluctant to share their knowledge to maintain a competitive advantage (Dalkir, 2005; Gao et al., 2018; Suppiah & Singh Sandhu, 2011). However, it might as well be that this behavior exists in Company but either was carefully hidden or did not occur in this specific group of employees.

Moreover, a concern rose during the analysis whether working remotely could eliminate opportunities for knowledge creation and sharing. For example when discussing simplifying CR communication, one interviewee told that they had a lunch conversation with a colleague in which they discussed different knowledge sharing opportunities and condensing messages. These informal knowledge sharing situations can support knowledge creation as well and can be hard to recreate in remote work environments (e.g. Dalkir, 2005). Additionally, Dalkir (2005) suggested that knowledge sharing in videoconferences is much more effective after the participants have first met in person. Nevertheless, the employees thought that since the Company already has a long history with remote work, it was not perceived as an issue. Thus, perhaps employees are more used to utilizing technological tools in communication.

Currently the established knowledge management systems enable the storing of both formal and informal data. All in all, the systems seem to support employees well to succeed in their daily tasks. Nevertheless, the interviewees suggested that automation and added coherence between the technical tools could lighten their workload, which could further lead to them having more time to be involved in CR. Some said that they are already scanning for best ways to organize the automation, while others stated that it should be carefully evaluated or that it might not be worth the investment. Different opinions of the employees can be understood as the automation and further maintenance might require a large investment (Jasimuddin & Zhang, 2011; Tiwana, 2000). However, automation could also enable following the measures at a more frequent pace, which could further lead to faster reaction to changes and support the decision making (Donate & Sánchez, 2015; Farhadi & Rezaee, 2017). Therefore, the pros and cons should be reevaluated.

Further, the employees wished for concise and clear communication about issues related to CR to help them digest the knowledge in the hectic work environment. The majority of the employees had not completely read the CR report, since they did not think that it was aimed for them. Instead employees appreciated other forms of CR communication such as publications in the Intranet, clear instructions as well as discussing CR related issues in team meetings. Similar findings have been reported in the literature as well (e.g. Haugh & Talwar, 2010; Onkila et al., 2013). Thus, Company should further endorse utilizing diverse communication channels. Further, as employees could be encouraged to interactive behavior through for instance workshops and discussions in team meetings, they might find it easier to internalize and interpret the CR knowledge. Additionally, it has been found in previous research by Burström von Malmborg (2002) that interpersonal communication is more effective than mass-communication when aiming to change action or behavior of an individual. Thus, this interactive way of CR communication could further lead to encouraging CR knowledge creation and application (Burström von Malmborg, 2002; Brunton et al., 2017; Onkila et al., 2013).

Employees perceived that CR has gained more ground in Company during the last few years. This was thought to be a result of added visibility in the Company's Intranet. Indeed, the employees thought that the knowledge existed in Company databases, they merely had not had the time, capabilities or resources to acquire it. They also noted that to be more involved in CR they would need to orientate more with it. Additionally, the employees expressed that there are constantly changes and upgrades when it comes to CR, which might have made training to seem a little overwhelming for them. Nevertheless, overall the employees were interested in CR and were positive towards learning more about it.

However, when the employees were asked how they would want to fill the lack of CR knowledge the majority of them were able to identify, they were hesitant to ask for training. Instead they suggested that they themselves "*should probably go searching a little bit about what the CR department has published and what*

materials there are" from the Intranet. This implies that employees were afraid that added training would come with the expense of compromising their other tasks or leisure time. Therefore, employees should be provided with the abilities and authority to affect their work scheduling and the timing of the training (Madsden & Ulhoi, 2001; Quaddus & Woodside, 2015). Thus, the training could take place for instance as online-courses, webinars, workshops or lectures given by visiting lecturers, which were also thought to be functioning channels for knowledge sharing.

However, there was also a wish for monitoring the employee participation in training in a form of *"--a confirmation when the person has familiarized with the Code of Conduct for instance"*. This was thought to mitigate disagreement between employees if there should be doubts, whether some way of acting is or is not in line with Company's policies. Considering the importance of the employee acknowledgement and involvement in such policies, monitoring seems appropriate. In fact, Company already measures the percentage of employees who have accomplished the online-training of their code of conduct. Since some of the interviewees were not aware of this, collaborative platforms as well as communication could be further emphasized to enhance knowledge sharing (Preuss & Córdoba, 2009; Quaddus & Woodside, 2015).

However, monitoring can also provide a justified reason for the employees to participate in the training and may encourage them to invest time in it. Nevertheless, Company's employees indeed valued flexibility, thus, other ways of encouragement might work better in this case. To add, employees did not mention other forms of rewards or compensation for CR activities, but they noted that they rather participate in activities if they view them as directly beneficial for them or Company. Thus, the benefits from the training and further from knowledge application in their daily tasks should be clearly explained to the employees prior training (Chion et al., 2019; Dalkir, 2005).

Further, the training of managers was seen as important since they come from different backgrounds and some are in their first managerial position. Therefore, managers should receive training on not only how to succeed in their position but also how to take the CR aspects into account. Encouraging managers have also been thought to be enablers of employee involvement in CR in the previous research (e.g. Chion et al., 2019; Ramus, 2002). Additionally, employees expect managers to actively bring forward issues related to CR for example in team meetings (Onkila, et al., 2013), thus they need to be familiar with the subject.

When it came to the question whether the interviewees thought that Company is currently measuring relevant aspects or not, the answers were polarized. Some of the interviewees noted that according to Company strategy of continual improvement, these measures and processes should be constantly evaluated. Yet, part of the interviewees stated that they have not had time, capabilities or other resources to think about it. This leads to question whether they still believe that this continual improvement still exists in their own work. Sometimes it seemed

that employees wanted to provide the numbers that were requested without providing their opinion about their relevance.

However, an interviewee later pointed out that "*quite often we have conversations*" between their team and the CR department, which could indicate that these numbers are somewhat regularly revisited. Additionally, it is worth noting that in a company this big, some coherence is highly appreciated to retain some control over the knowledge. Additionally, some reported numbers come straight from the regulations and one aspect of the reliability of CR reports comes from its consistency over years (MEAE, 2019). Therefore, the numbers should be selected so that they resemble the true picture for a long time period. Undoubtedly, there will and should be changes in the reported numbers, but preferably only when they are necessary to retain the comparability. Indeed, the employees thought that when it comes to the CR report the numbers resemble the actual situation and are comparable within countries that Company operates in.

5.2 Answering the research questions

Research question 1. *How the employees of Company perceive CR knowledge?*

The first research question considers the perception of CR knowledge Company's employees have. The findings of the thesis indicate that employees as a group find CR important and can relate to the ambitious mission of Company. Indeed, CR is a part of the work for some of the employees in Company. However, a part of the employees think that there is only a certain level of CR knowledge that they need to have in order to succeed in their tasks, thus they perceive CR partially embedded in their daily work and partly as an add-on. The main aspects that employees associated with CR are presented in Figure 5.
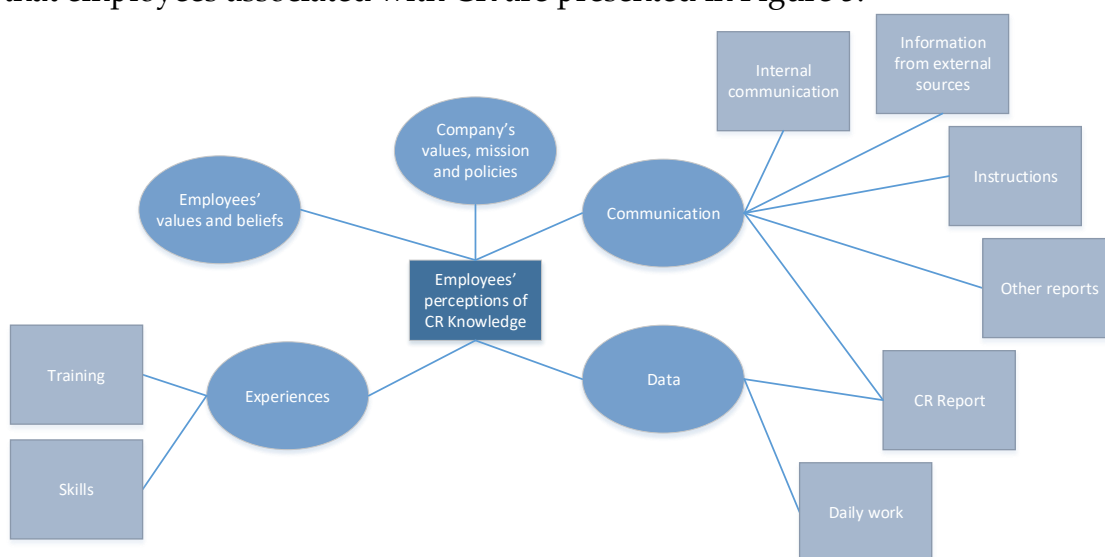

Figure 5. Employees' perceptions of CR knowledge

As presented in Figure 5, the employees were able to identify the CR data as the numbers provided for the CR report as well as the numbers they follow on a regular basis as part of their daily work. Further, for instance the internal CR communication, Company's values, mission and policies, the CR report, information from the media and gained from participating in both internal and external training and other events form the employees perception of CR information. Then, the CR knowledge represents the employees own interpretations of that information supported by their values, beliefs and skills gained through their own experience and training.

Moreover, part of the employees implied that they or their colleagues use CR knowledge to succeed in their daily tasks. These included for instance using CR knowledge for CR reporting, other reports and third-party verifications as well as for both internal and external communication. The employees further explained that they act according to Company's values and mission as well as policies and instructions all of which they associate with CR. Additionally, a few of the employees stated that CR supports and guides them in their daily tasks.

The employees were able to identify both small and bigger matters with CR, which indicates that they know the aspects related to CR. Nevertheless, part of the employees acknowledged that they would need more training to be more involved in CR activities. However, even if the employees across the board thought that CR is important, they employees often seem to lack time, capabilities or willingness to orientate themselves deeply with it.

Research question 2. *What supports and hinders management of CR knowledge in Company?*

The second research question concerns the aspects that support and hinder the management of CR knowledge in Company. Based on the findings of this thesis the main concerns are employees' lack of time and capabilities to get involved in the process. Thus, management of CR knowledge could be supported by allocating time for CR as well as promoting employee training to gain capabilities.

The employees of Company see CR as a basis of operations. This along with their interest in CR and management's commitment to it support Company's CR knowledge management. Further, the organization culture that is based on trust, willingness to support each other and flexibility endorses knowledge sharing in Company. Further, the diverse knowledge management systems support the storing and sharing of CR knowledge.

However, a part of the employees do not perceive CR as an intrinsic part of their daily work, which may hinder knowledge creation and application. Therefore, increased employee training could provide a solution. Additionally, the hectic work environment and the lack of automation decreases the time that the employees can use to orientate themselves with CR. To add, there might be some issues with employees' willingness to participate in CR training. However, these are likely to be overcome by encouraging employees to participate and by explaining both the reasons behind the training and the possible outcomes. It is

worth noting that remote work and multinationality of Company bring their own challenges, however, the employees did not consider them being a problem.

5.3   Recommendations

The recommendations are based on the interpreted findings of this thesis and are aimed for the multinational company in which the interviews were performed. Nevertheless, other companies may also benefit from exploring these recommendations since companies often already have quite a bit of CR knowledge resulting from the codification, yet the application of it could often be improved (Onkila et al., 2013; Preuss & Córdoba, 2009). However, it is worth noting that other companies may face different challenges when it comes to CR (Gao et al., 2018; Haugh & Talwar, 2010), which should be considered before implementing these recommendations.

The recommendations consider stimulating employee involvement in CR through increased automation of knowledge management systems, clear and compressed communication and employee training. As confirmed in this thesis, employee involvement is one of the key elements of success in both CR and knowledge management (e.g. Chion et al., 2019; Gao et al., 2018; Jasimuddin & Zhang, 2011; Quaddus & Woodside, 2015), thus endorsing it might lead to beneficial effects in the implementation of CR. Further, management of CR knowledge can support employees to succeed in their daily tasks, thus it should be aimed for (Dalkir, 2005, p. 20; Gao et al 2018, p. 44). Recommendations to increase the employee involvement in CR are:

1. Enhance CR training and encourage participation
2. Investigate automation possibilities of knowledge management systems
3. Develop the channels of CR communication

Overall, these recommendations could help Company to further apply the CR knowledge they already possess resulting from for instance codification. Additionally, the employees interest in CR could be transformed into concrete actions for which they need the capabilities, willingness and resources. To imply these recommendations calls for wide employee involvement especially collaboration of CR department, HR and communication professionals. Next, these recommendations are shortly described and discussed.

Enhance CR training and encourage participation

The first recommendation is to enhance CR training of the employees and to encourage employees to participate in training. The way of implementation should be further discussed within the company, but based on the findings of this thesis some suggestions can be provided.

In the interviews it was implied that employees are interested in learning more about CR, however they would need more time allocated to it. Additionally, the employees would need to develop their capabilities to be able to further apply CR knowledge in their daily work and learn to put time into it.

When choosing a training method it should be noted that employees valued flexibility and suggested that they are more willing to participate in activities they see as beneficial for themselves or Company. Thus, to motivate employees to participate, the training could include for instance participating in online-courses, voluntary lectures and workshops as well as outside courses and site visits (Haugh & Talwar, 2010; Ramus, 2002). These forms of training can also be used to provide employees with possibility to network, which can lead to facilitating knowledge sharing. Moreover, the possible benefits of participating in training should be clearly communicated to the employees to increase their motivation to participate. Additionally, forms of other encouragement such as monetary or praise could be considered.

Increased employee participation in CR training could not only improve their capabilities but also enhance their willingness to apply CR knowledge in their daily tasks. This could further lead to for instance innovations and development of processes (Chion et al., 2019). There is also a possibility to increase employee job satisfaction since part of the employees clearly asked for more training possibilities.

Investigate automation possibilities of knowledge management systems

The second recommendation concerns the knowledge management systems, their coherence and possibilities of added automation. However, how this should be implemented is something that Company itself should investigate further.

The employees stated that if there would be more automation concerning the knowledge creation for CR purposes, they could use this spared time for something else. Certainly, the data production requires some monitoring from the employees regardless of possible automation. However, added automation could be beneficial if it would be possible to release some of the hours the employees currently put into data production and allocate those towards for instance CR training, application of CR knowledge and development of processes. Further, the added coherence and automation of knowledge management systems could have a beneficial effect on the data quality and knowledge sharing. Additionally, it could enable more frequent follow-ups of the measures, which might lead to better decision making.

Develop the channels of CR communication

The last recommendation is to consider the channels of CR communication. Currently the employees wished for clear and compressed communication. Further, they thought that the publications on Intranet are an efficient way to reach all of the employees in Company. However, since the employees also stated that they

do not have time to orientate themselves with CR, other ways of CR communication could be more influential. Additionally, there were some gaps between the communicated knowledge and what was perceived by the employees.

Therefore, different channels of CR communication could be introduced alongside the existing ones. These could be more interactive and interpersonal from their nature since those forms of communication have been found to be more effective than mass-communication (Burström von Malmborg 2002; Brunton et al., 2017). Thus, one way to enhance CR communication would be to add CR issues to the agenda of the employees' team meetings (Haugh & Talwar, 2010; Onkila et al., 2013). This could be considered to be somewhat easily implemented, however it calls for more involvement and capabilities from the managers. Therefore, training the managers to take the CR issues better into account should be simultaneously incorporated.

Another interesting idea would be to enhance the role of CR as a matrix function. The distribution of the responsibility to execute CR activities between all the company functions could support the employee involvement in CR across Company. Nevertheless, to contribute their share the employees need abilities and encouragement. Thus, CR training should be enforced to increase the capabilities and willingness of the employees to further apply their CR knowledge.

5.4 Limitations and suggestions for future research

This section aims to describe the limitations of this study and provide ideas for future research. Although this thesis was able to answer to the presented research questions and provide suggestions of improvement, there might be some difficulties when aiming to generalize the conclusions of this thesis.

To begin with, in this thesis it was decided to include all types of CR knowledge without dividing the concept into smaller categories. Thus, it would be interesting to investigate whether for instance sharing of tangible and intangible knowledge is equally promoted in a company. To add, there could be investigation on the supposed differences in the management of environmental, social and financial knowledge.

Next, the material for this thesis was gathered in Finland and one other European country, thus the results might not be applicable in some other geographical area. However, it would be interesting to compare the results of this thesis to an investigation of similar issues in another country and aim to map those cultural differences.

Further, the primary data for this thesis was collected from interviews of the employees, thus, it mainly contains their opinions, beliefs and perceptions. Additionally, the employees could have intentionally left something out, which is thought to be probable considering the delicate nature of the topic (Huysman

& Wulf, 2006). Nevertheless, these issues were taken into account when interpreting the research findings and utilizing other sources of data to understand the background of the employee statements.

On one hand, the sample of employees could be considered quite small, additionally the interviewees were mainly working in the company headquarters in professional or mid-managerial positions. Thus, it could be that the opinions of the interviewees' differ from the perspectives of some other employees of Company. On the other hand, the chosen interviewees were the ones participating in data production of the CR report and can therefore be considered to have the best view of how that knowledge is then stored, shared and applied. Nevertheless, the decision to scope the interviewees based on their participation in CR reporting, might have enforced the reporting perspective of CR. Thus, examining CR from a wider perspective could provide different results, which might be more suitable for continual improvement. Additionally, the subcultures that may exist in Company or its subsidiaries could be further investigated. Since it could be that those groups require different types of encouragement to knowledge sharing (Delong & Fahey, 2000).

Further, this thesis mainly concerns the internal knowledge management process of Company. However, there are also ways in which companies can attempt to affect the institutional context (Siltaoja, 2014). Here, Company's aim to act as a forerunner, when it comes to implementing CR, could call for more research on how they could affect the bigger picture other than providing services and innovations.

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